



T. Spiritual World Limited

CIN NO.: L63040WB1986PLC040796

28th May, 2019

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, 2019 pursuant to Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

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 Tuesday, 28th May, 2019 (which commenced at 02:00 P.M. and concluded 03.15 P.M.) wherein they have adopted / approved:

- 1) The Annual Audited Standalone Financial Results of the Company for the 4th quarter and Year ended 31/03/2019 along with the Statement of Assets and Liabilities.
- 2) Auditor's Report on the Annual Audited Standalone Financial Results.
- 3) Declaration by Whole-time Director pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2016.

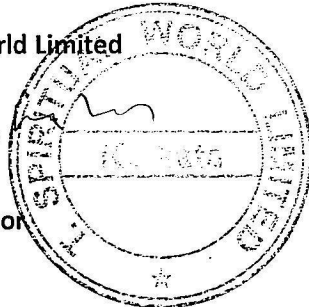
The said results will be duly published in the newspapers within due course of time.

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.

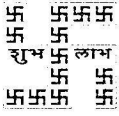
Please acknowledge the receipt.

Thanking you,
Yours faithfully,
For T. Spiritual World Limited


Vinod Kumar Jha
Whole-Time Director
DIN: 07799924



Encl.: As above.

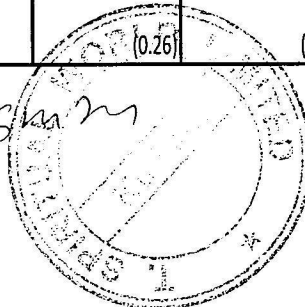


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CIN: L63040WB1986PLC040796

Statement of Standalone Audited Financial Results for the quarter and year ended 31st March, 2019

PART I							(Amount in Rs.)
Sr. No.	Particulars	Quarter Ended			Year Ended		
		Audited (Refer note no.4)	Unaudited	Audited (Refer note no.4)	Audited	Audited	
		31-03-2019	31-12-2018	31-03-2018	31-03-2019	31-03-2018	
1	Income from operations	-	-	-	-	17,10,000	
	(a) Net Sales / income from operations	-	-	-	-	17,10,000	
	(b) Other Income	3,46,759	3,65,677	44,67,367	14,07,305	58,24,207	
	Total income from operations (net)	3,46,759	3,65,677	44,67,367	14,07,305	75,34,207	
2	Expenses						
	(a) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	-	-	8,89,000	
	(b) Employee benefits expense	1,35,524	66,871	83,200	3,66,802	12,32,268	
	(c) Finance Cost	-	-	-	-	-	
	(d) Depreciation and amortisation expense	15,880	6,406	23,633	36,892	2,22,962	
	(e) Other expenses	49,55,115	1,18,149	14,92,656	63,08,522	37,68,296	
	Total expenses	51,06,519	1,91,426	15,99,489	67,12,216	61,12,526	
3	Profit / (Loss) from operations before Exceptional & Extraordinary Items (1-2)	(47,59,760)	1,74,251	28,67,878	(53,04,911)	14,21,681	
4	Exceptional & Extraordinary Items	-	92,95,480	3,14,46,294	92,95,480	4,73,88,494	
5	Profit / (Loss) before Tax (3 ± 4)	(47,59,760)	(91,21,229)	(2,85,78,416)	(1,46,00,391)	(4,59,66,813)	
6	Tax expense						
	Current Tax	-	-	-	-	-	
	Deferred Tax	-	-	-	(1,11,743)	(4,13,937)	
	Earlier Years	3,47,218	-	-	3,47,218	(37,555)	
	Total Tax Expenses	3,47,218	-	-	2,35,475	(4,51,492)	
7	Net Profit/(Loss) after tax(5 ± 6)	(51,06,978)	(91,21,229)	(2,85,78,416)	(1,48,35,866)	(4,55,15,321)	
8	Other Comprehensive Income / (Loss)	-	-	-	-	-	
9	Total Comprehensive Income / (Loss) (7 ± 8)	(51,06,978)	(91,21,229)	(2,85,78,416)	(1,48,35,866)	(4,55,15,321)	
10	Paid-up equity share capital	20,00,20,000	20,00,20,000	20,00,20,000	20,00,20,000	20,00,20,000	
	(Face value of the share shall be indicated)(Rs.)	10	10	10	10	10	
11	Earnings Per Share (not annualised except year ended):						
	Basic & Diluted	(0.26)	(0.46)	(1.43)	(0.74)	(2.28)	

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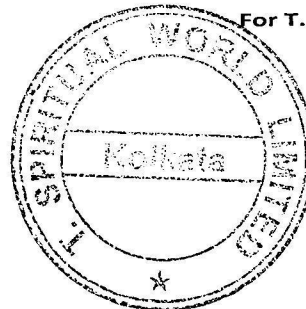
Statement of Audited Assets and Liabilities as on 31st March, 2019

(Amount in Rs.)

Sl. No.	Particulars	As at 31st March, 2019	As at 31st March, 2018
I	ASSETS		
A	Non-current assets		
	a) Property, plant and equipment	1,13,279	93,927
	b) Financial assets		
	i) Investments	2,76,520	7,93,393
	ii) Other Non current financial assets	3,17,93,425	4,23,89,405
	c) Other non-current assets	1,35,97,320	1,35,97,320
	Total Non-current assets	4,57,80,544	5,68,74,045
B	Current assets		
	a) Financial assets		
	i) Trade receivable	30,61,540	80,32,639
	ii) Cash and cash equivalents	2,26,475	3,28,348
	iii) Loans and Advances	1,55,86,248	1,55,55,000
	iv) Other current financial assets	11,51,761	4,84,704
	Total Current assets	2,00,26,024	2,44,00,691
	TOTAL ASSETS	6,58,06,568	8,12,74,736
II	EQUITY AND LIABILITIES		
A	EQUITY		
	a) Equity Share capital	20,00,20,000	20,00,20,000
	b) Other Equity	(13,43,62,125)	(11,95,26,259)
	Total equity	6,56,57,875	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
	Total Non-current liabilities	-	1,11,743
II	Current liabilities		
	a) Financial liabilities		
	i) Borrowings		
	ii) Trade payables		
	iii) Other current financial liabilities		
	b) Other current liabilities	1,48,693	6,69,252
	Total Current liabilities	1,48,693	6,69,252
	TOTAL EQUITY AND LIABILITIES	6,58,06,568	8,12,74,736

Date: 28th May, 2019
Place: Kolkata

By order of the Board
For T. Spiritual World Limited




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



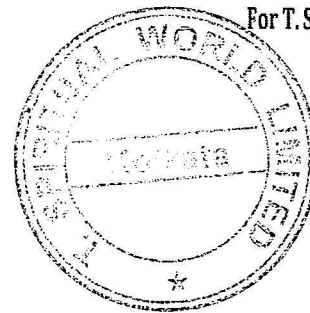
Notes:

- 1 The above Audited Financial Results have been reviewed by the Audit Committee at their meeting and adopted by the Board of Directors at their meeting held on 28th May, 2019 respectively.
- 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 figures of the quarter ended March 31, 2019 and March 31, 2018 are the balancing figures between the audited figures of the following financial year ended March 31, 2019 and March 31, 2018 and the published year to date unaudited figures upto nine months ended December 31, 2018 and December 31, 2017 respectively.
- 5 An amount of Rs. 92.95 lacs have been provided and charged to profit and loss account under exceptional items on account of provision for doubtful receivables for the year ended on 31st March, 2019.
- 6 The accumulated losses of the company at the end of the financial year 2018-19 are more than fifty percent of its capital. However, having regard to business potentials, the financial statements have been prepared on the basis that the Company is a going concern and that no adjustments are required to the carrying value of assets and liabilities.
- 7 Provisions for taxations is made on the taxable income for the full year in accordance with the provisions of Income Tax Act, 1961.
- 8 Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.

Date: 28th May, 2019

Place: Kolkata

By order of the Board
For T. Spiritual World Limited

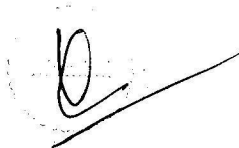


Vinod Kumar Jha
Vinod Kumar Jha
Whole-Time Director
DIN No.: 07799924

Independent Auditor's Report on Quarterly Standalone Financial Results and Standalone year to date Results of M/s. T. Spiritual World Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

1. We have audited the standalone financial results ('the Statement') of M/s. T. Spiritual World Limited, for the quarter and year ended March 31, 2019 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIRJCFD/FAC/62/20 16 dated July 5, 2016 ('the Circular').
2. The standalone Ind AS financial results for the quarter ended March 31, 2019 and year ended March 31, 2019 have been prepared on the basis of the standalone Ind AS financial results for the nine-month period ended December 31, 2018, the audited annual standalone Ind AS financial statements as at and for the year ended March 31, 2019 and the relevant requirements of the Regulation and the Circular, which are the responsibility of the Company's management and have been approved by the Board of Directors of the Company. Our responsibility is to express an opinion on these standalone financial results based on our review of the standalone Ind AS financial results for the nine-month period ended December 31, 2018 which was prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting, specified under Section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India; our audit of the annual standalone Ind AS financial statements as at and for the year ended March 31, 2019; and the relevant requirements of the Regulation and the Circular.
3. We conducted our review 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 Statement is free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting amounts disclosed in the statement. An audit also includes assessing the accounting principles used and significant estimates made by the management. We believe that audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.
4. In our opinion and to the best of our information and according to the explanations given to us, these quarterly standalone Ind AS financial results as well as the year to date results:

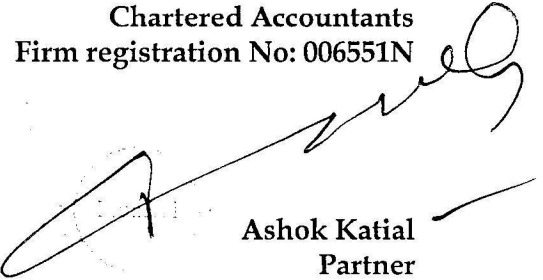


BRANCH OFFICE :

Darya Nagar House, 3rd Floor, Room No.31, 67-69
Maharishi Karve Marg, Marine Lines, Mumbai - 400 002.
Mob.: 8097580888
E-mail : mohindraarora2010@gmail.com

- a. are presented in accordance with the requirements of the Regulation read with the Circular, in this regard and;
- b. give a true and fair view of the net loss including other comprehensive income and other financial information for the quarter ended March 31, 2019 and for the year ended March 31, 2019.

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



Ashok Katial
Partner

Membership No: 09096

Place: Kolkata
Date: May 28, 2019



28th May, 2019

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

Dear Sir,

Pursuant to the proviso to Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, 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, We T. Spiritual World Limited, having its registered office at 4, N. S. Road, 1st Floor, Kolkata – 700001 do hereby declared and confirmed that, the Statutory Auditors of the Company, M/s. Mohindra Arora & Co., Chartered Accountant (FRN: 006551N) have issued an Audit Report with unmodified opinion on Annual Audited Standalone Financial Results for the quarter and year ended 31st March, 2019.

Thanking you,

Yours faithfully,

For T. Spiritual World Limited

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Vinod Kumar Jha
Whole time Director
DIN: 07799924

