



04th February, 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 04th February, 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, 04th February, 2021 (**commenced at 01:00 P.M. and concluded at 01:50 P.M.**) have inter-alia considered / approved /adopted the following agenda:

1. The Standalone Unaudited Financial Results of the Company for the 03rd quarter ended 31/12/2020 Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with Limited Review Report by the Statutory Auditors.
2. The undertaking of non-applicability of Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is enclosed herewith.
3. The resignation letter tendered by Mrs. Sharmila Ranabhat (DIN: 06987476) from the post of Directorship with effect from 04/02/2021 after conclusion of this Board Meeting due to her 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 Mrs. Sharmila Ranabhat (DIN: 06987476) stating that there are no other material reasons for her resignation other than those which are provided in the resignation letter dated January 30, 2021. The said aforesaid confirmation is also enclosed herewith.

4. Mrs. Priti Vakhare (DIN: 09048290) appointed as a Non –Executive Independent Woman Director (Additional Director) of the Company w.e.f. 04/02/2021. She shall hold office as an Independent Director for a period of 5 years subject to the approval of Shareholders in the ensuing Annual General Meeting. The brief profile of Mrs. Priti Vakhare is enclosed herewith.
5. 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. Priti Vakhare	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. Priti Vakhare	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. Priti Vakhare	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. Priti Vakhare	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. Priti Vakhare	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.





T. Spiritual World Limited

CIN NO.: L63040WB1986PLC040796

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

H. Singhi

Hanumanmal H. Singhi

Whole Time Director

DIN: 06398451

Encl.: As above



Statement of Standalone Unaudited Financial Results for the quarter and nine months ended 31st December, 2020						
PART I						(Amount in Rs.)
Sl. No.	Particulars	Quarter Ended			Nine Months Ended	
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
		31-12-2020	30-09-2020	31-12-2019	31-12-2020	31-12-2019
1	Income from operations					
	(a) Net Sales / income from operations	-	-	-	-	-
	(b) Other Income	2,61,733	2,61,733	2,65,117	7,82,355	8,84,014
	Total income from operations (net)	2,61,733	2,61,733	2,65,117	7,82,355	8,84,014
2	Expenses					
	(a) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	-	-	-
	(b) Employee benefits expense	1,42,312	1,42,490	1,42,053	4,26,436	4,35,678
	(c) Finance Cost	-	-	-	-	-
	(d) Depreciation and amortisation expense	6,169	6,169	12,526	18,507	37,578
	(e) Other expenses	1,31,347	1,21,639	1,56,722	9,40,115	11,04,030
	Total expenses	2,79,828	2,70,298	3,11,301	13,85,058	15,77,286
3	Profit / (Loss) from operations before Exceptional & Extraordinary Items (1-2)	(18,095)	(8,565)	(46,184)	(6,02,703)	(6,93,272)
4	Exceptional & Extraordinary Items	50,00,000	-	90,72,760	1,08,05,159	1,90,98,925
5	Profit / (Loss) before Tax (3+4)	(50,18,095)	(8,565)	(91,18,944)	(1,14,07,862)	(1,97,92,197)
6	Tax expense					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
	Earlier Years	-	-	-	2,35,121	2,35,121
	Total Tax Expenses	-	-	-	2,35,121	2,35,121
7	Net Profit/(Loss) after tax(5+6)	(50,18,095)	(8,565)	(91,18,944)	(1,14,07,862)	(2,00,27,318)
8	Other Comprehensive Income / (Loss)	-	-	-	-	-
9	Total Comprehensive Income / (Loss) (7+8)	(50,18,095)	(8,565)	(91,18,944)	(1,14,07,862)	(2,00,27,318)
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
	(Face Value in Rs.)	10	10	10	10	10
11	Earnings Per Share (not annualised except for year ended):					
	Basic & Diluted	(0.25)	(0.00)	(0.46)	(0.57)	(1.00)

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 04th February, 2021.





T. Spiritual World Limited

CIN NO.: L63040WB1986PLC040796

- 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 amount of Rs. 50.00 lacs have been provided and charged to profit and loss account on account of doubtful receivables for quarter ended December 31, 2020.
- 5 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, 2020 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and issued an unqualified report in this behalf.
- 6 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.
- 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



H Singh

Hanumanmal Singhi
Whole-Time Director
DIN No.: 06398451

Date: 04th February, 2021

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 nine months ended on 31st December, 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: 04th February, 2021
UDIN: 21009096AAAAJ1061



T. Spiritual World Limited

CIN NO.: L63040WB1986PLC040796

Date: 04th February, 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 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 31st December, 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





Resignation of Mrs. Sharmila Ranabhat (DIN: 06987476) 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 Mrs. Sharmila Ranabhat has been associated with the company since 25 th September, 2014. Mrs. Sharmila Ranabhat has expressed her intention to resign as an Independent Director of the Company w.e.f. 04/02/2021 after conclusion of Board Meeting.
2	Date of Appointment /cessation (as applicable)	w.e.f. 04 th February, 2021
3	Brief Profile (in case of appointment)	NA
4	Disclosure of relationship between directors (in case of appointment of director)	NA

Appointment of Mrs. Priti Vakhare, (DIN: 09048290) as an Independent Woman Director

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;	Mrs. Priti Vakhare (DIN: 09048290) has been appointed as a Non-Executive Independent Woman Director (Additional Director) category of the Company for a period of 5 years.
2	Date of Appointment /cessation (as applicable)	w.e.f. 04/02/2021 upto 03/02/2026 subject to approval of Shareholder at ensuing AGM.
3	Brief Profile (in case of appointment)	Mrs. Priti Vakhare is Science graduate. She has more than 11 years of Experience as teacher. Her expertise in field of Administrative and Accounts matters etc. She has passed the Online Proficiency Self-Assessment Test For Independent Director's Databank.
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.

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

SHARMILA RANABHAT

Adhyatma Sadhna Kendra,
Chattarpur Road, Chattarpur,
South Delhi,
Delhi - 110074

Date: 30/01/2021

To

Board of Directors

T. Spiritual World Limited

4, Netaji Subhas Road, 01st Floor,
Kolkata – 700 001

Sub: Resignation from the post of Director

Dear Sirs,

I, Sharmila Ranabhat, R/o Adhyatma Sadhna Kendra, Chattarpur Road, Chattarpur, South Delhi, Delhi -110074 due to personal and unavoidable circumstances. I hereby tender my resignation from the Directorship of the T. Spiritual World Limited with effect from 04/02/2020 after conclusion of Board meeting of the Company and relieve me from my duties.

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,



Sharmila Ranabhat

DIN: 06987476