

# TIWARI & COMPANY

CHARTERED ACCOUNTANTS,  
107/1, PARK STREET, KOLKATA – 700 016  
PHONE – 2226 9275 / 2226 9217

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

**Sub: Auditor's Review Report on Quarterly Result Pursuant to the Regulation 33 of the SEBI  
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

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 30<sup>th</sup> June 2023. 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 provides 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: 11<sup>th</sup> August, 2023  
UDIN: 23016590B4WRKL9212

For TIWARI & COMPANY  
CHARTERED ACCOUNTANTS  
Firm Regn No.309112E  
TIWARI & COMPANY

  
Partner

(P. TIWARI)  
(Partner) (M.N. 016590)





# T & I GLOBAL LIMITED

11, JASSAL HOUSE, 4A, AUCKLAND SQUARE, KOLKATA – 17

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

CIN NO.L29130WB1991PLC050797

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE,2023

### PART 1

	QUARTER	PREVIOUS QUARTER	QUARTER	YEAR
	ENDED 30/06/23 Unaudited	ENDED 31/03/23 Audited	ENDED 30/06/22 Unaudited	ENDED 31/03/23 Audited
1. a) Net Sales / Income from operations	6,474.95	4,040.90	2,885.88	15,233.58
b) Other Income	83.27	(72.63)	145.29	417.64
<b>Total Revenue from operation</b>	<b>6,558.22</b>	<b>3,968.27</b>	<b>3,031.17</b>	<b>15,651.22</b>
2. <b>Expenditure</b>				
a) Cost of Material Consumed	4,882.39	2,524.70	2,134.80	11,119.89
c) Changes in inventories of Finished Goods, Work in Progress and Stock in Trade	133.91	161.26	(22.70)	(193.79)
f) Employee benefit expense	171.14	167.53	156.81	754.65
g) Finance costs	-	0.76	-	3.25
h) Depreciation and amortisation expense	21.13	5.00	21.44	97.22
i) Other Expenses	894.69	787.25	500.27	2,576.04
<b>Total expenses</b>	<b>6,103.26</b>	<b>3,646.50</b>	<b>2,790.62</b>	<b>14,357.26</b>
3. Profit from operations before other income, finance costs and 4 Exceptional Items	454.96	321.77	240.55	1,293.96
5 <b>Profit before tax</b>	<b>454.96</b>	<b>321.77</b>	<b>240.55</b>	<b>1,293.96</b>
6 Tax expense	113.74	213.67	60.14	451.25
7 Net profit for the period / year (5 - 6)	341.22	108.10	180.41	842.71
8 Other Comprehensive Income ("OCI")				
a) Items that will not be reclassified to (Profit) or Loss (net of tax)	(21.68)	22.51	1.45	20.73
b) Items that will be reclassified to Profit or Loss (net of tax)	-	-	-	-
9 Total Comprehensive Income	362.90	85.59	178.96	821.98
10 Paid up equity share capital (5067700 equity shares of Rs 100/-)	506.77	506.77	506.77	506.77
11 Reserve excluding revaluation Reserves as per balance sheet of Previous accounting year				7,292.41
12 Earning Per Share (in Rs.)	6.73	2.13	3.56	16.63

### Notes:

1 These Financial results have been prepared in accordance with Indian Accounting Standards (Ind - AS) as prescribed under section 133 of Companies Act, 2013 read with rule 3 of the companies ( Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.

2 These results were approved at the meeting of Board of Directors held on 11th August, 2023

3 Deferred Tax Asset/Liability will be reviewed at the end of the year

4 The figures have been regrouped, recasted wherever necessary

T & I Global Ltd.

Managing Director

DIN: 00100416





## T & I GLOBAL LIMITED

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

PARTICULARS	FOR THE QUARTER ENDED	PREVIOUS QUARTER ENDED	FOR THE QUARTER ENDED	PREVIOUS YEAR ENDED
	30.06.2023 (UNAUDITED)	31-03-2023 AUDITED	30.06.2022 (UNAUDITED)	31/03/23 (AUDITED)
1. Segment Revenue (net sales/income)				
a. Tea Machinery	6,053.78	3,842.62	2,588.89	13,596.17
b. Tea Manufacturing	421.17	198.28	296.99	1,637.41
Total	6,474.95	4,040.90	2,885.88	15,233.58
Less : Inter segment revenue	-	-	-	-
Net Sales/Income from operations	6,474.95	4,040.90	2,885.88	15,233.58
2. Segment Results (Profit / (Loss) before interest and tax from each segment)				
a. Tea Machinery	454.14	491.81	206.82	1,430.03
b. Tea Manufacturing	0.82	(173.74)	33.73	(137.28)
Total	454.96	318.07	240.55	1,292.75
Less : a) Interest	-	0.75	-	3.24
b) Other un-allocable expenditure net of un-allocable income	-	-	-	-
Total Profit before Tax	454.96	317.32	240.55	1,289.51
3. Capital Employed (Segment Assets - Segment Liabilities)				
a. Tea Machinery	5,554.61	5,858.35	4,855.13	5,858.35
b. Tea Manufacturing	1,455.27	1,434.06	1,606.50	1,434.06
Total	7,009.88	7,292.41	6,461.63	7,292.41



T & I Global Ltd.

Managing Director

DIN: 00100418