



T. Spiritual World Limited

CIN NO.: L63040WB1986PLC040796





Registered Office:
4, N.S. Road, 1st Floor,
Kolkata 700001
Telephone : 033-22315717



Information

The above Unaudited Financial Results have been reviewed by the Audit committee and adopted by the Board of Directors at their meeting held on 23rd January, 2023.

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.

The company is engaged in the business of Trading and therefore has only one reportable segment as envisaged by Ind AS 108 'Operating Segment'.

The Statutory Auditors of the Company have conducted a limited review of the above unaudited standalone financial results of the Company for the quarter ended and nine months ended December 31, 2022 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and issued an unqualified report in this behalf.

Provisions for current year income tax and deferred tax will be made at the end of the year except for the earlier year which are accounted on the basis of assessment orders received by the company.

Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.



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**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 quarter and nine months ended on 31st December, 2022 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: 23rd January, 2023

UDIN: 2300909606XCIT4792



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