



Date: - 28<sup>th</sup> October, 2024

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: Outcome of Board Meeting held on 28<sup>th</sup> October, 2024**  
**Scrip Code: 532444 (BSE) & 15091 (CSE)**

Dear Sir /Madam,

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, 28<sup>th</sup> October, 2024 (**commenced at 11:30 A.M. and concluded at 12:35 P.M.**) have inter-alia considered / approved /adopted the following agenda:

1. The Standalone Unaudited Financial Results of the Company for the 02<sup>nd</sup> quarter and half year ended 30/09/2024, Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with Limited Review Report issued by Statutory Auditors is enclosed herewith.
2. The Statement of Assets and Liability and statement of Cash Flow for the half year ended 30<sup>th</sup> September, 2024.
3. The undertaking of non-applicability of Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is enclosed herewith.
4. On recommendation of Audit Committee, adopted the Revised Policy on Related Party Transactions (RPT).

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](http://www.tspiritualworld.com) and on the Stock exchanges website: [www.bseindia.com](http://www.bseindia.com) and [www.cse-india.com](http://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





Statement of Standalone Unaudited Financial Results for the quarter and half year ended 30th September, 2024							
Sr. No.	Particulars	PART I					(Rs. In Lakhs)
		Quarter Ended			Half Year Ended		Year Ended
		Unaudited (30/09/2024)	Unaudited (30/06/2024)	Unaudited (30/09/2023)	Unaudited (30/09/2024)	Unaudited (30/09/2023)	Audited (31/03/2024)
1	<b>Income from operations</b>						
	(a) Net Sales / income from operations	-	-	-	-	-	-
	(b) Other Income	0.180	0.180	0.180	0.360	0.360	0.720
	<b>Total income from operations (net)</b>	<b>0.180</b>	<b>0.180</b>	<b>0.180</b>	<b>0.360</b>	<b>0.360</b>	<b>0.720</b>
2	<b>Expenses</b>						
	(a) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	-	-	-	-
	(b) Employee benefits expense	1.808	1.720	1.771	3.528	3.439	7.062
	(c) Finance Cost	-	-	-	-	-	-
	(d) Depreciation and amortisation expense	-	-	-	-	-	-
	(e) Other expenses	2.231	7.759	1.737	9.990	9.205	13.024
	<b>Total expenses</b>	<b>4.039</b>	<b>9.479</b>	<b>3.508</b>	<b>13.518</b>	<b>12.644</b>	<b>20.086</b>
3	<b>Profit / (Loss) from operations before Exceptional &amp; Extraordinary Items (1-2)</b>	<b>(3.859)</b>	<b>(9.299)</b>	<b>(3.328)</b>	<b>(13.158)</b>	<b>(12.284)</b>	<b>(19.366)</b>
4	Exceptional & Extraordinary Items	-	-	-	-	-	-
5	<b>Profit / (Loss) before Tax (3 ± 4)</b>	<b>(3.859)</b>	<b>(9.299)</b>	<b>(3.328)</b>	<b>(13.158)</b>	<b>(12.284)</b>	<b>(19.366)</b>
6	<b>Tax expense</b>						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
	Earlier Years	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7	<b>Net Profit/(Loss) after tax(5 ± 6)</b>	<b>(3.859)</b>	<b>(9.299)</b>	<b>(3.328)</b>	<b>(13.158)</b>	<b>(12.284)</b>	<b>(19.366)</b>
8	<b>Other Comprehensive Income / (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total Comprehensive Income / (Loss) ( 7 ± 8 )</b>	<b>(3.859)</b>	<b>(9.299)</b>	<b>(3.328)</b>	<b>(13.158)</b>	<b>(12.284)</b>	<b>(19.366)</b>
10	<b>Paid-up equity share capital</b>	2,000.200	2,000.200	2,000.200	2,000.200	2,000.200	2,000.200
	(Face Value in Rs.)	10	10	10	10	10	10
11	Reserves excluding Revaluation Reserve						(1,846.732)
12	<b>Earnings Per Share (Not annualised except for year ended)</b>						
	Basic & Diluted	(0.019)	(0.046)	(0.017)	(0.066)	(0.061)	(0.097)

**Notes:**

- 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 October, 2024.
- 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, 2024 and issued an unqualified report in this behalf.
- 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.
- Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.

Date: 28th October, 2024  
Place: Kolkata



By order of the Board  
For T.Spiritual World Limited

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Netra Bahadur Ranabhat  
MD & CEO  
DIN:06716666



## Statement of Assets and Liabilities as on 30th September, 2024

Sl. No.	Particulars	(Rs. In Lakhs)	
		As at 30th September, 2024 Unaudited	As at 31st March, 2024 Audited
<b>I</b>	<b>ASSETS</b>		
<b>A</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	0.347	0.347
	(b) Capital work-in-progress	-	-
	(c) Investments Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plant	-	-
	(h) Financial assets		
	i) Investments	2.765	2.765
	ii) Trade Receivables	-	-
	iii) Loans and Advances	-	-
	iv) Other Non current financial assets	129.488	133.488
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	<b>Total Non-current assets</b>	<b>132.600</b>	<b>136.600</b>
<b>B</b>	<b>Current assets</b>		
	(a) Inventories	-	-
	(b) Financial assets		
	i) Investments	-	-
	ii) Trade Receivables	-	-
	iii) Cash and cash equivalents	3.252	2.576
	iv) Loans	-	-
	v) Other current financial assets	5.314	15.814
	(c) Other current assets	-	-
	<b>Total Current assets</b>	<b>8.566</b>	<b>18.390</b>
	<b>TOTAL ASSETS</b>	<b>141.166</b>	<b>154.990</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
<b>A</b>	<b>EQUITY SHARE CAPITAL</b>		
	(a) Equity Share capital	2,000.200	2,000.200
	(b) Other Equity	(1,859.890)	(1,846.732)
	<b>Total equity</b>	<b>140.310</b>	<b>153.468</b>
<b>B</b>	<b>LIABILITIES</b>		
<b>I</b>	<b>Non-current liabilities</b>		
	(a) Financial liabilities		
	i) Borrowings	-	-
	ii) Lease Liabilities	-	-
	iii) Trade Payables	-	-
	iv) Other non-current financial liabilities	-	-
	(b) Long term provisions	-	-
	(c) Deferred tax liabilities (net)	-	-
	(d) Other non-current liabilities	-	-
	<b>Total Non-current liabilities</b>	<b>-</b>	<b>-</b>
<b>II</b>	<b>Current liabilities</b>		
	(a) Financial liabilities		
	i) Borrowings	-	-
	ii) Lease Liabilities	-	-
	iii) Trade payables	-	-
	iv) Other current financial liabilities	-	-
	(b) Other current liabilities	0.856	1.522
	(c) Provisions	-	-
	(d) Current tax liabilities	-	-
	<b>Total Current liabilities</b>	<b>0.856</b>	<b>1.522</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>141.166</b>	<b>154.990</b>

Date: 28th October, 2024  
Place: Kolkata

By order of the Board  
For T.Spiritual World Limited

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Netra Bahadur Ranabhat  
MD & CEO  
DIN :06716666





CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2024

(Amount in Rs.)

Particulars	For the Half Year Ended 30th September, 2024	For the Year Ended 31st March, 2024
<b>(A) Cash Flow From Operating Activities</b>		
Net Profit before Tax & Exceptional items	(13.158)	(19.366)
<b>Adjustments for ::-</b>		
Other Income received	(0.360)	(0.720)
<b>Operating Profit Before Working Capital Changes</b>	<b>(13.518)</b>	<b>(20.086)</b>
<b>Adjustments for ::-</b>		
<b>Working/ Operating Capital Changes</b>		
(Increase)/ Decrease in Other Receivables	-	15.500
(Increase)/ Decrease in Other Financial Assets	4.000	3.325
(Increase)/ Decrease in Short Term Loans & Advances	10.500	-
Increase/ (Decrease) in Other Current Liabilities	(0.666)	0.074
<b>Cash Generated From Operations</b>	<b>0.316</b>	<b>(1.187)</b>
Payment of Taxes	-	-
<b>Net Cash Flow (Used in)/ Generated From Operating Activities (A)</b>	<b>0.316</b>	<b>(1.187)</b>
<b>(B) Cash Flow From Investing Activities</b>		
Rent Received	0.360	0.720
<b>Net Cash Flow (Used in)/ Generated From Investing Activities (B)</b>	<b>0.360</b>	<b>0.720</b>
<b>(C) Cash Flow From Financing Activities</b>		
	-	-
<b>Net Cash Flow (Used in)/ Generated From Financing Activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net Increase /(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>0.676</b>	<b>(0.467)</b>
<b>Cash &amp; Cash Equivalents as at the beginning of the year</b>	<b>2.576</b>	<b>3.043</b>
<b>Cash &amp; Cash Equivalents as at the end of the year</b>	<b>3.252</b>	<b>2.576</b>

By order of the Board  
For T.Spiritual World Limited

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Netra Bahadur Ranabhat  
MD & CEO  
DIN :06716666

Date: 28th October, 2024  
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 30<sup>th</sup> September, 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: 28<sup>th</sup> October, 2024  
UDIN: 24009096BK6XS A9057



Date: 28<sup>th</sup> October, 2024

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: Non - applicability of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**  
**Scrip Code: 532444 (BSE) & 15091 (CSE)**

Dear Sir / Madam,

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, Managing Director and Chief Executive Officer 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 30<sup>th</sup> September, 2024.

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

Thanking you,  
Yours faithfully,

**For T. Spiritual World Limited**

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**Netra Bahadur Ranabhat**  
**Managing Director and CEO**  
**DIN: 06716666**

