T & I GLOBAL LIMITED

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

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

CIN : L29130WB1991PLC050797

Date: 14.11.2026

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 & half year ended 30.09.2026 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 30 & 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the unaudited Financial Results along with Limited Review Report for the quarter & half year ended 30TH September, 2026.

The meeting of Board of Directors commenced at 10.00 AM. and concluded at 03:30 P.M. Kindly take the above information on record and acknowledge the receipt.

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

KHUSHBOO CHOUDHARY

Digitally signed by KHUSHBOO CHOUDHARY
Date: 2026.11.14 15:39:10 +05'30'

Khushboo Choudhary
(Company Secretary)
Membership No- A38571

AGARWAL & ASSOCIATES
CHARTERED ACCOUNTANTS

"Shakespeare Court"
21A, Shakespeare Sarani,
8th Floor, Flat 8D, Kolkata-700017
Ph: 40649046, Mobile: 9831579045

"LIMITED REVIEW" REPORT ON THE UNAUDITED FINANCIAL RESULTS OF T & I GLOBAL LIMITED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026 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 2026 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.

AGARWAL & ASSOCIATES * KOLKATA * Chartered Accountants

3. **Basis for Qualified Conclusion**

The Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "Labour Codes") came into force on 21st November 2025. As explained in Note 6 to the Statement, the Company has not determined or recognised the additional obligations for gratuity, compensated absences and other employee benefits arising from the revised definition of "wages" and other provisions of the Labour Codes. This is not in accordance with Ind AS 19 *Employee Benefits* read with Ind AS 34 *Interim Financial Reporting*, and with the FAQs issued by the Accounting Standards Board of the ICAI, under which the increase in obligations is past service cost to be recognised immediately in profit or loss.

The Company has not carried out an actuarial valuation incorporating the requirements of the Labour Codes. In the absence of such a valuation, we are unable to determine the consequential effect on employee benefit expense, profit for the period, provisions for employee benefits and deferred tax for the half-year ended 30th September 2026.

4. **Qualified Conclusion**

Based on our review conducted as above, except for the possible effects of the matter described in the Basis for Qualified Conclusion paragraph above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Emphasis of Matter

a. We draw attention to Note 4 to the Statement. Trade receivables as at 30th September 2026 include export receivables of Rs. 707.99 lakhs that remain unrealized beyond the period prescribed under the Foreign Exchange Management Act, 1999 and the regulations made under it. The Company has not obtained an extension of the realisation period from its Authorised Dealer bank. The Company is in the process of applying to the Authorised Dealer bank for extension Management considers these receivables recoverable, and no adjustment has been made in the Statement for any penalty or other consequence that may arise. The outcome cannot presently be determined. Our conclusion is not modified in respect of this matter.

AGARWAL & ASSOCIATES * KOLKATA * Chartered Accountants

b. We draw attention to Note 5 to the Statement. Advances of Rs. 3,836.45 lakhs received from overseas customers remain unadjusted beyond the period permitted under the Foreign Exchange Management Act, 1999. The Company shall be applying to its Authorised Dealer bank for extension or refund, and the consequences, if any, are not presently determinable. Our conclusion is not modified in respect of this matter.

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

Place: Kolkata
Date: 14.11.2026



Naresh Agarwal

(Naresh Agarwal)
(Partner)
Membership No. 063049
UDIN: 26063049RQGDIW5173

T & I GLOBAL LIMITED

CIN NO.L29130WB1991PLC050797

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Website: www.tiglobal.com

STATEMENTS OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2026

(₹ In Lakhs)

Particulars	As at 30-09-2026 (Unaudited)	As at 31-03-2026 (Audited)
ASSETS		
Non-Current Assets		
(i) Property, Plant and Equipment	1,955.71	2,001.92
(ii) Financial Assets		
(a) Investments	7,401.20	6,240.82
(b) Other Financial Assets	44.43	51.71
(iii) Deferred Tax Assets	25.94	20.00
(iv) Other Non- Current Assets	22.09	22.09
Current Assets		
(i) Inventories	1,359.27	810.05
(ii) Financial Assets		
(a) Trade receivables	3,714.99	3,746.99
(b) Cash and cash equivalents	970.35	1,441.91
(iii) Other Current Assets	921.25	550.86
Total Assets	16,415.21	14,886.33
EQUITY AND LIABILITIES		
Equity		
(i) Equity Share capital	506.77	506.77
(ii) Other Equity	10,103.62	9,353.56
Total Equity	10,610.39	9,860.33
Liabilities		
Non-Current Liabilities		
(i) Other Non-Current Liabilities	395.79	406.27
Current Liabilities		
(i) Financial Liabilities		
(a) Trade Payables	624.91	488.87
(b) Other Financial Liabilities	3.04	6.55
(ii) Provisions	19.56	20.49
(iii) Other Current Liabilities	4,761.51	4,103.82
Total Equity and Liabilities	16,415.21	14,886.33

Date : 14/11/2026
Place : - Kolkata

For T & I Global Limited

[SAJJAN BAGARIA]
Executive Chairman
[DIN: 00074501]

AGARWAL & ASSOCIATES
KOLKATA
Chartered Accountants

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YAER ENDED 30TH SEPTEMBER , 2026
PREPARED IN COMPLIANCE WITH INDIAN ACCOUNTING STANDARDS (IND-AS)

(₹ In Lakhs)

Sr. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2026 (Unaudited)	30-06-2026 (Unaudited)	30-09-2025 (Unaudited)	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)	31-03-2026 (Audited)
		Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)		Amount (₹)
I	**Income**						
	Revenue From Operations	4,035.42	3,028.25	2,500.18	7,063.67	5,952.12	12,624.49
	Other Income	27.64	29.25	36.37	56.89	48.70	542.97
	Total Income	4,063.06	3,057.50	2,536.55	7,120.56	6,000.82	13,167.46
II	**Expenses**						
	(a) Cost of Material Consumed	476.78	378.48	406.11	855.26	754.10	1,961.51
	(b) Purchase of stock-in-trade	2,143.67	1,542.77	1,074.20	3,686.44	2,884.44	6,179.31
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(139.92)	(52.28)	(131.25)	(192.20)	3.89	(53.71)
	(d) Employee Benefits expense	249.51	210.10	246.63	459.61	459.02	926.68
	(e) Depreciation and amortisation expense	32.70	33.15	33.48	65.85	65.15	129.56
	(f) Other expenses	823.34	703.29	653.66	1,526.63	1,197.12	3,036.51
	Total Expenses	3,586.10	2,815.51	2,282.83	6,401.61	5,363.72	12,180.16
III	**Profit/(Loss) before exceptional items and tax (I-II)**	476.97	241.99	253.72	718.96	637.10	987.30
IV	Tax Expenses						
	Current Tax	120.04	60.91	77.52	180.95	171.86	256.01
	Earlier Year Tax	-	-	-	-	33.20	32.75
	Deferred Tax	(3.67)	(2.27)	(0.49)	(5.94)	(2.76)	(2.82)
V	**Profit (Loss) for the period (III-IV)**	360.60	183.35	176.69	543.95	434.80	696.36
VI	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss- Actuarial (Loss)/Gain	24.09	251.35	52.44	275.44	203.55	318.33
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(6.06)	(63.26)	(26.68)	(69.32)	(51.23)	(27.19)
VII	**Total Comprehensive Income for the period (V+VI)**	378.62	371.44	202.44	750.06	587.11	987.49
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	7.12	3.62	3.49	10.73	8.58	13.74
	(b) Diluted	7.12	3.62	3.49	10.73	8.58	13.74

Date : 14.11.2026
Place : Kolkata

For T & I Global Limited

[SAJJAN BAGARIA]
Executive Chairman
[DIN: 00074501]

AGARWAL & ASSOCIATES
KOLKATA
Chartered Accountants

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Website: www.tiglobal.com

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(₹ in Lakhs) Amount (₹)

Particulars	As at 30-09-2026 (Un-Audited	As at 30-09-2025 (Un-Audited)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before income tax	718.96	398.59
Adjustments for :		
Loss/(Profit) on sale of Mutual Fund	(0.87)	-
Foreign Exchange (Gain)/Loss	-	(1.25)
Discount Received	0.29	-
Depreciation	65.85	53.87
Liabilities written back	(5.00)	-
Dividend Income	(0.37)	(0.31)
Interest Income	(21.69)	(17.16)
	38.21	35.15
Operating Profit before Working Capital Changes	**757.17**	**433.74**
Adjustments for :		
(Increase)/Decrease in Trade Receivables	32.00	2,544.16
Increase/(Decrease) in Trade Payable	136.04	(458.63)
(Increase)/Decrease in Inventories	(549.22)	(98.29)
(Increase)/Decrease in Other Financial Assets	7.28	4.80
(Increase)/Decrease in Other Non Current Assets	0.00	
(Increase)/Decrease in Other Current Assets	(333.71)	(323.14)
Increase/(Decrease) in Other Non Current Liability	(10.48)	-
Increase/(Decrease) in Other Current Liability	657.69	478.96
Increase/(Decrease) in Other Financial Liability	(3.51)	-
Increase/(Decrease) in Provisions	(0.93)	(0.52)
	(64.83)	2,147.34
Cash generated from operation	692.34	2,581.07
Direct Taxes (Paid)/ Refund	(5.94)	(4.68)
Net cash from operating activities (A)	**686.40**	**2,576.39**
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(19.65)	(90.68)
Net change in Investments	(1,160.38)	(2,088.77)
Interest Received	21.69	17.16
Dividend Received	0.37	0.31
Net cash flow from investing activities (B)	**(1,157.97)**	**(2,161.98)**
C) CASH FLOW FROM FINANCING ACTIVITIES		
Net increase in cash & cash equivalents (A+B+C)	**(471.57)**	**414.41**
Cash & cash equivalents at the beginning of the year	1,441.91	1,174.80
Cash & cash equivalents at the end of the year	970.34	1,589.21

Date: 14.11.2026
Place: Kolkata

For T & I Global Limited

[SAJJAN BAGARIA]
Executive Chairman
[DIN: 00074501]

AGARWAL & ASSOCIATES * Chartered Accountants * KOLKATA

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SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(₹ In Lakhs)

S. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30-09-2026 (Unaudited)	30-06-2026 (Unaudited)	30-09-2025 (Unaudited)	30-09-2026 (Unaudited)	30-09-2025 (Unaudited)	31-03-2026 (Audited)
		Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)	Amount (₹)
I	**Segment Revenue (net sales/income)**						
	a) Tea Machinery	3,398.54	2,739.72	1,863.24	6,138.26	4,829.56	10,731.94
	b) Tea Manufacturing	636.88	288.53	636.94	925.41	1,122.56	1,892.55
	Total	4,035.42	3,028.25	2,500.18	7,063.67	5,952.12	12,624.49
	Less: Inter segment revenue		-	-			-
	Net Sales/Income from operations	4,035.42	3,028.25	2,500.18	7,063.67	5,952.12	12,624.49
II	**Segment Results (Profit / (Loss) before interest and tax**						
	a) Tea Machinery	239.86	259.89	277.95	499.75	683.93	1,144.28
	b) Tea Manufacturing	237.12	(17.91)	(24.23)	219.21	(46.83)	(156.98)
	Total	476.97	241.99	253.72	718.96	637.10	987.30
	Less:						
	a) Interest	-	-	-			
	b) Other unallocable expenditure net of un-alocable income	-	-	-			
	Total Profit before Tax	476.97	241.99	253.72	718.96	637.10	987.30
III	**Capital Employed** (Segment Assets - Segment Liabilities)						
	a) Tea Machinery	9,699.21	9,095.74	8,628.35	9,699.21	8,628.35	8,744.55
	b) Tea Manufacturing	1,306.98	1,136.02	1,230.90	1,306.98	1,230.90	1,115.77

ate : 14.11.2026
ace : Kolkata

For T & I Global Limited

[SAJJAN BAGARIA]
Executive chairman
[DIN: 00074501]

AGARWAL & ASSOCIATES
KOLKATA
Chartered Accountants

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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 Trade receivables include Rs. 707.99 lakhs due from overseas customers that remain unrealised beyond the period permitted under FEMA. The Company is taking steps to recover the amounts and is applying to its AD Bank for extension of the realisation period. The management considers the amounts recoverable. Any penalty or other consequence under FEMA and related laws is not expected to be material.

5 Other current liabilities include advances of Rs. 3836.45 lakhs received from overseas customers against export orders. The Company is compiling the age-wise details of these advances and reconciling them with AD Bank / EDPMS records. Where shipments have not been made within the permitted period, the Company will seek extension from, or refund through, its AD Bank.

6 The Government of India brought the four Labour Codes into force on 21 November 2025. The central rules were effective May 2026.The Company is assessing their impact, including the effect of the revised definition of "wages" on gratuity and compensated absences. completion of the actuarial valuation, the Company has not recognised the incremental liability in these results.

7 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.

Date : 14.11.2026
Place : Kolkata

For T & I Global Limited

[SAJJAN BAGARIA]
Executive Chairman
[DIN: 00074501]