



26th May, 2016

To,
The Secretary,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata – 700 001

SUB: Submission of Annual Audited Standalone Financial Results for the 4th Quarter and for the year ended 31st March, 2016 along with Audit Report

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the "1/2016-17" Meeting of Board of Directors of the Company held at its Registered Office on Thursday, 26th May, 2016 (which commenced at 2.30 P.M. and concluded 3.25 P.M.) wherein they have adopted / approved:

- 1) The Annual Audited Standalone Financial Results of the Company for the 4th quarter and for the Year ended 31.03.2016 along with the Statement of Assets and Liabilities.
- 2) Statement on Impact of Audit Qualifications (for audit report with unmodified opinion)
- 3) Auditor's Report on the Annual Audited Standalone Financial Results.

The said results will be duly published in the newspapers within due course of time.

Request you to kindly take the above on record.

Thanking you,

Yours faithfully,
For T. Spiritual World Limited


(Pradeep Soni)
Company Secretary
PAN: BENPS9236J



Encl.: As above.

C.C. to:

Dy. General Manager,
Corporate Relationship Department,
BSE Limited,
P. J. Tower,
Mumbai – 400 001



T. SPIRITUAL WORLD LIMITED
CIN: L63040WB1986PLC040796

Statement of Standalone / Consolidated Audited Financial Results for the 4th Quarter and Year Ended 31st March 2016

Sr. No.	Particulars	PART I					(Rs/in Lakhs)	
		3 months ended (31/03/2016)	Preceding 3 months ended (31/12/2015)	Corresponding 3 months ended (31/03/2015) in the previous year	Year to date figures for current period ended (31/03/2016)	Year to date figures for previous year ended (31/03/2015)	Audited	Audited
		Audited	Unaudited	Audited	Audited	Audited	Audited	
1	Income from operations							
	(a) Net Sales / income from operations (Net of Exise Duty)	10.61	15.99	35.18	62.43	108.80		
	(b) Other operating income	0.00	0.00	0.00	0.00	0.00		
	Total income from operations (net)	10.61	15.99	35.18	62.43	108.80		
2	Expenses							
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00		
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00		
	(c) Changes in inventories of finished goods, work-in-progress and stock- in-trade	0.00	0.00	0.00	0.00	2.65		
	(d) Employee benefits expense	6.57	7.72	12.01	26.57	32.37		
	(e) Depreciation and amortisation expense	2.05	2.04	11.47	8.06	23.56		
	(f) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	6.84	7.58	10.61	29.11	37.03		
	Total expenses	15.46	17.34	34.09	63.74	95.61		
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1 2)	-4.85	-1.35	1.09	-1.31	13.19		
4	Other income	5.17	5.23	0.00	34.81	3.38		
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	0.32	3.88	1.09	33.50	16.57		
6	Finance costs	0.00	0.00	0.00	0.00	0.00		
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	0.32	3.88	1.09	33.50	16.57		
8	Exceptional items	0.00	0.00	0.00	0.00	0.00		
9	Profit / (Loss) from ordinary activities before tax(7+8)	0.32	3.88	1.09	33.50	16.57		
10	Tax expense	0.00	0.00	0.00	27.12	4.03		
11	Net Profit/(Loss) from ordinary activities after tax(9+10)	0.32	3.88	1.09	6.38	12.54		
12	Extraordinary items (net of tax expenses Lakhs)	0.00	0.00	0.00	0.00	0.00		
13	Net Profit / (Loss) for the period (11 + 12)	0.32	3.88	1.09	6.38	12.54		
14	Share of Profit / (loss) of associates *	-	-	-	-	-		
15	Minority Interest*	-	-	-	-	-		
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	0.32	3.88	1.09	6.38	12.54		
17	Paid-up equity share capital (Face Value of the Share shall be indicated)(Rs.)	2000.20 10.00	2000.20 10.00	2000.20 10.00	2000.20 10.00	2000.20 10.00		
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	603.55	597.17		
19.i	Earnings Per Share (before extraordinary items) (of ` 10/- each) (not annualised):							
	(a) Basic	0.002	0.019	0.005	0.032	0.063		
	(b) Diluted	0.002	0.019	0.005	0.032	0.063		
19.ii	Earnings Per Share (after extraordinary items) (of ` 10/- each) (not annualised):							
	(a) Basic	0.002	0.019	0.005	0.032	0.063		
	(b) Diluted	0.002	0.019	0.005	0.032	0.063		



Registered Office:
4, N.S. Road, 1st Floor,
Kolkata—700001
Telephone : 033-22315717



Quarterly Reporting Segmentwise Revenue, Results and Capital Employed alongwith the quarterly results for the 4th Quarter and Year Ended 31/03/2016					
Particulars	(Rs./in Lakhs)				
	3 months ended (31/03/2016)	Preceding 3 months ended (31/12/2015)	Corresponding 3 months ended (31/03/2015) in the previous year	Year to date figures for current period ended (31/03/2016)	Year to date figures for previous year period ended (31/03/2015)
	Audited	Unaudited	Audited	Audited	Audited
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)					
(a) Segment – (Sale of Agricultural Commodities)	10.61	15.99	35.18	62.43	108.80
(b) Unallocated	0.00	0.00	0.00	0.00	0.00
Total	10.61	15.99	35.18	62.43	108.80
Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00
Net sales/Income From Operations	10.61	15.99	35.18	62.43	108.80
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#					
(a) Segment – (Sale of Agricultural Commodities)	-4.85	-1.35	1.09	-1.31	13.19
(b) Unallocated	5.17	5.23	0.00	34.81	3.38
Total	0.32	3.88	1.09	33.50	16.57
Less: i) Interest**	0.00	0.00	0.00	0.00	0.00
ii) Other Un-allocable Expenditure net off	0.00	0.00	0.00	0.00	0.00
(iii) Un-allocable income	0.00	0.00	0.00	0.00	0.00
Total Profit Before Tax	0.32	3.88	1.09	33.50	16.57
3. Capital Employed (Segment assets – Segment Liabilities)					
(a) Segment – (Sale of Agricultural Commodities)	2603.75	2630.41	2597.37	2603.75	2597.37
(b) Unallocated	0.00	0.00	0.00	0.00	0.00
Total	2603.75	2630.41	2597.37	2603.75	2597.37

Statement of Assets and Liabilities as at 31st March, 2016

(Amount in Lacs)

Standalone / Consolidated Statement of Assets and Liabilities		As on 31/03/2016	As on 31/03/2016
Particulars		Audited	Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share Capital	2,000.20	2,000.20
	(b) Reserves and Surplus	603.55	597.17
	Sub-total - Shareholders' funds	2,603.75	2,597.37
2	Non-current liabilities		
	(a) Deferred Tax Liabilities	4.26	4.01
	Sub-total - Non-current liabilities	4.26	4.01
3	Current liabilities		
	(a) Other Current liabilities	1.90	1.72
	(b) Short-term Provisions	8.51	6.98
	Sub-total - Current liabilities	10.41	8.70
	TOTAL - EQUITY AND LIABILITIES	2,618.42	2,610.08
B	ASSETS		
1	Non-current assets		
	(a) Fixed assets		
	(i) Tangible Assets incl CWIP	29.72	37.03
	(b) Non-Current Investments	416.38	656.25
	(c) Long-term loans and advances	1,058.97	830.77
	(d) Other Non Current Assets	1,091.63	1,046.03
	Sub-total - Non-current assets	2,596.70	2,570.08
2	Current assets		
	(a) Trade receivables	10.61	35.18
	(b) Cash and cash equivalents	10.03	4.82
	(c) Other Current Assets	1.08	-
	Sub-total - Current assets	21.72	40.00
	TOTAL - ASSETS	2,618.42	2,610.08



Registered Office:

4, N.S. Road, 1st Floor,

Kolkata—700001

Telephone : 033-22315717



Notes:

1. The above Financial results have been reviewed by the Audit committee and adopted by the Board of Directors at their meeting held on 26th May, 2016.
2. Segment Revenue: Revenue for this quarter comes from one activity, i.e., Trading in Agricultural Commodities and it's allied products.
3. Provision for taxation is made on the taxable income for the full year in accordance with the provision of Income Tax Act, 1961.
4. Figures of the previous period/year have been regrouped wherever necessary.

Place: Kolkata
Date: 26.05.2016



**By order of the Board
For T. Spiritual World Limited**

**(Baldev Singh)
Whole-Time Director
DIN No. 00004136**



**“Statement on Impact of Audit Qualifications”
(for audit report with unmodified opinion)**

**As per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015**

1.	Name of the company	T. Spiritual World Limited
2.	Annual financial statements for the year ended	31 st March 2016 (Standalone)
3.	Type of Audit observation	Un Modified
4.	Frequency of observation	Not Applicable

For T. Spiritual World Limited

Baldev Singh
Whole-Time Director
DIN: 00004136

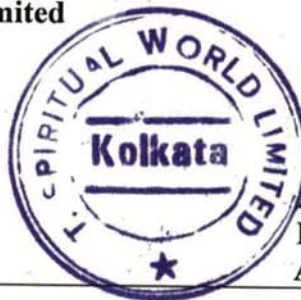
**For S. R. Ghedia & Associates
(Chartered Accountants)**

Sunil Jain
Partner
M. No. 059181



For T. Spiritual World Limited

Rajendra Singh
Director / CFO
DIN: 00780935



For T. Spiritual World Limited

Abhishek Kumar Jain
DIN: 00054582
Audit Committee Chairman

Auditor's Report on Annual Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
Board of Directors of
T. Spiritual World Limited

We have audited the quarterly financial results of **T. Spiritual World Limited** for the quarter ended 31st March, 2016 and the year to date results for the period 01st April, 2015 to 31st March, 2016 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the annual financial statements, which are the responsibility of the company's management and approved by the Board of Directors. Our responsibility is to express an opinion on these financial results based on our audit of such financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit and other financial information for the quarter ended 31st March, 2016 as well as the year to date results for the period from 1st April, 2015 to 31st March, 2016.

For S. R. Ghedia & Associates
(Chartered Accountants)

FRN:: 118560W



A handwritten signature in blue ink, appearing to read 'Sunil Jain'.

Sunil Jain
(Partner)

M.No:: 059181

Date : 26.05.2016
Place : Mumbai