



14th November, 2016

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 Statements for the 02nd Quarter and half year ended 30th September, 2016 pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir,

The "5/2016-17" Meeting of Board of Directors of the Company held at its Registered Office on Monday, 14th November, 2016 (which commenced at 2.00 P.M. and concluded at 3.05 P.M.) wherein they have adopted / approved the following:

1. Unaudited Financial Results for 02nd quarter and half year ended 30/09/2016 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 quarter and half year ended 30th September, 2016.
3. Statement of Assets and Liability for the half year ended 30th September, 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
CIN: L63040WB1986PLC040796

Statement of Standalone / Consolidated Audited Financial Results for the 02nd Quarter and half Year Ended 30th September, 2016

Sr. No.	Particulars	PART I						(Rs/in Lakhs)
		Quarter ended			Half Year ended		Year ended	
		(30/09/2016) Unaudited	(30/06/2016) Unaudited	(30/09/2015) Unaudited	(30/09/2016) Unaudited	(30/09/2015) Unaudited	(31/03/2016) Audited	
1	Income from operations							
	(a) Net Sales / income from operations (Net of Exise Duty)	26.55	25.30	15.87	51.85	35.83	62.43	
	(b) Other operating income	0.00	0.00	0.00	0.00	0.00	0.00	
	Total income from operations (net)	26.55	25.30	15.87	51.85	35.83	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	16.33	9.50	0.00	25.83	0.00	0.00	
	(d) Employee benefits expense	5.29	5.65	5.65	10.94	12.28	26.57	
	(e) Depreciation and amortisation expense	1.00	1.00	2.04	2.01	3.97	8.06	
	(f) Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	3.39	8.64	7.04	12.03	14.83	29.11	
	Total expenses	26.01	24.80	14.73	50.81	31.08	63.74	
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1 2)	0.54	0.50	1.14	1.04	4.75	-1.31	
4	Other income	5.23	5.17	5.22	10.40	5.22	34.81	
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	5.77	5.67	6.36	11.44	9.97	33.50	
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)	5.77	5.67	6.36	11.44	9.97	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)	5.77	5.67	6.36	11.44	9.97	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)	5.77	5.67	6.36	11.44	9.97	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)	5.77	5.67	6.36	11.44	29.16	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) *	5.77	5.67	6.36	11.44	29.16	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	0.029	0.028	0.032	0.057	0.050	0.032	
	(b) Diluted	0.029	0.028	0.032	0.057	0.050	0.032	
19.ii	Earnings Per Share (after extraordinary items) (of ` 10/- each) (not annualised):							
	(a) Basic	0.029	0.028	0.032	0.057	0.146	0.032	
	(b) Diluted	0.029	0.028	0.032	0.057	0.146	0.032	





Quarterly Reporting Segmentwise Revenue, Results and Capital Employed alongwith the quarterly results for the 02nd Quarter and Half Year Ended 30/09/2016						
Particulars	(Rs./in Lakhs)					
	Quarter ended			Half Year ended		Year ended
	(30/09/2016) Unaudited	(30/06/2016) Unaudited	(30/09/2015) Unaudited	(30/09/2016) Unaudited	(30/09/2015) 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)	26.55	25.30	15.87	51.85	35.83	62.43
(b) Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
Total	26.55	25.30	15.87	51.85	35.83	62.43
Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Net sales/Income From Operations	26.55	25.30	15.87	51.85	35.83	62.43
2. Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment)#						
(a) Segment – (Sale / Income from Trading in Agricultural Commodities)	0.54	0.50	1.14	1.04	4.75	-1.31
(b) Unallocated	5.23	5.17	5.22	10.40	5.22	34.81
Total	5.77	5.67	6.36	11.44	9.97	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	5.77	5.67	6.36	11.44	9.97	33.50
3. Capital Employed (Segment assets – Segment Liabilities)						
(a) Segment – (Sale / Income from Trading in Agricultural Commodities)	2615.19	2609.42	2626.53	2615.19	2626.53	2603.75
(b) Unallocated	0.00	0.00	0.00	0.00	0.00	0.00
Total	2615.19	2609.42	2626.53	2615.19	2626.53	2603.75

Statement of Assets and Liabilities as at 30th September, 2016

(Amount in Lacs)

Standalone / Consolidated Statement of Assets and Liabilities Particulars	As on 30-09-2016 Unaudited	As on 31/03/2016 Audited
	A EQUITY AND LIABILITIES	
1 Shareholders' funds		
(a) Share capital	2,000.20	2,000.20
(b) Reserves and surplus	614.99	603.55
Sub-total - Shareholders' funds	2,615.19	2,603.75
2 Non-current liabilities		
(a) Deferred Tax Liabilities	4.26	4.26
Sub-total - Non-Current Liabilities	4.26	4.26
3 Current liabilities		
(a) Other Current Liabilities	2.08	1.90
(b) Short-term Provisions	8.51	8.51
Sub-total - Current Liabilities	10.59	10.41
TOTAL - EQUITY AND LIABILITIES	2,630.04	2,618.42
B ASSETS		
1 Non-current assets		
(a) Fixed assets		
(i) Tangible Assets incl CWIP	27.71	29.72
(b) Non-Current Investments	416.38	416.38
(c) Long-term loans and advances	1,059.35	1,058.97
(d) Other Non Current Assets	1,065.80	1,091.63
Sub-total - Non-current assets	2,569.24	2,596.71
2 Current assets		
(a) Trade Receivables	55.27	10.61
(b) Cash and cash equivalents	3.75	10.03
(c) Other Current Assets	1.79	1.08
Sub-total - Current assets	60.80	21.72
TOTAL ASSETS	2,630.04	2,618.42





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 14th November, 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., Sale / Income from 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 / rearrange wherever necessary.

By order of the Board
For T. Spiritual World Limited



(Baldev Singh)

Whole-Time Director
DIN No. 00004136

Place: Kolkata
Date: 14.11.2016

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 02nd quarter ended 30th September, 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



A handwritten signature in blue ink, appearing to read "Sunil Jain".

Sunil Jain
(Partner)

M.No:: 059181

Date : 12.11.2016
Place : Mumbai