



T & I GLOBAL LIMITED

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

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

CIN : L29130WB1991PLC050797

Date: 14.11.2024

To,
The Secretary,
The Bombay Stock Exchange Ltd.,
25th Floor, P.J. Tower
Dalal Street
Mumbai – 400 001

Respected Sir/Madam

Sub: Submission of unaudited Financial Results for the Quarter and Half Year ended 30.09.2024 along with Limited Review Report, under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 & Outcome of Board Meeting under Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33 & 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 the Board of Directors of the Company have inter alia considered and approved the unaudited Financial Results along with Limited Review Report for the quarter and half year ended 30th September, 2024 during their meeting held today i.e. 14th November, 2024

The meeting of Board of Directors commenced at 03.00 P.M. and concluded at 05.30 P.M. Kindly take the above information on record and acknowledge the receipt.

Thanking you,
For **T & I Global Ltd.**

(Khushboo Choudhary)
(Company Secretary)
Membership No- A38571



"LIMITED REVIEW" REPORT ON THE UNAUDITED FINANCIAL RESULTS OF T & I GLOBAL LIMITED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 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 half year ended 30th September 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: 14.11.2024



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

Naresh Agarwal

(Naresh Agarwal)
(Partner)

Membership No. 063049

UDIN: 24063049BKCFXR9121



T & I GLOBAL LIMITED
CIN NO.L29130WB1991PLC050797

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Website: www.tiglobal.com

STATEMENTS OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2024

(₹ In Lakhs)

Particulars	As at 30-09-2024 (Un-Audited)	As at 31-03-2024 (Audited)
ASSETS		
Non-Current Assets		
(i) Property, Plant and Equipment	2,006.31	1,969.50
(ii) Financial Assets		
(a) Investments	2,960.87	872.10
(b) Other Financial Assets	33.30	38.10
(iii) Deferred Tax Assets	25.77	24.89
(iv) Other Non- Current Assets	22.09	22.09
Total Non Current Assets	5,048.34	2,926.68
Current Assets		
(i) Inventories	813.26	714.97
(ii) Financial Assets		
(a) Trade receivables	4,215.08	6,759.24
(b) Cash and cash equivalents	1,589.21	1,174.80
(iii) Other Current Assets	596.95	269.12
Total Current Assets	7,214.50	8,918.13
Total Assets	12,262.84	11,844.81
EQUITY AND LIABILITIES		
Equity		
(i) Equity Share capital	506.77	506.77
(ii) Other Equity	8,265.66	7,865.27
Total Equity	8,772.43	8,372.04
Liabilities		
Current Liabilities		
(i) Financial Liabilities		
(a) Trade Payables	414.46	873.09
(b) Other Financial Liabilities	21.28	21.28
(ii) Provisions	42.56	43.08
(iii) Other Current Liabilities	3,012.11	2,535.32
Total Current Liabilities	3,490.41	3,472.77
Total Equity and Liabilities	12,262.84	11,844.81

For T & I Global Limited -0.00

Date : 14.11.2024
Place : - Kolkata



Vireet Bagaria
Managing Director
[DIN: 00100416]



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024
PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (IND -AS)

Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		(₹ In Lakhs)
		30-09-2024 (Unaudited)	30-06-2024 (Unaudited)	30-09-2023 (Unaudited3)	30-09-2024 (Unaudited)	30-09-2023 (Unaudited3)	Year Ended 31-03-2024 (Audited)
		Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)
I	Income						
	Revenue From Operations	2,208.16	1,575.88	4,454.04	3,784.04	10,928.99	18,349.64
	Other Income	18.93	13.40	172.30	32.33	255.57	304.13
	Total Income	2,227.09	1,589.28	4,626.34	3,816.37	11,184.56	18,653.77
II	Expenses						
	(a) Cost of Material Consumed	303.49	284.92	589.82	588.41	1,381.81	2,045.97
	(b) Purchase of stock-in-trade	773.54	623.13	2,426.14	1,396.67	6,516.54	10,725.04
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(59.16)	(39.13)	(247.47)	(98.29)	(113.56)	116.56
	(d) Employee Benefits expense	202.58	192.99	173.10	395.57	344.24	832.95
	(e) Depreciation and amortisation expense	26.25	27.62	40.01	53.87	61.14	111.25
	(f) Other expenses	656.56	424.99	1,067.53	1,081.55	1,962.22	3,439.51
	Total Expenses	1,903.26	1,514.52	4,049.13	3,417.78	10,152.39	17,271.28
III	Profit (Loss) before tax (I-II)	323.83	74.76	577.21	398.59	1,032.17	1,382.49
IV	Tax Expenses						
	Current Tax	64.15	18.82	157.85	82.97	271.59	405.00
	Deferred Tax	0.34	(1.22)	-	(0.88)	-	(16.43)
V	Profit (Loss) for the period (III + IV)	259.34	57.16	419.36	316.50	760.58	993.92
VI	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss- Actuarial (Loss)/Gain	64.51	22.18	237.88	86.69	259.56	114.54
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(2.80)	-	(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	-	-	-	-	-	-
VII	Total Comprehensive Income for the period (V + VI)	323.85	76.54	657.24	400.39	1,020.14	1,079.63
VIII	Paid up Equity Share Capital (Face Value of ₹10/- per Share)	506.77	506.77	506.77	506.77	506.77	506.77
IX	Other Equity	-	-	-	-	-	-
X	Earnings Per Share (EPS) [EPS for the quarter not annualised]						
	(a) Basic	5.12	1.13	8.28	6.25	15.01	19.61
	(b) Diluted	5.12	1.13	8.28	6.25	15.01	19.61

Date: 14/11/2024
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
		30-09-2024 (Unaudited)	30-06-2024 (Unaudited)	30-09-2023 (Unaudited)	30-09-2024 (Unaudited)	30-09-2023 (Unaudited)	31-03-2024 (Audited)
		Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)
I	Segment Revenue (net sales/income)						
	a) Tea Machinery	1,535.41	1,303.04	3,999.82	2,838.45	10,053.60	16,761.26
	b) Tea Manufacturing	672.75	272.84	454.22	945.59	875.39	1,588.38
	Total	2,208.16	1,575.88	4,454.04	3,784.04	10,928.99	18,349.64
	Less: Inter segment revenue						
	Net Sales/Income from operations	2,208.16	1,575.88	4,454.04	3,784.04	10,928.99	18,349.64
II	Segment Results (Profit / (Loss) before interest and tax)						
	a) Tea Machinery	160.07	123.59	550.03	283.66	1,004.17	1,541.28
	b) Tea Manufacturing	163.76	(48.83)	37.40	114.93	38.22	(158.79)
	Total	323.83	74.76	587.43	398.59	1,042.39	1,382.49
	Less:						
	a) Interest		-	10.22	-	10.22	-
	b) Other unallocable expenditure net of un-allocable income		-	-	-	-	-
	Total Profit before Tax	323.83	74.76	577.21	398.59	1,032.17	1,382.49
III	Capital Employed (Segment Assets - Segment Liabilities)						
	a) Tea Machinery	7,420.97	7,138.80	6,820.32	7,420.97	6,820.32	7,064.98
	b) Tea Manufacturing	1,351.45	1,309.79	1,471.13	1,351.45	1,471.13	1,307.06

Date :
Place : Kolkata



For T & I Global Limited

Vineet Bagaria
Managing Director
[DIN: 00100416]



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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024


(₹ in Lakhs)

Particulars	As at 30-09-2024 (Un-Audited)	As at 30-09-2023 (Un-Audited)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before income tax	398.59	1,032.16
Adjustments for :		
Loss/(Profit) on sale of Assets	-	(1.47)
Foreign Exchange (Gain)/Loss	(1.25)	-
Discount Allowed (Net)	-	(0.95)
Depreciation	53.87	61.15
Dividend Income	(0.31)	(0.40)
Interest Income	(17.16)	(39.39)
	35.15	18.94
Operating Profit before Working Capital Changes	433.73	1,051.10
Adjustments for :		
(Increase)/Decrease in Trade Receivables	2,544.16	(820.37)
Increase/(Decrease) in Trade Payable	(458.63)	719.40
(Increase)/Decrease in Inventories	(98.29)	(113.57)
(Increase)/Decrease in Other Financial Assets	4.80	-
(Increase)/Decrease in Other Current Assets	(323.14)	233.65
Increase/(Decrease) in Other Current Liability	478.96	(1,897.93)
Increase/(Decrease) in Other Financial Liability	0.00	-
Increase/(Decrease) in Provisions	(0.52)	100.22
	2,147.34	(1,778.60)
Cash generated from operation	2,581.07	(727.50)
Direct Taxes (Paid)/ Refund	(4.68)	-
Net cash from operating activities (A)	2,576.39	(727.50)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(90.68)	(21.47)
Sale of Fixed Assets	-	42.00
Net change in Investments	(2,088.77)	500.66
Interest Received	17.16	39.39
Dividend Received	0.31	0.40
Long Term Advances (net)	-	(0.01)
Net cash flow from investing activities (B)	(2,161.98)	560.97
C) CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	-	-
Net cash used in financing activities (C)	-	-
Net increase in cash & cash equivalents (A+B+C)	414.41	(166.53)
Cash & cash equivalents at the beginning of the year	1,174.80	1,539.59
Cash & cash equivalents at the end of the year	1,589.21	1,373.06

Date: 14.11.2024
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 The results for the quarter ended 30th September, 2024 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.



T & I Global Ltd.

Managing Director

VINEET BAWARIA
DIN:- 00100416