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 September 30, 2026 and year to date from April 01, 2026 to September 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

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

JAYARAMAN & KRISHNA FRN 011185S COIMBATORE CHARTERED ACCOUNTANTS

S. Venkat Ramanan
Partner
M.No.239031

UDIN: 26239031VZXCSW5009

Place: Coimbatore
Date: 02.11.2026

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 and Half year ended 30th September 2026

(Rupees in Lakhs)

Sl. No.	Particulars	Quarter Ended			Half year ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	Revenue from operations	988.63	2,056.48	1,057.03	3,045.11	2,723.61	6,830.32
	Other Income	21.88	12.38	10.08	34.26	18.84	259.10
	Total Income	**1,010.51**	**2,068.86**	**1,067.11**	**3,079.37**	**2,742.45**	7,089.42
2	**Expenses**						
	a) Cost of materials consumed	90.73	44.35	74.70	135.08	129.70	259.92
	b) Purchase of stock-in-trade	74.71	12.32	197.85	87.03	223.54	249.00
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	93.19	(243.72)	214.85	(150.53)	(202.26)	141.95
	d) Employees benefits expense	590.77	648.54	597.13	1,239.32	1,286.94	2,499.87
	e) Finance costs	103.76	94.41	94.70	198.17	205.04	379.31
	f) Depreciation and amortisation expenses	74.68	73.28	60.09	147.95	127.41	230.66
	g) Other expenses	362.78	403.97	337.12	766.76	701.40	3,604.94
	Total Expenses	**1,390.62**	**1,033.15**	**1,576.44**	**2,423.78**	**2,471.77**	7,365.65
3	**Net Profit/(Loss) before exceptional items and tax (1-2)**	**(380.11)**	**1,035.71**	**(509.33)**	**655.59**	**270.68**	**(276.23)**
4	Exceptional Items	(1.24)	1.24	-	-	-	5.95
5	**Net Profit/(Loss) from Ordinary activities before tax (3-4)**	**(378.87)**	**1,034.47**	**(509.33)**	**655.59**	**270.68**	**(282.18)**
6	**Tax Expense**						
	1. Current Tax expenses	5.41	6.61	9.90	12.02	9.90	391.71
	2. Deferred Tax Asset (Provided) / Reversed	(50.38)	37.95	(7.49)	(12.43)	(12.39)	(0.21)
	3. Tax releating to earlier years	(16.19)	-	-	(16.19)	-	(6.63)
	Total Tax Expenses	**(61.16)**	**44.56**	**2.41**	**(16.60)**	**(2.49)**	**384.87**
7	**Net Profit/(Loss) from Ordinary activities after tax (5-6)**	**(317.71)**	**989.91**	**(511.74)**	**672.19**	**273.17**	**(667.05)**
8	**Other Comprehensive Income (Net of tax)**						
	a) Items that will not be reclassified to Profit & Loss	(294.44)	182.54	(127.25)	(111.91)	380.21	32,688.35
	b) Items that will be reclassified to Profit & Loss	-	-	-	-	-	(7.57)
	c) Income tax relating to these items	74.11	(45.94)	-	28.17	-	(8,227.66)
	Total other Comprehensive Income (Net of tax)	**(220.33)**	**136.60**	**(127.25)**	**(83.74)**	**380.21**	**24,453.12**
9	**Total Comprehensive Income (7+8)**	**(538.04)**	**1,126.51**	**(638.99)**	**588.45**	**653.38**	**23,786.07**
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)						44,642.83
12	**Earnings Per Share of Rs. 10/- each**						
	Basic	(10.26)	31.98	(16.53)	21.71	8.82	(21.55)
	Diluted	(10.26)	31.98	(16.53)	21.71	8.82	(21.55)

For JAYARAMAN & KRISHNA
Chartered Accountants
FRN 011185S
S. VENKAT RAMANAN FCA
Partner M.No. 234031

JAYARAMAN & KRISHNA FRN 011185S COIMBATORE CHARTERED ACCOUNTANTS

The Peria Karamalai Tea & Produce Company Limited Kolkata

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

Standalone Segmentwise Revenue, Results , Capital employed for the Quarter and Half year ended 30th September, 2026

(Rupees in Lakhs)

Sl. No.	Particulars	Quarter Ended			Half year ended		Year Ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Segment Revenue**						
	a) Tea	984.12	999.59	1,171.20	1,983.70	1,907.01	4,320.53
	b) Investment	(31.06)	1,016.27	(141.25)	985.21	764.65	2,477.20
	c)Power	62.29	53.00	45.58	115.30	92.34	350.47
	d) Unallocated	-	-	-	-	-	-
	Total	**1,015.35**	**2,068.86**	**1,075.53**	**3,084.21**	**2,764.00**	**7,148.20**
	Less: Inter Segment Revenue	4.84	-	8.42	4.84	21.55	58.78
	Net Sales/Income from Operations	**1,010.51**	**2,068.86**	**1,067.11**	**3,079.37**	**2,742.45**	**7,089.42**
2	Segment Results (Profit before tax and interest from each segment)						
	a) Tea	(266.42)	98.47	(278.75)	(167.96)	(298.75)	(389.59)
	b) Investment	(35.56)	1,011.77	(145.75)	976.21	755.65	303.51
	c)Power	25.63	19.88	9.87	45.51	18.82	189.16
	d) Unallocated	-	-	-	-	-	-
	Total	**(276.35)**	**1,130.12**	**(414.63)**	**853.76**	**475.72**	**103.08**
	Less: i) Interest	103.76	94.41	94.70	198.17	205.04	379.31
	ii) Other un-allocable expenditure net off unallocable income	-	-	-	-	-	-
	Profit before tax	**(380.11)**	**1,035.71**	**(509.33)**	**655.59**	**270.68**	**(276.23)**
3	**Segment assets (A)**						
	a) Tea	3,784.68	3,813.85	3,340.73	3,784.68	3,340.73	3,325.35
	b) Investment	52,585.28	57,054.13	23,279.74	52,585.28	23,279.74	54,353.05
	c)Power	2,289.18	2,189.87	1,374.43	2,289.18	1,374.43	1,838.90
	d) Unallocated	-	-	-	-	-	-
	Total Segment Assets	**58,659.14**	**63,057.85**	**27,994.90**	**58,659.14**	**27,994.90**	**59,517.30**
4	**Segment liabilities (B)**						
	a) Tea	3,677.60	3,487.03	3,286.46	3,677.60	3,286.46	3,147.13
	b) Investment	8,506.82	12,614.52	2,500.00	8,506.82	2,500.00	10,727.66
	c)Power	957.04	877.37	388.68	957.04	388.68	690.10
	d) Unallocated	-	-	-	-	-	-
	Total Segment Liabilities	**13,141.46**	**16,978.92**	**6,175.14**	**13,141.46**	**6,175.14**	**14,564.89**
5	**Capital Employed (A-B)**						
	a) Tea	107.08	326.82	54.27	107.08	54.27	178.22
	b) Investment	44,078.46	44,439.61	20,779.74	44,078.46	20,779.74	43,625.39
	c)Power	1,332.14	1,312.51	985.75	1,332.14	985.75	1,148.80
	d) Unallocated	-	-	-	-	-	-
	Total Capital Employed	**45,517.68**	**46,078.93**	**21,819.76**	**45,517.68**	**21,819.76**	**44,952.41**

For JAYARAMAN & KRISHNA
Chartered Accountants
FRN 011185S

S. VENKAT RAMANAN FCA
Partner M.No. 239031

JAYARAMAN & KRISHNA ★ FRN 011185S ★ COIMBATORE ★ CHARTERED ACCOUNTANTS

The Peria Karamalai Tea & Produce Company Limited ★ Kolkata

Notes on Standalone Financial Results:

1	The statement has been reviewed by the Audit Committe at its meeting held on 02nd November, 2026 and approved by the Board of Directors at its meeting held on 02nd November, 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	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.
5	The Company had been holding 93,590 Equity Shares, constituting 17.43% paid up shares capital of Placid Limited. Placid Limited, being one of the Transferor Company in the scheme of arrangement, which has been duly approved by Hon'able NCLT, Kolkata, vide its order dated 16th March, 2026, has got amalgamated into Maharaja Shree Umaid Mills Limited (MSUML) with Appointed date of 1st April, 2024. In accordance with the approved share exchange ratio under the Scheme, the Company is entitled to receive equity share of MSUML in lieu of its shareholding in Placid Limited. The MSUML shares were allotted on 24 July 2026, and the credit of such shares to the Company's demat account is pending as of the date of this report. 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 the IBBI-registered valuer. Based on this valuation report and the approved share exchange ratio, the investments in MSUML has accordingly has been recognised in the financial statements as on 31st March, 2026.
6	Other expenses includes Rs. 2,155.69 Lakhs relating to reversal of fair value adjustment for Investments sold during the year ended 31.03.2026. However, the corresponding realised income amounting to Rs.2378.04 is shown under "Revenue from Operation" for the said year ended 31.03.2026.
7	The Company does not have any subsidiary/associate/joint ventures as on 30th September, 2026
8	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. Venkat Ramanan
Partner
M. No. 239031

Place : Coimbatore
Date: 02nd November, 2026

JAYARAMAN & KRISHNA FRN 011185S COIMBATORE CHARTERED ACCOUNTANTS

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

The Peria Karamalai Tea & Produce Company Limited Kolkata

Lakshmi Niwas Bangur
Chairman
DIN:00012617

Place : Kolkata
Date: 02nd November, 2026

THE PERIA KARAMALAI TEA & PRODUCE COMPANY LIMITED

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Unaudited Standalone Statement of Cash Flow for the half year ended 30th September, 2026

(Rupees in lakhs)

Particulars	30.09.2026	30.09.2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	655.59	270.68
Adjustments for:		
Depreciation and Amortisation	147.95	127.41
Loss / (Gain) on sale of Property, Plant & Equipments (Net)	(9.84)	(3.23)
Net gain arising on Mutual Funds designated at FVTPL	835.52	(466.30)
Items debited/ (credited) to OCI	28.17	-
Gain on sale of Mutual Funds designated at FVTPL	-	(255.21)
Loss on sale of Fixed Asset	-	-
Interest income on financial assets	(119.98)	(8.14)
Dividend income from investment in equity shares	(35.00)	(35.00)
Finance costs	198.17	205.04
Operating Profit before working capital changes	1,700.58	(164.75)
Adjustments for:		
Other financial liability	(0.02)	(0.15)
Trade receivables and other assets	(98.90)	(21.10)
Inventories	(169.28)	(212.81)
Trade payables & other liabilities	383.88	370.91
Cash generated from operations	1,816.26	(27.90)
Direct Taxes paid(net)	(28.32)	(68.09)
Net Cash from operating activities	1,787.94	(95.99)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipments	(744.93)	(214.63)
Sale of Property, Plant & Equipments	9.32	4.00
Sale/(Purchase) of Investments	(1,671.04)	787.29
Interest received from financial assets	150.44	16.02
Bank balance not considered as cash and cash equivalents	(0.03)	0.10
Intercorporate loans repaid	4,740.00	-
Intercorporate loans (given)	(2,125.00)	-
Dividend received from investment in equity shares	35.00	35.00
Net Cash (used in)/generated from investing activities	393.76	627.78
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Long term Borrowings	(183.73)	(136.76)
Proceeds from Long Term Borrowings	487.81	132.08
Repayment of Short term Borrowings	(6,718.15)	(2,662.72)
Availment of short Term Borrowings	4,650.00	2,500.00
Finance costs paid	(196.21)	(205.65)
Dividend paid including dividend distribution tax	(23.22)	(30.96)
Net Cash used in financing activities	(1,983.50)	(404.01)
Net increase / (decrease) in Cash and Cash Equivalents	198.20	127.78
Opening cash and cash equivalents	125.36	38.96
Closing cash and cash equivalents	323.56	166.74

For JAYARAMAN & KRISHNA
Chartered Accountants
FRN 011185S

S. VENKAT RAMANAN FCA
Partner
M.No. 209[illegible]

The Peria Karamalai Tea & Produce Company Limited
Kolkata

THE PERIA KARAMALAI TEA & PRODUCE COMPANY LIMITED

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Unaudited Standalone Statement of Assets and Liabilities as at 30th September 2026

(Rupees in Lakhs)

Particulars	30.09.2026 (Unaudited)	31.03.2026 (Audited)
ASSETS		
(1) Non-current Assets		
(a) Property, Plant and Equipment	2,722.87	2,860.01
(b) Capital Work In Progress	1,408.23	663.43
(c) Intangible assets	3.59	3.59
(d) Right-of-use Assets	21.14	31.45
(e) Financial Assets:		
(i). Investments	49,154.93	48,518.04
(ii). Other Financial Assets	164.53	152.15
(f) Other Non - Current Assets	172.40	199.73
Total (A)	**53,647.69**	52,428.40
(2) Current Assets		
(a) Inventories	1,056.63	887.35
(b) Financial Assets:		
(i) Investments	3,150.85	3,064.14
(ii) Trade receivables	217.10	134.00
(iii) Cash and cash equivalents	323.56	125.36
(iv) Bank Deposits other than (ii) above	7.79	7.83
(v) Loans	-	2,615.00
(vi) Other Financial Assets	17.11	47.88
(c) Other current assets	238.41	207.34
Total (B)	**5,011.45**	7,088.90
Total (A+B)	**58,659.14**	59,517.30
EQUITY AND LIABILITIES		
1 EQUITY		
(a) Equity Share capital	309.59	309.59
(b) Other Equity	45,208.09	44,642.83
Total (A)	**45,517.68**	44,952.42
2 LIABILITIES		
(1) Non-current Liabilities		
(a) Financial Liabilities		
i) Borrowings	901.38	597.29
ii) Lease Liabilities	2.22	11.93
iii) Other Financial Liabilities	0.90	0.90
(b) Deferred Tax Liabilities (Net)	8,395.49	8,436.08
(c) Provisions	441.73	417.56
Total (B)	**9,741.72**	9,463.76
(2) Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	1,858.04	3,926.19
ii) Trade payables		
a) total outstanding dues of MSME	86.70	61.39
b) total outstanding dues of other creditors	880.44	562.61
iii) Lease Liabilities	20.61	20.61
iv) Other financial liabilities	35.79	33.88
(b) Other Current Liabilities	102.07	75.76
(c) Current Tax Liabilities (Net)	351.57	356.15
(d) Provisions	64.52	64.53
Total (C)	**3,399.74**	5,101.12
Total (A+B+C)	**58,659.14**	59,517.30

JAYARAMAN & KRISHNA FRN 014185S COIMBATORE CHARTERED ACCOUNTANTS

The Peria Karamalai Tea & Produce Company Limited Kolkata