

CIN NO.: L63040WB1986PLC040796

28th October, 2021

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 28th October, 2021

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 Thursday, 28th October, 2021 (commenced at 11:00 A.M. and concluded at 11:35 A.M.) have inter-alia considered / approved /adopted the following agenda:

- The Standalone Unaudited Financial Results of the Company for the 02nd quarter ended 30/09/2021, Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with Limited Review Report by the Statutory Auditors is enclosed herewith.
- 2. The undertaking of non-applicability of Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is enclosed herewith.

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

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

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

Kolkata

Thanking you,

Yours faithfully,

(Tax

For T. Spiritual World Limited

Hanumanmal H. Singly Whole Time Director DIN: 06398451

Encl.: As above



CIN NO.: L63040WB1986PLC040796

	Statement of Standalone Unaudited I	Financial Result	s for the quarter	and halfyear en	ded 30th Septen	ber, 2021		
PART I (Amount in R								
Sr. No.	Sr. No. Particulars		Quarter Ended			Half Year Ended		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
		(30/09/2021)	(30/06/2021)	(30/09/2020)	(30/09/2021)	(30/09/2020)	(31/03/2021)	
1	Income from operations				11			
	(a) Net Sales / income from operations		-	- '			-	
	(b) Other Income	2,61,733	2,58,889	2,61,733	5,20,622	5,20,622	10,38,399	
	Total income from operations (net)	2,61,733	2,58,889	2,61,733	5,20,622	5,20,622	10,38,399	
2	Expenses							
	(a) Changes in inventories of finished goods, work-in- progress and stock- in-trade			-	-		-	
	(b) Employee benefits expense	1,42,065	1,41,825	1,42,490	2,83,890	2,84,124	5,69,334	
	(c) Finance Cost					-		
	(d) Depreciation and amortisation expense	1,286	1,286	6,169	2,572	12,338	24,676	
	(e) Other expenses	1,87,838	6,85,056	1,21,639	8,72,894	8,08,768	11,11,096	
	Total expenses	3,31,189	8,28,167	2,70,298	11,59,356	11,05,230	17,05,106	
3	Profit / (Loss) from operations before	(69,456)	(5,69,278)	(8,565)	(6,38,734)	(5,84,608)	(6,66,707)	
	Exceptional & Extraordinary Items (1-2)							
4	Exceptional & Extraordinary Items	28,78,362	48,29,525		77,07,887	58,05,159	1,08,05,159	
5	Profit / (Loss) before Tax (3 ± 4)	(29,47,818)	(53,98,803)	(8,565)	(83,46,621)	(63,89,767)	(1,14,71,866)	
6	Tax expense							
	Current Tax				-	-		
	Deferred Tax		-		-			
	Earlier Years					- '		
	Total Tax Expenses						· ·	
7	Net Profit/(Loss) after tax(5 ± 6)	(29,47,818)	(53,98,803)	(8,565)	(83,46,621)	(63,89,767)	(1,14,71,866)	
8 -	Other Comprehensive Income / (Loss)							
9	Total Comprehensive Income / (Loss) (7 ± 8)	(29,47,818)	(53,98,803)	(8,565)	(83,46,621)	(63,89,767)	[1,14,71,866]	
10	Paid-up equity share capital	20,00,20,000	20,00,20,000	20,00,20,000	20,00,20,000	20,00,20,000	20,00,20,000	
	(Face Valuein Rs.)	10	10	10	10	10	10	
11	Earnings Per Share (Not annualised except for							
	year ended)							
	Basic & Diluted	(0.15)	(0.27)	(0.00)	[0.42]	(0.32)	(0.57)	





CIN NO.: L63040WB1986PLC040796

Statement of Assets and Liabilities as on 30th September, 2021

(Amount in Rs.)

Sl. No.	Particulars	As at 30th	As at 30th As at 31st			
21. NO.	raiuculais	September, 2021	March, 2021			
		Unaudited	Audited			
I	ASSETS	Onaudited	Addited			
A	Non-current assets	35,927	38,499			
	a) Property, plant and equipment b) Financial assets	35,927	30,499			
	i) Investments	2,76,520	2,76,520			
	ii) Other Non current financial assets	1,69,48,800	1,86,48,800			
	Total Non-current assets	1,72,61,247	1,89,63,819			
В	Current assets	1,7 10,0 1,0 17	1,07,03,017			
	a)Financial assets	•				
	i) Cash and cash equivalents	2,95,405	2,55,406			
	ii) Loans	28,78,361	1,05,86,248			
•	iii) Other current financial assets	22,18,443	16,97,821			
	Total Current assets	53,92,209	1,25,39,475			
	TOTAL ASSETS	2,26,53,456	3,15,03,294			
П	EQUITY AND LIABILITIES					
Α.	EQUITY					
,	a) Equity Share capital	20,00,20,000	20,00,20,000			
	b) Other Equity	(17,74,34,692)	(16,90,88,071)			
	Total equity	2,25,85,308	3,09,31,929			
В	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	•	_			
П	Current liabilities					
	a) Financial liabilities	-	-			
	b) Other current liabilities	68,148	5,71,365			
	Total Current liabilities	68,148	5,71,365			
=-:-	TOTAL EQUITY AND LIABILTIES	2,26,53,456	3,15,03,294			

By order of the Board.

T.Spiritual World Limited

Date: 28th October, 2021

Place: Kolkata

lanumanmal Singhi hole Time Director DIN:06398451

Kolkata



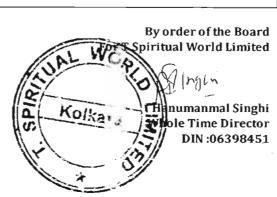
CIN NO.: L63040WB1986PLC040796

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2021

(Amount in Rs.) For the Half Year For the Year Ended **Particulars** Ended 30th 31st March, 2021 September, 2021 (A) Cash Flow From Operating Activities Net Profit before Tax & Exceptional items (6,38,734)(6,66,707)Adjustments for ::-Other Income received (5,20,622)(10,38,399)Depreciation and Amortisation on tangible assets 2,572 24,676 Operating Profit Before Working Capital Changes (11,56,784) (16,80,430)Adjustments for ::-Working/ Operating Capital Changes (Increase)/ Decrease in Other Receivables (60,07,887)(39,76,959)(Increase) / Decrease in Other Financial Assets (5,20,622)(8,23,399)(Increase)/ Decrease in Short Term Loans & Advances 77,07,887 50,00,000 Increase/ (Decrease) in Other Current Liabilities (5,03,217)4,19,516 Cash Generated From Operations (4,80,623)(10,61,272)Payment of Taxes Net Cash Flow (Used in)/ Generated From Operating (4,80,623)(10,61,272)Activities (A) (B) Cash Flow From Investing Activities Interest Received 10,38,399 5.20.622 Net Cash Flow (Used in)/ Generated From Investing 5,20,622 10,38,399 Activities (B) (C) Cash Flow From Financing Activities Net Cash Flow (Used in)/ Generated From Financing Activities (C) Net Increase / (Decrease) in Cash & Cash Equivalents 39,999 (22,873)(A+B+C)Cash & Cash Equivalents as at the beginning of the year 2,55,406 2,78,279 Cash & Cash Equivalents as at the end of the year 2,95,405 2,55,406

Date: 28th October, 2021

Place: Kolkata



Prigologie, ULA 2 231971T



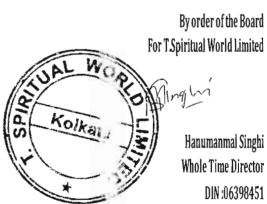
CIN NO.: L63040WB1986PLC040796

Notes:

- 1 The above Unaudited Financial results have been reviewed by the Audit committee at their meeting held on 28th October, 2021 and adopted by the Board of Directors at their meeting held on 28th October, 2021.
- 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.
- The company is engaged in the business of Trading and therefore has only one reportable segment as envisaged by Ind AS 108 'Operating Segment'.
- 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, 2021 and issued an unqualified report in this behalf.
- An amount of Rs.28.78 lacs have been provided and charged to profit and loss account under exceptional items on account of provision for doubtful receivables for the quarter ended 30th September, 2021.
- 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.
- The accumulated losses have eroded net worth to the extent of 50% of the capital of the Company.
- 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.
- Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.

Date: 28th October, 2021

Place: Kolkata





CIN NO.: L63040WB1986PLC040796

Date: 28th October, 2021

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

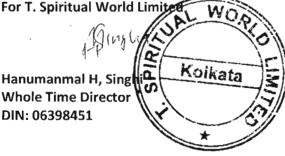
In view of the aforesaid, I, the undersigned, Mr. Hanumanmal H. Singhi, Whole Time Director of T. Spiritual World Limited hereby certify that Compliances of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the company, as the company has not issued any share by way of public issue, right issue, preferential issue etc. during the quarter ended on 30th September, 2021.

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

Yours faithfully,

Hanumanmal H, Singhi Whole Time Director

DIN: 06398451



MOHINDRA ARORA & CO.

CHARTERED ACCOUNTANT

BRANCH OFFICE:

Darya Nagar House, 3rd Floor, Room No.31, 67-69 Maharishi Karve Marg, Marine Lines, Mumbai - 400 002.

Mob.: 8097580888

E-mail: mohindraarora2010@gmail.com

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, 2021 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: 28th October, 2021

UDIN: 2100 2026 AAAACD 4398