



Date: - 28th January, 2025

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: Integrated Filing (Financial) - Unaudited Financial Results of the Company for the 03rd Quarter and Nine Months ended 31.12.2024 – Reg Scrip Code: 532444 (BSE) & 15091 (CSE)

Dear Sir /Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31.12.2024 read with BSE circular ref no. 20250102-4 dated 02.01.2025, we are submitting herewith the Integrated Filing (Financial) – Unaudited Financial Results of the Company for the 03rd Quarter and Nine Months ended 31st December, 2024.

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
Managing Director and CEO
DIN: 06716666



Encl.: As above



A. Financial Result

Statement of Standalone Unaudited Financial Results for the 3rd quarter and nine months ended 31st December, 2024							
PART I						(Rs. In Lakhs)	
Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
1	Income from operations						
	(a) Net Sales / income from operations	-	-	-	-	-	
	(b) Other Income	0.180	0.180	0.180	0.540	0.540	
	Total income from operations (net)	0.180	0.180	0.180	0.540	0.720	
2	Expenses						
	(a) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	-	-	-	
	(b) Employee benefits expense	1.815	1.808	1.812	5.343	5.251	
	(c) Finance Cost	-	-	-	-	-	
	(d) Depreciation and amortisation expense	-	-	-	-	-	
	(e) Other expenses	1.267	2.231	1.772	11.257	10.977	
	Total expenses	3.082	4.039	3.584	16.600	16.228	
3	Profit / (Loss) from operations before Exceptional & Extraordinary Items (1-2)	(2.902)	(3.859)	(3.404)	(16.060)	(15.688)	
4	Exceptional & Extraordinary Items	-	-	-	-	-	
5	Profit / (Loss) before Tax (3 + 4)	(2.902)	(3.859)	(3.404)	(16.060)	(15.688)	
6	Tax expense						
	Current Tax	-	-	-	-	-	
	Deferred Tax	-	-	-	-	-	
	Earlier Years	-	-	-	-	-	
	Total Tax Expenses	-	-	-	-	-	
7	Net Profit/(Loss) after tax(5 + 6)	(2.902)	(3.859)	(3.404)	(16.060)	(15.688)	
8	Other Comprehensive Income / (Loss)	-	-	-	-	-	
9	Total Comprehensive Income / (Loss) (7 + 8)	(2.902)	(3.859)	(3.404)	(16.060)	(15.688)	
10	Paid-up equity share capital	2,000.200	2,000.200	2,000.200	2,000.200	2,000.200	
	(Face Value in Rs.)	10	10	10	10	10	
11	Reserves excluding Revaluation Reserve	-	-	-	-	(1,846.732)	
12	Earnings Per Share (not annualised except for year ended):						
	Basic & Diluted	(0.015)	(0.019)	(0.017)	(0.080)	(0.078)	

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Notes:

- 1 The above Unaudited Financial Results have been reviewed by the Audit Committee and adopted by the Board of Directors at their meeting held on 28th January, 2025.
- 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 ended and nine months ended December 31, 2024.
- 5 Provisions for current year income tax and deferred tax will be made at the end of the year except for the earlier year which are accounted on the basis of assessment orders received by the company.
- 6 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**

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**Netra Bahadur Ranabhat
MD and CEO
DIN No.: 06716666**

Date: 28th January, 2025

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 03rd quarter and nine months ended on 31st December, 2024 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 Kumar Katial
Partner

Membership No.: 009096

Place: Kolkata

Date: 28th January, 2025

UDIN: 25009096BMOQED8303



B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONAL PLACEMENT, ETC. - Not Applicable.

Statement on deviation / variation in utilisation of funds raised - Not Applicable	
Name of listed entity	T. Spiritual World Limited
Mode of Fund Raising	Public Issues / Rights Issues / Preferential Issues / QIP / Others
Date of Raising Funds	
Amount Raised	
Report filed for Quarter ended	
Monitoring Agency	applicable / not applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	Yes / No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	
Objects for which funds have been raised and where there has been a deviation, in the following table	

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
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Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or**
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or**
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.**

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Name of Signatory - Netra Bahadur Ranabhat
Designation - Managing Director and CEO
DIN: 06716666





C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	in INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date	NIL
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date	NIL
3.	Total financial indebtedness of the listed entity including short-term	NIL

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.

For T. Spiritual World Limited

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