



Date: - 17<sup>th</sup> October, 2024

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: Compliance Report on Corporate Governance  
for the 02<sup>nd</sup> quarter and half year ended September 30, 2024  
Scrip Code: 15091 (CSE) & 532444 (BSE)**

Dear Sir/Madam,

We attach herewith the quarterly compliance report on Corporate Governance as per Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in the format (**Annexure I, III & IV**) for the 02<sup>nd</sup> quarter and half year ended September 30, 2024.

The above reports shall be placed before the Board of Directors in its forthcoming meeting.

Please acknowledge the receipt of the same and take on record.

Yours faithfully,

**For T. Spiritual World Limited**

**NIKITA  
ROY**

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**Nikita Roy  
Company Secretary cum  
Compliance Officer  
M. No. A45347**



Encl.: As above

## ANNEXURE I

## Format to be submitted by listed entity on quarterly basis

1. Name of Listed Entity : **T. Spiritual World Limited**  
 2. Quarter ending : **30<sup>th</sup> September, 2024**

I. Composition of Board of Directors												
Title (Mr. / Ms)	Name of the Director	PAN \$ & DIN	Category (Chairperson/ Executive/Non – Executive / Independent / & Nominee)	Initial Date of Appointment	Date of Re-appointment	Date of cessation	Tenure* (in months and days)	Date of Birth	No of Directorship in listed entities including this listed entity (Refer Regulation 17 A (1) of Listing Regulations )	No of Independent Directorship in listed entities including this listed entity [In reference to proviso to regulation 17A(1)]	Number of memberships in Audit/ Stakeholder Committee (s) Including this listed entity (Refer Regulation 26(1) of Listing Regulations)	No of post of Chairperson in Audit/Stakeholder Committee held in listed entities including this listed entity (Refer Regulation 26(1) of Listing Regulations)
Mr.	Netra Bahadur Ranabhat	PAN: BGLPR4114A DIN: 06716666	Managing Director	19/08/2022	27/05/2024		-	22/06/1975	1	0	0	0
Mrs.	Priti Abhay Vakhare	PAN: ASRPK9101H DIN: 09048290	Non-Executive – Independent Director / Chairperson	04-02-2021			43.28	05/09/1982	3	3	6	2
Mr.	Biswajit Barua	PAN: AXVPB8032B DIN: 06992250	Non-Executive Independent Director	24/07/2023			14.08	25/01/1977	2	2	4	2
Mr.	Sanjoy Kumar Basu	PAN: BBRPB2936H DIN: 10172874	Non-Executive Director	26/06/2024			NA	02/11/1976	2	0	4	0
Mrs.	Sushma Rana	PAN: AZFPR9319H	Chief Finance Officer	15/04/2019			NA	08/04/1978	NA	NA	NA	NA
Ms.	Nikita Roy	PAN: BYPPR1455Q	Company Secretary	26/12/2018			NA	01/08/1991	NA	NA	NA	NA
Mr.	Netra Bahadur Ranabhat	PAN: BGLPR4114A DIN: 06716666	Chief Executive Officer@	27/05/2024			-	22/06/1975	1	0	0	0
Whether Regular chairperson appointed					Yes							
Whether Chairperson is related to managing director or CEO					No							
<p><sup>\$</sup>PAN of any director would not be displayed on the website of Stock Exchange</p> <p><sup>&amp;</sup>Category of directors means executive/non-executive/independent/Nominee. if a director fits into more than one category write all categories separating them with hyphen</p> <p>* to be filled only for Independent Director. Tenure would mean total period from which Independent director is serving on Board of directors of the listed entity in continuity without any cooling off period.</p>												

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<b>II. Composition of Committees</b>					
<i>Name of Committee</i>	<i>Whether Regular chairperson appointed</i>	<i>Name of Committee members</i>	<i>Category (Chairperson/Executive/Non-Executive/independent/Nominee) \$</i>	<i>Date of Appointment</i>	<i>Date of Cessation</i>
1. Audit Committee	Yes	Mr. Biswajit Barua	Chairperson /Non Executive - Independent Director	24/07/2023	
		Mrs. Priti Abhay Vakhare	Non-Executive Independent Director	04/02/2021	
		Mr. Sanjoy Kumar Basu	Non-Executive Director	26/06/2024	
2. Nomination & Remuneration Committee	Yes	Mr. Biswajit Barua	Chairperson /Non Executive - Independent Director	24/07/2023	
		Mrs. Priti Abhay Vakhare	Non-Executive Independent Director	04/02/2021	
		Mr. Sanjoy Kumar Basu	Non-Executive Director	26/06/2024	
3. Risk Management Committee(if applicable)	Yes	Mr. Biswajit Barua	Chairperson /Non Executive - Independent Director	24/07/2023	
		Mrs. Priti Abhay Vakhare	Non-Executive Independent Director	04/02/2021	
		Mr. Sanjoy Kumar Basu	Non-Executive Director	26/06/2024	
4. Stakeholders Relationship Committee	Yes	Mr. Biswajit Barua	Chairperson /Non Executive - Independent Director	24/07/2023	
		Mrs. Priti Abhay Vakhare	Non-Executive Independent Director	04/02/2021	
		Mr. Sanjoy Kumar Basu	Non-Executive Director	26/06/2024	

& Category of directors means executive/non-executive/independent/Nominee. if a director fits into more than one category write all categories separating them with hyphen

<b>III. Meeting of Board of Directors</b>					
<i>Date(s) of Meeting (if any) in the previous quarter</i>	<i>Date(s) of Meeting (if any) in the relevant quarter</i>	<i>Whether requirement of Quorum met*</i>	<i>Number of Directors present*</i>	<i>Number of independent directors present*</i>	<i>Maximum gap between any two consecutive (in number of days)</i>
May 27, 2024		Yes	4	3	
June 26, 2024		Yes	4	3	29 Days
	July 29, 2024	Yes	4	2	32 Days

\* to be filled in only for the current quarter meetings

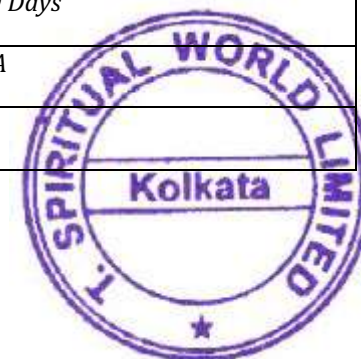
<b>IV. Meeting of Committees</b>					
<i>Date(s) of meeting of the committee in the relevant quarter</i>	<i>Whether requirement of Quorum met (details)*</i>	<i>Number of Directors present*</i>	<i>Number of independent directors present*</i>	<i>Date(s) of meeting of the committee in the previous quarter</i>	<i>Maximum gap between any two consecutive meetings in number of days*</i>
Audit Committee July 29, 2024	Yes – All Members Present	3	2	May 27, 2024	62 Days
Nomination & Remuneration Committee Nil	Yes – All Members Present	3	3	May 27, 2024	NA
Nomination & Remuneration Committee Nil	Yes – All Members Present	3	3	June 26, 2024	29 Days
Risk Management Committee July 29, 2024	Yes – All Members Present	3	2	Nil	NA

\* This information has to be mandatorily be given for audit committee, for rest of the committees giving this information is optional

\*\*to be filled in only for the current quarter meetings

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<b>V. Related Party Transactions</b>	
<b>Subject</b>	<b>Compliance status (Yes/No/NA) refer note below</b>
Whether prior approval of audit committee obtained	NA
Whether shareholder approval obtained for material RPT	NA
Whether details of RPT entered into pursuant to omnibus approval have been reviewed by Audit Committee	NA
<b>Note</b>	
1 In the column "Compliance Status", compliance or non-compliance may be indicated by Yes/No/N.A. For example, if the Board has been composed in accordance with the requirements of Listing Regulations, "Yes" may be indicated. Similarly, in case the Listed Entity has no related party transactions, the words "N.A." may be indicated.	
2 If status is "No" details of non-compliance may be given here.	

<b>Details of Cyber Security Incidence</b>			
Whether as per Regulation 27(2) (ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter		NO	
Date of the event	NA	Brief details of the event	NA

<b>VI. Affirmations</b>
1. The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015.
2. The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015
a. Audit Committee
b. Nomination & remuneration committee
c. Stakeholders relationship committee
d. Risk management committee (applicable to the top 1000 listed entities)
3. The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.
4. The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015.
5. This report and/or the report submitted in the previous quarter has been placed before Board of Directors. Any comments/observations/advice of Board of Directors may be mentioned here:

<b>For T. Spiritual World Limited</b>	
 <p>Digitally signed by NIKITA ROY Date: 2024.10.17 18:04:15 +05'30'</p> <p><b>Nikita Roy</b> <b>M. No. A45347</b> <b>Company Secretary / Compliance Officer / <del>Managing Director</del> / <del>Whole Time Director</del> / CEO / CFO</b></p>	

**Note:** Information at Table I and II above need to be necessarily given in 1<sup>st</sup> quarter of each financial year. However if there is no change of information in subsequent quarter(s) of that financial year, this information may not be given by Listed entity and instead a statement "same as previous quarter" may be given.

**Annexure III**

**Format to be submitted by listed entity at the end of 6 months after end of financial year along-with second quarter report of next financial year**

1. Name of Listed Entity : **T. Spiritual World Limited**  
 2. Quarter ending : **30<sup>th</sup> September, 2024**

<b>I. Affirmations</b>		
<b>Board heading</b>	<b>Regulation Number</b>	<b>Compliance Status (Yes/ No/ NA) refer note below</b>
Copy of the annual report including balance sheet, profit and loss account, directors report, corporate governance report, business responsibility report displayed on website	46(2)	Yes
Presence of Chairperson of Audit Committee at the Annual General Meeting	18(1)(d)	Yes
Presence of Chairperson of the nomination and remuneration committee at the annual general meeting	19(3)	Yes
Presence of Chairperson of the Stakeholder Relationship committee at the annual general meeting	20(3)	Yes
Disclosure of the Secretarial Audit Report of the listed entity and the material subsidiaries in the Annual Report	24A(1)	Yes
Submission of Annual Secretarial Compliance Report	24A(2)	Yes
Whether "Corporate Governance Report" disclosed in Annual Report	34(3) read with para C of Schedule V	Yes
<p><b>Note</b></p> <ol style="list-style-type: none"> <li>1. In the column "Compliance Status", compliance or non-compliance may be indicated by Yes/No/N.A.. For example, if the Board has been composed in accordance with the requirements of Listing Regulations, "Yes" may be indicated. Similarly, in case the Listed Entity has no related party transactions, the words "N.A." may be indicated.</li> <li>2. If status is "No" details of non-compliance may be given here.</li> <li>3. If the Listed Entity would like to provide any other information the same may be indicated here.</li> </ol>		
<p><b>For T. Spiritual World Limited</b></p> <p><b>NIKITA ROY</b> Digitally signed by NIKITA ROY  <small>Date: 2024.10.17 18:04:30 +05'30'</small></p> <p><b>Nikita Roy</b>  <b>M. No. A45347</b>  <b>Company Secretary / Compliance Officer / Managing Director – WTD / CEO / CFO</b></p>		



**Format to be submitted twice a year on a half yearly basis by listed entity at the end of every 6 months of the financial year**

1. Name of Listed Entity : **T. Spiritual World Limited**  
 2. Half Year ending : **30<sup>th</sup> September, 2024**

## I. Disclosure of Loans / guarantees / comfort letters / securities etc.

## A. Any loan or any other form of debt advanced by the listed entity directly or indirectly to:

Entity	Aggregate amount advanced during six months	Balance outstanding at the end of six months
Promoter or any other entity controlled by them	Nil	Nil
Promoter Group or any other entity controlled by them	Nil	Nil
Directors (including relatives) or any other entity controlled by them	Nil	Nil
KMPs or any other entity controlled by them	Nil	Nil

## B. Any guarantee/ comfort letter (by whatever name called) provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed by:

Entity	Type (guarantee, comfort letter etc.)	Aggregate amount of issuance during six months	Balance outstanding at the end of six months (taking into account any invocation)
Promoter or any other entity controlled by them	Nil	Nil	Nil
Promoter Group or any other entity controlled by them	Nil	Nil	Nil
Directors (including relatives) or any other entity controlled by them	Nil	Nil	Nil
KMPs or any other entity controlled by them	Nil	Nil	Nil

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C. Any security provided by the listed entity directly or indirectly, in connection with any loan(s) or any other form of debt availed by:

Entity	Type of security (cash, shares etc.)	Aggregate value of security provided during six months	Balance outstanding at the end of six months
Promoter or any other entity controlled by them	Nil	Nil	Nil
Promoter Group or any other entity controlled by them	Nil	Nil	Nil
Directors (including relatives) or any other entity controlled by them	Nil	Nil	Nil
KMPs or any other entity controlled by them	Nil	Nil	Nil

## II. Affirmations:

All loans (or other form of debt), guarantees, comfort letters (by whatever name called) or securities in connection with any loan(s) (or other form of debt) given directly or indirectly by the listed entity to promoter(s), promoter group, director(s) (including their relatives), key managerial personnel (including their relatives) or any entity controlled by them are in the economic interest of the company.

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**Sushma Rana**  
**CEO / CFO**



### Note:

- These disclosures shall exclude any loan (or other form of debt), guarantee / comfort letter (by whatever name called) or security provided in connection with any loan or any other form of debt;
  - by a government company to/ for the Government or government company
  - by the listed entity to/for its subsidiary [and joint-venture company] whose accounts are consolidated with the listed entity.
  - by a banking company or an insurance company ; and
  - by the listed entity to its employees or directors as a part of the service conditions
- If the Listed Entity would like to provide any other information, the same may be indicated as Para D in the above table.