



Date: - 27th January, 2026

To,
Dy. General Manager,
Corporate Relationship Department,
BSE Limited,
P. J. Tower,
Mumbai – 400 001

To,
The Secretary,
The Calcutta Stock Exchange Limited
7, Lyons Range,
Kolkata – 700 001

SUB: Outcome of Board Meeting held on 27TH January, 2026
Scrip Code: 532444 (BSE) & 15091 (CSE)

Dear Sir /Madam,

Pursuant to Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with read with related circulars and notifications, We wish to inform you that the Board of Directors at its meeting was held at its Registered Office on Tuesday, 27th January, 2026 (**commenced at 11:30 A.M. and concluded at 12:05 P.M.**) have inter-alia considered / approved /adopted the following agenda:

1. The Unaudited Standalone Financial Results of the Company for the 03rd quarter and nine months ended December 31, 2025, along with Limited Review Report issued by Statutory Auditors is enclosed herewith - Annexure A
2. Statement on deviation/ variation in utilization of funds raised - Non-applicability of Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is enclosed herewith – Annexure B
3. Details of Outstanding Default on Loans and debt Securities – Not applicable Annexure C
4. Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e, 2nd and 4th quarter): Not Applicable

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 and on the Stock exchanges website: www.bseindia.com and www.cse-india.com.

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

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

Netra Bahadur Ranabhat
Managing Director and CEO
DIN: 06716666



**A. Financial Results**

Statement of Standalone Unaudited Financial Results for the 3rd quarter and nine months ended 31st December, 2025							
PART I						(Rs. In Lakhs)	
Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
1	Income from operations						
	(a) Net Sales / income from operations	-	-	-	-	-	-
	(b) Other Income	3.18	0.18	0.18	3.54	0.54	0.72
	Total income from operations (net)	3.18	0.18	0.18	3.54	0.54	0.72
2	Expenses						
	(a) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	-	-	-	-
	(b) Employee benefits expense	1.42	1.87	1.81	4.83	5.34	7.20
	(c) Finance Cost	-	-	-	-	-	-
	(d) Depreciation and amortisation expense	-	-	-	-	-	-
	(e) Other expenses	1.26	2.60	1.27	11.92	11.26	13.63
	Total expenses	2.68	4.47	3.08	16.75	16.60	20.83
3	Profit / (Loss) from operations before Exceptional & Extraordinary Items (1-2)	0.50	(4.29)	(2.90)	(13.21)	(16.06)	(20.11)
4	Exceptional & Extraordinary Items	-	-	-	-	-	-
5	Profit / (Loss) before Tax (3 + 4)	0.50	(4.29)	(2.90)	(13.21)	(16.06)	(20.11)
6	Tax expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
	Earlier Years	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
7	Net Profit/(Loss) after tax(5 + 6)	0.50	(4.29)	(2.90)	(13.21)	(16.06)	(20.11)
8	Other Comprehensive Income / (Loss)	-	-	-	-	-	-
9	Total Comprehensive Income / (Loss) (7 + 8)	0.50	(4.29)	(2.90)	(13.21)	(16.06)	(20.11)
10	Paid-up equity share capital	2,000.20	2,000.20	2,000.20	2,000.20	2,000.20	2,000.20
	(Face Value in Rs.)	10	10	10	10	10	10
11	Reserves excluding Revaluation Reserve		-	-	-	-	(1,866.85)
12	Earnings Per Share (not annualised except for year ended):						
	Basic & Diluted	0.00	(0.02)	(0.01)	(0.07)	(0.08)	(0.10)

Notes:

- The above Unaudited Financial Results have been reviewed by the Audit committee and adopted by the Board of Directors at their meeting held on 27th January, 2026





- 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 ended and nine months ended December 31, 2025.
- 5 During the period under review the company does not have any subsidiary/associates/joint Venture Company(ies). Hence, the disclosure as per the relevant Indian Accounting Standard i.e Ind AS 110 Consolidated Financial Statement is not applicable as on December 31, 2025.
- 6 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.
- 7 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**

**Date: 27th January, 2026
Place: Kolkata**



**Netra Bahadur Ranabhat
MD and CEO
DIN No.: 06716666**

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 03rd quarter and nine months ended on 31st December, 2025 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 Kumar Katial
Partner
Membership No.: 009096

Place: Kolkata
Date: 27th January, 2026
UDIN: 26009096XRTA0H6016

**Annexure-B**

STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. FOR THE 03rd QUARTER ENDED December 31, 2025		
Statement on deviation / variation in utilisation of funds raised - Not Applicable		
Name of listed entity	T. Spiritual World Limited	Not Applicable
Mode of Fund Raising	Public Issues / Rights Issues / Preferential Issues / QIP / Others	
Date of Raising Funds		
Amount Raised		
Report filed for Quarter ended		
Monitoring Agency	applicable / not applicable	
Monitoring Agency Name, if applicable		
Is there a Deviation / Variation in use of funds raised		Not Applicable
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders		
If Yes, Date of shareholder Approval		
Explanation for the Deviation / Variation		
Comments of the Audit Committee after review		
Comments of the auditors, if any		
Objects for which funds have been raised and where there has been a deviation, in the following table		





Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
Deviation or variation could mean: (a) Deviation in the objects or purposes for which the funds have been raised or (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc. Name of Signatory - Netra Bahadur Ranabhat (Managing Director & CEO) DIN: 06716666						

Annexure-C**FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES FOR THE 03RD QUARTER ENDED DECEMBER 31, 2025**

S. No.	Particulars	in INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date	NIL
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	NIL
B	Of the total amount outstanding, amount of default as on date	NIL
3.	Total financial indebtedness of the listed entity including short-term	NIL

For T. Spiritual World Limited

Netra Bahadur Ranabhat
Managing Director and CEO
DIN: 06716666

