



13<sup>th</sup> February, 2018

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

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

**SUB: Submission of Unaudited Financial Result for the 3<sup>rd</sup> Quarter ended 31<sup>st</sup> December, 2017 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Madam,

Pursuant to Regulation 30 & 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the Meeting of Board of Directors of the Company held at its Registered Office on Tuesday, 13<sup>th</sup> February, 2018 (which commenced at 2.00 P.M. and concluded at 3.20 P.M.) wherein they have adopted / approved the following:

1. Unaudited Financial Results for 03<sup>rd</sup> quarter and nine months ended 31<sup>st</sup> December, 2017 pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
2. Limited Review Report by the Statutory Auditors on Unaudited Financial Results for the 03<sup>rd</sup> quarter and nine months ended 31<sup>st</sup> December, 2017.

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


The above information will also available on Company's website: [www.tspiritualworld.com](http://www.tspiritualworld.com) and on the Stock exchange website: [www.bseindia.com](http://www.bseindia.com) and [www.cse-india.com](http://www.cse-india.com).

Please acknowledge the receipt.

Thanking you,

Yours faithfully,

For T. Spiritual World Limited

  
Vinod Kumar Jha  
Whole Time Director  
DIN: 07799924

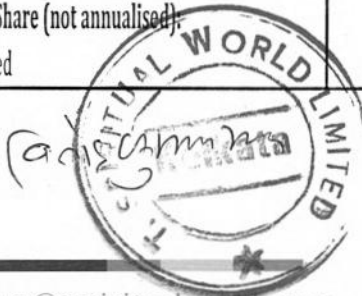


Encl.: As above.



## Statement of Standalone Unaudited Financial Results for the quarter and nine months ended 31st December, 2017

PART I							(Amount in Rs.)
Sr. No.	Particulars	Unaudited					
		Quarter Ended		Nine Months Ended			
		31-12-2017	30-09-2017	31-12-2016	31-12-2017	31-12-2016	
1	Income from operations						
	(a) Net Sales / income from operations	-	-	15,87,900.00	17,10,000.00	67,72,990.00	
	(b) Other Income	3,55,542.00	5,05,709.00	4,90,583.00	13,56,840.00	17,49,833.00	
	Total income from operations (net)	3,55,542.00	5,05,709.00	20,78,483.00	30,66,840.00	85,22,823.00	
2	Expenses						
	(a) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	10,18,500.00	8,89,000.00	36,01,620.00	
	(b) Employee benefits expense	1,73,376.00	2,93,183.00	5,15,670.00	9,51,068.00	16,09,825.00	
	(c) Finance Cost	-	-	-	-	-	
	(d) Depreciation and amortisation expense	66,443.00	66,443.00	1,00,495.00	1,99,329.00	3,01,485.00	
	(e) Other expenses	1,64,75,660.00	12,27,023.00	3,65,450.00	1,84,15,840.00	15,68,637.00	
	Total expenses	1,67,15,479.00	15,86,649.00	20,00,115.00	2,04,55,237.00	70,81,567.00	
3	Profit / (Loss) from operations before Exceptional & Extraordinary Items (1-2)	(1,63,59,937.00)	(10,80,940.00)	78,368.00	(1,73,88,397.00)	14,41,256.00	
4	Exceptional & Extraordinary Items	-	-	-	-	-	
5	Profit / (Loss) before Tax (3 ± 4)	(1,63,59,937.00)	(10,80,940.00)	78,368.00	(1,73,88,397.00)	14,41,256.00	
6	Tax expense						
	Current Tax	-	-	-	-	-	
	Deferred Tax	-	-	-	-	-	
	Earlier Years	-	(1,45,740.00)	-	(1,45,740.00)	-	
	Total Tax Expenses	-	(1,45,740.00)	-	(1,45,740.00)	-	
7	Net Profit/(Loss) after tax(5 ± 6)	(1,63,59,937.00)	(9,35,200.00)	78,368.00	(1,72,42,657.00)	14,41,256.00	
8	Other Comprehensive Income / (Loss)	-	-	-	-	-	
9	Total Comprehensive Income / (Loss) (7 ± 8)	(1,63,59,937.00)	(9,35,200.00)	78,368.00	(1,72,42,657.00)	14,41,256.00	
10	Paid-up equity share capital	20,00,20,000.00	20,00,20,000.00	20,00,20,000.00	20,00,20,000.00	20,00,20,000.00	
	(Face value of the share shall be indicated)(Rs.)	10.00	10.00	10.00	10.00	10.00	
11	Earnings Per Share (not annualised)						
	Basic & Diluted	(0.82)	(0.05)	0.00	(0.86)	0.07	





## Notes:

- 1 The above Unaudited Financial Results have been reviewed by the Audit Committee at their meeting held on 12th February, 2018 and adopted by the Board of Directors at their meeting held on 13th February, 2018.
- 2 The results are based on the financial statements prepared by the Company's Management in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. Beginning with 01st April, 2017, the Company has for the first time adopted Ind AS with the transition date of 01st April, 2016. The financial results are made available on the company's website [www.tspiritualworld.com](http://www.tspiritualworld.com). Financial Results of all the periods presented have been prepared in accordance with the recognition and the measurement principles of IND AS - 34 (Interim Financial Reporting).
- 3 The Company is engaged in the Business of Trading in Commodities and it's allied products and therefore has only one reportable segment as envisaged by Ind AS 108 'Operating Segment'. Further assessment for segment reporting shall be done at the end of the year.
- 4 The Statutory Auditors of the Company have conducted a limited review of the above unaudited standalone financial results of the Company for the quarter and nine months ended December 31, 2017 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The figures for the corresponding quarter and nine months ended 31 December 2016, including the reconciliation of profit under Ind-AS of the corresponding quarter/period with the profit reported under previous GAAP (as stated above), have not been subjected to limited review. The management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.

- 5 Provisions for taxations will be made at the end of the year.
- 6 An amount of Rs.159.42 lakhs have been provided and charged to profit and loss account on account of fair valuation of financial instruments for the quarter ended 31st December, 2017.
- 7 The statement does not contain Ind AS compliant results for the previous year ended March 31, 2017 as the same is not mandatory as per SEBI circular CIR/CFD/FAC/62/2016 dated 05th July, 2016.
- 8 Reconciliation of Profit, as previously reported under IGAAP to Ind-AS for the quarter and nine months ended on 31st December 2016 is given below:

Particulars	Corresponding 3 months ended in the previous year ended December 31, 2016	Corresponding nine months ended on December 31, 2016
Net Profit/ (Loss) for the quarter under previous Indian GAAP	78,368	12,22,056
Add: Effect of Fair Valuation of Investments	-	2,19,200
Net Profit/ (Loss) for the quarter under IND AS	78,368	14,41,256

The reconciliation statement has been provided in accordance with circular CIR/CFD/FAC/62/2016 issued by SEBI dated July 05, 2016 on account of implementation of Ind-AS by listed companies.

- 9 Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.

Date: 13th February, 2018  
Place: Kolkata



By order of the Board  
For T. Spiritual World Limited

*Vinod Kumar Jha*  
Vinod Kumar Jha  
Whole -Time Director  
DIN No.:07799924

**Limited Review Report on quarterly Unaudited Financial Results of T. Spiritual World Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To the Board of Directors of  
T. Spiritual World Limited**

We have reviewed the accompanying Statement of Unaudited Financial Results ('the Statement') of T. Spiritual World Limited ("the Company") for the quarter and nine months ended 31 December, 2017 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5 July 2016.

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting held on 13 February, 2018. Our responsibility is to issue a Report on this Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' ("the Standard"), 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 Statement is 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other recognised accounting practices and policies 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated 5 July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, Mohindra Arora & Co.**  
Chartered Accountants  
Firm registration No: 006551N



**Ashok Katial**  
Partner

Membership No: 09096

Place : Mumbai  
Date : February 13, 2018