



03<sup>rd</sup> August, 2021

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

Dear Sir,

**SUB: Outcome of Board Meeting held on 03<sup>rd</sup> August, 2021**

This is to inform you that, Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, We wish to inform that the Board of Directors at its meeting was held at its Registered Office on Tuesday, 03<sup>rd</sup> August, 2021 (**commenced at 11:00 A.M. and concluded at 12:15 P.M.**) have inter-alia considered / approved /adopted the following agenda:

1. The Standalone Unaudited Financial Results of the Company for the 01<sup>st</sup> quarter ended 30/06/2021, Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with Limited Review Report by the Statutory Auditors is enclosed herewith as **Annexure 1**.
2. **35<sup>th</sup> Annual General Meeting (AGM) will be held on Friday, 17<sup>th</sup> September, 2021, at 4:00 P.M. IST through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM").**
3. Notice of 35th Annual General Meeting of the Company for the financial year ended 31st March 2021. The Notice convening the 35th AGM will be sent to the Stock Exchange in due course.
4. Approved the Board Report, Corporate Governance Report & Management Discussion Analysis Report for the financial year ended 31<sup>st</sup> March 2021.
5. A) **The Register of Members & Share Transfer Books of the Company Pursuant to Regulation 42 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, will remain closed from Saturday, September 11, 2021 to Friday, September 17, 2021 (both days inclusive) for the purpose of Annual General Meeting (AGM) schedule to be held on 17<sup>th</sup> September, 2021**  
  
B) In compliance with provision of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014, as amended, **the cut-off date** to record the entitlement of Members to cast their votes for the businesses to be transacted at the ensuing **35th AGM of the Company is fixed as on 10<sup>th</sup> September, 2021.**  
  
C) **The e-Voting period will begin on September 14, 2021 (9:00 A.M.) and end on September 16, 2021 (5:00 P.M.)**
6. Mr. Rahul Bhutoria (Membership No. 304193), Partner: M/s. B J B and Associates (F.R. No. 329621E), Practicing Chartered Accountant has been appointed as the scrutinizer for the remote E-voting process as well as Ballot papers/Poll process at the forthcoming 35<sup>th</sup> Annual General Meeting.
7. M/s. Jain N K & Co., Chartered Accountant in practice is appointed as Internal Auditor of the Company for F.Y. 2021-2022 pursuant to Section 138 of Companies Act, 2013.
8. M/s. Veenit Pal & Associates, Company Secretary in Practice is appointed as Secretarial Auditor of the Company for F.Y. 2021-2022 pursuant to Section 204 of Companies Act, 2013.



9. To Regularization and appointment of Mrs. Priti Abhay Vakhare (DIN: 09048290) as an Independent Director for a term of five consecutive years, in terms of Section 149 of the Companies Act, 2013 from 04/02/2021 to 03/02/2026 subject to approval of Shareholders in the ensuing Annual General Meeting. The Brief profile of Mrs. Priti Abhay Vakhare is enclosed herewith as **Annexure 2**.
10. The undertaking of non-applicability of Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is enclosed herewith **Annexure 3**.
11. Approved Board Diversity Policy, Policy under PIT Regulation 2015, Remuneration Policy and revised Related Party Transaction Policy.

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

This information is also available on Company's website: [www.tspiritualworld.com](http://www.tspiritualworld.com) and on the Stock exchanges website: [www.bseindia.com](http://www.bseindia.com) and [www.cse-india.com](http://www.cse-india.com).

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

Thanking you,

Yours faithfully,  
For T. Spiritual World Limited

**Hanumanmal H. Singhi**  
Whole Time Director  
DIN: 06398451  
Encl.: As above

CC:

To,  
**National Securities Depository Limited**  
4th Floor, 'A' Wing, Trade World,  
Kamala Mills Compound,  
Senapati Bapat Marg, Lower Parel  
MUMBAI - 400 013

To,  
**Central Depository Services (India) Limited**  
Marathon Futurex, A-Wing,  
25th Floor, Mafatlal Mills Compound,  
N M Joshi Marg, Lower Parel (East)  
MUMBAI - 400 013

To,  
**M/s. Bigshare Services (P) Limited,**  
1st Floor, Bharat Tin Works Building,  
Opp. Vasant Oasis, Makwana Road  
Marol, Andheri (E), Mumbai – 400 059

**Annexure 1**

Statement of Standalone Unaudited Financial Results for the 1st Quarter ended 30th June, 2021				
(Amount in Rs.)				
Particulars	Quarter Ended			Year ended
	Unaudited	Audited	Unaudited	Audited
	30-06-2021	31-03-2021 (Refer note no.5)	30-06-2020	31-03-2021
<b>1</b>	<b>Income from operations</b>			
	(a) Net Sales / income from operations	-	-	-
	(b) Other Income	2,58,889	2,56,044	10,38,399
	<b>Total income from operations (net)</b>	<b>2,58,889</b>	<b>2,56,044</b>	<b>10,38,399</b>
<b>2</b>	<b>Expenses</b>			
	(a) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	-
	(b) Employee benefits expense	1,41,825	1,42,898	5,69,334
	(c) Finance Cost	-	-	-
	(d) Depreciation and amortisation expense	1,286	6,169	24,676
	(e) Other expenses	6,85,056	1,70,981	11,11,096
	<b>Total expenses</b>	<b>8,28,167</b>	<b>3,20,048</b>	<b>17,05,106</b>
<b>3</b>	<b>Profit / (Loss) from operations before Exceptional &amp; Extraordinary Items (1-2)</b>	<b>(5,69,278)</b>	<b>(64,004)</b>	<b>(5,76,043)</b>
<b>4</b>	<b>Exceptional &amp; Extraordinary Items</b>	<b>48,29,525</b>	<b>-</b>	<b>58,05,159</b>
<b>5</b>	<b>Profit / (Loss) before Tax (3 ± 4)</b>	<b>(53,98,803)</b>	<b>(64,004)</b>	<b>(63,81,202)</b>
<b>6</b>	<b>Tax expense</b>			
	Current Tax	-	-	-
	Deferred Tax	-	-	-
	Earlier Years	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>Net Profit/(Loss) after tax(5 ± 6)</b>	<b>(53,98,803)</b>	<b>(64,004)</b>	<b>(63,81,202)</b>
<b>8</b>	<b>Other Comprehensive Income / (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9</b>	<b>Total Comprehensive Income / (Loss) (7 ± 8)</b>	<b>(53,98,803)</b>	<b>(64,004)</b>	<b>(63,81,202)</b>
<b>10</b>	<b>Paid-up equity share capital</b>	<b>20,00,20,000</b>	<b>20,00,20,000</b>	<b>20,00,20,000</b>
	(Face Value of the Share shall be indicated in Rs.)	10	10	10
<b>11</b>	<b>Earnings Per Share (not annualised except for year ended):</b>			
	Basic & Diluted	-0.27	-0.00	-0.32



# T. Spiritual World Limited

CIN NO.: L63040WB1986PLC040796

## Notes:

- 1 The above Unaudited Financial Results have been reviewed by the Audit Committee at their meeting and adopted by the Board of Directors at their meeting held on 03rd August, 2021.
- 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 in Commodities and it's allied products 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 standalone unaudited financial results of the Company for the quarter ended June 30, 2021 and issued an unqualified report in this behalf.
- 5 The figures for the quarter ended 31st March, 2021, are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2021 and the year to date figures upto the third quarter of financial year 2020-21.
- 6 An amount of Rs.48.30 lacs have been provided and charged to profit and loss account under exceptional items on account of provision for doubtful receivables for the quarter ended 30th June, 2021.
- 7 The full impact of COVID-19 still remains uncertain and could be different from our estimates when we prepared these financial results. The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of trade receivables, tangible assets, intangible assets and investments. The impact assessment of Covid-19 is a continuing process and the Company will continue to closely monitor any material changes to future economic conditions.
- 8 Provisions for taxations will be made at the end of the year.
- 9 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

Hanumanmal Singhi  
Whole Time Director

DIN No.:06398451

Date: 03rd August, 2021

Place: Kolkata

**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,  
The Board of Directors  
T. Spiritual World Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s. T. Spiritual World Limited** (the "Company") for the 01<sup>st</sup> quarter ended on 30<sup>th</sup> June, 2021 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

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 of the Statement 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.

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 the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the 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 Mohindra Arora & Co.  
Chartered Accountants  
FRN: 006551N



Ashok Katial  
Partner  
Membership No.: 09096

Place: Kolkata  
Date: 03<sup>rd</sup> August, 2021  
UDIN: 21009096AAAIBN4298.



## Annexure -2

**To Regularisation of Mrs. Priti Abhay Vakhare (DIN: 09048290) from Additional Director to Non- Executive Independent Director subject to approval of Shareholders at this ensuing annual General Meeting**

Sr. No.	Details of events the need to be provided	Information of such event(s)
1	Reason for change viz.	Mrs. Priti Abhay Vakhare (DIN: 09048290), who was appointed as an Additional Director of the Company by the Board of Directors with effect from 04/02/2021, to hold office for a term of 5 (Five) consecutive year in terms of Section 161 of the Companies Act, 2013 whose term of office expires at the ensuing Annual General Meeting subject to approval of Shareholders at this ensuing annual General Meeting.
2	Date of Appointment/cessation (as applicable)	w.e.f. 04/02/2021 to 03/02/2026 subject to approval of Shareholder at this ensuing AGM .
3	Brief Profile (in case of appointment)	She is science graduate. She has more than 11 years of Experience as teacher. Her expertise in field of Administrative and Accounts matters etc.
4	Disclosure of relationship between directors (in case of appointment of director)	None of Director are related to each other personally, financially and other etc.

You are requested to take the above information in your records.

Thanking you,

For T. Spiritual World Limited

**Hanumanmal H. Singhi**  
**Whole Time Director**  
**DIN: 06398451**



**Annexure-3**

Date: 03<sup>rd</sup> August, 2021

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

Dear Sir,

**Sub: Non- applicability of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the listed entity shall submit to the stock exchange the following statement(s) on a quarterly basis for public issue, rights issue, preferential issue etc..-

- (a) Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;
- (b) Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilization of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilization of funds.

In view of the aforesaid, I, the undersigned, Mr. Hanumanmal H. Singhi, Whole Time Director of T. Spiritual World Limited hereby certify that Compliances of Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the company, as the company has not issued any share by way of public issue, right issue, preferential issue etc. during the quarter ended on 30<sup>th</sup> June, 2021.

You are requested to take the above information in your records.

Thanking you,

Yours faithfully,  
**For T. Spiritual World Limited**

**Hanumanmal H, Singhi**  
**Whole Time Director**  
**DIN: 06398451**