

# D. MITRA & COMPANY

**CHARTERED ACCOUNTANTS**

**107/1, PARK STREET, KOLKATA - 700016**

**Phone No. : 2226 9275 / 2226 9217**

Review Report to  
The Board of Directors  
T & I Global Limited.  
11, Jassal House,  
4A, Auckland Square,  
Kolkata-700017

**Sub: Auditors' Review Report on quarterly result pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sirs,

We have reviewed the accompanying statement of unaudited financial results of **T & I Global Ltd, 11 Jassal House, 4A Auckland Square, Kolkata-700017** for the quarter ended 31<sup>st</sup> December 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

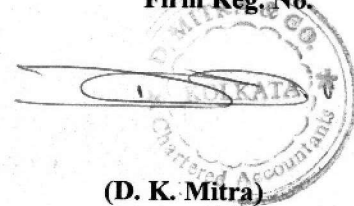
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial 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. 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Kolkata  
Date : 14<sup>th</sup> February 2022  
328904E

UDIN NO : 22017334ABXXVQ8543

For D. Mitra & Co.  
Chartered Accountants  
Firm Reg. No.



(D. K. Mitra)  
Proprietor  
M.No : 017334

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND  
 YEAR ENDED 31ST DECEMBER, 2021**

(Rs.in lacs)

	<b>QUARTER ENDED 31/12/21 Unaudited</b>	<b>PREVIOUS QUARTER ENDED 30/09/21 Unaudited</b>	<b>QUARTER ENDED 31/12/20 Unaudited</b>	<b>NINE MONTHS ENDED 31/12/21 Unaudited</b>	<b>NINE MONTHS ENDED 31/12/20 Unaudited</b>	<b>PREVIOUS YEAR ENDED 31/03/21 Audited</b>
<b>Income from Operation</b>						
a) Net Sales / Income from operations	2,132.04	3,525.62	2,476.64	7,968.37	7,590.07	10,205.50
b) Other Income	347.21	103.36	14.46	488.04	230.87	192.31
<b>Total Revenue from operation</b>	<b>2,479.25</b>	<b>3,628.98</b>	<b>2,491.10</b>	<b>8,456.41</b>	<b>7,820.94</b>	<b>10,397.81</b>
<b>Expenditure</b>						
a) Cost of Material Consumed	1,435.33	2,653.37	1,454.35	5,433.66	4,767.31	6,489.51
b) Changes in inventories of Finished Goods, Work in Progress and Stock in Trade	36.92	(214.87)	(45.73)	(158.07)	(60.30)	14.60
c) Employee benefit expense	106.44	132.49	82.14	380.92	272.76	453.84
d) Finance Costs	57.56	2.28	35.42	59.84	45.86	55.72
e) Depreciation	58.63	20.03	33.02	99.66	82.07	97.68
f) Other Expenditure	465.62	688.47	495.04	1,474.60	1,171.58	1,899.40
<b>Total expenses</b>	<b>2,160.50</b>	<b>3,281.77</b>	<b>2,054.24</b>	<b>7,290.61</b>	<b>6,279.28</b>	<b>9,010.75</b>
Profit from Operations before Other Income, finance cost & Exceptional Items (1 - 2)	318.75	347.21	436.86	1,165.80	1,541.66	1,387.06
Tax expense						
Current Income Tax	32.24	110.27	121.14	267.47	380.77	377.59
Net profit(Loss) for the period	286.51	236.94	315.72	898.33	1,160.89	1,009.47
Other Comprehensive Income						
a) Items that will not be reclassified to profit or loss (Net of Tax)	(9.31)	(19.33)	(17.31)	(23.70)	(4.31)	(4.19)
Total Comprehensive Income for the period (Net of Tax)	295.82	256.27	298.41	922.03	1,156.58	1,013.66
Paid-up Equity Share Capital (Face Value of Rs.10/- each)	506.77	506.77	506.77	506.77	506.77	506.77
Earning Per Share (in Rs.)	5.65	4.68	6.23	17.73	22.91	19.92

**Notes;**

- 1 The limited review of the financial results for the quarter and nine months ended 31st December 2021 have been carried out by the statutory Auditors.
- 2 These results were approved at the meeting of Board of Directors held on 11th February 2021
- 3 Deferred Tax Asset/Liability will be reviewed at the end of the year
- 4 The figures have been regrouped, recasted wherever necessary

PLACE : KOLKATA  
 DATE : 14/02/2022



T & I Global Ltd.  
  
 Managing Director



## T & I GLOBAL LIMITED

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 Phone No. (033) 22833611 Fax No. (033) 22833612 Email id - secretarial\_tiglobal@yahoo.com

### SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

PARTICULARS	FOR THE QUARTER ENDED	FOR THE PREVIOUS QUARTER ENDED	FOR THE QUARTER ENDED	FOR THE NINE MONTHS ENDED	FOR THE NINE MONTHS ENDED	PREVIOUS YEAR ENDED
	31.12.2021 (UNAUDITED)	30.09.2021 (UNAUDITED)	31.12.2020 (UNAUDITED)	31.12.2021 (UNAUDITED)	31.12.2020 (UNAUDITED)	31/03/21 (AUDITED)
1. Segment Revenue (net sales/income)						
a. Tea Machinery	1,554.24	3,034.65	2,021.86	6,586.60	6,095.76	8,498.22
b. Tea Manufacturing	577.80	490.97	454.78	1,381.77	1,494.31	1,707.28
Total	2,132.04	3,525.62	2,476.64	7,968.37	7,590.07	10,205.50
Less : Inter segment revenue	-	-	-	-	-	-
Net Sales/Income from operations	2,132.04	3,525.62	2,476.64	7,968.37	7,590.07	10,205.50
2. Segment Results (Profit / (Loss) before interest and tax from each segment)						
a. Tea Machinery	228.06	309.74	403.71	1,065.80	1,223.05	1,266.64
b. Tea Manufacturing	148.25	39.75	68.57	159.84	364.47	176.14
Total	376.31	349.49	472.28	1,225.64	1,587.52	1,442.78
Less : a) Interest	57.56	2.28	35.42	59.84	45.86	55.72
b) Other un-allocable expenditure net of un-allocable income	-	-	-	-	-	-
Total Profit before Tax	318.75	347.21	436.86	1,165.80	1,541.66	1,387.06
3. Capital Employed (Segment Assets - Segment Liabilities)						
a. Tea Machinery	4,864.86	4,707.74	4,090.10	4,864.86	4,090.10	3,860.29
b. Tea Manufacturing	1,763.75	1,656.66	1,799.44	1,763.75	1,799.44	1,611.54
Total	6,628.61	6,364.40	5,889.54	6,628.61	5,889.54	5,471.83

Place : Kolkata  
 Date : 14<sup>th</sup> February, 2021

T & I Global Ltd.  
  
 Managing Director