

25th May, 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 Audited Financial Result for the 04th Quarter and year ended 31st March, 2017 pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and Resignation of Mr. Baldev Singh from the post of Whole-Time Director

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we wish to inform you that the Meeting of Board of Directors of the Company held at its Registered Office on Thursday, 25th May, 2017 (which commenced at 2.00 P.M. and concluded 3.40 P.M.) wherein they have adopted / approved:

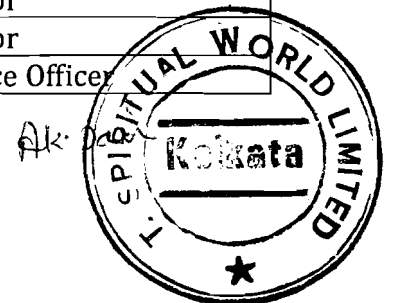
- 1) The Annual Audited Standalone Financial Results of the Company for the 4th quarter and Year ended 31/03/2017 along with the Statement of Assets and Liabilities.
- 2) Statement on Impact of Audit Qualifications (for audit report with unmodified opinion)
- 3) Auditor's Report on the Annual Audited Standalone Financial Results.
- 4) Declaration by Whole-time Director pursuant to Regulation 33 (3) (d) of the SEBI (LODR) Regulation, 2016.

The said results will be duly published in the newspapers within due course of time.

- 5) Mr. Baldev Singh has resigned as whole Time Director of the Company with effect from 25th May, 2017.

Please note that the list of present Directors and KMP of the Company is as under:

Name	Designation
Mr. Rajendra Singh	Non Executive Director
Mr. Abhishek Kumar Jain	Non Executive Director
Mr. Manoj Kumar Bothra	Non Executive Independent Director
Mrs. Chanderkala Devi Lakhotia	Non Executive Independent Director
Mrs. Sharmila Ranabhat	Non Executive Independent Director
Mr. Pradeep Soni	Company Secretary cum Compliance Officer



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

Ak. Jain

Abhishek Kumar Jain
Director
DIN: 00054582



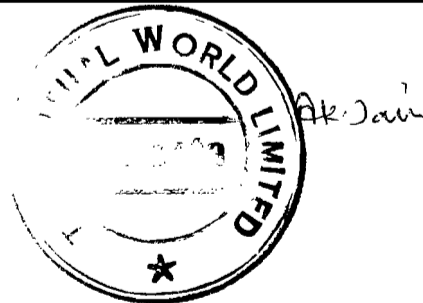
Encl.: As above.

50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74
75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100

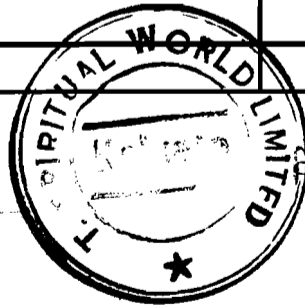
T. Spiritual World Limited

CIN NO.: L63040WB1986PLC040796

T. SPIRITUAL WORLD LIMITED						
CIN: L63040WB1986PLC040796						
Statement of Standalone Audited Financial Results for the 4th Quarter and Year Ended 31st March, 2017						
PART I					(Rs. in Lakhs)	
Sr. No.	Particulars	3 months ended (31/03/2017)	Preceding 3 months ended (31/12/2016)	Corresponding 3 months ended (31/03/2016) in the previous year	Year to date figures for current period ended (31/03/2017)	Year to date figures for previous year ended (31/03/2016)
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	11.52	15.88	10.61	79.25	62.43
II	Other Income	6.84	4.91	5.17	22.15	34.81
III	Total Revenue(I+II)	18.36	20.78	15.78	101.40	97.24
IV	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock- in-trade	6.05	10.19	-	42.06	-
	(d) Employee benefits expense	5.37	5.16	6.57	21.47	26.57
	(e) Finance Cost	-	-	-	-	-
	(f) Depreciation and amortisation expense	1.00	1.00	2.05	4.02	8.06
	(g) Other expenses	5.39	3.65	6.84	21.08	29.11
	Total expenses	17.81	20.00	15.46	88.63	63.74
V	Profit before exceptional and extraordinary items and tax(III-IV)	0.55	0.78	0.32	12.77	33.50
VI	Exceptional items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V +/- VI)	0.55	0.78	0.32	12.77	33.50
VIII	Extraordinary items	-	-	-	-	-
IX	Profit before tax (VII+/- VIII)	0.55	0.78	0.32	12.77	33.50
X	Tax expense					
	(1) Current Tax	-	-	-	2.83	8.51
	(2) Deferred Tax	-	-	-	0.99	0.25
	(3) Tax in respect of earlier years	-	-	-	-	18.35
XI	Profit (Loss) for the period from continuing operations (IX-X)	0.55	0.78	0.32	8.95	6.38
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV	Profit (Loss) for the period (XI+/-XIV)	0.55	0.78	0.32	8.95	6.38
XVI	Earnings Per Share (Equity Share of Rs. 10/- each) (not annualised)					
	(a) Basic	0.00	0.00	0.00	0.04	0.03
	(b) Diluted	0.00	0.00	0.00	0.04	0.03



T. SPIRITUAL WORLD LIMITED		
Statement of Assets and Liabilities as at 31st March, 2017		
(Rs. in Lakhs)		
Standalone Statement of Assets and Liabilities	As on 31-03-2017	As on 31-03-2016
Particulars	Audited	Audited
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	2000.20	2,000.20
(b) Reserves and surplus	612.50	603.55
Sub-total - Shareholders' funds	2,612.70	2,603.75
2 Non-current liabilities		
(a) Deferred Tax Liabilities	5.26	4.26
Sub-total - Non-current liabilities	5.26	4.26
3 Current liabilities		
(a) Other Current Liabilities	1.83	1.90
(b) Short-term Provisions	11.34	8.51
Sub-total - Current Liabilities	13.17	10.41
TOTAL - EQUITY AND LIABILITIES	2,631.13	2,618.42
B ASSETS		
1 Non-current assets		
(a) Fixed assets		
(i) Tangible Assets	25.70	29.72
(b) Non-Current Investments	419.36	416.38
(c) Long-term loans and advances	1,058.97	1,058.97
(d) Other Non Current Assets	1,049.57	1,091.63
Sub-total - Non-current assets	2,553.60	2,596.70
2 Current assets		
(a) Trade Receivables	63.23	10.61
(b) Cash and cash equivalents	11.86	10.03
(c) Other Current Assets	2.44	1.08
Sub-total - Current assets	77.53	21.72
TOTAL - ASSETS	2,631.13	2,618.42



Ak. Jaini

Notes:

1. The above Financial results have been reviewed by the Audit committee held on 24th May, 2017 and adopted by the Board of Directors at their meeting held on 25th May, 2017.
2. The results are based on the Standalone financial statements prepared by the Company's management in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. The standalone financial results are made available to the Stock Exchanges where the Company's securities are listed and are posted on the company's website www.tspiritualworld.com.
3. There is only one reportable segment i.e. Trading in Commodities and it's allied products as envisaged by Accounting Standard 17 'Segment Reporting' prescribed by the Companies (Accounting Standards) Rules, 2006.
4. Provision for taxation is made on the taxable income for the full year in accordance with the provision of Income Tax Act, 1961.
5. Figures of the previous period have been regrouped / rearrange wherever necessary.
6. The figures of last quarter for the standalone account are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2017 and the unaudited published year to date figures upto 31st December, 2016 which were subject to limited review.

By order of the Board

For T. Spiritual World Limited



AK Jain

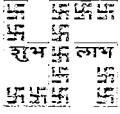
Abhishek Kumar Jain

Director

DIN: 00054582

Place: Kolkata

Date: 25/05/2017



“Statement on Impact of Audit Qualifications”
(For Audit Report with unmodified opinion)

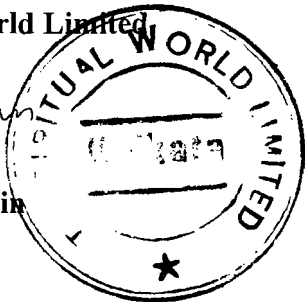
As per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

1.	Name of the company	T. Spiritual World Limited
2.	Annual financial statements for the year ended	31 st March 2017 (Standalone)
3.	Type of Audit observation	Un Modified
4.	Frequency of observation	Not Applicable

For T. Spiritual World Limited

AK Jain

Abhishek Kumar Jain
Director
DIN: 00054582



For S. R. Ghedia & Associates
(Chartered Accountants)

Sunil Jain

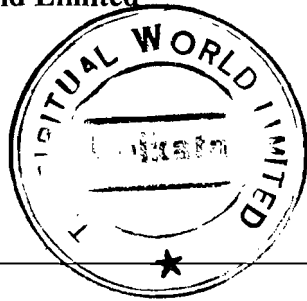
Sunil Jain
Partner
M. No. 059181



For T. Spiritual World Limited

Rajendra Singh

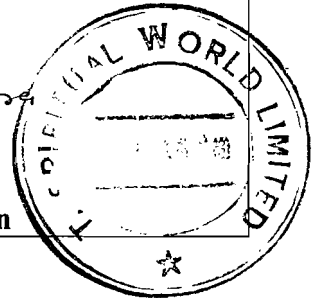
Rajendra Singh
Director / CFO
DIN: 00780935



For T. Spiritual World Limited

Manojkumar Bothra

Manoj Kumar Bothra
DIN: 00780987
Audit Committee Chairman



Auditor's Report on Annual Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
Board of Directors of
T. Spiritual World Limited

We have audited the quarterly financial results of **T. Spiritual World Limited** for the quarter ended 31st March, 2017 and the year to date results for the period 01st April, 2016 to 31st March, 2017 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the annual financial statements, which are the responsibility of the company's management and approved by the Board of Directors. Our responsibility is to express an opinion on these financial results based on our audit of such financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit and other financial information for the quarter ended 31st March, 2017 as well as the year to date results for the period from 1st April, 2016 to 31st March, 2017.

**For S. R. Ghedia & Associates
(Chartered Accountants)**

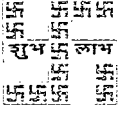
FRN:: 118560W



**Sunil Jain
(Partner)**

M.No:: 059181

**Date : 24.05.2017
Place : Mumbai**



T. Spiritual World Limited

CIN NO.: L63040WB1986PLC040796

25th May, 2017

Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016

Dear Sir,

I, Abhishek Kumar Jain (DIN: 00054582) Director of T. Spiritual World Limited, hereby declared and confirmed that, the Statutory Auditors of the Company, M/s. S. R. Ghedia & Associates, Chartered Accountants (FRN: 118560W) have issued an Audit Report with unmodified opinion on Annual Audited Standalone Financial Results for the quarter and year ended 31st March, 2017.

This declaration is issued in compliance of Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2016 vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25/05/2016 and Circular No. CIR/CFD/CMD/56/2016 dated 27/05/2016.

Thanking you,

Yours faithfully,

For T. Spiritual World Limited

Abhishek Kumar Jain
Whole time Director
DIN: 00054582

