



THE PERIA KARAMALAI TEA & PRODUCE CO LTD.

14.02.2025

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: Submission of Integrated Filing- Financial

Dear Sir/Madam

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with relevant Circular(s) issued by Stock Exchange(s), we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended on 31st December, 2024.

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

L N B A N G U R G R O U P O F C O M P A N I E S



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



THE PERIA KARAMALAI TEA & PRODUCE CO LTD.

- A. Financial Results for the quarter and nine months ended on 31st December, 2024 – **Enclosed Below.**
- B. Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. – **Not Applicable**
- C. Format for disclosing outstanding default on loans and debt securities: **Since there is no such default, therefore it is not applicable.**
- D. Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable for the current quarter.**
- E. Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted alongwith annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable for the current quarter.**

LN BANGUR GROUP OF COMPANIES



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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 December 31,2024 and year to date from April 01, 2024 to December 31,2024 ("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.



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: 25200826BM1YLL2167

Place: Coimbatore

Date: 14.02.2025

Statement of Standalone Unaudited Financial Results for the Quarter & Nine Months ended 31st December 2024

Sl. No.	Particulars	Quarter Ended			Nine months ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	1,244.42	1,654.34	1,779.41	4,059.93	4,210.41	5,370.44
	Other Income	27.65	5.21	14.86	44.28	83.70	604.47
	Total Income	1,272.07	1,659.55	1,794.27	4,104.21	4,294.11	5,974.91
2	Expenses						
	a) Cost of materials consumed	86.89	63.52	75.06	190.21	238.57	285.86
	b) Purchase of stock-in-trade	50.00	98.94	364.38	152.61	598.54	639.30
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	317.42	(152.66)	148.26	21.11	(255.00)	(354.03)
	d) Employees benefits expense	697.02	671.70	686.77	1,972.84	2,095.96	2,824.23
	e) Finance costs	47.76	52.19	52.96	150.80	158.23	215.67
	f) Depreciation and amortisation expenses	85.28	85.53	69.95	255.83	273.56	338.05
	g) Other expenses	366.06	370.97	306.22	1,021.86	992.03	1,375.03
	Total Expenses	1,650.43	1,190.19	1,703.60	3,765.26	4,101.89	5,324.11
3	Net Profit/(Loss) before exceptional items and tax (1-2)	(378.36)	469.36	90.67	338.95	192.22	650.80
4	Exceptional Items	-	-	-	-	-	-
5	Net Profit/(Loss) from Ordinary activities before tax (3-4)	(378.36)	469.36	90.67	338.95	192.22	650.80
6	Tax Expense	(15.51)	5.72	8.74	(21.85)	27.15	117.21
7	Net Profit/(Loss) from Ordinary activities after tax (5-6)	(362.85)	463.64	81.93	360.80	165.07	533.59
8	Other Comprehensive Income (Net of tax)						
	a) Items that will not be reclassified to Profit & Loss	629.11	35.29	(5.58)	677.80	15.44	435.05
	b) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
9	Total Comprehensive Income (7+8)	266.26	498.93	76.35	1,038.60	180.51	968.64
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)	-	-	-	-	-	18,812.45
12	Earnings Per Share of Rs. 10/- each						
	Basic	(11.72)	14.98	2.65	11.65	5.33	17.24
	Diluted	(11.72)	14.98	2.65	11.65	5.33	17.24



For Jayaraman & Krishna
 Chartered Accountants
 FRN. 011185S

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



Standalone Segmentwise Revenue, Results , Capital employed for the Quarter & Nine Months ended 31st December, 2024

(Rupees in Lakhs)

Sl. No.	Particulars	Quarter Ended			Nine months ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
1	Segment Revenue						
	a) Tea	1,320.20	1,228.06	1,351.86	3,221.33	3,130.96	3,923.03
	b) Investment	(84.37)	409.51	429.42	794.37	1,092.29	1,416.92
	c) Power	73.00	67.64	66.49	203.71	280.26	870.54
	d) Unallocated	-	-	-	-	-	-
	Total	1,308.83	1,705.21	1,847.77	4,219.41	4,503.51	6,210.49
	Less: Inter Segment Revenue	36.76	45.67	53.50	115.20	209.40	235.58
	Net Sales/Income from Operations	1,272.07	1,659.55	1,794.27	4,104.21	4,294.11	5,974.91
2	Segment Results (Profit before tax and interest from each segment)						
	a) Tea	(226.05)	114.31	(223.23)	(269.77)	(681.96)	(1,000.15)
	b) Investment	(88.87)	405.01	424.93	780.87	1,078.79	1,398.92
	c) Power	(15.68)	2.23	(58.07)	(21.35)	(46.38)	467.70
	d) Unallocated	-	-	-	-	-	-
	Total	(330.60)	521.56	143.63	489.75	350.45	866.47
	Less: i) Interest	47.76	52.19	52.96	150.80	158.23	215.67
	ii) Other un-allocable expenditure net off unallocable income	-	-	-	-	-	-
	Profit before tax	(378.36)	469.36	90.67	338.95	192.22	650.80
3	Segment assets (A)						
	a) Tea	3,109.64	3,625.23	3,227.07	3,109.64	3,227.07	2,940.94
	b) Investment	19,212.60	18,719.24	17,637.71	19,212.60	17,637.71	18,406.54
	c) Power	1,203.55	1,233.05	1,270.42	1,203.55	1,270.42	1,437.72
	d) Unallocated	-	-	-	-	-	-
	Total Segment Assets	23,525.79	23,577.52	22,135.20	23,525.79	22,135.20	22,785.20
4	Segment liabilities (B)						
	a) Tea	2,901.22	3,183.87	3,193.32	2,901.22	3,193.32	3,109.17
	b) Investment	-	-	-	-	-	-
	c) Power	494.84	499.24	605.26	494.84	605.26	553.98
	d) Unallocated	-	-	-	-	-	-
	Total Segment Liabilities	3,396.06	3,683.11	3,798.58	3,396.06	3,798.58	3,663.15
5	Capital Employed (A-B)						
	a) Tea	208.42	441.36	33.74	208.42	33.74	(168.23)
	b) Investment	19,212.60	18,719.24	17,637.71	19,212.60	17,637.71	18,406.54
	c) Power	708.71	733.81	665.17	708.71	665.17	883.74
	d) Unallocated	-	-	-	-	-	-
	Total Segment Liabilities	20,129.73	19,894.41	18,336.62	20,129.73	18,336.62	19,122.05

Notes on standalone financial Results:

- The statement has been reviewed by the Audit Committee at its meeting held on 14th February, 2025 and approved by the Board of Directors at its meeting held on 14th February, 2025 and limited review of the same has been carried out by the Statutory Auditors of the Company.
- Other income in the previous year includes Profit on Sale of Windmill Land situated at Aralvaimozi, Tamil Nadu for Rs.552.96 lakhs.
- 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.
- 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.
- The Company has no Subsidiary / associate / joint venture companies as on 31.12.2024
- Previous period's figures have been regrouped / rearranged, to the extent necessary, to confirm to current period's classifications.

For Jayaram and Krishna
Chartered Accountants
Reg. No. 0111855

S. Krishnamoorthy
Partner
M. No. 200826
Place : Coimbatore
Date : 14.02.2025



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



L.N. Bangur
Chairman
DIN 00012617
Place : Kolkata
Date : 14.02.2025