

Statement of Standalone / Consolidated Unaudited Financial Results for the 3rd Quarter and Nine Months Ended 31st December 2015							
Sr. No.	Particulars	PART I					(Rs/in Lakhs)
		3 months ended (31/12/2015)	Preceding 3 months ended (30/09/2015)	Corresponding 3 months ended (31/12/2014) in the previous year	Nine Months ended (31/12/2015)	Corresponding Nine Months (31/12/2014) in the previous year	Year to date figures for current period ended (31/03/2015)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
	(a) Net Sales / income from operations (Net of Exise Duty)	15.99	15.87	24.03	51.82	73.63	108.80
	(b) Other operating income	0.00	0.00	0.00	0.00	0.00	0.00
	Total income from operations (net)	15.99	15.87	24.03	51.82	73.63	108.80
2	Expenses						
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	2.65	2.65
	(d) Employee benefits expense	7.72	5.65	7.14	20.00	20.36	32.37
	(e) Depreciation and amortisation expense	2.04	2.04	4.03	6.01	12.09	23.56
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	7.58	7.04	7.72	22.40	26.43	37.03
	Total expenses	17.34	14.73	18.89	48.41	61.53	95.61
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	-1.35	1.14	5.14	3.41	12.10	13.19
4	Other income	5.23	5.22	0.00	10.45	3.38	3.38
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	3.88	6.36	5.14	13.86	15.48	16.57
6	Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5+6)	3.88	6.36	5.14	13.86	15.48	16.57
8	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit / (Loss) from ordinary activities before tax (7+8)	3.88	6.36	5.14	13.86	15.48	16.57
10	Tax expense	0.00	0.00	0.00	0.00	0.00	4.03
11	Net Profit/(Loss) from ordinary activities after tax (9+10)	3.88	6.36	5.14	13.86	15.48	12.54
12	Extraordinary items (net of tax expenses Lakhs)	0.00	0.00	0.00	19.19	0.00	0.00
13	Net Profit / (Loss) for the period (11+12)	3.88	6.36	5.14	33.05	15.48	12.54
14	Share of Profit / (loss) of associates *	0.00	0.00	0.00	0.00	0.00	0.00
15	Minority interest*	0.00	0.00	0.00	0.00	0.00	0.00
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13+14+15) *	3.88	6.36	5.14	33.05	15.48	12.54
17	Paid-up equity share capital (Face Value of the Share shall be indicated)(Rs.)	2000.20	2000.20	2000.20	2000.20	2000.20	2000.20
		10.00	10.00	10.00	10.00	10.00	10.00
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	597.17
19.i	Earnings Per Share (before extraordinary items) (of ` 10/- each) (not annualised):						
	(a) Basic	0.019	0.032	0.026	0.069	0.077	0.063
	(b) Diluted	0.019	0.032	0.026	0.069	0.077	0.063
19.ii	Earnings Per Share (after extraordinary items) (of ` 10/- each) (not annualised):						
	(a) Basic	0.019	0.032	0.026	0.165	0.077	0.063
	(b) Diluted	0.019	0.032	0.026	0.165	0.077	0.063



Quarterly Reporting Segmentwise Revenue, Results and Capital Employed alongwith the quarterly results for the 3rd Quarter and Nine Months Ended 31/12/2015						
Particulars	(Rs./in Lakhs)					
	3 months ended (31/12/2015)	Preceding 3 months ended (30/09/2015)	Corresponding 3 months ended (31/12/2014) in the previous year	Nine Months ended (31/12/2015)	Corresponding Nine Months ended (31/12/2014) in the previous year	Year to date figures for current period ended (31/03/2015)
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)						
(a) Segment – (Sale of Agricultural Commodities)	15.99	15.87	24.03	51.82	73.63	108.80
(b) Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
Total	15.99	15.87	24.03	51.82	73.63	108.80
Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Net sales/Income From Operations	15.99	15.87	24.03	51.82	73.63	108.80
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#						
(a) Segment – (Sale of Agricultural Commodities)	-1.35	1.14	5.14	3.41	12.10	13.19
(b) Unallocated	5.23	5.22	0.00	10.45	3.38	3.38
Total	3.88	6.36	5.14	13.86	15.48	16.57
Less: i) Interest**	0.00	0.00	0.00	0.00	0.00	0.00
ii) Other Un-allocable Expenditure net off	0.00	0.00	0.00	0.00	0.00	0.00
(iii) Un-allocable income	0.00	0.00	0.00	0.00	0.00	0.00
Total Profit Before Tax	3.88	6.36	5.14	13.86	15.48	16.57
3. Capital Employed (Segment assets – Segment Liabilities)						
(a) Segment – (Sale of Agricultural Commodities)	2630.41	2626.53	2622.51	2630.41	2622.51	2597.37
(b) Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
Total	2630.41	2626.53	2622.51	2630.41	2622.51	2597.37

Notes:

1. The above Financial results have been reviewed by the Audit committee and adopted by the Board of Directors at their meeting held on 10th February, 2016 and have been subjected to 'Limited Review' by the Statutory Auditor of the company.
2. Segment Revenue: Revenue for this quarter comes from one activity, i.e., Trading in Agricultural Commodities and it's allied products.
3. Provision for taxations will be made at the end of the year.
4. Figures of the previous period/year have been regrouped wherever necessary.

Place: Kolkata
Date: 10.02.2016



By order of the Board
For T. Spiritual World Limited

Baldev Singh
(Baldev Singh)
Whole-Time Director
DIN No. 00004136

Limited Review Report

To,
Board of Directors
M/s. T. Spiritual World Limited

We have reviewed the accompanying statement of unaudited financial results of M/s. T. Spiritual World Limited for the quarter ended 31st December, 2015. 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 in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 provides 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of 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 S. R. Ghedia & Associates
(Chartered Accountants)
FRN:: 118560W


Sunil Jain
(Partner)

M.No:: 059181

Date : 10.02.2016
Place : Mumbai

