



**T & I GLOBAL LIMITED**

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

Phone No. (033) 22833613/14, Fax No. (033) 22833612, Email id – [secretarial\\_tiglobal@yahoo.com](mailto:secretarial_tiglobal@yahoo.com)

CIN : L29130WB1991PLC050797

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Date: 14.11.2022

To,  
The Secretary,  
The Bombay Stock Exchange Ltd.  
25th Floor, P.J. Tower  
Dalal Street  
Mumbai – 400 001

Respected Sir / Madam

**Sub: Submission of Unaudited Financial Results for the Quarter and half ended 30.09. 2022 along with Limited Review Report under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 33 OF SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the unaudited financial results along with Statement of Assets and Liabilities, Cash flow Statement and Limited Review Report for the quarter and half year ended 30<sup>th</sup> September 2022.

The meeting of Board of Directors commenced at 11:00 a.m. and concluded at 12: 55 p.m. Kindly take the above information on record and acknowledge the receipt.

Thanking you  
For **T & I Global Ltd.**

**VINEET**  
**BAGARIA** Digitally signed by  
VINEET BAGARIA  
Date: 2022.11.14  
16:54:44 +05'30'

Vineet Bagaria  
(Managing Director)  
(DIN : 00100416)



# Tiwari & Company

CHARTERED ACCOUNTANTS  
107/1, PARK STREET, KOLKATA – 700 016  
EMAIL: tiwarip@yaho.com  
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: Auditors' Review Report on Quarterly Result Pursuant to the 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 30<sup>th</sup> September 2022. 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: 14<sup>th</sup> November, 2022

UDIN: 22016590BDBVCT7359

For Tiwari & Company  
Chartered Accountants  
Firm Regn No: 309112E

**TIWARI & COMPANY**



(P. TIWARI)

(Partner)

M.No : 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 AND YEAR ENDED 30TH SEPTEMBER,2022

(Rs.in lacs)

	QUARTER ENDED 30/09/22 <i>Unaudited</i>	PREVIOUS QUARTER ENDED 30/06/22 <i>Unaudited</i>	QUARTER ENDED 30/09/21 <i>Unaudited</i>	HALF YEAR ENDED 30/09/22 <i>Unaudited</i>	HALF YEAR ENDED 30/09/21 <i>Unaudited</i>	PREVIOUS YEAR ENDED 31/03/22 <i>Audited</i>
<b>Income from Operation</b>						
a) Net Sales / Income from operations	3,403.59	2,885.88	3,525.62	6,289.47	5,836.33	10,339.44
b) Other Income	154.78	145.29	103.36	300.07	140.83	379.95
<b>Total Revenue from operation</b>	<b>3,558.37</b>	<b>3,031.17</b>	<b>3,628.98</b>	<b>6,589.54</b>	<b>5,977.16</b>	<b>10,719.39</b>
<b>Expenditure</b>						
a) Cost of Material Consumed	2,543.03	2,134.80	2,653.37	4,677.83	3,998.33	6,774.79
c) Changes in inventories of Finished Goods, Work in Progress and Stock in Trade	(297.50)	(22.70)	(214.87)	(320.20)	(194.99)	(87.06)
d) Employee benefit expense	194.39	156.81	132.49	351.20	274.48	588.92
f) Finance Costs	0.18	-	2.28	0.18	2.28	57.43
e) Depreciation	28.10	21.44	20.03	49.54	41.03	101.77
f) Other Expenditure	778.67	500.27	688.47	1,278.94	1,008.98	2,104.26
<b>Total expenses</b>	<b>3,246.87</b>	<b>2,790.62</b>	<b>3,281.77</b>	<b>6,037.49</b>	<b>5,130.11</b>	<b>9,840.11</b>
<b>Profit from Operations before Other Income, finance cost &amp; Exceptional items (1 - 2)</b>	<b>311.50</b>	<b>240.55</b>	<b>347.21</b>	<b>552.05</b>	<b>847.05</b>	<b>1,179.28</b>
<b>Tax expense</b>						
Current Income Tax	91.67	60.14	110.27	151.81	235.23	307.27
Deferred Tax	-	-	-	-	-	-
Excess (Short) provision for Income Tax of earlier years	-	-	-	-	-	-
<b>Net profit(Loss) for the period</b>	<b>219.83</b>	<b>180.41</b>	<b>236.94</b>	<b>400.24</b>	<b>611.82</b>	<b>872.01</b>
<b>Other Comprehensive Income</b>						
a) Items that will not be reclassified to profit or loss (Net of Tax)	0.17	(1.45)	(19.33)	(1.28)	(14.39)	(101.14)
b) Income tax effect on above	-	-	-	-	-	(25.45)
<b>Total Comprehensive Income for the period (Net of Tax)</b>	<b>219.66</b>	<b>181.86</b>	<b>256.27</b>	<b>401.52</b>	<b>626.21</b>	<b>958.60</b>
Paid-up Equity Share Capital (Face Value of Rs 10/- each)	506.77	506.77	506.77	506.77	506.77	506.77
<b>Earning Per Share (in Rs.)</b>	<b>4.34</b>	<b>3.56</b>	<b>4.68</b>	<b>7.90</b>	<b>12.07</b>	<b>17.21</b>

**TIWARI & COMPANY**

*(Signature)*  
Partner

**P. TIWARI**  
Partner  
M.N.016590

T & I Global Ltd.

*(Signature)*  
Managing Director

## 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

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

PARTICULARS	FOR THE QUARTER ENDED	FOR THE PREVIOUS QUARTER ENDED	FOR THE QUARTER ENDED	FOR THE HALF YEAR ENDED	FOR THE HALF YEAR ENDED	PREVIOUS YEAR ENDED
	30.09.2022 (UNAUDITED)	30.06.2022 (UNAUDITED)	30.09.2021 (UNAUDITED)	30.09.2022 UNAUDITED	30.09.2021 UNAUDITED	31/03/22 (AUDITED)
1 Segment Revenue (net sales/income)						
a. Tea Machinery	3,700.58	2,588.89	3,034.65	6,289.47	5,032.38	8,795.13
b. Tea Manufacturing	3.08	296.99	490.97	300.07	803.97	1,586.31
Total	3,703.66	2,885.88	3,525.62	6,589.54	5,836.33	10,339.44
Less: Inter segment revenue	-	-	-	-	-	-
Net Sales/Income from operations	3,703.66	2,885.88	3,525.62	6,589.54	5,836.33	10,339.44
2 Segment Results (Profit / (Loss) before interest and tax from each segment)						
a. Tea Machinery	328.95	206.82	309.74	535.77	837.74	1,218.43
b. Tea Manufacturing	(17.27)	33.73	39.75	16.46	11.59	18.27
Total	311.68	240.55	349.49	552.23	849.33	1,236.70
Less: a) Interest	0.18	-	2.28	0.18	2.28	57.43
b) Other un-allocable expenditure net of un-allocable income	-	-	-	-	-	-
Total Profit before Tax	311.50	240.55	347.21	552.05	847.05	1,179.27
3 Capital Employed (Segment Assets - Segment Liabilities)						
a. Tea Machinery	5,439.50	4,855.13	4,707.74	5,439.50	4,707.74	4,821.30
b. Tea Manufacturing	1,582.98	1,606.50	1,656.66	1,582.98	1,656.66	1,649.12
Total	7,022.48	6,461.63	6,364.40	7,022.48	6,364.40	6,470.42

**TIWARI & COMPANY**

*(Signature)*  
Partner

**P. TIWARI**  
Partner  
M.N.016590

T & I Global Ltd.

*(Signature)*  
Managing Director

STATEMENT OF ASSETS AND LIABILITIES AS AT 30 TH SEPTEMBER 2022

PARTICULARS	As at 30/09/22	As at 31/03/2022
<b>ASSETS</b>		
<b>Non-Current assets</b>		
Property, Plant & equipments	1889.51	1882.36
Capital work in progress (at cost)	45.93	16.14
<b>Financial Assets</b>		
Investment	2174.76	1639.66
Advances	52.99	41.77
<b>Total - Non-Current Assets</b>	<b>4163.19</b>	<b>3579.93</b>
<b>Current assets</b>		
<b>Current Assets</b>		
Inventories	1001.78	681.74
<b>Financial Assets</b>		
Trade receivables	1474.28	2318.51
Cash and cash equivalents	503.32	2410.38
Other Financial assets	2053.16	1714.35
Deferred tax Asset	30.84	30.84
<b>Total - Current assets</b>	<b>5063.38</b>	<b>7155.82</b>
<b>TOTAL - ASSETS</b>	<b>9226.57</b>	<b>10735.75</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Share Capital	506.77	506.77
Other Equity	6515.71	5963.65
<b>Total Equity</b>	<b>7022.48</b>	<b>6470.42</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	78.26	-
Deferred tax liabilities	-	-
<b>Total - Non-Current Liabilities</b>	<b>78.26</b>	<b>-</b>
<b>Current Liabilities</b>		
<b>Borrowings</b>		
Trade payables	651.57	752.44
Other Financial liabilities	31.39	21.87
Other current liabilities	1433.30	3462.47
Provisions	9.57	28.55
<b>Total - Current Liabilities</b>	<b>2125.83</b>	<b>4265.33</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>9226.57</b>	<b>10735.75</b>

Notes:

The limited review of the financial results for the quarter and half year ended 30 September have been carried out by the statutory Auditors.

These results were approved at the meeting of Board of Directors held on 14 th November,2022

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

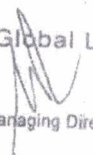
The figures have been regrouped, recasted wherever necessary

PLACE : KOLKATA  
DATE : 14/11/2022

For Tiwari & Company  
**TIWARI & COMPANY**  
  
Chartered Accountant  
FRN No. 309112E  
**Partner**

**P. TIWARI**  
**Partner**  
**M.N.016590**

T & I Global Ltd.


  
Managing Director

## T &amp; I GLOBAL LIMITED

## CASH FLOW STATEMENT AS AT 30TH SEPTEMBER,2022

	Half Year ended 30th September 2022		Half Year ended 30th September 2021	
	(In Rs.)	(In Rs.)	(In Rs.)	(In Rs.)
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before income tax		552.05		847.05
Adjustments for :				
Loss/(Profit) on sale of <i>investment</i>			-7.58	
Loss/(Profit) on sale of Mutual Fund	-42.46		-31.36	
Foreign Exchange Gain	-49.73			
Discount Allowed (Net)	5.30		-0.47	
Depreciation	49.54		41.03	
Remeasurement of defined benefit obligations	-1.28		0	
Subsidy Received			-9.87	
Interest on Borrowing	0.18		0	
Other provisions			0	
Provision For Bad Debt (Net)			0	
Balance Written off			-5.10	
Dividend Income	-0.30		0	
Interest Income	-5.06	-43.81	-20.61	-33.96
<b>Operating Profit before Working Capital Changes</b>		<b>508.24</b>		<b>813.09</b>
Adjustments for :				
(Increase)/Decrease in Trade Receivables	844.23		1278.52	
Increase/(Decrease) in Trade Payable	-100.87		-2096.26	
(Increase)/Decrease in Inventories	-320.04		-195.01	
(Increase)/Decrease in Short term loans and Advances	-338.81		-228.7	
Increase/(Decrease) in other current liability	-2,029.17		-2594.78	
Increase/(Decrease) in other financial liability	9.52		0	
Increase/(Decrease) in provisions	226.77	-1,708.36	1457.62	-2,378.61
<b>Cash Generated from Operation</b>		<b>-1,200.13</b>		<b>-1,565.52</b>
Direct Taxes (Paid)/ Refund		-157.57		-181.92
<b>Net Cash from Operating Activities....A</b>		<b>-1,357.70</b>		<b>-1,747.44</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>				
Purchase of Fixed Assets	-86.47		-47.14	
Subsidy Received			9.87	
Purchase of Investments	-1,342.46		-478.92	
Sale of Investment	807.35			
Interest Received	5.06		20.61	
Dividend Received	0.30			
Long term advances (given)/ taken	-11.22		-258.68	
<b>Net Cash Flow from Investing Activities....B</b>		<b>-627.44</b>		<b>-754.26</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>				
Interest paid	-0.18			
Repayment / Receipt Of Borrowings	78.26		1270.88	
<b>Net cash used in Financing Activities....C</b>		<b>78.08</b>		<b>1270.88</b>
<b>Net Increase in Cash &amp; Cash Equivalents....(A+B+C)</b>		<b>-1,907.06</b>		<b>-1,230.82</b>
Cash & Cash equivalents at the beginning of the year		2,410.38		2281.69
Cash & Cash equivalents at the end of the year		503.32		1050.88

TIWARI &amp; COMPANY


  
Partner

**P. TIWARI**  
Partner  
M.N.016590

T &amp; I Global Ltd.