



T. Spiritual World Limited

CIN NO.: L63040WB1986PLC040796

13th November, 2018

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: - Outcome of Board Meeting

Scrip Code: 15091 (CSE Limited) & 532444 (BSE Limited)

Dear Sir,

Pursuant to Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the meeting of the Board of Directors of the Company held at its Registered Office of the Company on Tuesday, 13th November, 2018 (which commenced at 05:00 P.M. and concluded at 5:50 P.M.) wherein they have approved the following:-

1. Unaudited Financial Results for the 2nd quarter ended 30th September, 2018 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Limited Review Report by the Statutory Auditors on Unaudited Financial Result for the 2nd Quarter ended 30th September, 2018.

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.

We request you to take on record and acknowledge the same.

Thanking you,
For T. Spiritual World Limited

Vinod Kumar Jha
Whole Time Director
DIN: 07799924



Encl. As Above



T. Spiritual World Limited

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Statement of Standalone Unaudited Financial Results for the quarter and half year ended 30th September, 2018							
PART I						(Amount in ₹)	
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		(30/09/2018)	(30/06/2018)	(30/09/2017)	(30/09/2018)	(30/09/2017)	(31/03/2018)
1	Income from operations						
	(a) Net Sales / income from operations	-	-	-	-	17,10,000	
	(b) Other Income	3,50,729	3,44,140	5,05,709	6,94,869	10,01,298	
	Total income from operations (net)	3,50,729	3,44,140	5,05,709	6,94,869	27,11,298	
2	Expenses						
	(a) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	-	-	8,89,000	
	(b) Employee benefits expense	82,286	82,121	2,93,183	1,64,407	7,77,692	
	(c) Finance Cost	-	-	-	-	-	
	(d) Depreciation and amortisation expense	6,589	8,017	66,443	14,606	1,32,886	
	(e) Other expenses	3,66,573	8,68,685	12,27,023	12,35,258	19,40,180	
	Total expenses	4,55,448	9,58,823	15,86,649	14,14,271	37,39,758	
3	Profit / (Loss) from operations before Exceptional & Extraordinary Items (1-2)	(1,04,719)	(6,14,683)	(10,80,940)	(7,19,402)	(10,28,460)	
4	Exceptional & Extraordinary Items	-	-	-	-	4,73,88,494	
5	Profit / (Loss) before Tax (3 ± 4)	(1,04,719)	(6,14,683)	(10,80,940)	(7,19,402)	(10,28,460)	
6	Tax expense						
	Current Tax	-	-	-	-	-	
	Deferred Tax	-	-	-	-	(4,13,937)	
	Earlier Years	-	-	(1,45,740)	-	(1,45,740)	
	Total Tax Expenses	-	-	(1,45,740)	-	(1,45,740)	
7	Net Profit/(Loss) after tax(5 ± 6)	(1,04,719)	(6,14,683)	(9,35,200)	(7,19,402)	(8,82,720)	
8	Other Comprehensive Income / (Loss)	-	-	-	-	-	
9	Total Comprehensive Income / (Loss) (7 ± 8)	(1,04,719)	(6,14,683)	(9,35,200)	(7,19,402)	(8,82,720)	
10	Paid-up equity share capital (Face Value of the Share shall be indicated)(₹)	20,00,20,000	20,00,20,000	20,00,20,000	20,00,20,000	20,00,20,000	
		10	10	10	10	10	
11	Earnings Per Share						
	Basic & Diluted	(0.01)	(0.03)	(0.05)	(0.04)	(0.04)	





Statement of Assets and Liabilities as on 30th September, 2018

Sl. No.	Particulars	As at 30th	As at 31st
		September, 2018	March, 2018
		Unaudited	Audited
I	ASSETS		
A	Non-current assets		
	a) Property, plant and equipment	79,321	93,927
	b) Financial assets		
	i) Investments	6,13,070	7,93,393
	ii) Other Non current financial assets	4,21,84,905	4,23,89,405
	c) Other non-current assets	1,37,51,100	1,37,51,100
	Total Non-current assets	5,66,28,396	5,70,27,825
B	Current assets		
	a) Financial assets		
	i) Trade Receivables	74,80,839	80,32,639
	ii) Cash and cash equivalents	5,85,929	3,28,348
	iii) Loans	1,51,46,248	1,55,55,000
	iv) Other current financial assets	6,68,169	4,84,704
	Total Current assets	2,38,81,185	2,44,00,691
	TOTAL ASSETS	8,05,09,581	8,14,28,516
II	EQUITY AND LIABILITIES		
A	EQUITY		
	a) Equity Share capital	20,00,20,000	20,00,20,000
	b) Other Equity	(12,02,45,661)	(11,95,26,259)
	Total equity	7,97,74,339	8,04,93,741
B	LIABILITIES		
I	Non-current liabilities		
	a) Financial liabilities		
	i) Borrowings	-	-
	ii) Other non-current financial liabilities	-	-
	(b) Deferred tax liabilities (net)	1,11,743	1,11,743
	Total Non-current liabilities	1,11,743	1,11,743
	Current liabilities		
	a) Financial liabilities	-	-
	b) Other current liabilities	4,69,719	6,69,252
	c) Current tax liabilities	1,53,780	1,53,780
	Total Current liabilities	6,23,499	8,23,032
	TOTAL EQUITY AND LIABILITIES	8,05,09,581	8,14,28,516





Notes:

- 1 The above Unaudited Financial results have been reviewed by the Audit committee at their meeting held on 13th November, 2018 and adopted by the Board of Directors at their meeting held on 13th November, 2018.
- 2 The results are based on the financial statements prepared by the Company's management in accordance with the recognition and measurement principles laid down in the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- 3 The company is engaged in the business of Trading and therefore has only one reportable segment as envisaged by Ind AS 108 'Operating Segment'.
- 4 The Statutory Auditors of the Company have conducted a limited review of the above unaudited standalone financial results of the Company for the quarter and half year ended September 30, 2018 and issued an unqualified report in this behalf.
- 5 Provisions for income tax and deferred tax will be made at the end of the year except for earlier years which are accounted on the basis of assessment orders received by the company.
- 6 Earnings Per Share is not annualised except for the year ended 31st March 2018.
- 7 The accumulated losses has eroded net worth of the Company. However results has been prepared on going concern basis with the expectation of growth in its operations in coming years with continuous improvement in operational efficiency.
- 8 Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.

By order of the Board
For T.Spiritual World Limited



Vinod Kumar Jha
Whole -Time Director
DIN No.:07799924

Date: 13th November, 2018
Place: Kolkata

Limited Review Report

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

1. We have reviewed the accompanying statement of unaudited financial results of M/s. T. Spiritual World Limited ("the Company") for the quarter ended September 30, 2018 together with the notes thereon (the "Statement"). The statement has been prepared by the Company pursuant to the requirements of Regulations 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "listing Regulation, 2015"), as modified by Circular No. CIR/CFD/FAC/62/ 2016 dated July 5, 2016.
2. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Further, the Management is also responsible to ensure that the statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other recognised accounting principles and policies generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 read with SEBI circular dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Mohindra Arora & Co.
Chartered Accountants
Firm registration No: 006551N



Ashok Katial
Partner

Membership No: 09096

Place : Kolkata
Date : November 13, 2018