



Date: - 28<sup>th</sup> May, 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 28<sup>th</sup> May, 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 SEBI master circular no. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026, We wish to inform you that the Board of Directors at its meeting was held at its Registered Office on Thursday, 28<sup>th</sup> May, 2026 (commenced at 11:30 A.M. and concluded at 12.40 P.M.) have inter-alia considered / approved /adopted the following agenda:

1. The Standalone Audited Financial Results of the Company for the 04<sup>th</sup> quarter and year ended 31<sup>st</sup> March, 2026 along with statement of Assets and Liabilities and Cash Flow Statement etc. as recommended by the Audit Committee and approved by the Board of Directors of the Company.
2. Auditors Report with unmodified opinion by the Statutory Auditor on Standalone Audited Financial Results for the 04<sup>th</sup> quarter and year ended 31<sup>st</sup> March, 2026.
3. Declaration by Managing Director & Chief Executive Officer pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, is placed herewith- **Annexure-I**
4. The undertaking of non-applicability of Regulation 32 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is enclosed herewith-**Annexure-II**
5. The Compliance of In reference to the SEBI Circular No. SEBI/HO/DDHS/DDHSRACPOD1/P/CIR/2023/172 dated October 19, 2023, details of Outstanding Default on Loans and debt Securities & details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings at the time of filing of annual financial results for the financial year ending 31<sup>st</sup> March, 2026 Not Applicable as we don't have any default on loans and debt securities outstanding as on 31-03-2026, is enclosed herewith – **Annexure-III**





6. Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e, 2nd and 4th quarter) is placed herewith - **Annexure-IV**
7. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (standalone) (applicable only for annual filing i.e., 4th quarter) – Not applicable is placed herewith – **Annexure - V**
8. M/s. Jain N K & Co., Chartered Accountant in practice is appointed as Internal Auditor of the Company for F.Y. 2026-2027 pursuant to Section 138 of Companies Act, 2013.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024 is enclosed herewith as **Annexure VI**.

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**

**Netra Bahadur Ranabhat**  
**Managing Director and CEO**  
**DIN: 06716666**

Encl.: As above



**Financials:**

Statement of Standalone Audited Financial Results for the 4th quarter and year ended 31st March, 2026						
PART I					(Rs. In Lakhs)	
Sr. No.	Particulars	Quarter Ended			Year Ended	
		Audited (Refer note no.6)	Unaudited	Audited (Refer note no.6)	Audited	Audited
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
1	<b>Income from operations</b>					
	(a) Net Sales / income from operations	-	-	-	-	-
	(b) Other Income	0.18	3.18	0.18	3.72	0.72
	<b>Total income from operations (net)</b>	<b>0.18</b>	<b>3.18</b>	<b>0.18</b>	<b>3.72</b>	<b>0.72</b>
2	<b>Expenses</b>					
	(a) Changes in inventories of finished goods, work-in-progress and stock- in-trade	-	-	-	-	-
	(b) Employee benefits expense	1.44	1.42	1.86	6.27	7.20
	(c) Finance Cost	-	-	-	-	-
	(d) Depreciation and amortisation expense	-	-	-	-	-
	(e) Other expenses	2.40	1.26	2.37	14.32	13.63
	<b>Total expenses</b>	<b>3.84</b>	<b>2.68</b>	<b>4.23</b>	<b>20.59</b>	<b>20.83</b>
3	<b>Profit / (Loss) from operations before Exceptional &amp; Extraordinary Items (1-2)</b>	<b>(3.66)</b>	<b>0.50</b>	<b>(4.05)</b>	<b>(16.87)</b>	<b>(20.11)</b>
4	Exceptional & Extraordinary Items	-	-	-	-	-
5	<b>Profit / (Loss) before Tax (3 ± 4)</b>	<b>(3.66)</b>	<b>0.50</b>	<b>(4.05)</b>	<b>(16.87)</b>	<b>(20.11)</b>
6	<b>Tax expense</b>					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
	Earlier Years	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7	<b>Net Profit/(Loss) after tax(5 ± 6)</b>	<b>(3.66)</b>	<b>0.50</b>	<b>(4.05)</b>	<b>(16.87)</b>	<b>(20.11)</b>
8	<b>Other Comprehensive Income / (Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total Comprehensive Income / (Loss) ( 7 ± 8 )</b>	<b>(3.66)</b>	<b>0.50</b>	<b>(4.05)</b>	<b>(16.87)</b>	<b>(20.11)</b>
10	<b>Paid-up equity share capital</b>	2,000.20	2,000.20	2,000.20	2,000.20	2,000.20
	(Face value of the share shall be indicated)(Rs.)	10.00	10.00	10.00	10.00	10.00
11	Reserves excluding Revaluation Reserve				(1,883.72)	(1,866.85)
12	<b>Earnings Per Share (not annualised except year ended):</b>					
	Basic & Diluted	(0.02)	0.00	(0.02)	(0.08)	(0.10)





Statement of Audited Assets and Liabilities as on 31st March, 2026

(Rs. In Lakhs)

Sl. No.	Particulars	As at 31st March, 2026	As at 31st March, 2025
<b>I</b>	<b>ASSETS</b>		
<b>A</b>	<b>Non-current assets</b>		
	a) Property, plant and equipment	0.35	0.35
	b) Capital work-in-progress	-	-
	c) Investments Property	-	-
	d) Goodwill	-	-
	e) Other Intangible assets	-	-
	f) Intangible assets under development	-	-
	g) Biological Assets other than bearer plant	-	-
	h) Financial assets	-	-
	i) Investments	2.77	2.77
	ii) Trade Receivables	-	-
	iii) Loans and Advances	-	-
	iv) Other Non current financial assets	127.80	127.80
	i) Deferred tax assets (net)	-	-
	j) Other non-current assets	-	-
	<b>Total Non-current assets</b>	<b>130.92</b>	<b>130.92</b>
<b>B</b>	<b>Current assets</b>		
	a) Inventories	-	-
	b) Financial assets	-	-
	i) Investments	-	-
	ii) Trade receivable	-	-
	iii) Cash and cash equivalents	2.18	3.40
	iv) Loans and Advances	-	-
	v) Other current financial assets	0.81	0.81
	c) Other current assets	-	-
	<b>Total Current assets</b>	<b>2.99</b>	<b>4.21</b>
	<b>TOTAL ASSETS</b>	<b>133.91</b>	<b>135.13</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
<b>A</b>	<b>EQUITY</b>		
	a) Equity Share capital	2,000.20	2,000.20
	b) Other Equity	(1,883.72)	(1,866.85)
	<b>Total equity</b>	<b>116.48</b>	<b>133.35</b>
<b>B</b>	<b>LIABILITIES</b>		
<b>I</b>	<b>Non-current liabilities</b>		
	a) Financial liabilities	-	-
	i) Borrowings	-	-
	ii) Lease Liabilities	-	-
	iii) Trade Payables	-	-
	iv) Other non-current financial liabilities	-	-
	b) Long term provisions	-	-
	c) Deferred tax liabilities (net)	-	-
	d) Other non-current liabilities	-	-
	<b>Total Non-current liabilities</b>	<b>-</b>	<b>-</b>
<b>II</b>	<b>Current liabilities</b>		
	a) Financial liabilities	-	-
	i) Borrowings	-	-
	ii) Lease Liabilities	-	-
	iii) Trade Payables	-	-
	iii) Other current financial liabilities	-	-
	b) Other current liabilities	17.43	1.78
	c) Provisions	-	-
	d) Current tax liabilities	-	-
	<b>Total Current liabilities</b>	<b>17.43</b>	<b>1.78</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>133.91</b>	<b>135.13</b>





CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31ST MARCH 2026

(Rs. In Lakhs)

Particulars	For the Year Ended 31st March, 2026	For the Year Ended 31st March, 2025
<b>(A) Cash Flow From Operating Activities</b>	(16.87)	(20.11)
Net Profit before Tax & Exceptional items		
<b>Adjustments for :-</b>		
Other Income received	(0.72)	(0.72)
<b>Operating Profit Before Working Capital Changes</b>	<b>(17.59)</b>	<b>(20.83)</b>
<b>Adjustments for :-</b>		
<b>Working/ Operating Capital Changes</b>		
(Increase)/ Decrease in Other Receivables	-	5.68
(Increase)/ Decrease in Other Financial Assets	-	15.00
Increase/ (Decrease) in Other Current Liabilities	15.65	0.26
<b>Cash Generated From Operations</b>	<b>(1.94)</b>	<b>0.11</b>
Payment of Taxes	-	-
<b>Net Cash Flow (Used in)/ Generated From Operating Activities (A)</b>	<b>(1.94)</b>	<b>0.11</b>
<b>(B) Cash Flow From Investing Activities</b>		
Rent Received	0.72	0.72
<b>Net Cash Flow (Used in)/ Generated From Investing Activities (B)</b>	<b>0.72</b>	<b>0.72</b>
<b>(C) Cash Flow From Financing Activities</b>	-	-
<b>Net Cash Flow (Used in)/ Generated From Financing Activities (C)</b>	-	-
<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>(1.22)</b>	<b>0.83</b>
Cash & Cash Equivalents as at the beginning of the year	3.40	2.57
Cash & Cash Equivalents as at the end of the year	2.18	3.40





**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, 2026 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 and therefore has only one reportable segment as envisaged by Ind AS 108 'Operating Segment'.
- 4 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 March 31, 2026.
- 5 Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on Annual Audited Standalone Financial Results for the 4th quarter and year ended 31st March, 2026.
- 6 The figures of the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures of the following financial year ended March 31, 2026 and March 31, 2025 and the published year to date unaudited figures upto nine months ended December 31, 2025 and December 31, 2024 respectively.
- 7 The accumulated losses of the company at the end of the financial year 2025-26 are more than Ninety 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.
- 8 Provisions for taxations is made on the taxable income for the full year in accordance with the provisions of Income Tax Act, 1961.
- 9 Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.



**Date: 28th May, 2026**  
**Place: Kolkata**

**By order of the Board**  
**For T. Spiritual World Limited**

**Netra Bahadur Ranabhat**  
**Managing Director and CEO**  
**DIN No.:06716666**

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

To,  
The Board of Directors of  
T. Spiritual World Limited

We have audited the standalone financial results ('the Statement') of T. Spiritual World Limited for the quarter and year ended March 31, 2026 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').

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of the Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('IND AS'), and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March 2026 as well as year to date results for the period from 01<sup>st</sup> April 2025 to 31<sup>st</sup> March 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone annual financial results.

**Management's and Board of Directors' Responsibilities for the Standalone Financial Results**

These standalone financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI(LODR) Regulations, 2015. This responsibility also



includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process

#### **Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.



4. Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to an opinion on the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.


#### Other Matters

The standalone annual financial results include the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

Place : Kolkata  
Date : May 28, 2026



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

  
Ashok Kumar Katial  
Partner  
Membership No: 09096

UDIN No.: 26009096YJTNHF9067



**Annexure-I**

Date: 28<sup>th</sup> May, 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.: Declaration Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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, Netaji Subhas Road, 1<sup>st</sup> 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 4<sup>th</sup> quarter and year ended 31<sup>st</sup> March, 2026.

Thanking you,

Yours faithfully,

**For T. Spiritual World Limited**

**Netra Bahadur Ranabhat**  
Managing Director & Chief Executive Officer  
DIN: 06716666





Annexure-II

**STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. FOR THE 04<sup>TH</sup> QUARTER AND YEAR ENDED 31<sup>ST</sup> MARCH, 2026**

Statement on deviation / variation in utilisation of funds raised - Not Applicable	
Name of listed entity	T. Spiritual World Limited
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	Not Applicable
Is there a Deviation / Variation in use of funds raised	Yes / No
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	Not Applicable
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
<b>Deviation or variation could mean:</b> (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 Designation - Managing Director and CEO DIN: 06716666						

Annexure-III

**DETAILS OF OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES NOT APPLICABLE AS WE DON'T HAVE ANY DEFAULT ON LOANS AND DEBT SECURITIES OUTSTANDING AS ON 31-03-2026:**

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

Annexure-IV

**Format for Disclosure of Related Party Transactions for the 04<sup>th</sup> quarter and year ended 31<sup>st</sup> March, 2026 (applicable only for half-yearly filings)**





numeric variable

Amount in (Lakhs)

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)														
Sr. No.	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance
1	T. SPIRITUAL WORLD LIMITED	AAGCS8079J	Netra Bahadur Ranabhat	BGLPR4114A	Managing Director cum Chief Executive Officer	Remuneration		0.90	Nil			0.90	0.15	0.00
2	T. SPIRITUAL WORLD LIMITED	AAGCS8079J	Nikita Roy	BVPPR1455Q	Company Secretary	Remuneration		1.22	Nil			1.22	0.20	0.21
3	T. SPIRITUAL WORLD LIMITED	AAGCS8079J	Sushma Rana	AZPPR9119H	Chief Financial Officer	Remuneration		0.72	Nil			0.72	0.12	0.00
4	T. SPIRITUAL WORLD LIMITED	AAGCS8079J	Prii Abhay Vakhare	ASPK9101H	Non Executive Independent Director	Any other transaction	Sitting Fees	0.12	Nil			0.12	0.00	0.00
5	T. SPIRITUAL WORLD LIMITED	AAGCS8079J	Biswajit Barua	AXVP88032B	Non Executive Independent Director	Any other transaction	Sitting Fees	0.12	Nil			0.12	0.00	0.00
6	T. SPIRITUAL WORLD LIMITED	AAGCS8079J	Sanjoy Kumar Basu	B8RP2396H	Non Executive Director	Any other transaction	Sitting Fees	0.10	Nil			0.10	0.00	0.00
<b>Total value of transaction during the reporting period</b>												<b>3.18</b>		

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.									
In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments					
Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes

Annexure-V

**STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) - Not Applicable**





**Annexure-VI**

Details required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024 for re-appointment of M/s. Jain N.K. & Co., Chartered Accountant in practice as Internal Auditor of the Company for F.Y. 2026-2027 is as below:

Brief profile of Appointment of Internal Auditor F.Y. 2026-2027

Details of events that need to be provided	Information of such event (s)
Name and address of the Internal Auditors	M/s. Jain N.K. & Co., B-303, Onxy, Building, Rajhans Dreams , Stella, Barampur, Vasai Road(w), Palghar-401202
Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise;	Appointment: to Comply with the Companies Act, 2013. and the requirements under the SEBI (LODR) Regulations, 2015
Date of Appointment/cessation (as applicable) & term of Appointment	28.05.2026
Term of appointment	For F.Y. 2026-2027
Brief profile (in case of appointment)	Name of Auditor - M/s Jain N K & Co Email - niramaljain@gmail.com Membership No. - 100692 Field of Experience - Work Experience during the Professional Career. -Finalisation of accounts as per AS applicable. -Statutory Audit / Internal Audit -Direct and Indirect Taxation Planning -Tax Audit/ Finalisation of ITR -Tax Assessments/ Appeals -Working Capital Finance/ Project finance/Non fund Base Finance. -Statutory Compliance and Records as per Companies Act.
Disclosure of relationships between directors (in case of Appointment of a director).	Not Applicable
Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19	Not Applicable

Thanking you,

Yours faithfully,

**For T. Spiritual World Limited**

**Netra Bahadur Ranabhat**  
**Managing Director & Chief Executive Officer**  
**DIN: 06716666**





Date: 28<sup>th</sup> May, 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: Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. - Non - applicability of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

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

Dear Sir / Madam,

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. Netra Bahadur Ranabhat, Managing Director and Chief Executive Officer 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 or right issue or preferential issue or qualified institutions placement etc. during the quarter ended on 31<sup>st</sup> March, 2026.

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

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

**Netra Bahadur Ranabhat**  
Managing Director and CEO  
DIN: 06716666





Date: 28<sup>th</sup> May, 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:- Non- applicability of the SEBI Circular No. SEBI/HO/DDHS/DDHSRACPOD1/P/CIR/2023/172 dated October 19, 2023, details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings at the time of filing of annual financial results for the financial year ending 31<sup>st</sup> March 2026**

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

Dear Sir/ Madam,

In reference to the SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, our Company Equity shares are listed with CSE & BSE. We submit to stock exchange the following details along with the Annual financial results for the financial year ending 31<sup>st</sup> March, 2026:

1. Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores): **NIL**
2. Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores): **NIL**
3. Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in: **NA**
4. Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores): **NIL**
5. Borrowings by way of issuance of debt securities during the year (Rs. In Crores): **NIL**

In view of the aforesaid, I, the undersigned, Mr. Netra Bahadur Ranabhat (DIN: 06716666), **Managing Director and Chief Executive Officer** of T. Spiritual World Limited hereby certify that the SEBI Circular No. SEBI/HO/DDHS/DDHSRACPOD1/P/CIR/2023/172 dated October 19, 2023 is not applicable to the company, for the financial year ending 31<sup>st</sup> March, 2026.

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

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

**Netra Bahadur Ranabhat**  
**Managing Director and Chief Executive Officer**  
**DIN: 06716666**

