



**"LIMITED REVIEW" REPORT ON THE UNAUDITED FINANCIAL RESULTS OF T & I GLOBAL LIMITED FOR THE QUARTER AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2024 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 31<sup>ST</sup> December 2024 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 and is in compliance with the presentation and disclosure requirements of Regulation 33 of the listing Regulations. 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 Statement of Unaudited financial results, 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: 14.02.2025



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

*Naresh Agarwal*

(Naresh Agarwal)  
(Partner)

Membership No. 063049

UDIN: 25063049BMJJ5Q5842



T & I GLOBAL LIMITED  
CIN NO.L29130WB1991PLC050797

Regd Office: 11, JASSAL HOUSE, 4A, AUCKLAND SQUARE, KOLKATA - 700017  
Phone No. (033) 22833611, Fax No. (033) 22833612, Email id - secretarial\_tiglobal@yahoo.com  
Website: www.tiglobal.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2024  
PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (IND - AS)

(₹ In Lakhs)

Sr. No.	Particulars	QUARTER ENDED			NINE MONTH ENDED		Year Ended
		31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
		Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)
<b>I</b>	<b>Income</b>						
	Revenue From Operations	1,977.33	2,208.16	3,920.48	5,761.37	14,849.47	18,349.64
	Other Income	33.50	18.93	365.51	65.83	621.08	304.13
	<b>Total Income</b>	<b>2,010.83</b>	<b>2,227.09</b>	<b>4,285.99</b>	<b>5,827.20</b>	<b>15,470.55</b>	<b>18,653.77</b>
<b>II</b>	<b>Expenses</b>						
	(a) Cost of Material Consumed	433.83	303.49	324.01	1,022.24	1,468.64	2,045.97
	(b) Purchase of stock-in-trade	770.90	773.54	2,573.41	2,167.57	9,327.13	10,725.04
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(69.92)	(59.16)	14.03	(168.21)	(99.53)	116.56
	(d) Employee Benefits expense	235.20	202.58	201.56	630.77	545.80	832.95
	(e) Depreciation and amortisation expense	35.70	26.25	47.03	89.57	108.17	111.25
	(f) Other expenses	515.59	656.56	731.38	1,597.13	2,693.60	3,439.51
	<b>Total Expenses</b>	<b>1,921.30</b>	<b>1,903.26</b>	<b>3,891.42</b>	<b>5,339.07</b>	<b>14,043.81</b>	<b>17,271.28</b>
<b>III</b>	<b>Profit (Loss) before tax (I-II)</b>	<b>89.53</b>	<b>323.83</b>	<b>394.57</b>	<b>488.13</b>	<b>1,426.74</b>	<b>1,382.49</b>
<b>IV</b>	<b>Tax Expenses</b>						
	Current Tax	27.03	64.15	85.10	110.00	356.69	405.00
	Deferred Tax	9.93	0.34	-	9.05	-	(16.43)
<b>V</b>	<b>Profit (Loss) for the period (III - IV)</b>	<b>52.57</b>	<b>259.34</b>	<b>309.47</b>	<b>369.08</b>	<b>1,070.05</b>	<b>993.92</b>
<b>VI</b>	<b>Other Comprehensive Income</b>						
	(i) Items that will not be reclassified to profit or loss- Actuarial (Loss)/Gain	(13.02)	64.51	(75.12)	73.67	184.44	114.54
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	-	-	(2.80)	-	(28.83)
	(iii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(iv) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>VII</b>	<b>Total Comprehensive Income for the period (V + VI)</b>	<b>39.55</b>	<b>323.85</b>	<b>234.35</b>	<b>439.95</b>	<b>1,254.49</b>	<b>1,079.63</b>
<b>VIII</b>	<b>Paid up Equity Share Capital</b> (Face Value of ₹10/- per Share)	506.77	506.77	506.77	506.77	506.77	506.77
<b>IX</b>	<b>Other Equity</b>	-	-	-	-	-	-
<b>X</b>	<b>Earnings Per Share (EPS)</b> [EPS for the quarter not annualised]						
	(a) Basic	1.04	5.12	6.11	7.28	21.12	19.61
	(b) Diluted	1.04	5.12	6.11	7.28	21.12	19.61

ate : 14/02/2025  
ace : Kolkata



For T & I Global Limited

(Vineet Bagaria)  
Managing Director  
[DIN: 00100416]



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CIN NO.L29130WB1991PLC050797

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SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

Sr. No.	Particulars	QUARTER ENDED					Year Ended
		31-12-2024 (Unaudited)	30-09-2024 (Unaudited)	31-12-2023 (Unaudited)	31-12-2024 (Unaudited)	31-12-2023 (Unaudited)	31-03-2024 (Audited)
		Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)
I	<b>Segment Revenue (net sales/income)</b>						
	a) Tea Machinery	1,567.95	1,535.41	3,433.57	4,406.40	13,487.17	16,761.26
	b) Tea Manufacturing	409.38	672.75	486.91	1,354.97	1,362.30	1,588.38
	<b>Total</b>	<b>1,977.33</b>	<b>2,208.16</b>	<b>3,920.48</b>	<b>5,761.37</b>	<b>14,849.47</b>	<b>18,349.64</b>
	Less: Inter segment revenue						
	<b>Net Sales/Income from operations</b>	<b>1,977.33</b>	<b>2,208.16</b>	<b>3,920.48</b>	<b>5,761.37</b>	<b>14,849.47</b>	<b>18,349.64</b>
II	<b>Segment Results (Profit/ (Loss) before interest and tax</b>						
	a) Tea Machinery	103.38	160.07	370.40	387.05	1,364.35	1,541.28
	b) Tea Manufacturing	(13.85)	163.76	24.17	101.08	62.39	(158.79)
	<b>Total</b>	<b>89.53</b>	<b>323.83</b>	<b>394.57</b>	<b>488.13</b>	<b>1,426.74</b>	<b>1,382.49</b>
	Less:						
	a) Interest		-	-	-	-	-
	b) Other unallocable expenditure net of unallocable income		-	-	-	-	-
	<b>Total Profit before Tax</b>	<b>89.53</b>	<b>323.83</b>	<b>394.57</b>	<b>488.13</b>	<b>1,426.74</b>	<b>1,382.49</b>
III	<b>Capital Employed (Segment Assets - Segment Liabilities)</b>						
	a) Tea Machinery	7,375.24	7,420.97	7,340.31	7,375.24	7,340.31	7,064.98
	b) Tea Manufacturing	1,436.76	1,351.45	1,563.27	1,436.76	1,563.27	1,307.06

Date: 14-02-2025  
Place: Kolkata



For T & I Global Limited

(Vineet Bagaria)  
Managing Director  
[DIN: 00100416]