



THE PERIA KARAMALAI TEA & PRODUCE CO LTD.

26.05.2026

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 26th May, 2026 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 the 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. 26th May, 2026, inter-alia considered the following matters:

- a) Approved Audited Financial Results of the Company for the Quarter and Year ended 31st March, 2026 along with the Auditors Report thereon.
- b) Recommended a dividend of Rs. 0.75 /- (i.e. 7.5 %) per equity share of Rs.10/- each, subject to the approval of the shareholders in the ensuing Annual General Meeting.
- c) Re-appointment of Mrs. Alka Lakshmi Niwas Bangur (DIN 00012894) as Managing Director of the Company for a period of 3 years w.e.f. 17th September, 2026 subject to the approval of the Shareholders at the ensuing Annual General Meeting of the Company. Further, Mrs. Alka Lakshmi Niwas Bangur has not been debarred from holding office of Director by virtue of any order passed by the Securities and Exchange Board of India or any other such authority. The details required under Regulation 30 of SEBI (LODR) Regulations, 2015, as amended read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is annexed herewith as Annexure-A.

A copy of the Audited Financial Results for the quarter and year ended 31st March, 2026 along with the Auditors Report thereon and Declaration towards Auditor's Report with unmodified opinion(s) in respect of Audited Financial Results for the Financial Year 2025-26 pursuant to SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 along with Circular No. CIR/CF/CMD/56/2016 dated May 27, 2016 is attached herewith.

The meeting was commenced at 11.00 A.M. and concluded at 1:25 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

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.

Annexure-A

Disclosure pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 relating to appointment of Key Managerial Personnel are as follows:

Sl. No	Particulars	Mrs. Alka Lakshmi Niwas Bangur
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	Re-appointment
2	Date of Appointment/cessation (as applicable)	17 th September, 2026
3	Term of Appointment	Mrs. Alka Lakshmi Niwas Bangur re-appointed as Managing Director of the Company for a period of 3 years w.e.f. 17 th September, 2026 subject to the approval of the Shareholders at the ensuing Annual General Meeting of the Company as per the provisions of Section 203 of the Companies Act, 2013 and allied rules thereof.
4	Brief Profile (in case of appointment)	Mrs. Alka Lakshmi Niwas Bangur holds Master Degree in English, Hindi and Business Administration. She is associated with the Company since 1993. She has a vast experience in the management and administration of the Company. Under her leadership, the Company has registered steady progress and growing from strength to strength.
5	Disclosure of relationships between Directors (in case of appointment as a Director)	Mrs. Alka Lakshmi Niwas Bangur is related with Mr. Lakshmi Niwas Bangur, Director of the Company.

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Independent Auditor's report on Annual Audited Standalone financial results of M/s. The Peria Karamalai Tea & Produce Company Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of The Peria Karamalai Tea & Produce Company Limited

Report on the Audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone Annual financial results of The Peria Karamalai Tea & Produce Company Limited (hereinafter referred to as "the Company") for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual financial results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.





KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the financial year ended 31st March, 2026. These matters were addressed in the context of our audit of financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in Auditor's responsibilities for the audit of the financial statements section of our report, procedures designed to respond to our assessment of the risks of material misstatement of the financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for audit opinion on the accompanying financial statements.

The Key Audit Matter	How our Audit Addressed the Matter
<p>As described in Note [7] to the financial statements, the Company has recognized its investment in Maharaja Shree Umaid Mills Limited (MSUML) at a fair value of ₹ 38,703.68 Lakhs of March 31, 2026, resulting in a fair value gain of ₹ 32,367.63 Lakhs recognized in Other Comprehensive Income (OCI).</p> <p>This recognition is pursuant to the Order of the Hon'ble National Company Law Tribunal (NCLT), Kolkata dated March 16, 2026, approving the Scheme of Amalgamation of Placid Limited into MSUML with a retrospective Appointed Date of April 1, 2024. Under the approved swap ratio of the Scheme, the Company's historical holding of 93,590 equity shares in Placid Limited (previously carried at a cost of ₹63,36,04,300) was extinguished and substituted with a contractual entitlement to receive 4,81,98,850 equity shares of MSUML which is pending for allotment as at the Balance Sheet date.</p>	<p>Our audit procedures over the valuation and recognition of the investment in MSUML included, but were not limited to, the following:</p> <ul style="list-style-type: none">* Scheme & Swap Ratio Verification: We reviewed the certified copy of the Hon'ble NCLT order dated March 16, 2026, to verify the approved share exchange ratio of 515 shares of MSUML for every share of Placid Ltd.* Legal & Timeline Evaluation: We evaluated management's application of Ind AS 10 criteria to confirm that the NCLT order passed within the financial year constituted an adjusting event. We physically verified the subsequent regulatory trail, ensuring that Form INC-28 was successfully filed with the Registrar of Companies on April 25, 2026, legally establishing the effective date of the amalgamation.





The Key Audit Matter	How our Audit Addressed the Matter
<p>We identified this as a Key Audit Matter due to:</p> <p>1. Complex Accounting Judgements: Assessing the derecognition of the historical Placid Limited's share value and the recognition of the MSUML's share entitlement under Ind AS 109 (Financial Instruments) and Ind AS 10 (Adjusting Events). This requires evaluating the intersection between the NCLT order date (within the financial year) and the procedural filing of Form INC-28 with the Registrar of Companies subsequent to the year-end on April 25, 2026.</p> <p>2. Valuation Complexity: The underlying investment in MSUML is unlisted and valued using the Net Asset Value (NAV) methodology by a registered valuer under Ind AS 113 for arriving at the fair value as at the reporting date. This involves significant unobservable inputs and management estimates.</p>	<p>Valuation: We reviewed the independent valuation report by a registered valuer appointed by the management of MSUML. We verified the mathematical accuracy of the NAV calculation of ₹ 80.30 per share used to determine the closing fair value of the swap shares in accordance with IND AS reporting.</p> <p>* Disclosures Review: We assessed the adequacy and completeness of disclosures in Note [7] to the financial statements, ensuring a clear description of the valuation along with its presentation in the financial statements as given below :</p> <p>"Non-Current Investments"</p> <p>Fully Paid Unquoted Equity Shares at FVOCI</p> <p>Maharaja Shree Umaid Mills Limited (Pending allotment)</p>

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and





completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.

Conclude on the appropriateness of the Management and Board of Directors use, of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast





significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter(s)

The standalone annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For JAYARAMAN AND KRISHNA

Chartered Accountants

ICAI Firm Registration No. 011185S

S. KRISHNA MOORTHY

Partner

Membership No. 200826

UDIN: 26200826BZVSLP2707

Place: Coimbatore

Date: 26/05/2026



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 Audited Financial Results for the Quarter and Year ended 31st March 2026

(Rupees in Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026 (Refer Note No. 4)	31.12.2025 (Unaudited)	31.03.2025 (Refer Note No. 4)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Income					
	Revenue from operations	1,210.23	1,757.28	997.18	6,830.32	5,057.10
	Other Income	87.91	152.35	11.97	259.10	56.25
	Total Income	1,298.14	1,909.63	1,009.15	7,089.42	5,113.35
2	Expenses					
	a) Cost of materials consumed	46.45	83.76	54.82	259.92	245.03
	b) Purchase of stock-in-trade	14.00	11.46	-	249.00	152.61
	Changes in inventories of finished goods, work in progress					
	c) and stock-in-trade	23.56	320.65	9.91	141.95	31.02
	d) Employees benefits expense	601.82	611.12	742.92	2,499.87	2,715.77
	e) Finance costs	85.56	88.71	100.93	379.31	251.73
	f) Depreciation and amortisation expenses	42.07	61.18	3.97	230.66	259.80
	g) Other expenses	1,400.17	364.17	386.00	3,604.94	1,407.86
	Total Expenses	2,213.63	1,541.05	1,298.55	7,365.65	5,063.82
3	Net Profit/(Loss) before exceptional items and tax (1-2)	(915.49)	368.58	(289.40)	(276.23)	49.53
4	Exceptional Items	0.93	5.03	-	5.95	-
5	Net Profit/(Loss) from Ordinary activities before tax (3-4)	(916.42)	363.55	(289.40)	(282.18)	49.53
6	Tax Expense					
	1. Current Tax expenses	49.26	332.55	32.71	391.71	34.61
	2. Deferred Tax Asset (Provided) / Reversed	15.55	(3.38)	(8.66)	(0.21)	(22.87)
	3. Tax relating to earlier years	(0.00)	(6.63)	23.22	(6.63)	13.68
	Total Tax Expenses	64.81	322.54	47.27	384.87	25.42
7	Net Profit/(Loss) from Ordinary activities after tax (5-6)	(981.23)	41.01	(336.67)	(667.05)	24.11
8	Other Comprehensive Income (Net of tax)					
	a) Items that will not be reclassified to Profit & Loss	32,288.02	20.11	1,404.33	32,688.35	2,082.15
	b) Items that will be reclassified to Profit & Loss	(7.57)	-	-	(7.57)	-
	c) Income tax relating to these items	(8,227.66)	-	-	(8,227.66)	-
	Total other Comprehensive Income (Net of tax)	24,052.79	20.11	1,404.33	24,453.12	2,082.15
9	Total Comprehensive Income (7+8)	23,071.56	61.12	1,067.66	23,786.07	2,106.26
10	Paid Up Equity Share Capital (Face value of Rs.10/- per share)	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	20,887.72
12	Earnings Per Share of Rs. 10/- each					
	Basic	(31.69)	1.32	(10.87)	(21.55)	0.78
	Diluted	(31.69)	1.32	(10.87)	(21.55)	0.78

For Jayaraman & Krishna
 Chartered Accountants
 FRN. 011185S

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



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Standalone Segmentwise Revenue, Results , Capital employed for the Quarter and Year ended 31st March, 2026

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Refer Note No. 4)	(Unaudited)	(Refer Note No. 4)	(Audited)	(Audited)
1	Segment Revenue					
	a) Tea	1,197.00	1,216.52	1,060.60	4,320.53	4,281.91
	b) Investment	51.89	521.46	(68.83)	2,477.20	725.54
	c) Power	83.36	174.77	53.54	350.47	257.26
	d) Unallocated	-	-	-	-	-
	Total	1,332.25	1,912.75	1,045.31	7,148.20	5,264.71
	Less: Inter Segment Revenue	34.11	3.12	36.16	58.78	151.36
	Net Sales/Income from Operations	1,298.14	1,909.63	1,009.15	7,089.42	5,113.35
2	Segment Results (Profit before tax and interest from each segment)					
	a) Tea	110.42	(201.26)	(106.21)	(389.59)	(394.37)
	b) Investment	(969.11)	516.96	(73.33)	303.51	707.54
	c) Power	28.76	141.59	(8.93)	189.16	(11.91)
	d) Unallocated	-	-	-	-	-
	Total	(829.93)	457.29	(188.47)	103.08	301.26
	Less: i) Interest	85.56	88.71	100.93	379.31	251.73
	ii) Other un-allocable expenditure net off unallocable income	-	-	-	-	-
	Profit before tax	(915.49)	368.58	(289.40)	(276.23)	49.53
3	Segment assets (A)					
	a) Tea	3,325.35	3,186.59	2,967.82	3,325.35	2,967.82
	b) Investment	54,353.05	23,395.66	22,844.61	54,353.05	22,844.61
	c) Power	1,838.90	1,409.55	1,369.65	1,838.90	1,369.65
	d) Unallocated	-	-	-	-	-
	Total Segment Assets	59,517.30	27,991.80	27,182.08	59,517.30	27,182.08
4	Segment liabilities (B)					
	a) Tea	3,147.13	3,253.69	2,924.17	3,147.13	2,924.17
	b) Investment	10,727.66	2,500.00	2,600.00	10,727.66	2,600.00
	c) Power	690.10	357.23	460.61	690.10	460.61
	d) Unallocated	-	-	-	-	-
	Total Segment Liabilities	14,564.89	6,110.92	5,984.78	14,564.89	5,984.78
5	Capital Employed (A-B)					
	a) Tea	178.22	(67.10)	43.65	178.22	43.65
	b) Investment	43,625.39	20,895.66	20,244.61	43,625.39	20,244.61
	c) Power	1,148.80	1,052.32	909.04	1,148.80	909.04
	d) Unallocated	-	-	-	-	-
	Total Capital Employed	44,952.41	21,880.88	21,197.30	44,952.41	21,197.30

Notes on standalone financial Results:

1	The statement has been reviewed by the Audit Committee at its meeting held on 26th May, 2026 and approved by the Board of Directors at its meeting held on 26th May, 2026. The Statutory Auditors have carried out an audit for the year ended March 31, 2026.
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 and 31st March, 2025 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.



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 and year ended 31/03/2026. The Company has recognised Rs. 5.95 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 Aralvaizh, Tamilnadu and the property at Kolhapur for total of Rs. 194.43 Lakhs for the year ended and Rs.56.51 Lakhs for the Quarter ended 31st March, 2026.
7	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 terms of the share swap ratio, the Company, in lieu of its holding in Placid Limited, is entitled to 4,81,98,850 shares of MSUML (allotment of shares is in process) and the Company has shown resultant MSUML shares under its Investment schedule as at the year-end. Consistent with the requirements of IND AS accounting principles, the Company has received a fair valuation report of MSUML as of 31st March, 2026, issued by an IBBI Registered Valuer. Accordingly, the said investment of the Company in MSUML, as on 31st March, 2026 has been recognized at ₹38,703.68 Lakhs in the financial statements of FY 2025-26.
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 become 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	The Board of Directors has recommended a dividend payment of Rs. <u>0.75</u> Per Share (Face value of Rs.10/- each) for the Financial Year ended March 31, 2026.
11	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 : 26th May 2026



For and on behalf of the Board of Directors





Lakshmi Niwas Bangur
Chairman
DIN:00012617
Place : Kolkata
Date : 26th May 2026

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Audited Standalone Statement of Cash Flow for the year ended 31st March, 2026

Particulars	(Rupees in lakhs)	
	As at 31.03.2026	As at 31.03.2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	(276.23)	49.53
Adjustments for:		
Depreciation and Amortisation	230.66	259.80
Loss / (Gain) on sale of Property, Plant & Equipments (Net)	(200.79)	(19.04)
Net gain arising on Mutual Funds designated at FVTPL	2,155.69	(392.08)
Items debited/ (credited) to OCI	(7.57)	113.96
Gain on sale of Mutual Funds designated at FVTPL	(2,378.04)	(279.87)
Loss on sale of Fixed Asset	1.77	-
Interest income on financial assets	(67.14)	(55.55)
Dividend income from investment in equity shares	(36.16)	(1.15)
Finance costs	379.31	251.74
Operating Profit before working capital changes	(198.50)	(72.66)
Adjustments for:		
Other financial liability	0.39	(0.63)
Trade receivables and other assets	14.68	(300.85)
Inventories	124.82	43.41
Trade payables & other liabilities	94.92	(71.68)
Cash generated from operations	36.31	(402.41)
Direct Taxes paid(net)	(28.50)	(54.35)
Net Cash from operating activities	7.81	(456.76)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipments	(1,079.96)	(156.23)
Sale of Property, Plant & Equipments	208.59	21.40
Sale/(purchase) of Investments	3,990.28	(4,084.13)
Interest received from financial assets	48.01	72.23
Bank balance not considered as cash and cash equivalents	(0.43)	0.55
Intercompany loans (given)/ received	(2,615.00)	1,078.00
Dividend received from investment in equity shares	36.16	1.15
Net Cash (used in)/generated from investing activities	587.65	(3,067.03)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Long term borrowings	(241.35)	(99.76)
Proceeds from Long Term Borrowings	358.97	-
Availment of short Term Loan	-	2,578.89
Repayment of short Term Loan	(217.37)	-
Finance costs paid	(378.35)	(251.75)
Dividend paid including dividend distribution tax	(30.96)	(30.96)
Net Cash used in financing activities	(509.06)	2,196.41
Net increase / decrease in Cash and Cash Equivalents	86.40	(1,327.38)
Opening cash and cash equivalents	38.96	1,366.33
Closing cash and cash equivalents	125.36	38.96

For Jayaraman & Krishna

Chartered Accountants

FRN. 011185S

S. Krishna Moorthy

S. Krishna Moorthy, FCA.,

Partner

M.No : 200928



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

Audited Standalone Statement of Assets and Liabilities as at 31st March 2026


(Rupees in Lakhs)

Particulars	31.03.2026	31.03.2025
	(Audited)	(Audited)
ASSETS		
(1) Non-current Assets		
(a) Property, Plant and Equipment	2,860.01	2,611.00
(b) Capital Work In Progress	663.43	111.22
(c) Intangible assets	3.59	0.26
(d) Right-of-use Assets	31.45	2.68
(e) Financial Assets:		
(i). Investments	48,518.04	15,913.18
(ii). Other Financial Assets	152.15	118.47
(f) Other Non - Current Assets	199.73	259.06
Total (A)	52,428.40	19,015.87
(2) Current Assets		
(a) Inventories	887.35	1,012.16
(b) Financial Assets:		
(i) Investments	3,064.14	6,748.58
(ii) Trade receivables	134.00	234.25
(iii) Cash and cash equivalents	125.36	38.96
(iv) Bank Deposits other than (ii) above	7.83	7.40
(v) Loans	2,615.00	-
(vi) Other Financial Assets	47.88	18.11
(c) Other current assets	207.34	106.75
Total (B)	7,088.90	8,166.21
Total (A+B)	59,517.30	27,182.08
EQUITY AND LIABILITIES		
1 EQUITY		
(a) Equity Share capital	309.59	309.59
(b) Other Equity	44,642.83	20,887.72
Total (A)	44,952.42	21,197.31
2 LIABILITIES		
(1) Non-current Liabilities		
(a) Financial Liabilities		
i) Borrowings	597.29	479.67
ii) Lease Liabilities	11.93	-
iii) Other Financial Liabilities	0.90	0.95
(b) Deferred Tax Liabilities (Net)	8,436.08	208.64
(c) Provisions	417.56	257.97
Total (B)	9,463.76	947.23
(2) Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	3,926.19	4,143.56
ii) Trade payables		
a) total outstanding dues of MSME	61.39	74.02
b) total outstanding dues of other creditors	562.61	588.26
iii) Lease Liabilities	20.61	2.24
iv) Other financial liabilities	33.88	41.30
(b) Other Current Liabilities	75.76	61.51
(c) Current Tax Liabilities (Net)	356.15	-
(d) Provisions	64.53	126.65
Total (C)	5,101.12	5,037.54
Total (A+B+C)	59,517.30	27,182.08

For Jayaraman & Krishna

Chartered Accountants

FRN. 0111853


S. Krishna Moorthy, FCA.,
 Partner M.No : 200829





THE PERIA KARAMALAI TEA & PRODUCE CO LTD.

Declaration regarding the Annual Auditor's Report with unmodified opinion(s) pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to the Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 alongwith Circular No. CIR/CF/CMD/56/2016 dated May 27, 2016, the Company hereby declares that the Auditor has furnished its Report with unmodified opinion(s) in respect of Audited Financial Results for the Financial Year 2025-26.

For The Peria Karamalai Tea & Produce Company Limited

Place: Kolkata
Date: 26.05.2026



Lakshmi Niwas Bangur
Chairman
DIN: 00012617

LN BANGUR GROUP OF COMPANIES



REGISTERED OFFICE

7, Munshi Premchand Sarani, Hastings, Kolkata - 700 022,
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CORPORATE ADDRESS

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