JAYARAMAN & KRISHNA
INDIA Chartered Accountants

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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 June 30,2026 and year to date from April 01, 2026 to June 30, 2026 ("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 FRN 011185S COIMBATORE 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

JAYARAMAN & KRISHNA FRN 011185S COIMBATORE CHARTERED ACCOUNTANTS

S. Krishna Moorthy
Partner
M.No.200826

UDIN: 26200826RIWGGP2476

Place: Coimbatore
Date: 08.08.2026

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

Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June 2026

(Rupees in Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Refer Note No. 4)	(Unaudited)	(Audited)
1	Income				
	Revenue from operations	2,056.48	1,210.23	1,666.58	6,830.32
	Other Income	12.38	87.91	8.76	259.10
	Total Income	**2,068.86**	**1,298.14**	**1,675.34**	**7,089.42**
2	**Expenses**				
	a) Cost of materials consumed	44.35	46.45	55.00	259.92
	b) Purchase of stock-in-trade	12.32	14.00	25.69	249.00
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	(243.72)	23.56	(417.11)	141.95
	d) Employees benefits expense	648.54	601.82	689.81	2,499.87
	e) Finance costs	94.41	85.56	110.34	379.31
	f) Depreciation and amortisation expenses	73.28	42.07	67.32	230.66
	g) Other expenses	403.97	1,400.17	364.28	3,604.94
	Total Expenses	**1,033.15**	**2,213.63**	**895.33**	**7,365.65**
3	**Net Profit/(Loss) before exceptional items and tax (1-2)**	**1,035.71**	**(915.49)**	**780.01**	**(276.23)**
4	Exceptional Items	1.24	0.93	-	5.95
5	**Net Profit/(Loss) from Ordinary activities before tax (3-4)**	**1,034.47**	**(916.42)**	**780.01**	**(282.18)**
6	**Tax Expense**				
	1. Current Tax expenses	6.61	49.26	-	391.71
	2. Deferred Tax Asset (Provided) / Reversed	37.95	15.55	(4.90)	(0.21)
	3. Tax releating to earlier years	-	(0.00)	-	(6.63)
	Total Tax Expenses	**44.56**	**64.81**	**(4.90)**	**384.87**
7	**Net Profit/(Loss) from Ordinary activities after tax (5-6)**	**989.91**	**(981.23)**	**784.91**	**(667.05)**
8	**Other Comprehensive Income (Net of tax)**				
	a) Items that will not be reclassified to Profit & Loss	182.54	32,288.02	507.46	32,688.35
	b) Items that will be reclassified to Profit & Loss	-	(7.57)	-	(7.57)
	c) Income tax relating to these items	(45.94)	(8,227.66)	-	(8,227.66)
	Total other Comprehensive Income (Net of tax)	**136.60**	**24,052.79**	**507.46**	**24,453.12**
9	**Total Comprehensive Income (7+8)**	**1,126.51**	**23,071.56**	**1,292.37**	**23,786.07**
10	Paid Up Equity Share Capital (Face value of Rs.10/- per share)	309.59	309.59	309.59	309.59
11	Reserves(Excluding Revaluation Reserves as per balance sheet of previous accounting year)	-	-	-	44,642.83
12	**Earnings Per Share of Rs. 10/- each**				
	Basic	31.98	(31.69)	25.35	(21.55)
	Diluted	31.98	(31.69)	25.35	(21.55)

For Jayaraman & Krishna
Chartered Accountants
FRN. 011185S

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

JAYARAMAN & KRISHNA FRN 011185S COIMBATORE CHARTERED ACCOUNTANTS

The Peria Karamalai Tea & Produce Company Limited Kolkata

THE PERIA KARAMALAI TEA & PRODUCE COMPANY LIMITED

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Standalone Segmentwise Revenue, Results , Capital employed for the Quarter ended 30th June, 2026

(Rupees in Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(Unaudited)	(Refer Note No. 4)	(Unaudited)	(Audited)
1	**Segment Revenue**				
	a) Tea	999.59	1,197.00	735.81	4,320.53
	b) Investment	1,016.27	51.89	905.90	2,477.20
	c)Power	53.00	83.36	46.76	350.47
	d) Unallocated	-	-	-	-
	Total	**2,068.86**	**1,332.25**	**1,688.47**	**7,148.20**
	Less: Inter Segment Revenue	-	34.11	13.13	58.78
	Net Sales/Income from Operations	**2,068.86**	**1,298.14**	**1,675.34**	**7,089.42**
2	Segment Results (Profit before tax and interest from each segment)				
	a) Tea	98.48	110.42	(20.00)	(389.59)
	b) Investment	1,011.77	(969.11)	901.40	303.51
	c)Power	19.88	28.76	8.95	189.16
	d) Unallocated	-	-	-	-
	Total	**1,130.12**	**(829.93)**	**890.35**	**103.08**
	Less: i) Interest	94.41	85.56	110.34	379.31
	ii) Other un-allocable expenditure net off unallocable income	-	-	-	-
	Profit before tax	**1,035.71**	**(915.49)**	**780.01**	**(276.23)**
3	**Segment assets (A)**				
	a) Tea	3,813.85	3,325.35	3,492.60	3,325.35
	b) Investment	57,054.13	54,353.05	23,935.23	54,353.05
	c)Power	2,189.87	1,838.90	1,362.21	1,838.90
	d) Unallocated	-	-	-	-
	Total Segment Assets	**63,057.85**	**59,517.30**	**28,790.04**	**59,517.30**
4	**Segment liabilities (B)**	-			
	a) Tea	3,487.03	3,147.13	3,280.02	3,147.13
	b) Investment	12,614.52	10,727.66	2,600.00	10,727.66
	c)Power	877.36	690.10	420.34	690.10
	d) Unallocated	-	-	-	-
	Total Segment Liabilities	**16,978.92**	**14,564.89**	**6,300.36**	**14,564.89**
5	**Capital Employed (A-B)**				
	a) Tea	326.82	178.22	212.58	178.22
	b) Investment	44,439.61	43,625.39	21,335.23	43,625.39
	c)Power	1,312.51	1,148.80	941.87	1,148.80
	d) Unallocated	-	-	-	-
	Total Capital Employed	**46,078.93**	**44,952.41**	**22,489.68**	**44,952.41**

Notes on standalone financial Results:

1	The statement has been reviewed by the Audit Committe at its meeting held on 08th August, 2026 and approved by the Board of Directors at its meeting held on 08th August, 2026 and limited Review of the same has been carried out by 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	Figures of the quarter ended 31st March, 2026 are the balancing figures between audited figures in respect of full financial year and published year to date figures up to the third quarter of the relevant financial year.

JAYARAMAN & KRISHNA FRN 011185S COIMBATORE CHARTERED ACCOUNTANTS

The Peria Karamalai Tea & Produce Company Limited Kolkata

Notes on standalone financial Results:

5	The Government of India has notified the Code on Wages, 2019, the Industrial Relation Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health, and Working Conditions Code, 2020 ("Labour Codes") with effect from 21/11/2025, which consolidates 29 existing labour laws. The Labour Codes, amongst other things, introduce changes, including a uniform definition of wages and enhanced benefits relating to leave. The Ministry of Labour & Employment has issued draft Central Rules and FAQs to facilitate assessment of the financial impact arising from these regulatory changes. In accordance with the guidance issued by the Institute of Chartered Accountants of India, the Company has assessed and disclosed the financial impact under Exceptional items in the financial results for the three months ended 30/06/2026. The Company has recognised Rs. 1.24 Lakhs as Statutory Impact of New Labour Codes towards additional employee benefits obligations, classified as past service cost, primarily due to revised definition of wages under Labour Codes. The Company continues to monitor the developments relating to the implementation of Labour Codes and will review the estimates as further classification and Rules are notified.
6	Other Income includes Profit on Sale of Windmill Land Situated at Aralvaimozhi, Tamilnadu and the property at Kolhapur for total of Rs. 194.43 Lakhs for the year ended 31st March 2026 and Rs.56.51 Lakhs for the quarter ended 31st March 2026
7	The Company was holding 93,590 equity shares of Placid Limited, representing 17.43% of its paid-up share capital. Pursuant to the Scheme of Arrangement approved by the Hon'ble National Company Law Tribunal (NCLT), Kolkata Bench, vide its Order dated 16 March 2026, Placid Limited, being one of the transferor companies under the Scheme, has been amalgamated with Maharaja Shree Umaid Mills Limited (MSUML) with the appointed date of 1st April 2024. In accordance with the approved share exchange ratio under the Scheme, the Company is entitled to receive equity shares of MSUML in lieu of its shareholding in Placid Limited. The credit of such shares in the demat account of the Company is pending as on date. The resultant entitlement of these shares has been recognised under "Investments" in the financial statements as of date. In compliance with the requirements of Indian Accounting Standards (Ind AS), the Company received a fair valuation report of MSUML as of 31 March 2026 from an IBBI-registered valuer. Based on this valuation report and the approved share exchange ratio, the investment in MSUML has accordingly been recognised in the financial statements as at 31st March,2026.
8	The Aggregate direct and indirect shareholding of Maharaja Shree Umaid Mills Limited (MSUML) in the company stands at 51.66% approx. in the paid up equity share capital of the company, and MSUML has consequently became the Holding Company of the Company.
9	Other expenses includes Rs. 2,155.69 Lakhs relating to fair value adjustment in mutual fund Investment for the year ended 31/03/2026.
10	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. 011185S

S. Krishnamoorthy
Partner Auditor
M. No. 200826

Place : Coimbatore
Date : 08th August, 2026

For and on behalf of the Board of Directors
For The Peria Karamalai Tea & Produce Co Ltd

Lakshmi Niwas Bangur
Chairman
DIN:00012617

Place : Hyderabad
Date : 08th August, 2026