

T.  
**Spiritual**

World Limited

CIN : L63040WB1986PLC040796



**36<sup>TH</sup> ANNUAL  
REPORT  
2021 - 22**

**CORPORATE INFORMATION**

CIN	:	L63040WB1986PLC040796	
Board of Directors	:	Lt. Hanumanmal Hindumal Singhi Mr. Netra Bahadur Ranabhat Mr. Ganga Sahai Mr. Kundan Kumar Mishra Mrs. Priti Abhay Vakhare	Whole Time Director (WTD) (Upto 12.08.2022) Whole Time Director (Appointed w.e.f. 19.08.2022) Non-Executive Independent Director Non-Executive Independent Director Non -Executive Independent Director
Company Secretary (CS): Cum Compliance Officer	:	Ms. Nikita Roy	
Chief Finance Officer (CFO)	:	Mrs. Sushma Rana	
Registered Office	:	4, Netaji Subhas Road, 1 <sup>st</sup> Floor, Kolkata-700001 Tel: +91-33-22315717, Email: <a href="mailto:complianceofficer@tspiritualworld.com">complianceofficer@tspiritualworld.com</a> Website: <a href="http://www.tspiritualworld.com">www.tspiritualworld.com</a>	
Statutory Auditors	:	M/s. Mohindra Arora & Co., Chartered Accountants, Mumbai	
Secretarial Auditors	:	M/s. Veenit Pal & Associates, Company Secretaries, Mumbai	
Bankers	:	HDFC Bank Limited	
Registrar & Transfer Agent (RTA)	:	M/s. Bigshare Services Private Limited Office No. S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri (East), Mumbai - 400093 Ph - 022-62638200 Email - investor@bigshareonline.com Website: www.bigshareonline.com	

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**REVISED NOTICE**

**NOTICE ("Revised Notice")** is hereby given that the 36<sup>th</sup> (Thirty Sixth) Annual General Meeting (AGM) of T. Spiritual World Limited will be held on Tuesday, 13<sup>th</sup> day of September, 2022 at 4:00 P.M. IST through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") to transact the following business:

The Revised Notice of AGM replaces in its entirety the original notice of AGM which was approved on 29<sup>th</sup> July, 2022.

**Ordinary Business:-**

1. To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2022, together with the Reports of the Board of Directors and Auditors thereon.
2. Re-appointment of Statutory Auditors and fix their remuneration

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

**"RESOLVED THAT** pursuant to the provisions of Section 139, 142 and other applicable provision if any, of the Companies Act, 2013 ("the Act") and the rules made thereunder, M/s. Mohindra Arora & Co, Chartered Accountants (ICAI Firm Registration No. 006551N), be and is hereby re-appointed as Statutory Auditors of the Company for the second term for Five consecutive (5) years to hold office from the conclusion of the 36<sup>th</sup> (Thirty Sixth) Annual General Meeting ("AGM") till the conclusion of 41<sup>st</sup> (Forty First) AGM of the Company and that the Board of Directors be and is hereby authorised to fix the remuneration in addition to the out of pocket expenses as may be incurred by them during the course of the Audit."

**Special Business:-**

3. Re-appointment of Mr. Ganga Sahai (DIN: 07116838) as an Independent Director for a second term of five consecutive years, in terms of Section 149 of the Companies Act, 2013.

To consider, and if thought fit, to pass with or without modification(s), the following Resolution as a **Special Resolution:**

**"RESOLVED THAT** pursuant to the provisions of Section 149 and Section 152 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 and Companies (Appointment and Qualifications of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force) and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, Mr. Ganga Sahai (DIN: 07116838), who was appointed as an Independent Director of the Company for a term of five years up to 02/10/2022, by the members at the 32<sup>nd</sup> Annual General Meeting, in terms of Section 149 of the Companies Act, 2013, be and is hereby re-appointed as an Independent Director of the Company for a second term of five consecutive years commencing from October 03, 2022 up to October 02, 2027, not liable to retire by rotation."

**"RESOLVED FURTHER THAT** the Board be and is hereby authorized to do all such acts, deeds, matters and things and execute all such documents, Instruments, writings as may be necessary, required, expedient or desirable to give effect to this Resolution and/or to make modification as may be deemed to be in the best interest of the Company."

4. Appointment of Mr. Netra Bahadur Ranabhat (DIN: 06716666) as a Director of the Company

To consider, and if thought fit to pass with or without modification(s) the following resolution as an Ordinary Resolution:

**"RESOLVED THAT** pursuant to the provisions of Sections 149, 152, 161 and other applicable provisions, if any of the Companies Act, 2013 and Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force) and Article of Association of the Company, Mr. Netra Bahadur Ranabhat (DIN: 06716666) who was appointed as an Additional Director by the Board of Directors of the Company w.e.f. August 19, 2022 and who holds office as such up to the date of this Annual General Meeting and in respect of whom the Company has received a notice in writing from a member under Section 160 of the Companies Act, 2013 signifying the intention to propose the candidature of Mr. Netra Bahadur Ranabhat be and is hereby appointed as a Director of the Company."

**"RESOLVED FURTHER THAT** the Board be and is hereby authorized to do all such acts, deeds, matters and things and execute all such documents, Instruments, writings as may be necessary, required, expedient or desirable to give effect to this Resolution and/or to make modification as may be deemed to be in the best interest of the Company."

5. Appointment of Mr. Netra Bahadur Ranabhat (DIN: 06716666) as Whole Time Director of the Company

To consider, and if thought fit, to pass with or without modification(s), the following Resolution as an Ordinary Resolution:

**"RESOLVED THAT** pursuant to the provisions of Section 196, 197, 203 and any other applicable provisions, if any, of the Companies Act, 2013, and Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being enforce) read with Schedule V of the Companies Act, 2013 and Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, as recommended by Nomination and Remuneration Committee, subject to the approval of the Members, consent of the Company be and is hereby accorded for the appointment of Mr. Netra Bahadur Ranabhat (DIN: 06716666) as Whole-time Director of the Company for a period of 3 (Three) years i.e. starting from 19/08/2022 to 18/08/2025 on the terms and conditions including remuneration as set out in the Explanatory Statement annexed to the Notice convening this meeting. He will not be subject to retirement by rotation and shall not be paid any fees for attending the meetings of the Board or any Committee thereof.

**"RESOLVED FURTHER THAT** the Board be and is hereby authorized to do all such acts, deeds, matters and things and execute all such documents, Instruments, writings as may be necessary, required, expedient or desirable to give effect to this Resolution and/or to make modification as may be deemed to be in the best interest of the Company."

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

**Netra Bahadur Ranabhat  
(Whole-Time Director)  
(DIN: 06716666)**

**Regd. Office :** 4, Netaji Subhas Road, 1<sup>st</sup> Floor,  
Kolkata – 700 001  
**CIN :** L63040WB1986PLC040796  
**Email :** complianceofficer@tspiritualworld.com  
**Website :** www.tspiritualworld.com  
**Date :** 19/08/2022

**NOTES:-**

1. The relative Statement pursuant to Section 102 of the Companies Act, 2013 with respect to the Special Business set out in the Notice is annexed thereto.
2. In view of the situation arising due to COVID-19 global pandemic, the Ministry of Corporate Affairs (MCA) has vide its General Circular No. 14/2020 dated April 8, 2020, Circular No.17/2020 dated April 13, 2020 and Circular No. 20/2020 dated May 05, 2020, Circular No. 2/2021 dated January 13, 2021, Circular No. 21/2021 dated December 14, 2021, Circular No. 2/2022 dated May 05, 2022 and Circular number SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020 and SEBI/HO/CFD/CMD2/CIR/P/2021/11 Dated January 15, 2021, SEBI/HO/CFD/CMD2/CIR/P/2022/62 Dated May 13<sup>th</sup> 2022 issued by the Securities and Exchange Board of India (SEBI) (collectively referred to as "the Circulars") companies are allowed to hold Annual General Meeting (AGM) through video conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. Hence, in compliance with the Circulars, the AGM of the Company is being held through VC / OAVM.
3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to atleast 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
5. A Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company. Since this AGM is being held pursuant to "the Circulars" through VC / OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.
6. Pursuant to MCA Circular No. 14/2020 dated April 08, 2020, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.
7. The AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020, MCA Circular No. 20/2020 dated May 05, 2020, MCA circular no. 02/2021 dated January,13,2021, Circular No. 21/2021 dated December 14, 2021 and Circular No. 2/2022 dated May 05, 2022.
8. Members of the Company under the category of Institutional Investors / Corporate Shareholders (i.e. other than individuals / HUF, NRI, etc.) are encouraged to attend and vote at the AGM through VC. Corporate members intending to authorize their representatives to participate and vote at the AGM are requested to send a certified copy of the Board resolution / authorization letter to the Company or upload on the e-voting portal.

9. In compliance with the aforesaid Circulars, Notice of the 36<sup>th</sup> AGM and the Annual Report 2021-2022 are being sent only through electronic mode to those members whose email addresses are registered with the Company / DPs. Members may note that the Notice and Annual Report 2021-2022 will also be available on the Company's website [www.tspiritualworld.com](http://www.tspiritualworld.com), websites of the Stock Exchanges i.e. BSE Limited and The Calcutta Stock Exchange Limited (CSE) at [www.bseindia.com](http://www.bseindia.com) and [www.cse-india.com](http://www.cse-india.com) respectively. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. [www.evotingindia.com](http://www.evotingindia.com).
10. Company is providing two way teleconferencing facility or webex for the ease of participation of the members. Link for joining the meeting is being given separately.
11. Recorded transcript of the meeting shall be maintained in safe custody of the Company. The registered office of the company shall be deemed to be the place of meeting for the purpose of recording of the minutes of the proceedings of this AGM.
12. The deemed venue for the 36(Thirty-Six) AGM shall be the Registered Office of the Company.
13. Process for those shareholders whose email ids are not registered:
  - a) Members holding shares in physical mode - Please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) and mobile No. by email at [investor@bigshareonline.com](mailto:investor@bigshareonline.com).
  - b) Members holding shares in demat form - Please contact your Depository Participant and register your e-mail address as per the process advised by your DP or provide Demat account details (CDSL- 16 digit beneficiary ID or NSDL- 16 digit DPID + CLID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email at [investor@bigshareonline.com](mailto:investor@bigshareonline.com).
14. Pursuant to the provision of Section 91 of the Companies Act, 2013 read with Rule 10 of the Companies (Management and Administration) Rules, 2014 and Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Register of Members and Share Transfer Books shall remain closed from 07/09/2022 to 13/09/2022 (both days inclusive).
15. Based on the recommendations of the Audit Committee, the Board of Directors approved the re-appointment of M/s. Mohindra Arora & Co, Chartered Accountants as the Statutory Auditors of the Company to hold office for the second term of Five (5) consecutive years from conclusion of this AGM till conclusion of 41<sup>st</sup> (Forty First) AGM and to fix the remuneration as set out at Item No. 2 of the Notice.
16. Profile(s) of the Director(s) seeking appointment / re-appointment, as required by Regulation 26(4) & 36 (3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and clause 1.2.5 of Secretarial Standards - 2 on General Meeting is annexed to this Notice.
17. A person who is not a member as on cut-off date should treat this Notice for information purpose only.
18. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts or Arrangements in which the Directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available for inspection by the Members at the Registered Office.
19. Members holding shares in dematerialized mode are requested to intimate changes with respect to the

Bank details, mandate, nomination, power of Attorney, change of address, change in name etc. to their Depository Participants (DP) with whom they are maintaining their demat accounts. Members holding shares in physical mode are requested to kindly notify change immediately, if any, in their address to the Company or its Registrars and Transfer Agents. These changes will be automatically reflected in company's records, which will help the company to provide efficient and better service to the members.

20. The Securities and Exchange Board of India (SEBI) vide circular No. SEBI/HO/MIRSD/DOP1/CIR/P/2018/73 dated 20<sup>th</sup> April 2018 has mandated the submission of Permanent Account Number ('PAN') by every participant in the securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN details to their respective Depository Participants. Members holding shares in physical form are requested to submit their PAN details to the Company or its Registrars and Transfer Agents M/s. Bigshare Services Private Limited, Office No. S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri (East), Mumbai - 400093, Ph - 022-62638200 Email: [investor@bigshareonline.com](mailto:investor@bigshareonline.com) Website: [www.bigshareonline.com](http://www.bigshareonline.com).
21. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.
22. Members who are holding shares in identical order of names in more than one Folio in physical form are requested to write to the Company / the Registrars to consolidate their holdings in one Folio.
23. The Equity Shares of the Company are compulsorily required to be held under DEMAT mode for trading on the Stock Exchanges, where such Equity Shares are listed. These can be held in electronic form with any Depository Participant (DP) with whom the members have their Depository Account. All the Members, holding Equity Shares of the Company in the physical form, are advised to get the same dematerialized. The Members may contact the Registrars and Share Transfer Agents of the Company at their address mentioned above in case of any query difficulty in the matter or at the Registered Office of the Company.
24. As per Regulation 40 of SEBI Listing Regulations, securities of listed entities can be transferred only in dematerialized form with effect from April 1, 2019, except in case of transmission or transposition of securities. In view of this, members holding shares in physical form are requested to consider converting their holdings to dematerialized form. Members can contact M/s. Bigshare Services Private Limited or the Company for any assistance in this regard.
25. Members seeking any information with regard to the accounts or any matter to be placed at the AGM, are requested to write to the Company mentioning their name, demat account number/folio number, email id, mobile number at [complianceofficer@tspiritualworld.com](mailto:complianceofficer@tspiritualworld.com) at least 7 days before the date of AGM. The same will be replied by the Company suitably.
26. The Members are requested to intimate for all their queries if any, pertaining to their name, postal address, e-mail address, telephone / mobile numbers, Permanent Account Number, mandates, nominations, power of attorney, bank details such as, name of the bank, branch details, bank account number, MICR Code, IFSC Code etc., to their Depository Participants ("DPs") in case the shares are held in electronic form and to M/s. Bigshare Services Private Limited, Registrar and Share Transfer Agents of the Company in case the shares are held in physical form. The Member are also contact for transfer requests, or any other matter relating to their shareholding in the Company and quote their Registered Folio Numbers / Client ID Nos. in all correspondences with the Company / with the Registrars.
27. To promote green initiative, members are requested to register their e-mail addresses through their Depository Participants for sending the future communications by e-mail. Members holding the shares

in physical form may register their e-mail addresses through the RTA, giving reference of their Folio Number.

28. Pursuant to Section 72 of the Companies Act, 2013, Shareholders holding shares in physical form may file nomination in the prescribed form SH-13 with the Company's Registrar and Share Transfer Agents. In respect of shares held in Demat / Electronic form, the nomination form may be filed with the respective Depository Participant.
29. In compliance with the provisions of Clause 14 of Secretarial Standards on General Meetings no gifts, gift coupons, or cash in lieu of gifts shall be distributed to Members at or in connection with the Meeting.
30. Since the AGM will be held through VC / OAVM, the Proxy Form, Attendance Slip and Route Map is not annexed in this Notice.
31. **Voting through electronic means:**  
A remote e-voting facility is provided in terms of Section 108 of the Companies Act, 2013, Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is offering e-voting facility to its Members in respect of the business to be transacted at the Annual General Meeting (AGM) scheduled to be held on 13<sup>th</sup> Day of September, 2022 (Tuesday) at 04:00 P.M. IST through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") with request to follow the instructions for voting electronically as under:-

Any person, who acquires shares of the Company and becomes a shareholder of the Company after dispatch/email of the Notice of AGM and holds shares as of the cut-off date i.e. September 06, 2022 may obtain the login ID and password by sending a request at [complianceofficer@tspiritualworld.com](mailto:complianceofficer@tspiritualworld.com).

The facility for voting during the AGM will also be made available. Members present in the AGM through VC and who have not cast their vote on the resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through e-voting system during the AGM.

The voting rights of shareholders shall be in proportion to their shares of the paid up equity shares capital of the Company.

**The Instructions of Shareholders for Remote E-Voting and E-Voting during AGM and joining meeting through VC/OAVM are as under:**

- Step 1:** Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.
- Step 2:** Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.
- (i) The e-voting period begins on 09<sup>th</sup> day, September, 2022 (9:00 A.M.) and ends on 12<sup>th</sup> day, September, 2022 (5:00 P.M.). During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) i.e. 06<sup>th</sup> September, 2022 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

- (iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

**Step 1:** Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

- (iv) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings **for Individual shareholders holding securities in Demat mode** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL	<ol style="list-style-type: none"> <li>1) Users of who have opted for CDSL's Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URLs for users to login to Easi / Easiest are <a href="https://web.cdslindia.com/myeasi/home/login">https://web.cdslindia.com/myeasi/home/login</a> or <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on Login icon and select New System Myeasi.</li> <li>2) After successful login the Easi / Easiest user will be able to see the e-Voting Menu. On clicking the e-voting menu, the user will be able to see his/her holdings along with links of the respective e-Voting service provider i.e. CDSL/ NSDL/ KARVY/ LINK INTIME as per information provided by Issuer / Company. Additionally, we are providing links to e-Voting Service Providers, so that the user can visit the e-Voting service providers' site directly.</li> <li>3) If the user is not registered for Easi/Easiest, option to register is available at <a href="https://web.cdslindia.com/myeasi/Registration/EasiRegistration">https://web.cdslindia.com/myeasi/Registration/EasiRegistration</a></li> <li>4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link in <a href="http://www.cdslindia.com">www.cdslindia.com</a> home page. The system will authenticate the user by sending OTP on registered Mobile &amp;</li> </ol>