



T. Spiritual World Limited

CIN NO.: L63040WB1986PLC040796

13th February, 2017

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: Submission of Unaudited Financial Result for the 03rd Quarter and nine month ended 31st December, 2016 pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir,

The "6/2016-17" Meeting of Board of Directors of the Company held at its Registered Office on Monday, 13th February, 2017 (which commenced at 11.00 A.M. and concluded at 11.55 A.M.) wherein they have adopted / approved the following:

1. Unaudited Financial Results for 03rd quarter and nine month ended 31/12/2016 pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.
2. Limited Review Report by the Statutory Auditors on Unaudited Financial Results for the 3rd quarter ended 31st December, 2016.

The above information is also available on Company's website www.tspiritualworld.com and on the Stock exchange website: www.bseindia.com and www.cse-india.com.

Please acknowledge the receipt.

Thanking you,

Yours faithfully,
For T. Spiritual World Limited

Baldev Singh
Whole-Time Director
DIN: 00004136



Encl.: As above.



T. SPIRITUAL WORLD LIMITED
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Statement of Standalone / Consolidated Audited Financial Results for the 03rd Quarter and Nine months Ended 31st December, 2016

Sr. No.	Particulars	PART I					(Rs/in Lakhs)
		Quarter ended			Nine Months ended		Year ended
		(31/12/2016) Unaudited	(30/09/2016) Unaudited	(31/12/2015) Unaudited	(31/12/2016) Unaudited	(31/12/2015) Unaudited	(31/03/2016) Audited
1	Income from operations						
	(a) Net Sales / income from operations (Net of Exise Duty)	15.88	26.55	15.99	67.73	51.82	62.43
	(b) Other operating income		0.00	0.00	0.00	0.00	0.00
	Total income from operations (net)	15.88	26.55	15.99	67.73	51.82	62.43
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	10.19	16.33	0.00	36.02	0.00	0.00
	(d) Employee benefits expense	5.16	5.29	7.72	16.10	20.00	26.57
	(e) Depreciation and amortisation expense	1.00	1.00	2.04	3.01	6.01	8.06
	(f) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	3.65	3.39	7.58	15.69	22.40	29.11
	Total expenses	20.00	26.01	17.34	70.82	48.41	63.74
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1 ± 2)	-4.12	0.54	-1.35	-3.09	3.41	-1.31
4	Other income	4.91	5.23	5.23	15.31	10.45	34.81
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	0.78	5.77	3.88	12.22	13.86	33.50
6	Finance costs		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)	0.78	5.77	3.88	12.22	13.86	33.50
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)	0.78	5.77	3.88	12.22	13.86	33.50
10	Tax expense	0.00	0.00	0.00	0.00	0.00	27.12
11	Net Profit/(Loss) from ordinary activities after tax(9±10)	0.78	5.77	3.88	12.22	13.86	6.38
12	Extraordinary items (net of tax expenses Lakhs)	0.00	0.00	0.00	0.00	19.19	0.00
13	Net Profit / (Loss) for the period (11 ± 12)	0.78	5.77	3.88	12.22	33.05	6.38
14	Share of Profit / (loss) of associates *	-	-	-	-	-	-
15	Minority Interest*	-	-	-	-	-	-
16	Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	0.78	5.77	3.88	12.22	33.05	6.38
17	Paid-up equity share capital (Face Value of the Share shall be indicated)(Rs.)	2000.20 10.00	2000.20 10.00	2000.20 10.00	2000.20 10.00	2000.20 10.00	2000.20 10.00
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	603.55
19.i	Earnings Per Share (before extraordinary items) (of ` 10/- each) (not annualised):						
	(a) Basic	0.004	0.029	0.019	0.061	0.069	0.032
	(b) Diluted	0.004	0.029	0.019	0.061	0.069	0.032
19.ii	Earnings Per Share (after extraordinary items) (of ` 10/- each) (not annualised):						
	(a) Basic	0.004	0.029	0.019	0.061	0.165	0.032
	(b) Diluted	0.004	0.029	0.019	0.061	0.165	0.032



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Quarterly Reporting Segmentwise Revenue, Results and Capital Employed alongwith the quarterly results for the 03rd Quarter and Nine Months Ended 31/12/2016						
(Rs./in Lakhs)						
Particulars	Quarter ended			Nine Months ended		Year ended
	(31/12/2016) Unaudited	(30/09/2016) Unaudited	(31/12/2015) Unaudited	(31/12/2016) Unaudited	(31/12/2015) Unaudited	(31/03/2016) Audited
1. Segment Revenue (net sale/income from each segment should be disclosed under this head)						
(a) Segment – (Sale / Income from Trading in Agricultural Commodities)	15.88	26.55	15.99	67.73	51.82	62.43
(b) Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
Total	15.88	26.55	15.99	67.73	51.82	62.43
Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Net sales/Income From Operations	15.88	26.55	15.99	67.73	51.82	62.43
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#						
(a) Segment – (Sale / Income from Trading in Agricultural Commodities)	-4.12	0.54	-1.35	-3.09	3.41	-1.31
(b) Unallocated	4.91	5.23	5.23	15.31	10.45	34.81
Total	0.78	5.77	3.88	12.22	13.86	33.50
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	0.78	5.77	3.88	12.22	13.86	33.50
3. Capital Employed (Segment assets – Segment Liabilities)						
(a) Segment – (Sale / Income from Trading in Agricultural Commodities)	2615.97	2615.19	2630.41	2615.97	2630.41	2603.75
(b) Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
Total	2615.97	2615.19	2630.41	2615.97	2630.41	2603.75

Notes:

- The above Financial Results have been reviewed by the Audit Committee and adopted by the Board of Directors at their meeting held on 13th February, 2017 and have been subjected to 'Limited Review' by the Statutory Auditor of the Company.
- Segment Revenue: Revenue for this quarter comes from one activity, i.e., Sale / Income from Trading in Agricultural Commodities and it's allied products.
- Provision for taxations will be made at the end of the year.
- Figures of the previous period/year have been regrouped / rearrange wherever necessary.

By order of the Board
For T. Spiritual World Limited



Baldev Singh
(Baldev Singh)
Whole-Time Director
DIN: 00004136

Place: Kolkata
Date: 13/02/2017

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 03rd quarter ended 31st December, 2016. 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) 2410, "Review of Interim Financial Information performed by the Independent Auditors 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 applicable accounting standards specified under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Accounts) Rules, 2014 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 : 11.02.2017
Place : Mumbai**