Date: - 05th August, 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 05th August, 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-CFD-POD2/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 Wednesday, 05th August, 2026 (commenced at 02:30 P.M. and concluded at 03:05 P.M.) have inter-alia considered / approved /adopted the following agenda:

1. The Standalone Unaudited Financial Results of the Company for the 01st quarter ended 30th June, 2026 along with Limited Review Report by the Statutory Auditor is enclosed herewith - **Annexure-I**.

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-II**

3. 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 30-06-2026, is enclosed herewith – **Annexure-III**

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
Digitally signed by Netra bahadur Ranabhat
Date: 2026.08.05 15:13:07 +05'30'

T. SPIRITUAL WORLD LIMITED
Kolkata

**Netra Bahadur Ranabhat**
**Managing Director and CEO**
**DIN: 06716666**
Encl.: As above

**Financials:** **Annexure -I**

| | Statement of Standalone Unaudited Financial Results for the 1st Quarter ended 30th June, 2026 | | | | |
|---|---|---|---|---|---|
| | | | | | (Rs. In Lakhs) |
| | Particulars | Quarter Ended | | | Year ended |
| | | Unaudited | Audited | Unaudited | Audited |
| | | 30-06-2026 | 31-03-2026 (Refer note no.6) | 30-06-2025 | 31-03-2026 |
| 1 | **Income from operations** | | | | |
| | (a) Net Sales / income from operations | - | - | - | - |
| | (b) Other Income | 1.24 | 0.18 | 0.18 | 3.72 |
| | **Total income from operations (net)** | **1.24** | **0.18** | **0.18** | **3.72** |
| 2 | **Expenses** | | | | |
| | (a) Changes in inventories of finished goods, work-in-progress and stock- in-trade | - | - | - | - |
| | (b) Employee benefits expense | 1.45 | 1.44 | 1.54 | 6.27 |
| | (c) Finance Cost | - | - | - | - |
| | (d) Depreciation and amortisation expense | - | - | - | - |
| | (e) Other expenses | 7.07 | 2.40 | 8.06 | 14.32 |
| | **Total expenses** | **8.52** | **3.84** | **9.60** | **20.59** |
| 3 | **Profit / (Loss) from operations before Exceptional & Extraordinary Items (1-2)** | **(7.28)** | **(3.66)** | **(9.42)** | **(16.87)** |
| 4 | Exceptional & Extraordinary Items | - | - | - | - |
| 5 | **Profit / (Loss) before Tax (3 ± 4)** | **(7.28)** | **(3.66)** | **(9.42)** | **(16.87)** |
| 6 | **Tax expense** | | | | |
| | Current Tax | - | - | - | - |
| | Deferred Tax | - | - | - | - |
| | Earlier Years | 0.50 | - | - | - |
| | **Total Tax Expenses** | **0.50** | **-** | **-** | **-** |
| 7 | **Net Profit/(Loss) after tax(5 ± 6)** | **(7.78)** | **(3.66)** | **(9.42)** | **(16.87)** |
| 8 | **Other Comprehensive Income / (Loss)** | - | - | - | - |
| 9 | **Total Comprehensive Income / (Loss) ( 7 ± 8 )** | **(7.78)** | **(3.66)** | **(9.42)** | **(16.87)** |
| 10 | **Paid-up equity share capital** | 2,000.20 | 2,000.20 | 2,000.20 | 2,000.20 |
| | (Face Value of the Share shall be indicated in Rs.) | 10 | 10 | 10 | 10 |
| 11 | Reserves excluding Revaluation Reserve | | | | (1,883.72) |
| 12 | **Earnings Per Share (not annualised except for year ended):** | | | | |
| | Basic & Diluted | (0.04) | (0.02) | (0.05) | (0.08) |

**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 05th August, 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.

Netra bahadur Ranabhat

Digitally signed by Netra bahadur Ranabhat
Date: 2026.08.05 15:15:59 +05'30'

T. SPIRITUAL WORLD LIMITED Kolkata

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 June 30, 2026.

5 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, 2026.

6 The figures for the quarter ended 31st March, 2026, are the balancing figures between audited figures in respect of the full financial year ended 31st March, 2026 and the year to date figures upto the third quarter of financial year 2025-26.

7 Provisions for taxations will be made at the end of the year.

8 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**

T. SPIRITUAL WORLD LIMITED Kolkata

Netra bahadur Ranabhat
Digitally signed by Netra bahadur Ranabhat
Date: 2026.08.05 15:16:21 +05'30'

**Date: 05th August, 2026**
**Place: Kolkata**

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

**MOHINDRA ARORA & CO.**
CHARTERED ACCOUNTANT

**BRANCH OFFICE:**
Darya Nagar House, 3rd Floor, Office No. 31, 67-69,
Maharishi Karve Marg, Marine Lines (E), Mumbai - 400 002.
Tel.: 9820155470
E-mail : mohindraarora2010@gmail.com

**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 01st quarter ended on 30th June, 2026 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

Mohindra Arora & Co. Chartered Accountants Mumbai

Ashok Kumar Katial
Partner
Membership No.: 009096

Place: Kolkata
Date: 05th August, 2026
UDIN: 26009096PPQLMC1172

**Annexure-II**

**STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. FOR THE 01ST QUARTER ENDED 30TH JUNE, 2026**

<table>
<tr><td colspan="3">Statement on deviation / variation in utilisation of funds raised - Not Applicable</td></tr>
<tr><td>Name of listed entity</td><td>T. Spiritual World Limited</td><td rowspan="8">Not Applicable</td></tr>
<tr><td>Mode of Fund Raising</td><td>Public Issues / Rights Issues / Preferential Issues / QIP / Others</td></tr>
<tr><td>Date of Raising Funds</td><td></td></tr>
<tr><td>Amount Raised</td><td></td></tr>
<tr><td>Report filed for Quarter ended</td><td></td></tr>
<tr><td>Monitoring Agency</td><td>applicable / not applicable</td></tr>
<tr><td>Monitoring Agency Name, if applicable</td><td></td></tr>
<tr><td>Is there a Deviation / Variation in use of funds raised</td><td>Yes / No</td></tr>
<tr><td>If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders</td><td></td><td rowspan="6">Not Applicable</td></tr>
<tr><td>If Yes, Date of shareholder Approval</td><td></td></tr>
<tr><td>Explanation for the Deviation / Variation</td><td></td></tr>
<tr><td>Comments of the Audit Committee after review</td><td></td></tr>
<tr><td>Comments of the auditors, if any</td><td></td></tr>
<tr><td>Objects for which funds have been raised and where there has been a deviation, in the following table</td><td></td></tr>
</table>

Netra bahadur Ranabhat

Digitally signed by Netra bahadur Ranabhat
Date: 2026.08.05 15:16:39 +05'30'

T. SPIRITUAL WORLD LIMITED
Kolkata

| 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.**

Netra bahadur Ranabhat
Digitally signed by Netra bahadur Ranabhat
Date: 2026.08.05 15:16:56 +05'30'

**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 30-06-2026:**

| 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 |

**For T. Spiritual World Limited**

Netra bahadur Ranabhat
Digitally signed by Netra bahadur Ranabhat
Date: 2026.08.05 15:18:35 +05'30'

T. SPIRITUAL WORLD LIMITED
Kolkata

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