T & I GLOBAL LIMITED

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

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

CIN : L29130WB1991PLC050797

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

Date: 30.05.2026

Respected Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CIR/CFD/CMID)56/2016 dated 27" May, 2016, we hereby confirm that the Statutory Auditors of the Company, M/s. Agarwal & Associates., Chartered Accountants (Firm Registration No. 323210E) have issued an Audit Report with unmodified opinion in respect of the Standalone and Consolidated Financial Results of the Company, for the financial year ended 31st March, 2026.

This declaration is submitted for your kind information and record.

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

KHUSHBOO CHOUDHARY
Digitally signed by KHUSHBOO CHOUDHARY
Date: 2026.05.30 15:32:25 +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

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.

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

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

Place: Kolkata
Date: 30.05.2026

AGARWAL & ASSOCIATES
KOLKATA
Chartered Accountants

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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		
(a) Investments	6,240.82	4,930.01
(b) Other Financial Assets	51.71	59.57
(iii) Deferred Tax Assets	20.00	44.37
(iv) Other Non- Current Assets	22.09	22.09
Current Assets		
(i) Inventories	810.05	716.35
(ii) Financial Assets		
(a) Trade receivables	3,747.00	3,293.62
(b) Cash and cash equivalents	1,441.91	711.68
(iii) Other Financial Assets	550.85	750.02
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		
-Total outstanding dues of micro and small enterprise: and	40.12	14.26
-Total outstanding dues of creditors other than micro and small enterprises	448.75	429.41
(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]
Director
[DIN: 01290084]

AGARWAL & ASSOCIATES
KOLKATA
Chartered Accountants

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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

AGARWAL & ASSOCIATES ★ KOLKATA ★ Chartered Accountants

For T & I Global Limited

[SANGEET BAGARIA]
Director
DIN-01290084

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Website: www.tiglobal.com

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)	5.56
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
Net cash flow from investing activities (B)	**(1,159.82)**	**(3,797.56)**
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]

AGARWAL & ASSOCIATES
KOLKATA
Chartered Accountants

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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 (Aaudited)
		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-alocable 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

AGARWAL & ASSOCIATES * KOLKATA * Chartered Accountants

For T & I Global Limited

[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]