

# 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 30<sup>th</sup> September 2019. 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> November 2019

UDIN NO :19017334AAAAIK8326



For D. Mitra & Co.  
Chartered Accountants  
Firm Reg. No. 328904E

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

# T & I GLOBAL LIMITED

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

Phone No. (033) 22833611, Fax No. (033) 22833612, Email: [secretarial\\_fisc@tgi.com](mailto:secretarial_fisc@tgi.com), [info@tgi.com](mailto:info@tgi.com)  
CIN NO. L29130WB1991PLC050797

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 30TH SEPTEMBER, 2019

	QUARTER ENDED 30/09/19 Unaudited	PREVIOUS QUARTER ENDED 30/06/19 Unaudited	QUARTER ENDED 30/09/18 Unaudited	HALF YEAR ENDED 30/09/19 Unaudited	HALF YEAR ENDED 30/09/18 Unaudited	PREVIOUS YEAR ENDED 31/03/19 Audited
Income from Operation	2,736.87	2,683.31	3,466.35	5,420.18	5,757.65	13,236.14
a) Net Sales / Income from operations	459.46	13.84	174.06	473.10	530.08	186.62
b) Other Income	3,196.33	2,696.95	3,640.41	5,893.28	6,287.93	13,422.76
<b>Total Revenue from operation</b>						
<b>Expenditure</b>	1,637.17	1,747.45	2,508.04	3,394.62	3,881.71	8,951.53
a) Cost of Material Consumed	74.14	(118.02)	(210.90)	(43.86)	(72.38)	93.00
b) Changes in inventories of Finished Goods, Work in Progress and Stock in Trade	130.78	92.67	105.47	223.85	175.93	500.73
c) Employee benefit expense	21.15	32.19	60.82	53.34	70.19	220.42
d) Finance Costs	33.46	24.02	27.54	57.48	57.55	96.08
e) Depreciation	666.44	377.84	574.22	1,044.28	1,038.33	2,540.05
f) Other Expenditure						
<b>Total expenses</b>	2,563.14	2,156.35	3,074.19	4,719.49	5,151.33	12,401.81
Profit from Operations before Other Income, finance cost & Exceptional Items (1 - 2)	633.19	540.60	666.22	1,173.79	1,136.60	1,020.95
Tax expense						
Current Income Tax	144.45	149.00	195.96	293.45	354.64	308.89
Net profit/(Loss) for the period	488.74	391.60	370.26	880.34	781.96	712.06
Other Comprehensive Income						
a) Items that will not be reclassified to profit or loss (Net of Tax)	0.26	(0.44)	0.37	0.28	(0.43)	(22.68)
b) Income tax effect on above						
Total Comprehensive Income for the period (Net of Tax)	489.02	391.16	370.63	880.62	781.53	689.38
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.)	5.64	7.73	7.31	17.37	15.43	14.05



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T & I Global

STATEMENT OF ASSETS AND LIABILITIES AS AT 30 TH SEPTEMBER 2018

PARTICULARS	As at 30/09/2018	As at 31/03/2019	As at 30/09/2018	As at 31/03/2018
<b>ASSETS</b>				
<b>Non-Current assets</b>				
Property, Plant & equipments	1952.30	2005.89	1994.52	2048.48
Capital work in progress (net cost)	0.75	-	4.07	-
Financial Assets				
Investment	24.36	34.09	34.62	24.62
Advances	45.22	47.94	47.18	52.53
<b>Total - Non-Current Assets</b>	<b>2022.72</b>	<b>2077.92</b>	<b>2070.39</b>	<b>2125.73</b>
<b>Current assets</b>				
<b>Current Assets</b>				
Inventories	530.78	486.91	677.23	604.86
Financial Assets				
Trade receivables	2366.58	3296.56	2377.29	3617.87
Cash and cash equivalents	727.40	1454.37	1226.95	1799.58
Other Financial assets	3033.23	1588.84	938.96	771.00
Deferred tax Asset	2.82	2.82	6.72	6.72
<b>Total - Current assets</b>	<b>6660.91</b>	<b>6830.6</b>	<b>5228.35</b>	<b>6900.13</b>
<b>TOTAL - ASSETS</b>	<b>8683.63</b>	<b>8917.52</b>	<b>7298.94</b>	<b>8925.86</b>
<b>EQUITY AND LIABILITIES</b>				
<b>EQUITY</b>				
Share Capital	506.77	506.77	506.77	506.77
Other Equity	2673.42	2823.52	3270.63	2164.84
<b>Total Equity</b>	<b>4180.19</b>	<b>3330.29</b>	<b>3777.40</b>	<b>2671.61</b>
<b>LIABILITIES</b>				
<b>Non-Current Liabilities</b>				
Financial Liabilities				
Borrowings				
Deferred tax liabilities	-	-	27.18	-
<b>Total - Non-Current Liabilities</b>	<b>-</b>	<b>-</b>	<b>27.18</b>	<b>-</b>
<b>Current Liabilities</b>				
Borrowings				
Trade payables	1162.23	1854.45	1468.16	1420.03
Other Financial liabilities	1127.17	1256.96	1110.58	2066.84
Other current liabilities	30.57	31.57	19.00	38.12
Provisions	1842.51	2336.12	637.71	2575.40
<b>Total - Current Liabilities</b>	<b>251.16</b>	<b>106.13</b>	<b>47.90</b>	<b>131.49</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>8683.63</b>	<b>8917.52</b>	<b>7298.94</b>	<b>8925.86</b>

Notes:

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

2 These results were approved at the meeting of Board of Directors held on 14 th November, 2018

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 : 14/11/2018

DIN: 00100416

T & I Global Ltd.

Chartered Accountant





# T & I GLOBAL LIMITED

11, JASSAL HOUSE, 4A, AUCKLAND SQUARE, KOLKATA - 17  
Phone No. (033) 22833811 Fax No. (033) 22833812 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
	30/09/2019 (UNAUDITED)	30/06/2019 (UNAUDITED)	30/09/2018 (UNAUDITED)	30/09/2019 (UNAUDITED)	30/09/2018 (UNAUDITED)	31/03/2019 (AUDITED)
1. Segment Revenue (net sales/income)						
a. Tea Machinery	2,305.10	2,376.38	3,080.59	4,681.48	5,023.02	11,866.57
b. Tea Manufacturing	431.77	306.93	405.76	738.70	734.83	1,369.57
Total	2,736.87	2,683.31	3,486.35	5,420.18	5,757.85	13,236.14
Less : Inter segment revenue	-	-	-	-	-	-
Net Sales/Income from operations	2,736.87	2,683.31	3,486.35	5,420.18	5,757.85	13,236.14
2. Segment Results (Profit / (Loss) before interest and tax from each segment)						
a. Tea Machinery	669.22	505.89	536.80	1,175.11	1,103.36	1,311.34
b. Tea Manufacturing	(14.88)	66.90	99.44	52.02	103.42	(69.97)
Total	654.34	572.79	636.04	1,227.13	1,206.78	1,241.37
Less : a) Interest	21.15	32.19	69.82	53.34	70.19	220.42
b) Other un-allocable expenditure net of un-allocable income	-	-	-	-	-	-
Total Profit before Tax	633.19	540.60	566.22	1,173.79	1,136.59	1,020.95
3. Capital Employed (Segment Assets - Segment Liabilities)						
a. Tea Machinery	2,718.89	473.70	2,067.98	2,718.89	2,067.98	1,794.22
b. Tea Manufacturing	1,777.78	66.90	1,686.00	1,777.78	1,686.00	1,864.80
Total	4,496.67	540.60	3,753.98	4,496.67	3,753.98	3,659.08

Place : Kolkata  
Date : 14th November, 2018

① INR. 00100416

T & I Global Ltd.

Manager Director

