



Date: - 24th July, 2023

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 /Madam,

SUB: Outcome of Board Meeting held on 24th July, 2023

Pursuant to Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, We wish to inform you that the Board of Directors at its meeting was held at its Registered Office on Monday, 24th July, 2023 (**commenced at 03:00 P.M. and concluded at 04:20 P.M.**) have inter-alia considered / approved /adopted the following agenda:

1. The Standalone Unaudited Financial Results of the Company for the 01st quarter ended 30/06/2023, 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. 37th Annual General Meeting (AGM) will be held on Tuesday, 12th September, 2023, at 04:00 P.M. IST through Video Conferencing (“VC”) / Other Audio Visual Means (“OAVM”).
3. Notice of 37th Annual General Meeting of the Company for the financial year ended 31st March 2023. The Notice convening the 37th AGM will be sent to the Stock Exchange in due course.
4. Approved the Board Report, Corporate Governance Report & Management Discussion Analysis Report for the financial year ended 31st March 2023.
5. A) The Register of Members & Share Transfer Books of the Company Pursuant to Regulation 42 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, will remain closed from Wednesday, September 06, 2023 to Tuesday, September 12, 2023 (both days inclusive) for the purpose of Annual General Meeting (AGM) schedule to be held on 12th September, 2023.

B) In compliance with provision of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended, the cut-off date to record the entitlement of Members to cast their votes for the businesses to be transacted at the ensuing 37th AGM of the Company is fixed as on 05th September, 2023.

C) The e-Voting period will begin on Friday, September 08, 2023 (09:00 A.M.) and end on Monday, September 11, 2023 (05:00 P.M.)

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6. Mr. Rahul Bhutoria (Membership No. 304193), Partner: M/s. B J B and Associates (F.R. No. 329621E), Practicing Chartered Accountant has been appointed as the scrutinizer for the remote E-voting process as well as Ballot papers/Poll process at the forthcoming 37th Annual General Meeting.
7. Approved appointment of Mr. Biswajit Barua (DIN: 06992250) as a Non-Executive Independent (Additional) Director for a term of five consecutive years with effect from 24/07/2023 to 23/07/2028 subject to approval of Shareholders in the ensuing Annual General Meeting.
8. Mr. Ganga Sahai (DIN: 07116838) has tendered his resignation as Non – Executive Independent Director w.e.f. 24/07/2023 after conclusion of Board Meeting of the Company. Further, Mr. Ganga Sahai has also confirmed that there are no material reasons for his resignation other than specified in the resignation letter enclosed herewith.

Information as required as under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circulars No. CIR/CFD/CMD/4/2015 dated September 09, 2015 their brief profiles of Directors seeking appointment and cessation are enclosed herewith.

Further Pursuant to SEBI directions dated 14th June 2018 and based on the declaration received, we are to affirm that none of the above director is debarred from holding the office of Director by virtue of any SEBI order or any other authority and therefore, they are not disqualified to be appointed as Director of the Company.

9. The undertaking of non-applicability of Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is enclosed herewith.
10. Board of Director of the Company has been reconstituted the composition of the Board and Committee will be effected after the conclusion of this meeting.

List of Board of Directors of the Company is as under:

Name of Directors / Key Managerial Personnel	Designation
Mr. Netra Bahadur Ranabhat (DIN: 06716666)	Whole Time Director (KMP)
Mrs. Priti Abhay Vakhare (DIN: 09048290)	Non-Executive Independent Director (Woman) (Chairperson)
Mr. Biswajit Barua (DIN: 06992250)	Non-Executive Independent Director
Mr. Kundan Kumar Mishra (DIN: 07207800)	Non-Executive Independent Director
Ms. Nikita Roy	Company Secretary (KMP)
Mrs. Sushma Rana	Chief Financial Officer (KMP)

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Audit Committee

Name of Directors	Designation / Category
Mr. Biswajit Barua (DIN: 06992250)	Non-Executive Independent Director (Chairperson)
Mr. Kundan Kumar Mishra (DIN: 07207800)	Non-Executive Independent Director (Member)
Mrs. Priti Abhay Vakhare (DIN: 09048290)	Non-Executive Independent Director (Member)

Stake Holders Relationship Committee

Name of Directors	Designation / Category
Mr. Biswajit Barua (DIN: 06992250)	Non-Executive Independent Director (Chairperson)
Mr. Kundan Kumar Mishra (DIN: 07207800)	Non-Executive Independent Director (Member)
Mrs. Priti Abhay Vakhare (DIN: 09048290)	Non-Executive Independent Director (Member)

Nomination & Remuneration Committee

Name of Directors	Designation / Category
Mr. Biswajit Barua (DIN: 06992250)	Non-Executive Independent Director (Chairperson)
Mr. Kundan Kumar Mishra (DIN: 07207800)	Non-Executive Independent Director (Member)
Mrs. Priti Abhay Vakhare (DIN: 09048290)	Non-Executive Independent Director (Member)

Risk Management Committee

Name of Directors	Designation / Category
Mr. Biswajit Barua (DIN: 06992250)	Non-Executive Independent Director (Chairperson)
Mr. Kundan Kumar Mishra (DIN: 07207800)	Non-Executive Independent Director (Member)
Mrs. Priti Abhay Vakhare (DIN: 09048290)	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

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Netra Bahadur Ranabhat
Whole-Time Director
DIN: 06716666



Encl.: As above

CC

To,
National Securities Depository Limited
4th Floor, 'A' Wing, Trade World,
Kamala Mills Compounds,
Senapati Bapat Marg, Lower Parel,
Mumbai – 400 013

To,
Central Depository Services (India) Limited
Marathon Futurex, A-Wing, 25th Floor,
NM Joshi Marg, Lower Parel,
Mumbai – 400013

To,
Bigshare Services Private Limited
Office No. S6-2, 6th Floor, Pinnacle Business Park,
Next to Ahura Centre, Mahakali Caves Road,
Andheri (East), Mumbai – 400093



Statement of Standalone Unaudited Financial Results for the 1st Quarter ended 30th June, 2023				
(Rs. In Lakhs)				
Particulars	Quarter Ended			Year ended
	Unaudited	Audited	Unaudited	Audited
	30-06-2023	31-03-2023 (Refer note no.5)	30-06-2022	31-03-2023
1	Income from operations			
	(a) Net Sales / income from operations	-	-	-
	(b) Other Income	0.180	0.180	0.180
	Total income from operations (net)	0.180	0.180	0.180
2	Expenses			
	(a) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	-
	(b) Employee benefits expense	1.668	1.748	1.415
	(c) Finance Cost	-	-	-
	(d) Depreciation and amortisation expense	-	-	-
	(e) Other expenses	7.468	2.159	6.982
	Total expenses	9.136	3.907	8.398
3	Profit / (Loss) from operations before Exceptional & Extraordinary Items (1-2)	(8.956)	(3.727)	(8.398)
4	Exceptional & Extraordinary Items	-	-	-
5	Profit / (Loss) before Tax (3 ± 4)	(8.956)	(3.727)	(8.398)
6	Tax expense			
	Current Tax	-	-	-
	Deferred Tax	-	-	-
	Earlier Years	-	-	-
	Total Tax Expenses	-	-	-
7	Net Profit/(Loss) after tax(5 ± 6)	(8.956)	(3.727)	(8.398)
8	Other Comprehensive Income / (Loss)	-	-	-
9	Total Comprehensive Income / (Loss) (7 ± 8)	(8.956)	(3.727)	(8.398)
10	Paid-up equity share capital	2,000.200	2,000.200	2,000.200
	(Face Value of the Share shall be indicated in Rs.)	10.000	10.000	10.000
11	Reserves excluding Revaluation Reserve			(1,827.365)
12	Earnings Per Share (not annualised except for year ended):			
	Basic & Diluted	(0.045)	(0.019)	(0.091)

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Notes:

- 1 The above Unaudited Financial Results have been reviewed by the Audit Committee at their meeting and adopted by the Board of Directors at their meeting held on 24th July, 2023.
- 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 standalone unaudited financial results of the Company for the quarter ended June 30, 2023 and issued an unqualified report in this behalf.
- 5 The figures for the quarter ended 31st March, 2023, are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2023 and the year to date figures upto the third quarter of financial year 2022-23.
- 6 Provisions for taxations will be made at the end of the year.
- 7 Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.



Date: 24th July, 2023

Place: Kolkata

By order of the Board
For T.Spiritual World Limited

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Netra Bahadur Ranabhat
Whole Time Director
DIN No.:06716666

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 01st quarter ended on 30th June, 2023 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



Ritu Amit Kansara
Ritu Amit Kansara
Partner
Membership No.: 110675

Place: Mumbai
Date: 24th July, 2023
UDIN: 23110675 BGYVCF4476.

From,
Ganga Sahai
F-125-A, Near Old Shiv Mandir,
Gazipur Village
Gazipur- 110096 Delhi

Date: 22/07/2023

To,
Board of Directors
T. Spiritual World Limited
4, Netaji Subhas Road, 01st Floor,
Kolkata - 700 001

Sub: Resignation from Directorship of T. Spiritual World Limited as a Non-Executive Independent Director

Dear Sirs,

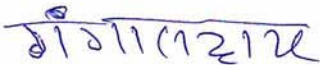
I, Ganga Sahai (DIN: 07116838), R/o F-125-A, Near Old Shiv Mandir, Gazipur Village, Gazipur 110096 Delhi, due to personal and unavoidable circumstances. I hereby tender my resignation from the Directorship of the T. Spiritual World Limited as a Non-Executive Independent Director with effect from 24/07/2023 after conclusion of Board meeting of the Company and relieve me from my duties including from the board committees.

I further state that there are no other material reasons other than those provided above as a reason for my resignation from the post of Independent Director of the Company before the expiry of my tenure.

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,



Ganga Sahai
DIN: 07116838



The disclosure required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. CIR/CFD/CMD/4/2015 dated September 09, 2015 for appointment of Mr. Biswajit Barua (DIN: 06992250) & Resignation of Mr. Ganga Sahai (DIN: 07116838) as an Independent Director is as bellow:

Sr. No.	Details of events the need to be provided	Information of such event(s)	Information of such event(s)
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	Appointment of Mr. Biswajit Barua (DIN: 06992250) as a Non –Executive Independent Additional Director for a term of five consecutive years from 24/07/2023 to 23/07/2028 subject to approval of Shareholders in the ensuing Annual General Meeting	Resignation of Mr. Ganga Sahai as Non-Executive Independent Director of the Company on account of personal reasons and unavoidable circumstances.
2	Date of Appointment/cessation (as applicable) & term of Appointment	The Board of Directors of the Company at its meeting held on today i.e 24 th July 2023 approved the appointment of Mr. Biswajit Barua as a Non – Executive Independent (Additional) Director for a term of five consecutive years from 24/07/2023 to 23/07/2028 subject to approval of Shareholders in the ensuing Annual General Meeting.	With effect form 24/07/2023 after conclusion of Board Meeting of the Company. Not Applicable
3	Brief Profile (in case of appointment)	He is having wide experience in the field of Accounts and Administration etc.	Not Applicable
4	Disclosure of relationship between directors (in case of appointment of director)	None of Director are related to each other personally, financially and other etc.	Not Applicable
5	Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19	Mr. Biswajit Barua is not debarred from holding the office of director by virtue of any SEBI order or any other such authority	Not Applicable

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6	Names of entities in which the resigning director holds Directorships, indicating the category of Directorship	Not Applicable	Kiev Finance Limited (CIN:U67120WB1982PLC035507) (Non-Executive Independent Director) GLOBAL FINANCE CORPORATION LTD. (CIN: U67120WB1982PLC035160) (Non-Executive Independent Director)
7	Membership/ Chairmanship of Board Committees, if any	Not Applicable	Kiev Finance Limited Audit Committee – Member Nomination and Remuneration Committee – Member Stakeholders Relationship Committee –Member Risk Management Committee – Member GLOBAL FINANCE CORPORATION LTD. Audit Committee – Chairman Nomination and Remuneration Committee – Chairman Stakeholders Relationship Committee – Chairman Risk Management Committee – Chairman

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Date: 24th July, 2023

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..-

- 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;
- 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. Netra Bahadur Ranabhat, 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 or right issue or preferential issue or qualified institutions placement etc. during the quarter ended on 30th June, 2023.

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

Yours faithfully,
For T. Spiritual World Limitec

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Netra Bahadur Ranabhat
Whole-Time Director
DIN: 06716666

