



T. Spiritual World Limited

CIN NO.: L63040WB1986PLC040796

09th November, 2020

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

Dear Sir,

SUB: Outcome of Board Meeting held on 09th November, 2020

This is to inform you that, Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, We wish to inform that the Board of Directors at its meeting was held at its Registered Office on Monday, 09th November, 2020 (**commenced at 04:00 P.M. and concluded at 04:45 P.M.**) have inter-alia considered / approved / adopted the following agenda:

1. The Standalone Unaudited Financial Results of the Company for the 02nd quarter ended 30/09/2020 Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with Limited Review Report by the Statutory Auditors.
2. Appointment of M/s. Kumar Roybarman Prasanta and Associates (FRN: 330634E), Chartered Accountants, Kolkata as Internal Auditor of the Company for the Financial Year 2020-2021 pursuant to Section 138 of the Companies Act, 2013.
3. Appointment of M/s. Veenit Pal & Associates, Company Secretary, Mumbai as Secretarial Auditors of the Company for the Financial Year 2020-2021 pursuant to Section 204 to conduct Secretarial Audit of the Company.
4. The undertaking of non-applicability of Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is enclosed herewith.
5. The resignation letter tendered by Mr. Kishan Singh (DIN: 07526266) from the post of Directorship with effect from 09/11/2020 after conclusion of this Board Meeting due to his personal reasons. The details required under Regulation 30 of the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015 is as enclosed herewith.

Further, the Company has received confirmation from Mr. Kishan Singh (DIN: 07526266) stating that there are no other material reasons for his resignation other than those which are provided in the resignation letter dated November 07, 2020. The said aforesaid confirmation is also enclosed herewith.

6. Board of Directors of the Company has been reconstituted the Committees of the Board. The following is the new composition of the Board members and committees:



List of Board of Directors and Key Managerial Personnel

Sr. No.	Name of Director	Designation / Category
1.	Mr. Hanumanmal Hindumal Singhi	Whole Time Director
2.	Mrs. Sharmila Ranabhat	Non-Executive Independent Director / Women Director
3.	Mr. Ganga Sahai	Non-Executive Independent Director
4.	Mr. Kundan Kumar Mishra	Non-Executive Independent Director
5.	Mrs. Sushma Rana	Chief Financial Officer
6.	Ms. Nikita Roy	Company Secretary & Compliance Officer

Audit Committee

Sr. No.	Name of Director	Category
1.	Mrs. Sharmila Ranabhat	Non-Executive Independent Director / Member
2.	Mr. Ganga Sahai	Non-Executive Independent Director / Chairman
3.	Mr. Kundan Kumar Mishra	Non-Executive Independent Director / Member

Nomination and Remuneration Committee

Sr. No.	Name of Director	Category
1.	Mrs. Sharmila Ranabhat	Non-Executive Independent Director / Member
2.	Mr. Ganga Sahai	Non-Executive Independent Director / Chairman
3.	Mr. Kundan Kumar Mishra	Non-Executive Independent Director / Member

Stakeholders and Relationship Committee:

Sr. No.	Name of Director	Category
1.	Mrs. Sharmila Ranabhat	Non-Executive Independent Director / Member
2.	Mr. Ganga Sahai	Non-Executive Independent Director / Chairman
3.	Mr. Kundan Kumar Mishra	Non-Executive Independent Director / Member

Risk Management Committee:

Sr. No.	Name of Director	Category
1.	Mrs. Sharmila Ranabhat	Non-Executive Independent Director / Member
2.	Mr. Ganga Sahai	Non-Executive Independent Director / Chairman
3.	Mr. Kundan Kumar Mishra	Non-Executive Independent Director / Member

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



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This information is also available on Company's website: www.tspiritualworld.com and on the Stock exchanges website: www.bseindia.com and www.cse-india.com.

We request you to take on record and acknowledge the same.

Thanking you,

Yours faithfully,

For T. Spiritual World Limited

Hanumanmal H. Singhi

Whole Time Director

DIN: 06398451

Encl.: As above



T. Spiritual World Limited

CIN NO.: L63040WB1986PLC040796

Statement of Standalone Unaudited Financial Results for the quarter and half year ended 30th September, 2020							
PART I						(Amount in Rs.)	
Sr. No.	Particulars	Quarter Ended			Half Year Ended		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Year Ended
		(30/09/2020)	(30/06/2020)	(30/09/2019)	(30/09/2020)	(30/09/2019)	(31/03/2020)
1	Income from operations						
	(a) Net Sales / income from operations	-	-	-	-	-	
	(b) Other Income	261,733	258,889	270,123	520,622	618,897	
	Total income from operations (net)	261,733	258,889	270,123	520,622	618,897	
2	Expenses						
	(a) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	-	-	-	
	(b) Employee benefits expense	142,490	141,634	142,295	284,124	293,625	
	(c) Finance Cost	-	-	-	-	-	
	(d) Depreciation and amortisation expense	6,169	6,169	12,526	12,338	25,052	
	(e) Other expenses	121,639	687,129	252,266	808,768	947,308	
	Total expenses	270,298	834,932	407,087	1,105,230	1,265,985	
3	Profit / (Loss) from operations before Exceptional & Extraordinary Items (1-2)	(8,565)	(576,043)	(136,964)	(584,608)	(647,088)	
4	Exceptional & Extraordinary Items	-	5,805,159	5,395,000	5,805,159	10,026,165	
5	Profit / (Loss) before Tax (3 ± 4)	(8,565)	(6,381,202)	(5,531,964)	(6,389,767)	(10,673,253)	
6	Tax expense						
	Current Tax	-	-	-	-	-	
	Deferred Tax	-	-	-	-	-	
	Earlier Years	-	-	103,461	-	235,121	
	Total Tax Expenses	-	-	103,461	-	235,121	
7	Net Profit/(Loss) after tax(5 ± 6)	(8,565)	(6,381,202)	(5,635,425)	(6,389,767)	(10,908,374)	
8	Other Comprehensive Income / (Loss)	-	-	-	-	-	
9	Total Comprehensive Income / (Loss) (7 ± 8)	(8,565)	(6,381,202)	(5,635,425)	(6,389,767)	(10,908,374)	
10	Paid-up equity share capital	200,020,000	200,020,000	200,020,000	200,020,000	200,020,000	
	(Face Value in Rs.)	10	10	10	10	10	
11	Earnings Per Share (Not annualised except for year ended)						
	Basic & Diluted	(0.00)	(0.32)	(0.28)	(0.32)	(0.55)	

(Signature)



T. Spiritual World Limited

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Statement of Assets and Liabilities as on 30th September, 2020

(Amount in Rs.)

Sl. No.	Particulars	As at 30th	As at 31st
		September, 2020	March, 2020
		Unaudited	Audited
I	ASSETS		
A	Non-current assets		
	a) Property, plant and equipment	50,837	63,175
	b) Financial assets		
	i) Investments	276,520	276,520
	ii) Other Non current financial assets	18,840,000	25,477,000
	Total Non-current assets	19,167,357	25,816,695
B	Current assets		
	a) Financial assets		
	i) Cash and cash equivalents	244,567	278,279
	ii) Loans	15,586,248	15,586,248
	iii) Other current financial assets	1,395,044	874,422
	Total Current assets	17,225,859	16,738,949
	TOTAL ASSETS	36,393,216	42,555,644
II	EQUITY AND LIABILITIES		
A	EQUITY		
	a) Equity Share capital	200,020,000	200,020,000
	b) Other Equity	(164,005,972)	(157,616,205)
	Total equity	36,014,028	42,403,795
B	LIABILITIES		
I	Non-current liabilities		
	a) Financial liabilities		
	i) Borrowings	-	-
	ii) Other non-current financial liabilities	-	-
	(b) Deferred tax liabilities (net)	-	-
	Total Non-current liabilities	-	-
II	Current liabilities		
	a) Financial liabilities	-	-
	b) Other current liabilities	379,188	151,849
	Total Current liabilities	379,188	151,849
	TOTAL EQUITY AND LIABILITIES	36,393,216	42,555,644

By order of the Board
For T.Spiritual World Limited

Hanumanmal Singhi
Director
DIN :06398451

Date: 09th November, 2020
Place: Kolkata



T. Spiritual World Limited

CIN NO.: L63040WB1986PLC040796

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2020

(Amount in Rs.)

Particulars	For the Half Year Ended 30th September, 2020	For the Year Ended 31st March, 2020
(A) Cash Flow From Operating Activities		
Net Profit before Tax & Exceptional items	(584,608)	(3,920,034)
Adjustments for :-		
Provision for bad and doubtful debts	-	3,140,340
Other Income received	(520,622)	(1,142,196)
Depreciation and Amortisation on tangible assets	12,338	50,104
Operating Profit Before Working Capital Changes	(1,092,892)	(1,871,786)
Adjustments for :-		
Working/ Operating Capital Changes		
(Increase)/ Decrease in Other Receivables	831,841	(12,782,500)
(Increase)/ Decrease in Trade Receivables	-	(78,800)
(Increase)/ Decrease in Other Financial Assets	(520,622)	277,339
(Increase)/ Decrease in Other Non Current Assets	-	13,480,000
Increase/ (Decrease) in Other Current Liabilities	227,339	3,156
Cash Generated From Operations	(554,334)	(972,591)
Payment of Taxes	-	117,801
Net Cash Flow (Used in)/ Generated From Operating Activities (A)	(554,334)	(1,090,392)
(B) Cash Flow From Investing Activities		
Interest Received	520,622	1,142,196
Net Cash Flow (Used in)/ Generated From Investing Activities (B)	520,622	1,142,196
(C) Cash Flow From Financing Activities		
Net Cash Flow (Used in)/ Generated From Financing Activities (C)	-	-
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	(33,712)	51,804
Cash & Cash Equivalents as at the beginning of the year	278,279	226,475
Cash & Cash Equivalents as at the end of the year	244,567	278,279

By order of the Board
For T.Spiritual World Limited

Hanumanmal Singhi
Director
DIN :06398451

Date: 09th November, 2020
Place: Kolkata



T. Spiritual World Limited

CIN NO.: L63040WB1986PLC040796

Notes:

- 1 The above Unaudited Financial results have been reviewed by the Audit committee at their meeting held on 09th November, 2020 and adopted by the Board of Directors at their meeting held on 09th November, 2020.
- 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.
- 3 The company is engaged in the business of Trading and therefore has only one reportable segment as envisaged by Ind AS 108 'Operating Segment'.
- 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 half year ended September 30, 2020 and issued an unqualified report in this behalf.
- 5 Provisions for income tax and deferred tax will be made at the end of the year except for earlier years which are accounted on the basis of assessment orders received by the company.
- 6 The accumulated losses have eroded net worth to the extent of 50% of the capital of the Company.
- 7 The full impact of COVID-19 still remains uncertain and could be different from our estimates when we prepared these financial results. The Company will continue to closely monitor any material changes to future economic conditions.
- 8 Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.

By order of the Board
For T Spiritual World Limited

Hanumanmal Singhi
Director
DIN :06398451

Date: 09th November, 2020

Place: Kolkata

Independent Auditor's Review Report on the Quarterly Unaudited Standalone 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
T. Spiritual World Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s. T. Spiritual World Limited** (the "Company") for the quarter and half year ended on 30th September, 2020 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial 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 provide 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 the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mohindra Arora & Co.
Chartered Accountants
FRN: 006551N



Ashok Katial
Partner

Membership No.: 09096

Place: Kolkata
Date: 09th November, 2020
UDIN: 20009096AAAACA7269



T. Spiritual World Limited

CIN NO.: L63040WB1986PLC040796

Date: 09th November, 2020

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

Dear Sir,

Sub: Non- applicability of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the listed entity shall submit to the stock exchange the following statement(s) on a quarterly basis for public issue, rights issue, preferential issue etc..-

- (a) Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;
- (b) Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilization of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilization of funds.

In view of the aforesaid, I, the undersigned, Mr. Hanumanmal H. Singhi, Whole Time Director of T. Spiritual World Limited hereby certify that Compliances of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the company, as the company has not issued any share by way of public issue, right issue, preferential issue etc. during the quarter ended on 30th September, 2020.

You are requested to take the above information in your records.

Thanking you,

Yours faithfully,

For T. Spiritual World Limited

Hanumanmal H. Singhi
Whole Time Director
DIN: 06398451



T. Spiritual World Limited

CIN NO.: L63040WB1986PLC040796

Resignation of Mr. Kishan Singh, (DIN: 07526266) from the Board of T. Spiritual World Limited

Sr. No.	Details of events the need to be provided	Information of such event(s)
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	Resignation due to personal reason Mr. Kishan Singh has been associated with the company since 03 rd October, 2017. Mr. Kishan Singh has expressed his intention to resign as an Independent Director of the Company w.e.f. 09/11/2020 after conclusion of Board Meeting.
2	Date of Appointment /cessation (as applicable)	w.e.f. 09 th November, 2020
3	Brief Profile (in case of appointment)	NA
4	Disclosure of relationship between directors (in case of appointment of director)	NA

You are requested to take the above information in your records.

Thanking you,

For T. Spiritual World Limited

Hanumanmal H. Singhi
Whole Time Director
DIN: 06398451

From
KISHAN SINGH
D-1266, Jahangir Puri,
North West Delhi,
Delhi -110033

Date: 07/11/2020

To
Board of Directors
T. Spiritual World Limited
4, N. S. Road, 01st Floor,
Kolkata – 700 001

Sub: Resignation from the post of Directorship

Dear Sir,

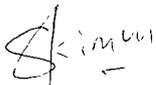
I, Kishan Singh, R/o D-1266, Jahangir Puri, North West Delhi, Delhi -110033 due to personal and unavoidable circumstances. I hereby tender my resignation from the Directorship of the T. Spiritual World Limited with effect from 09/11/2020 after conclusion of Board meeting of the Company and relieve me from my duties.

I further state that I have no other material reasons relating to the operation of the company to report as trigger of my resignation.

Kindly acknowledge the receipts of this resignation letter and arrange to submit the necessary forms with the Office of the Registrar of Companies, to that effect.

Thanking You,

Yours Faithfully,



Kishan Singh
DIN: 07526266