



THE PERIA KARAMALAI TEA & PRODUCE CO LTD.

9.11.2023

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: Unaudited Standalone & Consolidated Financial Results along with Limited Review Report of the Statutory Auditors on the same for the Quarter and Half Year Ended 30th September, 2023

Ref: Regulation 30 and 33 of the Securities and Exchange Board of India (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 are enclosing herewith the Unaudited Standalone & Consolidated Financial Results of the Company for the Quarter and Half Year Ended 30th September, 2023 along with the Limited Review Report of the Statutory Auditors on the said results for your kind reference and record.

The said results have been approved and taken on record in the Meeting of the Board of Directors of the Company held today i.e. 9th November, 2023.

The meeting was commenced at 11.00 A.M. and concluded at 1.00 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,
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CIN: LO1132WB1913PLC220832

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Email: compliance@lnbgroup.com www.periatea.com





JAYARAMAN & KRISHNA

CHARTERED ACCOUNTANTS

Block-I, Flat-2C, Gujan's Arudra Apartments, Telungupalayam Pirivu,
Perur Main Road, Coimbatore - 641 026.

E-mail : krishnaa_3@yahoo.com, jaynkri@gmail.com



0422 - 3568399
0422 - 2340168



94436 84044
94864 45671



Date :

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, 2023 and year to date from April 01, 2023 to September 30, 2023 ("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.



Branches

3D, Sita Ram Apartments, Malaviya Street, Ram Nagar, Coimbatore - 641 009 (M) 90432 91794
142, Sankara Colony, Ramalingam Road (West), R.S.Puram, Coimbatore - 641 002. (M) 94864 45671



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94864 45671

Date :

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: 23200826BGTIRK8403

Place: Coimbatore
Date: 09/11/2023

Branches

3D, Sita Ram Apartments, Malaviya Street, Ram Nagar, Coimbatore - 641 009 (M) 90432 91794
142, Sankara Colony, Ramalingam Road (West), R.S.Puram, Coimbatore - 641 002. (M) 94864 45671

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30th September 2023

(Rupees in Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	1,320.78	1,110.22	1,793.51	2,431.00	2,616.34	5,153.56
	Other Income	53.94	14.90	4.33	68.84	16.96	65.21
	Total Income	1,374.72	1,125.12	1,797.84	2,499.84	2,633.30	5,218.77
2	Expenses						
	a) Cost of materials consumed	74.95	88.56	80.41	163.51	155.14	325.90
	b) Purchase of stock-in-trade	229.18	4.98	215.44	234.16	251.58	522.74
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	66.46	(469.72)	346.65	(403.26)	144.40	49.68
	d) Employees benefits expense	699.68	709.51	660.17	1,409.19	1,362.32	2,815.53
	e) Finance costs	53.46	51.81	41.10	105.27	96.03	196.96
	f) Depreciation and amortisation expenses	69.96	133.65	94.79	203.61	209.86	309.46
	g) Other expenses	314.85	370.96	296.36	685.81	615.14	1,314.25
	Total Expenses	1,508.54	889.75	1,734.92	2,398.29	2,834.47	5,534.52
3	Net Profit/(Loss) before exceptional items and tax (1-2)	(133.82)	235.37	62.92	101.55	(201.17)	(315.75)
4	Exceptional Items	-	-	-	-	-	-
5	Net Profit/(Loss) from Ordinary activities before tax (3-4)	(133.82)	235.37	62.92	101.55	(201.17)	(315.75)
6	Tax Expense	(21.12)	39.53	(5.51)	18.41	2.08	19.87
7	Net Profit/(Loss) from Ordinary activities after tax (5-6)	(112.70)	195.84	68.43	83.14	(203.25)	(335.62)
8	Other Comprehensive Income (Net of tax)						
	a) Items that will not be reclassified to Profit & Loss	13.16	7.86	14.22	21.02	7.21	(16.91)
	b) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
9	Total Comprehensive Income (7+8)	(99.54)	203.70	82.65	104.16	(196.04)	(352.53)
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)	-	-	-	-	-	17,862.03
12	Earnings Per Share of Rs. 10/- each						
	Basic	(3.64)	6.33	2.21	2.69	(6.56)	(10.84)
	Diluted	(3.64)	6.33	2.21	2.69	(6.56)	(10.84)



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 and Half Year ended 30th September, 2023

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	a) Tea	1,023.58	755.52	1,432.75	1,779.10	2,294.08	4,495.71
	b) Investment	340.71	363.64	331.91	704.35	254.51	624.97
	c) Power	86.14	86.15	71.95	172.29	151.35	239.25
	d) Unallocated	-	-	0.27	-	5.28	6.50
	Total	1,450.43	1,205.31	1,836.88	2,655.74	2,705.22	5,366.43
	Less: Inter Segment Revenue	75.71	80.19	39.04	155.90	71.92	147.66
	Net Sales/Income from Operations	1,374.72	1,125.12	1,797.84	2,499.84	2,633.30	5,218.77
2	Segment Results (Profit before tax and interest from each segment)						
	a) Tea	(416.68)	(42.07)	(230.76)	(458.75)	(360.41)	(725.58)
	b) Investment	336.21	359.14	330.31	695.35	233.72	606.96
	c) Power	0.11	(29.89)	4.21	(29.78)	16.27	(6.67)
	d) Unallocated	-	-	0.26	-	5.28	6.50
	Total	(80.36)	287.18	104.02	206.82	(105.14)	(118.79)
	Less: i) Interest	53.46	51.81	41.10	105.27	96.03	196.96
	ii) Other un-allocable expenditure net off unallocable income	-	-	-	-	-	-
	Profit before tax	(133.82)	235.37	62.92	101.55	(201.17)	(315.75)
3	Segment assets (A)						
	a) Tea	3,471.66	3,567.28	3,398.27	3,471.66	3,398.27	4,347.87
	b) Investment	17,365.17	17,191.93	16,805.20	17,365.17	16,805.20	15,859.49
	c) Power	1,281.09	1,290.08	1,394.35	1,281.09	1,394.35	1,367.27
	d) Unallocated	-	-	-	-	-	-
	Total	22,117.92	22,049.29	21,597.82	22,117.92	21,597.82	21,574.63
4	Segment liabilities (B)						
	a) Tea	3,202.53	2,997.55	2,488.53	3,202.53	2,488.53	2,697.64
	b) Investment	-	-	-	-	-	-
	c) Power	639.59	676.43	750.23	639.59	750.23	705.37
	d) Unallocated	-	-	-	-	-	-
	Total	3,842.12	3,673.98	3,238.76	3,842.12	3,238.76	3,403.01
5	Capital Employed (A-B)						
	a) Tea	269.12	569.73	909.74	269.12	909.74	1,650.23
	b) Investment	17,365.17	17,191.93	16,805.20	17,365.17	16,805.20	15,859.49
	c) Power	641.51	613.65	644.12	641.51	644.12	661.90
	d) Unallocated	-	-	-	-	-	-
	Total	18,275.80	18,375.31	18,359.06	18,275.80	18,359.06	18,171.62

Notes on standalone financial Results:

- The statement has been reviewed by the Audit Committee at its meeting held on 09th November 2023 and approved by the Board of Directors at its meeting held on 09th November, 2023 and limited review at the same has been carried out by the Statutory Auditors of the Company.
- 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.
- 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. 011185S

S. Krishnamoorthy
Partner Auditor
M. No. 200826

Place : Kolkata
Date :09/11/2023 *



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



L.N. Bangur
Chairman
DIN 00012617

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

Unaudited Standalone Statement of Cash Flow for the Half year ended 30th September, 2023

	(Rupees in lakhs)	
Particulars	As at 30.09.2023	As at 30.09.2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	101.55	(201.17)
Adjustments for:		
Depreciation and Amortisation	203.61	209.86
Loss / (Gain) on sale of Property, Plant & Equipments (Net)	(41.48)	(3.05)
Net gain arising on Mutual Funds designated at FVTPL	(502.28)	(36.60)
Items debited/ (credited) to OCI	-	
Gain on sale of Mutual Funds designated at FVTPL	(10.56)	(0.32)
Loss on sale of Fixed Asset	2.14	-
Interest income on financial assets	(150.02)	(215.59)
Profit on decognition	-	-
Dividend income from investment in equity shares	-	
Finance costs	105.26	96.04
Operating Profit before working capital changes	(291.78)	(150.83)
Adjustments for:		
Other financial liability	-	(7.47)
Trade receivables and other assets	(55.13)	(128.05)
Inventories	(394.03)	131.96
Trade payables & other liabilities	318.73	188.34
Short term borrowings	291.57	(2,930.65)
Cash generated from operations	(130.64)	(2,896.70)
Direct Taxes paid(net)	(1.03)	(7.70)
Net Cash from operating activities	(129.61)	(2,904.40)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipments	(25.71)	(44.76)
Sale of Property, Plant & Equipments	45.12	4.23
Sale/Purchase of Non-current Investments	(1,401.84)	(395.10)
Sale of Investments	-	0.42
Interest received from financial assets	98.27	191.33
Bank balance not considered as cash and cash equivalents	(9.39)	(30.96)
Intercompany loans (given)/ received	1,667.00	5,760.00
Dividend received from investment in equity shares	-	
Net Cash (used in)/generated from investing activities	373.45	5,485.16
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Long term borrowings	(149.61)	(150.82)
Payment of Lease liabilities	-	(49.68)
Finance costs paid	(105.80)	(96.41)
Dividend paid including dividend distribution tax	-	
Net Cash used in financing activities	(255.41)	(296.91)
Net increase / decrease in Cash and Cash Equivalents	(11.57)	2,283.85
Opening cash and cash equivalents	1,206.04	249.60
Closing cash and cash equivalents	1,194.47	2,533.45



For Jayaraman & Krishna
Chartered Accountants
FRN. 011185S

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



THE PERIA KARAMALAI TEA & PRODUCE COMPANY LIMITED

Reg. Office : 7, Munshi Premchand Sarani, Hastings, Kolkata - 700 022

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CIN: L01132WB1913PLC220832

Standalone Statement of Assets and Liabilities at 30th September 2023

(Rupees in Lakhs)

Particulars	As at 30.09.2023 (Audited)	As at 31.03.2023 (Audited)
ASSETS		
(1) Non-current Assets		
(a) Property, Plant and Equipment	2,724.17	2,929.80
(b) Capital Work In Progress	188.16	188.53
(c) Intangible assets	1.36	0.26
(d) Right-of-use Assets	9.25	8.50
(e) Financial Assets:		
(i). Investments	13,513.50	11,584.30
(ii). Other Financial Assets	125.18	140.03
(f) Other Non - Current Assets	156.28	169.83
Total (A)	16,717.90	15,021.25
(2) Current Assets		
(a) Inventories	1,116.60	722.57
(b) Financial Assets:		
(i) Investments	-	-
(ii) Trade receivables	264.77	195.59
(iii) Cash and cash equivalents	1,194.47	1,206.04
(iv) Bank Deposits other than (ii) above	24.41	15.03
(v) Loans	2,583.00	4,250.00
(vi) Other Financial Assets	127.22	59.04
(c) Other current assets	89.55	105.11
Total (B)	5,400.02	6,553.38
Total (A+B)	22,117.92	21,574.63
EQUITY AND LIABILITIES		
(1) EQUITY		
(a) Equity Share capital	309.59	309.59
(b) Other Equity	17,966.21	17,862.03
Total (A)	18,275.80	18,171.62
(2) LIABILITIES		
(1) Non-current Liabilities		
(a) Financial Liabilities		
i) Borrowings	673.05	822.77
ii) Lease Liabilities	2.12	5.58
iii) Other Financial Liabilities	28.90	28.90
(b) Deferred Tax Liabilities (Net)	219.72	237.31
(c) Provisions	241.64	210.93
Total (B)	1,165.43	1,305.49
(2) Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	1,644.15	1,352.47
ii) Trade payables		-
a) total outstanding dues of micro and small enterprises	26.19	8.81
b) total outstanding dues of creditors other than micro and small enterprises	836.53	572.50
iii) Lease Liabilities	3.43	3.43
iv) Other financial liabilities	15.04	15.57
(b) Other Current Liabilities	33.31	26.70
(c) Current Tax Liabilities (Net)	-	-
(d) Provisions	118.04	118.04
Total (C)	2,676.69	2,097.52
Total (A+B+C)	22,117.92	21,574.63





JAYARAMAN & KRISHNA

CHARTERED ACCOUNTANTS

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Date :

Independent Auditor's Review Report on the Consolidated Quarterly Unaudited 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 consolidated financial results of The Peria Karamalai Tea & Produce Company Limited ("the Parent") and its subsidiary (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 ("the Statement") attached herewith being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. 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. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

i) Parent Company:

The Peria Karamalai Tea & Produce Company Limited



Branches

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Date :

ii) Subsidiaries:

1. PKT Plantations Limited
2. Shivphal Vinimay Private Limited

Based on our review conducted and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The consolidated unaudited financial results include the interim financial results of two subsidiaries which have not been reviewed/audited by their auditors, whose interim financial results reflect total revenue of Rs. 0.02 Lakhs, total net loss after tax of Rs 0.31 Lakhs and Total Comprehensive Loss of 0.31 Lakhs for the quarter ended 30.09.2023 as considered in the consolidated unaudited interim financial results. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the Management and our conclusion on the statement, in so far as it relates to the affairs of the subsidiary is based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the statement is not modified in respect of the above matter.

For JAYARAMAN AND KRISHNA
Chartered Accountants
FRN - 011185S

S. Krishna Moorthy
Partner
M.No.200826



UDIN: 23200826BGTIRL9934

Place: Coimbatore
Date: 09/11/2023

Branches

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Statement of Consolidated Unaudited Financial Results for the Quarter and Half Year Ended 30th September 2023

(Rupees in Lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	1,320.78	1,110.22	1,793.52	2,431.00	2,616.34	5,153.56
	Other Income	53.96	14.92	4.09	68.88	17.21	65.67
	Total Income	1,374.74	1,125.14	1,797.61	2,499.88	2,633.55	5,219.23
2	Expenses						
	a) Cost of materials consumed	74.95	88.56	80.41	163.51	155.14	325.90
	b) Purchase of stock-in-trade	229.18	4.98	215.44	234.16	251.58	522.74
	c) Changes in inventories of finished goods, work in progress and stock-in-trade	66.46	(469.72)	346.65	(403.26)	144.40	49.68
	d) Employees benefits expense	699.68	709.51	660.16	1,409.19	1,362.32	2,815.53
	e) Finance costs	53.46	51.81	41.12	105.27	96.05	196.96
	f) Depreciation and amortisation expenses	69.96	133.65	94.79	209.61	209.86	309.46
	g) Other expenses	315.20	371.29	296.56	686.48	615.45	1,315.35
	Total Expenses	1,508.89	890.08	1,735.13	2,398.96	2,834.80	5,535.62
3	Net Profit/(Loss) before exceptional items and tax (1-2)	(134.15)	235.06	62.48	100.92	(201.25)	(316.39)
4	Exceptional Items						
5	Net Profit/(Loss) from Ordinary activities before tax (3-4)	(134.15)	235.06	62.48	100.92	(201.25)	(316.39)
6	Tax Expense	(21.12)	39.53	(5.59)	18.41	2.11	19.95
7	Net Profit/(Loss) from Ordinary activities after tax (5-6)	(113.03)	195.53	68.07	82.51	(203.36)	(336.34)
8	Other Comprehensive Income (Net of tax)						
	a) Items that will not be reclassified to Profit & Loss	13.16	7.86	14.21	21.02	7.21	(16.91)
	b) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
9	Total Comprehensive Income (7+8)	(99.87)	203.39	82.28	103.53	(196.15)	(353.25)
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)						17,871.82
12	Earnings Per Share of Rs. 10/- each						
	Basic	(3.65)	6.32	2.20	2.67	(6.57)	(10.86)
	Diluted	(3.65)	6.32	2.20	2.67	(6.57)	(10.86)



For Jayaraman & Krishna
 Chartered Accountants
 FRN. 011185S

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



Consolidated Segmentwise Revenue, Results, Capital employed for the Quarter and Half Year Ended 30th September, 2023

S.L. No.	Particulars	Quarter Ended			Half Year Ended		(Rupees in Lakhs)
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	a) Tea	1,023.59	755.52	1,432.79	1,779.10	2,294.08	4,495.71
	b) Investment	340.70	363.64	331.91	704.35	254.51	624.97
	c) Power	86.14	86.15	71.94	172.29	151.35	239.25
	d) Unallocated	0.02	0.02	0.01	0.04	5.53	6.96
	Total	1,450.45	1,205.33	1,836.65	2,655.78	2,705.47	5,366.89
	Less: Inter Segment Revenue	75.71	80.19	39.04	155.90	71.92	147.66
	Net Sales/Income from Operations	1,374.74	1,125.14	1,797.61	2,499.88	2,633.55	5,219.23
2	Segment Results (Profit before tax and interest from each segment)						
	a) Tea	(416.68)	(42.07)	(230.93)	(458.75)	(360.72)	(726.68)
	b) Investment	336.20	359.14	330.31	695.35	233.72	606.96
	c) Power	0.11	(29.89)	4.20	(29.78)	16.27	(6.67)
	d) Unallocated	(0.32)	(0.31)	0.02	(0.63)	5.53	6.96
	Total	(80.69)	286.87	103.60	206.19	(105.20)	(119.43)
	Less: i) Interest	53.46	51.81	41.12	105.27	96.05	196.96
	ii) Other un-allocable expenditure net off unallocable income	-	-	-	-	-	-
	Profit before tax	(134.15)	235.06	62.48	100.92	(201.25)	(316.39)
3	Segment Assets (A)						
	a) Tea	3,471.66	3,567.45	3,400.43	3,471.66	3,400.43	4,347.87
	b) Investment	17,335.17	17,161.93	16,775.20	17,335.17	16,775.20	15,829.49
	c) Power	1,281.09	1,290.08	1,394.35	1,281.09	1,394.35	1,367.27
	d) Unallocated	1.80	40.36	2.42	1.80	2.42	40.37
	Total	22,089.72	22,059.82	21,572.40	22,089.72	21,572.40	21,585.00
4	Segment liabilities (B)						
	a) Tea	3,165.19	2,998.60	2,452.66	3,165.19	2,452.66	2,698.21
	b) Investment	-	-	-	-	-	-
	c) Power	639.59	676.43	750.23	639.59	750.23	705.37
	d) Unallocated	-	0.89	-	-	-	-
	Total	3,804.78	3,675.92	3,202.89	3,804.78	3,202.89	3,403.58
5	Capital Employed (A-B)						
	a) Tea	306.47	568.85	947.77	306.47	947.77	1,649.66
	b) Investment	17,335.17	17,161.93	16,775.20	17,335.17	16,775.20	15,829.49
	c) Power	641.51	613.65	644.12	641.51	644.12	661.90
	d) Unallocated	1.80	39.47	2.42	1.80	2.42	40.37
	Total	18,284.94	18,383.90	18,369.51	18,284.94	18,369.51	18,181.42

Notes on consolidated financial Results:

- The statement has been reviewed by the Audit Committee at its meeting held on 09th November, 2023 and approved by the Board of Directors at its meeting held on 09th November, 2023 and limited review at the same has been carried out by the Statutory Auditors of the Company.
- These consolidated 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.
- 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 Auditor
M. No. 200826

Place : Kolkata
Date : 09/11/2023



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



L.N. Bangur
Chairman
DIN 00012617

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

Unaudited Consolidated Statement of Cash Flow for the Half year ended 30th September, 2023

	(Rupees in lakhs)	
Particulars	As at 30.09.2023	As at 30.09.2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	100.92	(201.25)
Adjustments for:		
Depreciation and Amortisation	203.61	209.86
Loss / (Gain) on sale of Property, Plant & Equipments (Net)	(41.48)	(3.05)
Net gain arising on Mutual Funds designated at FVTPL	(502.28)	(36.60)
Items debited/ (credited) to OCI	-	
Gain on sale of Mutual Funds designated at FVTPL	(10.56)	(0.32)
Loss on sale of Fixed Asset	2.14	-
Interest income on financial assets	(150.06)	(215.84)
Profit on decognition	-	-
Dividend income from investment in equity shares	-	
Finance costs	105.27	96.05
Operating Profit before working capital changes	(292.44)	(151.15)
Adjustments for:		
Other financial liability	-	(7.47)
Trade receivables and other assets	(55.13)	(127.30)
Inventories	(394.03)	132.09
Trade payables & other liabilities	280.76	152.11
Short term borrowings	291.57	(2,930.65)
Cash generated from operations	(169.27)	(2,932.37)
Direct Taxes paid(net)	(1.03)	(7.81)
Net Cash from operating activities	(168.24)	(2,940.18)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant & Equipments	(25.71)	(45.81)
Sale of Property, Plant & Equipments	45.12	4.23
Sale/Purchase of Non-current Investments	(1,401.84)	(395.10)
Sale of Investments	-	0.42
Interest received from financial assets	98.30	192.63
Bank balance not considered as cash and cash equivalents	(8.87)	8.21
Intercompany loans (given)/ received	1,667.00	5,760.00
Dividend received from investment in equity shares	-	
Net Cash (used in)/generated from investing activities	374.00	5,524.58
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Long term borrowings	(149.61)	(150.82)
Payment of Lease liabilities	-	(49.68)
Finance costs paid	(105.80)	(96.43)
Dividend paid including dividend distribution tax	-	
Net Cash used in financing activities	(255.41)	(296.93)
Net increase / decrease in Cash and Cash Equivalents	(49.65)	2,287.47
Opening cash and cash equivalents	1,245.72	250.19
Closing cash and cash equivalents	1,196.07	2,537.66



For Jayaraman & Krishna
Chartered Accountants
FRN. 011185S

S. Krishna Moorthy, FCA.,
Partner M.No : 200828



THE PERIA KARAMALAI TEA & PRODUCE COMPANY LIMITED

Reg. Office : 7, Munshi Premchand Sarani, Hastings, Kolkata - 700 022

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CIN: L01132WB1913PLC220832

Unaudited Consolidated Statement of Assets and Liabilities as at 30th September 2023

(Rupees in Lakhs)

Particulars	As at 30.09.2023 (Unaudited)	As at 31.03.2023 (Audited)
ASSETS		
(1) Non-current Assets		
(a) Property, Plant and Equipment	2,724.17	2,929.80
(b) Capital Work In Progress	188.16	188.53
(c) Intangible assets	1.36	0.26
(d) Right-of-use Assets	9.24	8.50
(e) Financial Assets:		
(i). Investments	13,483.51	11,554.29
(ii). Other Financial Assets	125.18	140.03
(f) Other Non - Current Assets	156.47	170.02
Total (A)	16,688.09	14,991.43
(2) Current Assets		
(a) Inventories	1,116.60	722.57
(b) Financial Assets:		
(i) Investments	-	-
(ii) Trade receivables	264.77	195.59
(iii) Cash and cash equivalents	1,196.07	1,245.72
(iv) Bank Deposits other than (ii) above	24.41	15.54
(v) Loans	2,583.00	4,250.00
(vi) Other Financial Assets	127.22	59.04
(c) Other current assets	89.56	105.11
Total (B)	5,401.63	6,593.57
Total (A+B)	22,089.72	21,585.00
EQUITY AND LIABILITIES		
1 EQUITY		
(a) Equity Share capital	309.59	309.59
(b) Other Equity	17,975.35	17,871.83
Total (A)	18,284.94	18,181.42
2 LIABILITIES		
(1) Non-current Liabilities		
(a) Financial Liabilities		
i) Borrowings	673.05	822.77
ii) Lease Liabilities	2.12	5.58
iii) Other Financial Liabilities	28.90	28.90
(b) Deferred Tax Liabilities (Net)	219.72	237.31
(c) Provisions	241.64	210.93
Total (B)	1,165.43	1,305.49
(2) Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	1,644.15	1,352.47
ii) Trade payables		
a) total outstanding dues of micro and small enterprises	26.19	8.81
b) total outstanding dues of creditors other than micro and small enterprises	799.16	573.09
iii) Lease Liabilities	3.43	3.43
iv) Other financial liabilities	15.04	15.57
(b) Other Current Liabilities	33.34	26.68
(c) Current Tax Liabilities (Net)	-	-
(d) Provisions	118.04	118.04
Total (C)	2,639.35	2,098.08
Total (A+B+C)	22,089.72	21,585.00

