



Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
T & I GLOBAL LIMITED

Report on the Audit of Financial Statements

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of T & I Global Limited (the "Company") for the quarter ended 31st March 2026 and for the year ended 31st March 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended 31st March 2026 and for the year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Statements

The statement has been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher



than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Other Matters

The Statement includes the results for the quarter ended 31st March 2026 being the balancing figures between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subject to a limited review by us, as required under the Listing Regulations.

Place: Kolkata
Date: 30.05.2026



For Agarwal & Associates
Chartered Accountants
(Firm Regn No: 323210E)

Naresh Agarwal
(CA. Naresh Agarwal)
(Partner)
(Membership No. 063049)
UDIN:26063049XTFYZK7600



T & I GLOBAL LIMITED

CIN NO.L29130WB1991PLC050797

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

Phone No. (033) 40733556, Fax No. (033) 22833612, Email id - secretarial_tiglobal@yahoo.com

Website: www.tiglobal.com

STATEMENTS OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2026

(₹ In Lakhs)

| Particulars | As at 31-03-2026 (Audited) | As at 31-03-2025 (Audited) |
|--|-------------------------------|-------------------------------|
| ASSETS | | |
| Non-Current Assets | | |
| (i) Property, Plant and Equipment | 2,001.92 | 2,008.64 |
| (ii) Financial Assets | | 4,930.01 |
| (a) Investments | 6,240.82 | 59.57 |
| (b) Other Financial Assets | 51.71 | 44.37 |
| (iii) Deferred Tax Assets | 20.00 | 22.09 |
| (iv) Other Non- Current Assets | 22.09 | |
| Current Assets | | |
| (i) Inventories | 810.05 | 716.35 |
| (ii) Financial Assets | | 3,293.62 |
| (a) Trade receivables | 3,747.00 | 711.68 |
| (b) Cash and cash equivalents | 1,441.91 | 750.02 |
| (iii) Other Financial Assets | 550.85 | |
| Total Assets | 14,886.33 | 12,536.35 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| (i) Equity Share capital | 506.77 | 506.77 |
| (ii) Other Equity | 9,353.56 | 8,358.52 |
| Total Equity | 9,860.33 | 8,865.29 |
| Liabilities | | |
| Non-Current Liabilities | | |
| (i) Other Non-Current Liabilities | 406.27 | 417.01 |
| Current Liabilities | | |
| (i) Financial Liabilities | | |
| (a) Trade Payables | | 14.26 |
| -Total outstanding dues of micro and small enterprise: and | 40.12 | |
| -Total outstanding dues of creditors other than micro and | | 429.41 |
| small enterprises | 448.75 | |
| (b) Other Financial Liabilities | 6.55 | 18.60 |
| (ii) Provisions | 20.49 | 94.03 |
| (iii) Other Current Liabilities | 4,103.82 | 2,697.75 |
| Total Equity and Liabilities | 14,886.33 | 12,536.35 |

Date : 30.05.2026

Place :- Kolkata

For T & I Global Limited

Sangeet Bagaria

[SANGEET BAGARIA]

Director

[DIN: 01290084]





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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026
 PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (IND -AS)

(Rupees in Lakhs)

| Sr. No. | Particulars | QUARTER ENDED | | | YEAR ENDED | |
|---------|---|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | | 31-03-2026 (Audited) | 31-12-2025 (Unaudited) | 31-03-2025 (Audited) | 31-03-2026 (Audited) | 31-03-2025 (Audited) |
| | | Amount (₹) | Amount (₹) | Amount (₹) | Amount (₹) | Amount (₹) |
| I | Income | | | | | |
| | Revenue From Operations | 4,171.61 | 2,500.76 | 2,680.06 | 12,624.49 | 8,441.43 |
| | Other Income | 415.36 | 78.91 | 248.40 | 542.97 | 314.23 |
| | Total Income | 4,586.97 | 2,579.67 | 2,928.46 | 13,167.46 | 8,755.66 |
| II | Expenses | | | | | |
| | (a) Cost of Material Consumed | 784.68 | 422.73 | 497.71 | 1,961.51 | 1,519.95 |
| | (b) Purchase of stock-in-trade | 2,212.53 | 1,082.34 | 1,305.96 | 6,179.31 | 3,473.53 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | (6.66) | (50.94) | 191.28 | (53.71) | 23.07 |
| | (d) Employee Benefits expense | 269.07 | 198.59 | 213.22 | 926.68 | 843.99 |
| | (e) Depreciation and amortisation expense | 35.20 | 29.51 | 34.04 | 129.86 | 123.61 |
| | (f) Other expenses | 1,257.22 | 582.17 | 978.63 | 3,036.51 | 2,575.76 |
| | Total Expenses | 4,552.04 | 2,264.41 | 3,220.84 | 12,180.16 | 8,559.91 |
| III | Profit/(Loss) before exceptional items and tax (I-II) | 34.93 | 315.26 | (292.38) | 987.30 | 195.75 |
| IV | Exceptional Items | | | | | |
| | Advances received written off | - | - | 274.89 | - | 274.89 |
| | Advances given written off | - | - | (3.78) | - | (3.78) |
| | | - | - | 271.11 | - | 271.11 |
| V | Profit/(Loss) before tax (III+IV) | 34.93 | 315.26 | (21.27) | 987.30 | 466.86 |
| VI | Tax Expenses | | | | | |
| | Current Tax | 29.57 | 54.58 | - | 256.01 | 110.00 |
| | Earlier Year Tax | 4.12 | 0.43 | (37.08) | 37.75 | (37.08) |
| | Deferred Tax | (4.08) | 4.02 | (23.17) | (2.82) | (14.12) |
| VII | Profit (Loss) for the period (V - VI) | 5.32 | 256.23 | 38.98 | 696.36 | 408.06 |
| VIII | Other Comprehensive Income | | | | | |
| | (i) Items that will not be reclassified to profit or loss- Actuarial (Loss)/Gain | (37.38) | 152.16 | 9.00 | 318.33 | 82.67 |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | 71.30 | (47.26) | 5.31 | (27.19) | 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) | 39.24 | 361.13 | 53.29 | 987.49 | 493.24 |
| X | Paid up Equity Share Capital (Face Value of ₹10/- per Share) | 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 | 0.11 | 5.06 | 0.77 | 13.74 | 8.05 |
| | (b) Diluted | 0.11 | 5.06 | 0.77 | 13.74 | 8.05 |

Date: 30-05-2026
 Place: Kolkata



For T & I Global Limited

[SANGEET BAGARIA]

Director

DIN-0129084



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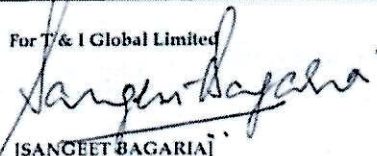
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ in Lakhs)

| Particulars | As at 31-03-2026 (Audited) | As at 31-03-2025 (Audited) |
|--|-------------------------------|-------------------------------|
| A) CASH FLOW FROM OPERATING ACTIVITIES | | |
| Net Profit before income tax | 987.30 | 466.86 |
| Adjustments for: | | |
| Loss/(Profit) on sale of Assets | (2.00) | (5.19) |
| Loss/(Profit) on sale of Mutual Fund | (18.45) | (3.42) |
| Foreign Exchange (Gain)/Loss | (302.47) | (82.45) |
| Discount Allowed (Net) | (0.55) | 5.50 |
| Depreciation | 129.86 | 123.61 |
| Liabilities written back | (17.69) | (177.21) |
| Bad Debt Written Back | 414.09 | 2.00 |
| Dividend Income | (0.48) | (0.35) |
| Interest Income | (20.73) | (28.42) |
| | 181.60 | (165.87) |
| Operating Profit before Working Capital Changes | 1,168.90 | 300.99 |
| Adjustments for: | | |
| (Increase)/Decrease in Trade Receivables | (453.37) | 3,465.62 |
| Increase/(Decrease) in Trade Payable | 45.20 | (429.42) |
| (Increase)/Decrease in Inventories | (93.69) | (1.38) |
| (Increase)/Decrease in Other Financial Assets | 7.86 | 6.55 |
| (Increase)/Decrease in Other Current Assets | 227.50 | (472.02) |
| Increase/(Decrease) in Other Non Current Liability | (10.74) | (9.23) |
| Increase/(Decrease) in Other Current Liability | 1,406.07 | 588.67 |
| Increase/(Decrease) in Other Financial Liability | (12.05) | (2.68) |
| Increase/(Decrease) in Provisions | (73.54) | - |
| | 1,043.22 | 3,146.11 |
| Cash generated from operation | 2,212.12 | 3,447.10 |
| Direct Taxes (Paid)/ Refund | (322.09) | (84.64) |
| Net cash from operating activities (A) | 1,890.03 | 3,362.46 |
| B) CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of Fixed Assets | (123.35) | (164.33) |
| Sale of Fixed Assets | 2.35 | 6.78 |
| Net change in Investments | (1,059.27) | (3,664.38) |
| Interest Received | 20.03 | 24.02 |
| Dividend Received | 0.43 | 0.35 |
| | (1,159.82) | (3,797.56) |
| Net cash flow from investing activities (B) | | |
| C) CASH FLOW FROM FINANCING ACTIVITIES | | |
| Interest paid | - | - |
| Net cash used in financing activities (C) | - | - |
| Net increase in cash & cash equivalents (A+B+C) | 730.22 | (435.10) |
| Cash & cash equivalents at the beginning of the year | 711.68 | 1,146.78 |
| Cash & cash equivalents at the end of the year | 1,441.91 | 711.68 |

Date 30.05.2026
Place Kolkata

For T & I Global Limited


[SANGEET BAGARIA]

Director

[DIN: 01290084]





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SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(₹ In Lakhs)

| Sr. No. | Particulars | QUARTER ENDED | | | YEAR ENDED | |
|---------|---|-------------------------|---------------------------|-------------------------|-------------------------|-------------------------|
| | | 31-03-2026 (Audited) | 31-12-2025 (Unaudited) | 31-03-2025 (Audited) | 31-03-2026 (Audited) | 31-03-2025 (Audited) |
| | | Amount (₹) | Amount (₹) | Amount (₹) | Amount (₹) | Amount (₹) |
| I | Segment Revenue (net sales/Income) | | | | | |
| | a) Tea Machinery | 3,872.76 | 2,029.62 | 2,464.70 | 10,731.94 | 6,871.10 |
| | b) Tea Manufacturing | 298.85 | 471.14 | 215.36 | 1,892.55 | 1,570.33 |
| | Total | 4,171.61 | 2,500.76 | 2,680.06 | 12,624.49 | 8,441.43 |
| | Less: Inter segment revenue | - | - | - | - | - |
| | Net Sales/Income from operations | 4,171.61 | 2,500.76 | 2,680.06 | 12,624.49 | 8,441.43 |
| II | Segment Results (Profit/ (Loss) before interest and tax | | | | | |
| | a) Tea Machinery | 279.82 | 180.53 | 181.20 | 1,144.28 | 568.26 |
| | b) Tea Manufacturing | (244.89) | 134.74 | (202.47) | (156.98) | (101.40) |
| | Total | 34.93 | 315.26 | (21.27) | 987.30 | 466.86 |
| | Less: | | | | | |
| | a) Interest | - | - | - | - | - |
| | b) Other unallocable expenditure net of un-allocable income | - | - | - | - | - |
| | Total Profit before Tax | 34.93 | 315.26 | (21.27) | 987.30 | 466.86 |
| III | Capital Employed (Segment Assets - Segment Liabilities) | | | | | |
| | a) Tea Machinery | 8,744.55 | 8,480.59 | 7,581.52 | 8,744.55 | 7,581.52 |
| | b) Tea Manufacturing | 1,115.77 | 1,332.96 | 1,283.77 | 1,115.77 | 1,283.77 |

Date: 30-05-2026
Place: Kolkata



For T & I Global Limited

Sangeet Bagaria

[SANGEET BAGARIA]
Director
[DIN: 01290084]



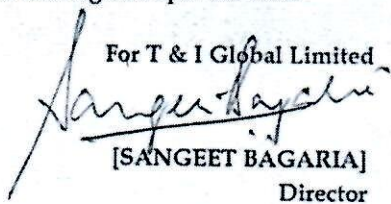
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Notes to the Financial Results:

- 1 These Audited Standalone Financial Results, the Balance Sheet and the Statement of Cash Flows ("the Statement") for the quarter and year ended 31st March, 2026 were reviewed by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 30th May, 2026.
- 2 This Statement is as per Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
- 3 The results for the quarter and year ended 31st March, 2026 are available on the Company's Website at www.tiglobal.com
- 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.
- 5 The figures for the quarter ended 31st March 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31st March 2026 and the limited reviewed year to date figures upto the third quarter of the financial year.

For T & I Global Limited


[SANGEET BAGARIA]

Director

[DIN: 01290084]