



THE PERIA KARAMALAI TEA & PRODUCE CO LTD

POSTAL BALLOT NOTICE

Pursuant to Section 108 & 110 of the Companies Act, 2013 read with Rules 20 & 22 of the Companies (Management & Administration) Rules, 2014

Dear Member(s),

NOTICE is hereby given that pursuant to the provision of Section 110 read with Section 108 of the Companies Act, 2013 ('Act') and Rules 20 & 22 of the Companies (Management & Administration) Rules, 2014 (including any statutory modification or re-enactment thereof for the time being in force) ("the Rules"), read with the General Circular No. 14/2020 dated 8th April, 2020, General Circular No. 17/2020 dated 13th April, 2020, and subsequent circulars issued in this regard, the latest being General Circular No. 03/2025 dated 22nd September 2025 ("General Circulars") issued by the Ministry of Corporate Affairs ("MCA"), as amended from time to time and Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the SEBI Listing Regulations"), as amended from time to time, and the Secretarial Standards on General Meetings issued by The Institute of Company Secretaries of India ("SS-2"), the Company is seeking consent of its Members for the Special Business as mentioned hereunder, which are proposed to be passed as an Ordinary Resolution by way of Postal Ballot through remote e-voting means. ("Postal Ballot/"E-voting").

In terms of the General Circulars, the Company will send Postal Ballot Notice by email to all its members who have registered their email addresses with the Company or depository / depository participants and the communication of assent / dissent of the members will only take place through the remote e-voting system. This Postal Ballot is accordingly being initiated in compliance with the General Circulars.

The Explanatory Statement pursuant to Section 102, 110 and other applicable provisions, if any, of the Act and applicable provisions of the SEBI Listing Regulations read with the circulars notified thereunder, setting out the material facts concerning the proposed resolution and the reasons thereof is annexed herewith.

In compliance with the provisions of Section 108 & 110 of the Companies Act, 2013 read with Rule 20 & 22 of the Companies (Management & Administration) Rules, 2014 and Regulation 44 of the SEBI Listing Regulations (as amended from time to time), the Company is pleased to provide the Members (whether holding shares in physical or dematerialized form) with the facility to exercise their right to vote on the matter as set out in the Postal Ballot notice by electronic means i.e. through e-voting services provided by Central Depository Services (India) Limited (CDSL). The e-voting period commences on Saturday, the 21st day of February, 2026 at 9.00 A.M. and ends on Sunday, the 22nd day of March, 2026 at 5.00 P.M. Members are requested to cast their vote within due time thereafter e-voting facility will be disabled. Please read carefully and follow the instructions as printed in this Notice for e-voting purpose.

Pursuant to Rule 22(5) of the Companies (Management and Administration) Rules, 2014, the Board of Directors of the Company at its meeting held on Tuesday, the 3rd day of February, 2026, has appointed M/s Vinod Kothari & Company, Practicing Company Secretaries, (Firm registration no. P1996WB042300) Kolkata, as Scrutinizer for conducting the Postal Ballot process in accordance with law in a fair and transparent manner.

The Scrutinizer will submit their report to the Chairman of the Company or in his absence, any person authorized by him after the completion of the scrutiny of e-voting data provided by CDSL. The results of the Postal Ballot/E-voting shall be announced by the Chairman of the Company or in his absence, any person authorized by him, within 2 (two) working days from the last date of e-voting.

The results of the Postal Ballot/E-voting along with the Scrutinizer's Report will be posted on the Company's website at www.periatea.com and CDSL website at www.evotingindia.com and shall also be displayed on the Notice

Registered Off: 7, Munshi Premchand Sarani, Hastings, Kolkata - 700 022

CIN: L01132WB1913PLC220832 Email: periatea@lnbgroup.com website: www.periatea.com

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Board of the Company at the Registered Office of the Company at 7, Munshi Premchand Sarani, Hastings, Kolkata - 700022.

The last date of the E- Voting shall be the date on which the Resolution shall be deemed to have been passed, if approved by the requisite majority.

SPECIAL BUSINESS:

ITEM NO. 1: TO APPROVE MATERIAL RELATED PARTY TRANSACTIONS.

To consider and, if thought fit, to pass with or without modification, the following resolution as an **ORDINARY RESOLUTION**:

“RESOLVED THAT pursuant to the provisions of Regulation 23(4) and other applicable regulations, if any of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), and applicable provisions of the Companies Act, 2013, if any, read with Rules made thereunder (including any statutory modification(s) or re-enactments thereof for the time being in force), the Related Party Transaction Policy of the Company, as amended from time to time, based on the approval of the Audit Committee and Board of Directors of the Company and subject to such approval(s), consent(s), and permission(s) as may be necessary from time to time, the consent of the members be and is hereby accorded to the Board of Directors of the Company (“Board”), for entering into and / or carrying out and / or continuing with existing contracts / arrangements/ transactions or modification(s) of earlier/ arrangements/transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), including ratification of all acts, deeds and things done by the Board in this regard, with LNB Renewable Energy Limited, a related party of the Company, as per the details set out in the explanatory statement annexed to this notice, upto an aggregate amount of Rs. 8.91 crores (Rupees Eight Crores Ninety One Lakhs only) approx. during the tenure as mentioned in the explanatory statement, notwithstanding the fact that all such transactions, whether individually and/or in the aggregate with other transactions with LNB Renewable Energy Limited, may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/ arrangement(s)/ transaction(s) shall be carried out at an arm’s length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as ‘Board’, which term shall include the Audit Committee of the Board and any duly constituted committee empowered to exercise its powers including powers conferred under this resolution) be and is hereby authorized, to do or cause to be done all such acts, deeds and things as it may deem fit in its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary contracts, arrangements, agreements and such other documents as may be required, seeking all necessary approvals to give effect to this resolution, for and on behalf of the Company, to delegate all or any of its powers conferred under this resolution to any Director or Key Managerial Personnel or any Officer/ Executive of the Company and to resolve or settle any queries, difficulties, doubts that may arise with regard to any transaction with the related party, as may be considered necessary, expedient or desirable and to make such filings as may be necessary or desirable, in order to give effect to this resolution in the best interest of the Company."

**By Order of the Board
For The Peria Karamalai Tea & Produce Co. Ltd.**

Sd/-

Saurav Singhanian

Company Secretary

Membership No – A27227

Place: Hyderabad

Date: 03.02.2026

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Notes:

1. The explanatory statement pursuant to Section 102 and 110 of the Companies Act, 2013 read with Rule 22 of the Companies (Management & Administration) Rules, 2014, and applicable provisions of the SEBI Listing Regulations read with the circulars notified thereto, and Secretarial Standards on General Meetings (SS-2), setting out the material facts and reasons thereof in respect of proposed resolution is attached herewith.
2. (a) As per Section 110 of the Act read with Rule 22 of the Companies (Management & Administration) Rules, 2014 and Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Postal Ballot Notice will be sent to all the Members of the Company whose names appear on the Register of Members of the Company or of the Beneficial owners maintained by the National Securities Depository Limited (NSDL) & Central Depository Services (India) Limited (CDSL) as on Friday, the 13th day of February, 2026 (“**Cut-off date**”).
(b) Only a Member who is entitled to vote can exercise his/ her vote through Postal Ballot/E-voting. The Postal Ballot Notice is being sent to the Members who have registered their email IDs for receipt of the documents in electronic form to their email addresses registered with their Depository Participants (in case of electronic Shareholding)/ the Company’s Registrar and Transfer Agent (in case of physical shareholding). Members whose names appear on the Register of Members/ List of Beneficial Owners with Depository Participants as on Friday, the 13th day of February, 2026 will be considered for the purpose of voting. A Member who is not a Member on the relevant date should treat this notice for information purpose only.
3. Resolution, if approved, by the members by means of Postal Ballot /E-Voting is deemed to have been passed at a General Meeting of the members and the last date of the E- Voting shall be the date on which the resolution shall be deemed to have been passed, if approved by the requisite majority. The Postal Ballot Notice have been placed on the Company's website i.e. www.periatea.com and CDSL e-voting website i.e. www.evotingindia.com.
4. The voting rights of the Members shall be in proportion to their share of the paid-up Equity Share Capital of the Company as on Friday, the 13th day of February, 2026.
5. The Company is sending Postal Ballot Notice in electronic form only as permitted under the MCA Circulars. Accordingly, the communication of the assent or dissent of the members would take place through the remote e-voting system only.
6. Members who have not registered their e-mail address so far, are requested to register their e-mail address for receiving all communications from the Company electronically with RTA at email id coimbatore@in.mpms.mufg.com.
7. In compliance with the provisions of Section 108 and 110 of the Companies Act, 2013 read with Rule 20 and 22 of the Companies (Management & Administration) Rules, 2014 and Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time) and General Circular issued by the Ministry of Corporate Affairs (“MCA”) and any other applicable notification/circular, the Company is pleased to provide the Members (whether holding shares in physical or dematerialized form) with the facility to exercise their right to vote on the matter set out in the Postal Ballot notice by electronic means i.e. through e-voting services provided by Central Depository Services (India) Limited (CDSL)). For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-voting agency.
8. The Instruction of Shareholders for Remote E-voting are as under:
 - (i) The remote e-voting period begins on Saturday, the 21st day of February, 2026 at 9.00 A.M. and ends on Sunday, the 22nd day of March, 2026 at 5.00 P.M. During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Friday, the 13th day of February, 2026, may cast their vote electronically. The remote e-voting module shall be disabled by CDSL for voting thereafter.

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- (ii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

- (iii) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting for **Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	<ol style="list-style-type: none">1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsi website www.cdslindia.com and click on login icon & My Easi New (Token) Tab.2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.3) If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option.4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on

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	<p>www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.</p>
Individual Shareholders holding securities in demat mode with NSDL Depository	<ol style="list-style-type: none">1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period.2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period.
Individual Shareholders (holding securities in demat mode) login through	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service</p>

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their Depository Participants (DP)	provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.
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Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(iv) Login method for Remote e-Voting for **Physical shareholders and shareholders other than individual holding in Demat form.**

- 1) The shareholders should log on to the e-voting website www.evotingindia.com.
- 2) Click on “Shareholders” module.
- 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)

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	<ul style="list-style-type: none">Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login.
OR Date of Birth (DOB)	<ul style="list-style-type: none">If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

- (v) After entering these details appropriately, click on “SUBMIT” tab.
- (vi) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (vii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolution contained in this Notice.
- (viii) Click on the EVSN for the relevant <THE PERIA KARAMALAI TEA & PRODUCE COMPANY LIMITED> on which you choose to vote.
- (ix) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (x) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
- (xi) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (xii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xiii) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- (xiv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xv) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xvi) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**
- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
 - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.

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- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer at the email address viz. kolkata@vinodkothari.com and to the Company at the email address viz; periatea@lnbgroup.com , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to RTA at coimbatore@in.mpms.mufg.com.
2. For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP).
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting through Depository.

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call at toll free no. 1800 21 09911.

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EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Pursuant to Section 102 of the Companies Act, 2013 ('the Act'), the following Explanatory Statement sets out all material facts relating to the business mentioned under Item No. 1 of the accompanying Notice.

Item No. 1

The Company is engaged in the business of generation and distribution of power as a separate business segment besides Tea and Investment & Financing business. The Company is planning to expand its renewable energy segment by expanding solar power capacity by setting up a 1.8 MW (AC) / 2 MW (DC) Solar PV Power Project at Madurai, Tamil Nadu, for captive consumption purpose.

The Company had entered into a contract with LNB Renewable Energy Limited ("LNBREL"), a promoter group company, for availing Engineering, Procurement and Construction (EPC) services and supply of relevant materials for the said project. The principal business of LNBREL is execution of EPC contracts for renewable power projects, both for in-house and independent projects.

Pursuant to Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') all related party transactions requires prior approval of Audit Committee and also member's approval by means of an ordinary resolution for all material related party transactions, even if such transactions are in the ordinary course of business of the Company and on arm's length terms. A transaction with a related party shall be considered 'material' under the Listing Regulations, if the transaction/ transactions with a related party to be entered into individually or taken together with previous transactions during a financial year exceeds the scale-based thresholds based on the annual consolidated turnover of the Company in accordance with Schedule XII of the Listing Regulations.

The annual consolidated turnover of the Company as per the Company's last audited financial statements for the financial year as at 31st March, 2025 is less than Rs. 20,000 crores, and hence, the materiality threshold for the Company is based on 10% of such annual consolidated turnover. The aggregate value of the above -mentioned transactions, together with the existing transactions already undertaken with LNB Renewable Energy Limited, is likely to exceed the prescribed limit of 10% of annual consolidated turnover of the Company as per the Company's last audited financial statements for the financial year as at 31st March, 2025, therefore, the approval of Members is hereby sought to approve the limits of RPTs through Ordinary Resolution by way of postal ballot, and to ratify all the acts done by the Board in this regard till date.

The Audit Committee and the Board of Directors have reviewed the terms & conditions of these transaction(s) and the Committee has also reviewed the certificate provided by the KMP of the company to the effect that the proposed RPT is in the interest of the Company, and have accordingly, recommended the same to the Members for their approval by way of an Ordinary Resolution.

In terms of SEBI Circular dated June 26, 2025 on Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT Industry Standards"), which is effective from September 01, 2025, the explanatory statement contained in this Notice provides the required information:

A(1).

Basic Details of the related party

S. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	LNB Renewable Energy Limited ("LNBREL")

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2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	LNB Renewable Energy Limited is leading Engineering, Procurement & Construction (EPC) and Operation & Maintenance (O&M) solutions provider for grid-connected rooftop and utility-scale solar power projects.

A(2).

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1.	<p>Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:</p> <p><input type="checkbox"/> Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.</p> <p><input type="checkbox"/> Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).</p> <p><input type="checkbox"/> Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).</p>	<p>Promoter Group Company</p> <p>Nil</p> <p>Not Applicable</p> <p>Nil</p>

A(3)

Details of previous transactions with the related party

S. No.	Particulars of the information	Information provided by the management								
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.									
		<table border="1"><thead><tr><th>S. No.</th><th>Nature of Transactions</th><th>FY 2024-2025 (Amount in Lakhs)</th></tr></thead><tbody><tr><td>1.</td><td>Operation and Maintenance (O&M) services</td><td>Rs. 14.10 Lakhs approx.</td></tr></tbody></table>	S. No.	Nature of Transactions	FY 2024-2025 (Amount in Lakhs)	1.	Operation and Maintenance (O&M) services	Rs. 14.10 Lakhs approx.		
S. No.	Nature of Transactions	FY 2024-2025 (Amount in Lakhs)								
1.	Operation and Maintenance (O&M) services	Rs. 14.10 Lakhs approx.								

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2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Rs. 11.64 Lakhs approx. (till December 31, 2025)
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No

A(4)

Amount of the proposed transaction(s)

S. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Total expected EPC contract value is Rs. 8.75 crores, details of which as below: 1. Solar Panel supply- Rs. 3.75 Crore 2. Balance of System Supply, Services and Civil Works- Rs. 3 Crore. 3. Transmission Line and Bay work- Rs. 2 Crore along with the ongoing transaction of Operation and Maintenance (O&M) services for existing project amounting to Rs 16 Lakhs per annum approx.
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	17.30%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Not Applicable
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	7.78%

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6.	Financial performance of the related party for the immediately preceding financial year	Details of financial performance of LNBREL on standalone basis:	
		Particulars	FY 2024-2025 (Amount in Lakhs)
		Turnover	Rs. 10725.27 Lakhs
		Profit After Tax	Rs. 1009.03 Lakhs
		Net worth	Rs. 32415.19 Lakhs

A(5).

Basic details of the proposed transaction

S. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Availing of Services and Purchase of Goods
2.	Details of each type of the proposed transaction	Availing of Engineering, Procurement and Construction (EPC) services includes procurement of goods from LNBREL for setting up a 1.8 MW (AC) / 2 MW (DC) Solar PV Power Project at Madurai, Tamil Nadu.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	Within 6 months from the date of contract or within such extended period mutually agreed between the parties but should not extend the date of Annual General Meeting of the Company to be held for the FY 2025-2026.
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Total expected EPC contract value is Rs. 8.75 crores, details of which as below: 1. Solar Panel supply- Rs. 3.75 Crore 2. Balance of System Supply, Services and Civil Works- Rs. 3 Crore. 3. Transmission Line and Bay work- Rs. 2 Crore along with the ongoing transaction of Operation and Maintenance (O&M) services for existing project amounting to Rs 16 Lakhs per annum approx.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The principal business of LNBREL is execution of EPC contracts for Renewable Power Projects, both for in-house and independent projects. Also, the Company has been availing Operation and Maintenance (O&M) services from LNBREL for its 3 MW (DC) grid-connected solar photovoltaic project located at Village Kudipatty, Taluka Peraiyur, District Madurai, Tamil

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		<p>Nadu, since the commencement of operations, and the arrangement has been functioning smoothly.</p> <p>LNBREL has enough expertise and experience in the execution of such type of contracts in independent and cost effective manner. The proposed contract with LNBREL is to be executed at a cost comparable to that charged by any other company operating in a similar line of business.</p> <p>Further, all transactions are/will be carried out as part of ordinary course of business and at arm's length basis, ensuring fairness and transparency. The pricing and terms of these transactions are as per prevailing market conditions, ensuring they are competitive and reflect standard industry practices. This arrangement promotes operational synergy, enabling seamless collaboration and enhancing the ease of doing business. Moreover, these transactions are subject to appropriate internal controls, approval processes, and governance mechanisms, including review and oversight by the Audit Committee, ensuring compliance with regulatory requirements and safeguarding the interests of the entities.</p>
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	
	a. Name of the director / KMP	Mr. Lakshmi Niwas Bangur, Director
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	Nil
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Explained above

B(1)

Disclosure *only* in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process applied

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2.	Basis of determination of price.	The pricing and terms of these transactions are as per prevailing market conditions, ensuring they are competitive and reflect standard industry practices.
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice) , if any, proposed to be extended to the related party in relation to the transaction, specify the following:	
	a. Amount of Trade advance	Rs. 66.16 lakhs approx.
	b. Tenure	Within 6 months from the date of contract or within such extended period mutually agreed between the parties but should not extend the date of Annual General Meeting of the Company to be held for the FY 2025-2026.
	c. Whether same is self-liquidating?	Yes

The Board, therefore, recommends the Resolution set out at Item No. 1 of the Notice for the approval of the Members in terms of Regulation 23 of the SEBI LODR and applicable provisions of Companies Act, 2013.

None of the Directors or Key Managerial Personnel (KMPs), except to the extent of their shareholding, of the Company either directly or through their relatives are, in any way, concerned or interested, whether financially or otherwise, in the proposed resolution.

Place: Hyderabad
Date: 03.02.2026

By Order of the Board
For The Peria Karamalai Tea & Produce Co. Ltd.
Sd/-
Saurav Singhania
Company Secretary
Membership No – A27227