



AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

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"LIMITED REVIEW" REPORT ON THE UNAUDITED FINANCIAL RESULTS OF T & I GLOBAL LIMITED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

INDEPENDENT AUDITORS' REVIEW REPORT

To
The Board of Directors,
T & I Global Limited

1. We have reviewed the accompanying statement of Unaudited financial results ("the statement") of **T & I Global Limited** ("the Company") for the quarter and nine months ended 31st December 2023 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognitions and measurement principal laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (IND AS-34), prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principal generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

2. 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 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.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statements, prepared in accordance with recognitions and measurement principles laid down in applicable Indian Accounting Standards (IND AS) prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under 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 Obligation and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 12.02.2024



For Agarwal & Associates
Chartered Accountants
(Firm Registration No. 323210E)

Naresh Agarwal

(Naresh Agarwal)
(Partner)
Membership No. 063049
UDIN: **24063049BKCFRY2454**



T & I GLOBAL LIMITED

11, JASSAL HOUSE, 4A, AUCLAND SQUARE, KOLKATA – 17
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CIN NO.L29130WB1991PLC050797

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023

Particulars	Quarter Ended			Nine Months Ended		(Rs.in lacs)
	31/12/23	30/09/23	31/12/22	31/12/23	31/12/22	Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31/03/23
Income from Operation						
a) Net Sales / Income from operations	3,920.48	4,454.04	4,903.21	14,849.47	11,192.68	15,233.58
b) Other Income	365.51	172.30	190.20	621.08	490.27	417.64
Total Revenue from operation	4,285.99	4,626.34	5,093.41	15,470.55	11,682.95	15,651.22
Expenditure						
a) Cost of Material Consumed	2,897.42	3,015.96	3,917.36	10,795.77	8,595.19	11,119.89
b) Changes in inventories of Finished Goods, Work in Progress and Stock in Trade	14.03	(247.47)	(34.85)	(99.53)	(355.05)	(193.79)
c) Employee benefit expense	201.56	173.10	235.92	545.80	587.12	754.65
d) Finance Costs	-	-	2.31	-	2.49	3.25
e) Depreciation	47.03	40.01	42.68	108.17	92.22	97.22
f) Other Expenditure	731.38	1,067.53	509.85	2,693.60	1,788.79	2,576.04
Total expenses	3,891.42	4,049.13	4,673.27	14,043.81	10,710.76	14,357.26
Profit from Operations before Other Income, finance cost & Exceptional Items (1 - 2)	394.57	577.21	420.14	1,426.74	972.19	1,293.96
Tax expense	-	-	-	-	-	-
Current Income Tax	85.10	157.85	85.77	356.69	237.58	400.00
Deferred Tax	-	-	-	-	-	22.39
Excess (Short) provision for Income Tax of earlier years	-	-	-	-	-	28.86
Net profit(Loss) for the period	309.47	419.36	334.37	1,070.06	734.61	842.71
Other Comprehensive Income						
a) Items that will not be reclassified to profit or loss (Net of Tax)	75.12	(237.88)	(0.50)	(184.44)	(1.78)	16.56
b) Income tax affect on above	-	-	-	-	-	4.17
Total Comprehensive Income for the period (Net of Tax)	234.35	657.24	334.87	1,254.50	736.39	821.98
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.)	6.11	8.28	6.60	21.12	14.50	16.63

Notes;

The unaudited Financial Results were reviewed by the Audit Committee and thereafter approved by Board of Directors in their respective meetings. The limited review of the results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, has been done by the Statutory Auditor of the Company.

Effect of Deferred Tax Asset/Liability will be calculated at the end of the year.

Previous period / year figures have been regrouped /reclassified to make them comparable with those of current period / year.

PLACE : KOLKATA
DATE : 12/02/2024

T & I Global Ltd.
Managing Director





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SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

PARTICULARS	FOR THE QUARTER ENDED			FOR THE NINE MONTHS ENDED		PREVIOUS YEAR ENDED
	31.12.2023 (UNAUDITED)	30.09.2023 (UNAUDITED)	31.12.2022 (UNAUDITED)	31.12.2023 (UNAUDITED)	31.12.2022 (UNAUDITED)	31/03/23 (AUDITED)
1. Segment Revenue (net sales/income)						
a. Machinery	3,433.57	3,999.82	4,357.08	13,487.17	9,753.55	13,596.17
b. Tea Manufacturing	486.91	454.22	546.13	1,362.30	1,439.13	1,637.41
Total	3,920.48	4,454.04	4,903.21	14,849.47	11,192.68	15,233.58
Less : Inter segment revenue	-	-	-	-	-	-
Net Sales/Income from operations	3,920.48	4,454.04	4,903.21	14,849.47	11,192.68	15,233.58
2. Segment Results (Profit / (Loss) before interest and tax from each segment)						
a. Machinery	370.40	539.81	402.45	1,364.35	938.22	1,434.48
b. Tea Manufacturing	24.17	37.40	20.00	62.39	36.46	(137.28)
Total	394.57	577.21	422.45	1,426.74	974.68	1,297.20
Less : a) Interest	-	-	2.31	-	2.49	3.24
b) Other un-allocable expenditure net of un-allocable income	-	-	-	-	-	-
Total Profit before Tax	394.57	577.21	420.14	1,426.74	972.19	1,293.96
3. Capital Employed (Segment Assets - Segment Liabilities)						
a. Machinery	7,340.31	6,820.32	5,571.32	7,340.31	5,571.32	5,858.35
b. Tea Manufacturing	1,563.27	1,471.13	1,646.25	1,563.27	1,646.25	1,434.06
Total	8,903.58	8,291.45	7,217.57	8,903.58	7,217.57	7,292.41

Place : Kolkata

Date : 12th February, 2024

T & I Global Ltd.

Managing Director

