



"LIMITED REVIEW" REPORT ON THE UNAUDITED FINANCIAL RESULTS OF T & I GLOBAL LIMITED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025 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 half year ended 30th September 2025 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: 14.11.2025



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

(Naresh Agarwal)
(Partner)

Membership No. 063049

UDIN: 25063049BMJXS5898



T & I GLOBAL LIMITED
CIN NO.L29130WB1991PLC050797

Regd Office: 11, JASSAL HOUSE, 4A, AUCKLAND SQUARE, KOLKATA - 700017

STATEMENTS OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2025

(₹ In Lakhs)

Particulars	As at 30-09-2025 (Unaudited)	As at 31-03-2025 (Audited)
ASSETS		
Non-Current Assets		
(i) Property, Plant and Equipment	1,962.32	2,008.64
(ii) Financial Assets		
(a) Investments	5,330.12	4,930.01
(b) Other Financial Assets	51.92	59.57
(iii) Deferred Tax Assets	53.86	44.37
(iv) Other Non- Current Assets	22.09	22.09
Current Assets		
(i) Inventories	847.85	716.35
(ii) Financial Assets		
(a) Trade receivables	1,134.73	3,293.62
(b) Cash and cash equivalents	1,334.90	711.68
(iii) Other Current Assets	464.23	750.02
Total Assets	11,202.03	12,536.35
EQUITY AND LIABILITIES		
Equity		
(i) Equity Share capital	506.77	506.77
(ii) Other Equity	8,945.63	8,358.52
Total Equity	9,452.40	8,865.29
Liabilities		
Non-Current Liabilities		
(i) Other Non-Current Liabilities	406.85	417.01
Current Liabilities		
(i) Financial Liabilities		
(a) Trade Payables	373.13	443.67
(b) Other Financial Liabilities	10.96	18.60
(ii) Provisions	93.37	94.03
(iii) Other Current Liabilities	865.32	2,697.75
Total Equity and Liabilities	11,202.03	12,536.35

Date : 14/11/2025

Place : - Kolkata

For T & I Global Limited

[VINEET BAGARIA]
Managing Director
[DIN: 00100416]





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CIN NO.L29130WB1991PLC050797

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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 HALF YAER ENDED 30TH SEPTEMBER , 2025
PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (IND -AS)

Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2025 (Unaudited)	30-06-2025 (Unaudited)	30-09-2024 (Unaudited)	30-09-2025 (Unaudited)	30-09-2024 (Unaudited)	31-03-2025 (Audited)
		Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)		Amount (₹)
I	Income						
	Revenue From Operations	2,500.18	3,451.94	2,208.16	5,952.12	3,784.04	8,441.43
	Other Income	36.37	12.33	18.93	48.70	32.33	314.23
	Total Income	2,536.55	3,464.27	2,227.09	6,000.82	3,816.37	8,755.66
II	Expenses						
	(a) Cost of Material Consumed	406.11	347.99	303.49	754.10	588.41	1,519.95
	(b) Purchase of stock-in-trade	1,074.20	1,810.24	773.54	2,884.44	1,396.67	3,473.53
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(131.25)	135.14	(59.16)	3.89	(98.29)	23.07
	(d) Employee Benefits expense	246.63	212.39	202.58	459.02	395.57	843.99
	(e) Depreciation and amortisation expense	33.48	31.67	26.25	65.15	53.87	123.61
	(f) Other expenses	653.66	543.46	656.56	1,197.12	1,081.54	2,575.76
	Total Expenses	2,282.83	3,080.89	1,903.26	5,363.72	3,417.78	8,559.91
III	Profit/(Loss) before exceptional items and tax (I-II)	253.72	383.38	323.83	637.10	398.59	195.75
IV	Exceptional Items						
	Advances received written off	-	-	-	-	-	274.89
	Advances given written off	-	-	-	-	-	(3.78)
		-	-	-	-	-	271.11
V	Profit/(Loss) before tax (III+IV)	253.72	383.38	323.83	637.10	398.59	466.86
VI	Tax Expenses						
	Current Tax	77.52	94.34	64.15	171.86	82.97	110.00
	Earlier Year Tax	(0.00)	33.20	-	33.20	-	(37.08)
	Deferred Tax	(0.49)	(2.27)	0.34	(2.76)	(0.88)	(14.12)
VII	Profit (Loss) for the period (V - VI)	176.69	258.11	259.34	434.80	316.50	408.06
VIII	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss- Actuarial (Loss)/Gain	52.44	151.11	64.51	203.55	86.69	82.67
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(26.68)	(24.55)	-	(51.23)	(2.80)	2.51
	(iii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(iv) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
IX	Total Comprehensive Income for the period (VII + VIII)	202.44	384.67	323.85	587.11	400.39	493.24
X	Paid up Equity Share Capital (Face Value of ₹10/- per Share)	506.77	506.77	506.77	506.77	506.77	506.77
XI	Other Equity	-	-	-	-	-	-
XII	Earnings Per Share (EPS) [EPS for the quarter not annualised]						
	(a) Basic	3.49	5.09	5.12	8.58	6.25	8.05
	(b) Diluted	3.49	5.09	5.12	8.58	6.25	8.05

Date : 14/11/2025
Place : Kolkata



For T & I Global Limited

[VINEET BAGARIA]
Managing Director
[DIN: 00100416]



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SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(₹ In Lakhs)

Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2025 (Unaudited)	30-06-2025 (Unaudited)	30-09-2024 (Unaudited)	30-09-2025 (Unaudited)	30-09-2024 (Unaudited)	31-03-2025 (Audited)
		Amount (₹)	Amount (₹)	Amount (₹)		Amount (₹)	Amount (₹)
I	Segment Revenue (net sales/income)						
	a) Tea Machinery	1,863.24	2,966.32	1,535.41	4,829.56	2,838.45	6,871.10
	b) Tea Manufacturing	636.94	485.62	672.75	1,122.56	945.59	1,570.33
	Total	2,500.18	3,451.94	2,208.16	5,952.12	3,784.04	8,441.43
	Less: Inter segment revenue		-	-		-	-
	Net Sales/Income from operations	2,500.18	3,451.94	2,208.16	5,952.12	3,784.04	8,441.43
II	Segment Results (Profit/ (Loss) before interest and tax						
	a) Tea Machinery	277.95	405.98	160.07	683.93	283.66	568.26
	b) Tea Manufacturing	(24.23)	(22.60)	163.76	(46.83)	114.93	(101.40)
	Total	253.72	383.38	323.83	637.10	398.59	466.86
	Less:						
	a) Interest	-	-	-		-	-
	b) Other unallocable expenditure net of un-allocable income	-	-	-		-	-
	Total Profit before Tax	253.72	383.38	323.83	637.10	398.59	466.86
III	Capital Employed (Segment Assets - Segment Liabilities)						
	a) Tea Machinery	8,628.35	7,995.04	7,420.97	8,628.35	7,420.97	7,581.52
	b) Tea Manufacturing	1,230.90	1,254.92	1,351.45	1,230.90	1,351.45	1,283.77

Date : 14/11/2025
Place : Kolkata



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Managing Director
[DIN: 00100416]



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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

	(₹ in Lakhs)	Amount (₹)
Particulars	As at 30-09-2025 (Un-Audited)	As at 30-09-2024 (Un-Audited)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before income tax	637.10	398.59
Adjustments for :		
Loss/(Profit) on sale of Mutual Fund	0.00	-
Foreign Exchange (Gain)/ Loss	(23.06)	(1.25)
Discount Received	(0.12)	-
Depreciation	65.15	53.87
Liabilities written back	(19.57)	-
Dividend Income	(1.27)	(0.31)
Interest Income	(5.21)	(17.16)
	15.92	35.15
Operating Profit before Working Capital Changes	653.02	433.74
Adjustments for :		
(Increase)/Decrease in Trade Receivables	2,158.89	2,544.16
Increase/(Decrease) in Trade Payable	(70.54)	(458.63)
(Increase)/Decrease in Inventories	(131.50)	(98.29)
(Increase)/Decrease in Other Financial Assets	7.65	4.80
(Increase)/Decrease in Other Current Assets	302.27	(323.14)
Increase/(Decrease) in Other Non Current Liability	(10.16)	-
Increase/(Decrease) in Other Current Liability	(1,832.43)	478.96
Increase/(Decrease) in Other Financial Liability	(7.64)	-
Increase/(Decrease) in Provisions	(0.66)	(0.52)
	415.87	2,147.34
Cash generated from operation	1,068.89	2,581.07
Direct Taxes (Paid)/ Refund	(33.20)	(4.68)
Net cash from operating activities (A)	1,035.69	2,576.39
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(18.84)	(90.68)
Net change in Investments	(400.11)	(2,088.77)
Interest Received	5.21	17.16
Dividend Received	1.27	0.31
Net cash flow from investing activities (B)	(412.47)	(2,161.98)
C) CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	-	-
Net cash used in financing activities (C)	-	-
Net increase in cash & cash equivalents (A+B+C)	623.22	414.41
Cash & cash equivalents at the beginning of the year	711.68	1,174.80
Cash & cash equivalents at the end of the year	1,334.90	1,589.21

Date: 14.11.2025
Place: Kolkata

For T & I Global Limited

[VINEET BAGARIA]
Managing Director
[DIN: 00100416]



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Notes to the Financial Results:

- 1 The Unaudited Financial Results were reviewed by the Audit Committee and thereafter approved by Board of Directors in their respective meetings.
- 2 These Financial Results are available on the Company's website at www.tiglobal.com
- 3 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.
- 4 The figures for the previous period/ year as reported have been compiled/ restated wherever necessary, to make them comparable with those of the current period figures.




[VINEET BAGARIA]
Managing Director
[DIN: 00100416]
