



# THE PERIA KARAMALAI TEA & PRODUCE CO LTD.

11.11.2025

The Listing Department,  
National Stock Exchange of India Limited  
Exchange Plaza, C-1, Block-G  
Bandra Kurla Complex, Bandra (E)  
Mumbai – 400 051  
Scrip Symbol: PKTEA

**Sub: Outcome of the Board Meeting held on 11<sup>th</sup> November, 2025 and Disclosure under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held on today i.e. Tuesday, 11<sup>th</sup> November, 2025 interalia, considered and approved Unaudited Financial Results of the Company for the Quarter & Half Year ended 30<sup>th</sup> September, 2025 along with the Limited Review Report of the Statutory Auditors on the said results.

A copy of the Unaudited Financial Results of the Company for the Quarter & Half Year ended 30<sup>th</sup> September, 2025 along with the Limited Review Report on the said results enclosed herewith for your kind reference and record.

The meeting was commenced at 11:00 A.M. and concluded at 12:20 P.M.

Kindly take the same on record.

Thanking You,  
Yours Faithfully,  
For The Peria Karamalai Tea & Produce Co. Ltd

Saurav Singhania  
Company Secretary  
Membership No A27227

Encl: As Above

## LN BANGUR GROUP OF COMPANIES

### REGISTERED OFFICE

7, Munshi Premchand Sarani, Hastings, Kolkata - 700 022  
India L: +91 33 22237128 / 29 | F: +91 33 22231569

### CORPORATE ADDRESS

'Athiva' Plot No. C2, Sector - III, HUDA Techno Enclave,  
Madhapur, Hyderabad - 500081, Telangana, India L: +91 40 69282828





**JAYARAMAN & KRISHNA**

Chartered Accountants

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E-mail : jaynkri@gmail.com

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**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review report to**

**The Board of Directors**

**The Peria Karamalai Tea & Produce Company Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of The Peria Karamalai Tea & Produce Company Limited ("the Company") for the quarter ended September 30, 2025 and year to date from April 01, 2025 to September 30, 2025 ("the Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors and prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





**JAYARAMAN & KRISHNA**

**Chartered Accountants**

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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting Standard (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For**

**JAYARAMAN AND KRISHNA**

**Chartered Accountants**

**FRN - 011185S**

**S. Krishna Moorthy**

**Partner**

**M.No.200826**



**UDIN: 25200826 BMIYPT6355**

**Place: Coimbatore**

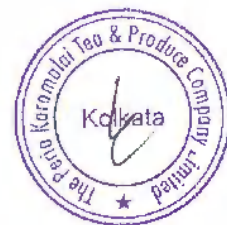
**Date: 11.11.2025**

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30th September 2025

Sl. No.	Particulars	Quarter Ended			Half year Ended		Rupees in Lakhs
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	Year Ended 31.03.2025 (Audited)
1	Income						
	Revenue from operations	1,057.03	1,666.58	1,654.34	2,723.61	2,815.51	5,057.10
	Other income	10.08	8.76	5.21	18.84	16.63	56.25
	<b>Total Income</b>	<b>1,067.11</b>	<b>1,675.34</b>	<b>1,659.55</b>	<b>2,742.45</b>	<b>2,832.14</b>	<b>5,113.35</b>
2	Expenses						
	a) Cost of materials consumed	74.70	55.00	63.52	129.70	103.32	245.03
	b) Purchase of stock-in-trade	197.85	25.69	98.94	223.54	102.61	152.61
	Changes in inventories of finished goods, work in progress and stock-in-trade	214.85	(417.11)	(152.66)	(202.26)	(296.31)	31.02
	d) Employees benefits expense	597.13	689.81	671.70	1,286.94	1,275.82	2,715.77
	e) Finance costs	94.70	110.34	52.19	205.04	103.04	251.73
	f) Depreciation and amortisation expenses	60.09	67.32	85.53	127.41	170.55	259.80
	g) Other expenses	337.12	364.28	370.97	701.40	655.80	1,407.86
	<b>Total Expenses</b>	<b>1,576.44</b>	<b>895.33</b>	<b>1,190.19</b>	<b>2,471.77</b>	<b>2,114.83</b>	<b>5,063.82</b>
3	<b>Net Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>(509.33)</b>	<b>780.01</b>	<b>469.36</b>	<b>270.68</b>	<b>717.31</b>	<b>49.53</b>
4	Exceptional items						
5	<b>Net Profit/(Loss) from Ordinary activities before tax (3-4)</b>	<b>(509.33)</b>	<b>780.01</b>	<b>469.36</b>	<b>270.68</b>	<b>717.31</b>	<b>49.53</b>
6	Tax Expense	2.41	(4.90)	5.72	(2.49)	(6.34)	25.42
7	<b>Net Profit/(Loss) from Ordinary activities after tax (5-6)</b>	<b>(511.74)</b>	<b>784.91</b>	<b>463.64</b>	<b>273.17</b>	<b>723.65</b>	<b>24.11</b>
8	Other Comprehensive Income (Net of tax)						
	a) Items that will not be reclassified to Profit & Loss	(127.25)	507.46	35.29	380.21	48.69	2,082.15
	b) Items that will be reclassified to Profit & Loss						
9	<b>Total Comprehensive Income (7+8)</b>	<b>(638.99)</b>	<b>1,292.37</b>	<b>498.93</b>	<b>653.38</b>	<b>772.34</b>	<b>2,106.26</b>
10	Paid Up Equity Share Capital (Face value of Rs.10/- per share)	309.59	309.59	309.59	309.59	309.59	309.59
11	Reserves( Excluding Revaluation Reserves as per balance sheet of previous accounting year)						20,887.72
12	Earnings Per Share of Rs. 10/- each						
	Basic	(16.53)	25.35	14.98	8.82	23.37	0.78
	Diluted	(16.53)	25.35	14.98	8.82	23.37	0.78

For Jayaraman & Krishna  
Chartered Accountants  
FRN. 011185S

S. Krishna Moorthy, FCA.,  
Partner M.No : 200826





**Standalone Segmentwise Revenue, Results, Capital employed for the Quarter and Half Year ended 30th September, 2025**

Sl. No.	Particulars	Quarter Ended			Half year ended		(Rupees in Lakhs)
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31.03.2025 (Audited)
<b>1</b>	<b>Segment Revenue</b>						
	a) Tea	1,171.20	735.81	1,228.06	1,907.01	1,901.13	4,281.91
	b) Investment	(141.25)	905.90	409.51	764.65	878.74	725.54
	c) Power	45.58	46.75	67.64	92.34	130.71	257.26
	d) Unallocated	-	-	-	-	-	-
	<b>Total</b>	<b>1,075.53</b>	<b>1,688.47</b>	<b>1,705.21</b>	<b>2,764.00</b>	<b>2,910.58</b>	<b>5,264.71</b>
	Less: Inter Segment Revenue	8.42	13.13	45.66	21.55	78.44	151.38
	<b>Net Sales/Income from Operations</b>	<b>1,067.11</b>	<b>1,675.34</b>	<b>1,659.55</b>	<b>2,742.45</b>	<b>2,832.14</b>	<b>5,113.35</b>
<b>2</b>	<b>Segment Results (Profit before tax and Interest from each segment)</b>						
	a) Tea	(278.75)	(20.00)	114.31	(298.75)	(43.72)	(394.37)
	b) Investment	(145.75)	901.40	405.01	755.65	869.74	707.54
	c) Power	9.87	8.95	2.23	18.82	(5.67)	(11.91)
	d) Unallocated	-	-	-	-	-	-
	<b>Total</b>	<b>(414.63)</b>	<b>890.35</b>	<b>521.56</b>	<b>475.72</b>	<b>820.35</b>	<b>301.26</b>
	Less: i) Interest	94.70	110.34	52.19	205.04	103.04	251.73
	ii) Other un-allocable expenditure net off unallocable income	-	-	-	-	-	-
	<b>Profit before tax</b>	<b>(509.33)</b>	<b>780.01</b>	<b>469.36</b>	<b>270.68</b>	<b>717.31</b>	<b>49.53</b>
<b>3</b>	<b>Segment assets (A)</b>						
	a) Tea	3,340.73	3,492.60	3,625.23	3,340.73	3,625.23	2,967.82
	b) Investment	23,279.74	23,935.23	18,719.24	23,279.74	18,719.24	22,844.61
	c) Power	1,374.43	1,362.21	1,233.05	1,374.43	1,233.05	1,369.65
	d) Unallocated	-	-	-	-	-	-
	<b>Total Segment Assets</b>	<b>27,994.90</b>	<b>28,790.04</b>	<b>23,577.52</b>	<b>27,994.90</b>	<b>23,577.52</b>	<b>27,182.08</b>
<b>4</b>	<b>Segment liabilities (B)</b>						
	a) Tea	3,286.46	3,280.02	3,183.87	3,286.46	3,183.87	2,924.17
	b) Investment	2,500.00	2,600.00	-	2,500.00	-	2,600.00
	c) Power	388.68	420.34	499.24	388.68	499.24	460.61
	d) Unallocated	-	-	-	-	-	-
	<b>Total Segment Liabilities</b>	<b>6,175.14</b>	<b>6,300.36</b>	<b>3,683.11</b>	<b>6,175.14</b>	<b>3,683.11</b>	<b>5,984.78</b>
<b>5</b>	<b>Capital Employed (A-B)</b>						
	a) Tea	54.27	212.58	441.36	54.27	441.36	43.65
	b) Investment	20,779.74	21,335.23	18,719.24	20,779.74	18,719.24	20,244.61
	c) Power	985.75	941.87	733.81	985.75	733.81	909.04
	d) Unallocated	-	-	-	-	-	-
	<b>Total Capital Employed</b>	<b>21,819.76</b>	<b>22,489.68</b>	<b>19,894.41</b>	<b>21,819.76</b>	<b>19,894.41</b>	<b>21,197.30</b>

**Notes on standalone financial Results:**

1	The statement has been reviewed by the Audit Committee at its meeting held on November 11, 2025 and approved by the Board of Directors at its meeting held on November 11, 2025 and limited review of the same has been carried out by the Statutory Auditors of the Company.
2	These standalone financial results are prepared in accordance with the recognition and measurement principles of Indian Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
3	The Company has organized its business into three segments as Tea, Power and Investments which is in conformity with the Indian Accounting Standard (Ind AS-108-Operating Segment) on "Segment Reporting" principles.
4	The company holds 93,590 Equity Shares in Placid Limited (a group company) as at 30.09.2025, constituting 17.43%. The above group company is a part of a scheme of arrangement presently pending before Hon'able NCLT, Kolkata.
5	Previous period's figures have been regrouped / rearranged, to the extent necessary, to confirm to current period's classifications.

For Jayaraman and Krishna  
Chartered Accountants  
Reg. No. 0111855

S. Krishnamoorthy  
Partner Auditor  
M. No. 200826  
Place: Coimbatore  
Date: 11/11/2025



For and on behalf of the Board  
For The Peria Karamalai Tea & Produce Company Limited



L.N. Bangur  
Chairman  
DIN: 00012617  
Place: Kolkata  
Date: 11/11/2025

**THE PERIA KARAMALAI TEA & PRODUCE COMPANY LIMITED**

Reg. Office : 7, Munshi Premchand Sarani, Hastings, Kolkata - 700 022

PHONE: (033)22233394 EMAIL ID : periatea@lnbgroup.com WEBSITE : www.periatea.com

CIN: L01132WB1913PLC220832

**Unaudited Standalone Statement of Cash Flow for the Half year ended 30th September, 2025**

Particulars	(Rupees in lakhs)	
	As at 30.09.2025	As at 30.09.2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before Tax	270.68	717.31
Adjustments for:		
Depreciation and Amortisation	127.41	170.55
Loss / (Gain) on sale of Property, Plant & Equipments (Net)	(3.23)	
Net gain arising on Mutual Funds designated at FVTPL	(466.30)	(722.95)
Gain on sale of Mutual Funds designated at FVTPL	(255.21)	(129.12)
Interest income on financial assets	(8.14)	(26.67)
Dividend income from investment in equity shares	(35.00)	-
Finance costs	205.04	103.04
Operating Profit before working capital changes	(164.75)	112.16
Adjustments for:		
Other financial liability	(0.15)	(2.23)
Trade receivables and other assets	(21.10)	(194.30)
Inventories	(212.81)	(311.36)
Trade payables & other liabilities	370.91	69.55
Short term borrowings	-	(30.78)
Cash generated from operations	(27.90)	(356.96)
Direct Taxes paid(net)	(68.09)	(46.98)
Net Cash from operating activities	(95.99)	(403.94)
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant & Equipments	(214.63)	(0.80)
Sale of Property, Plant & Equipments	4.00	-
Sale/(purchase) of Investments	787.29	(228.07)
Advance for Purchase of Investment	-	(1,014.00)
Interest received from financial assets	16.02	55.25
Bank balance not considered as cash and cash equivalents	0.10	(28.75)
Intercompany loans (given)/ received	-	606.17
Dividend received from investment in equity shares	35.00	-
Net Cash (used in)/generated from investing activities	627.78	(610.20)
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of Long term borrowings	(136.76)	(145.26)
Proceeds from Long Term Borrowings	132.08	138.00
Availment of short Term Loan	2,500.00	-
Repayment of short Term Loan	(2,662.72)	-
Finance costs paid	(205.65)	(102.63)
Dividend paid including dividend distribution tax	(30.96)	-
Net Cash used in financing activities	(404.01)	(109.89)
Net increase / decrease in Cash and Cash Equivalents	127.78	(1,124.03)
Opening cash and cash equivalents	38.96	1,366.34
Closing cash and cash equivalents	166.74	242.31

**For Jayaraman & Krishna**

Chartered Accountants

FRN. 011185S

*(Signature)*

**S. Krishna Moorthy, FCA.,**

Partner

M.No : 200826



**Unaudited Standalone Statement of Assets and Liabilities as at 30th September 2025**

(Rupees in Lakhs)

Particulars	30.09.2025 (Un audited)	31.03.2025 (Audited)
<b>ASSETS</b>		
<b>(1) Non-current Assets</b>		
(a) Property, Plant and Equipment	2,504.50	2,611.00
(b) Capital Work In Progress	325.59	111.22
(c) Intangible assets	0.26	0.26
(d) Right-of-use Assets	31.58	2.67
(e) Financial Assets:		
(i). Investments	16,792.33	15,913.18
(ii). Other Financial Assets	125.57	118.47
(f) Other Non - Current Assets	258.94	259.06
<b>Total (A)</b>	<b>20,038.77</b>	<b>19,015.86</b>
<b>(2) Current Assets</b>		
(a) Inventories	1,224.98	1,012.17
(b) Financial Assets:		
(i) Investments	6,183.88	6,748.58
(ii) Trade receivables	282.19	234.25
(iii) Cash and cash equivalents	166.74	38.96
(iv) Bank Deposits other than (ii) above	7.30	7.40
(v) Loans	-	-
(vi) Other Financial Assets	32.86	18.11
(c) Other current assets	58.18	106.75
<b>Total (B)</b>	<b>7,956.13</b>	<b>8,166.22</b>
<b>Total (A+B)</b>	<b>27,994.90</b>	<b>27,182.08</b>
<b>EQUITY AND LIABILITIES</b>		
<b>1 EQUITY</b>		
(a) Equity Share capital	309.59	309.59
(b) Other Equity	21,510.17	20,887.72
<b>Total (A)</b>	<b>21,819.76</b>	<b>21,197.31</b>
<b>2 LIABILITIES</b>		
<b>(1) Non-current Liabilities</b>		
(a) Financial Liabilities		
i) Borrowings	474.99	479.67
ii) Lease Liabilities	22.75	-
iii) Other Financial Liabilities	0.90	0.95
(b) Deferred Tax Liabilities (Net)	196.25	208.64
(c) Provisions	279.03	257.97
<b>Total (B)</b>	<b>973.92</b>	<b>947.23</b>
<b>(2) Current Liabilities</b>		
(a) Financial Liabilities		
i) Borrowings	3,980.83	4,143.56
ii) Trade payables		
a) total outstanding dues of MSME	74.97	74.02
b) total outstanding dues of other creditors	902.45	588.26
iii) Lease Liabilities	9.84	2.24
iv) Other financial liabilities	31.78	41.30
(b) Other Current Liabilities	74.70	61.51
(c) Current Tax Liabilities ( Net )	-	-
(d) Provisions	126.65	126.65
<b>Total (C)</b>	<b>5,201.22</b>	<b>5,037.54</b>
<b>Total (A+B+C)</b>	<b>27,994.90</b>	<b>27,182.08</b>

