

**LIMITED REVIEW REPORT**

To  
The Board of Directors,  
**SUBARNA PLANTATION & TRADING COMPANY LIMITED**

1. We have reviewed the accompanying standalone statement of unaudited financial results of **Subarna Plantation & Trading Company Limited** (the 'Company') for the quarter and year ended **March 31, 2016** (the "Statement").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their Meeting, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", as specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. We draw attention towards provision not being made for a loan doubtful in nature, given to a party amounting to Rs.1,37,950/-, since 09.04.1997 consequent to the death of loan receiver and court cases.
5. Based on our review conducted as above , except for effects of matter stated in paragraph (4) above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable Accounting Standard i.e. AS 25 prescribed under Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (listing obligations & Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

19A, Jawaharlal Nehru Road,  
Kolkata – 700 087.

Dated : 22/04/16 .

For **S. K. SINGHANIA & CO.**  
CHARTERED ACCOUNTANTS,  
**(Firm Registration No. 302206E)**

  
**(RAJESH KR. SINGHANIA**  
**M. NO. 052722)**



PARTNER

# SUBARNA PLANTATION & TRADING CO. LTD

CIN: U15491WB1976PLC030559

**Registered Office :**

‘Temple Chambers’ 6, Old Post Office Street, 4<sup>th</sup> Floor, Kolkata-700 001

Phone No.: 033 2230-7373/2248-3854 E-mail: sptcl1976@yahoo.com

PART I Statement of Standalone Unaudited Financial Results for the Quarter /Half Year ended 31st March,2016						
Sr. No.	Particulars	Three Months Ended			Year Ended	
		31.03.2016	31.12.2015	31.03.2015	31.03.2016	31.03.2015
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income from Operations</b>					
	Net Sales/Income from Operations (Net of excise duty)	651,168	-	330,556	651,168	335,209
	<b>c) Total Income from Operations (net)</b>	651,168	-	330,556	651,168	335,209
2	<b>Expenses</b>					
	a) Cost of Materials Consumed					
	b) Cost of Materials Sold					
	c) Changes in inventories of finished goods			-		-
	d) Employees benefits expense	-	-	44,175	-	136,143
	e) Depreciation and amortisation expense					
	f) Other Expenses	31,910	3,900	17,432	55,702	131,851
	<b>Total Expenses</b>	31,910	3,900	61,607	55,702	267,994
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	619,258	(3,900)	268,949	595,466	67,215
4	Other Income	1,049	-	-	1,049	-
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	620,307	(3,900)	268,949	596,515	67,215
6	Finance Costs	-	-	-	-	6,049
7	Profit / (Loss) from ordinary activities before tax (5-6)	620,307	(3,900)	268,949	596,515	61,166
8	Exceptional items	-	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7-8)	620,307	(3,900)	268,949	596,515	61,166
10	Tax Expense					
	(a) Current	186,000	-	-	186,000	-
	(d) Earlier years	10,907	-	26,724	10,907	26,724
	(c) Deferred	-	-	-	-	-
	(d) Total	196,907	-	26,724	196,907	26,724
11	Net Profit / (Loss) from ordinary activities after tax (9-10)	423,400	(3,900)	242,225	399,608	34,442
12	Paid up Equity Share Capital (Face value of Rs.10/- each)	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
13	Reserve excluding Revaluation Reserves as per balance				4,666,151	4,631,709
14	Earning (Loss) Per Share (EPS) Basic and Diluted(Not annualized) Rs.	2.12	(0.02)	1.21	2.00	0.17
<b>PART II : Select Information for the Quarter ended 31st March 2016</b>						
A	<b>PARTICULARS OF SHAREHOLDING</b>					
1	Public Shareholding					
	- Number of Shares	200,000	131600	131600	200,000	131600
	- Percentage of Shareholding	100	65.80	65.80	100	65.80
2	Promoters and promoter group Shareholding					
	a) Pledged / Encumbered					
	- Number of Shares					
	b) Non - Encumbered					
	- Number of Shares	-	68400	68400	-	68400
	- Percentage of shares (as a % of the total Shareholding of the promoter and promoter group)	-	100	100	-	100
	- Percentage of shares (as a % of the total Share Capital of the company)	-	34.20	34.20	-	34.20
	<b>Particulars</b>	<b>3 months ended 31.03.2016</b>				
B	<b>INVESTOR COMPLAINTS</b>					
	Pending at the beginning of the quarter			NIL		
	Received during the quarter			NIL		
	Disposed of during the quarter			NIL		
	Remaining unresolved at the end of the quarter			NIL		



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**Standalone Statement of Assets and Liabilities as at 31st March,2016**

PARTICULARS	As at 31.03.2016 Rs.	As at 31.03.2015 Rs.
<b>A EQUITY AND LIABILITIES</b>		
<b>(1) Shareholders' Funds</b>		
(a) Share Capital	2,000,000	2,000,000
(b) Reserves and Surplus	5,065,759	4,666,151
Sub-total - Shareholders' Funds	7,065,759	6,666,151
<b>(2) Non-current Liabilities</b>		
(a) Long-term Borrowings	-	-
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long-term Liabilities	-	-
Sub-total - Non-current Liabilities	-	-
<b>(3) Current Liabilities</b>		
(a) Short-term Borrowings	-	-
(b) Trade Payables	14,248	9,458
(c) Other Current Liabilities	118,308	118,308
(d) Short-term Provisions	423,420	237,420
Sub-total - Current Liabilities	556012	365,186
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>7621771</b>	<b>7,031,337</b>
<b>B ASSETS</b>		
<b>(1) Non-current Assets</b>		
<b>(a) Fixed Assets</b>		
(i) Tangible Assets	-	74,360
(ii) Capital Work-in-progress	-	-
Sub-total - Tangible Assets	-	74,360
(b) Non-current Investments	5,540,580	101,362
(c) Deferred Tax Assets(Net)	-	-
(d) Long-term Loans & Advances	167,950	167,950
Sub-total - Non-current Assets	5708530	269,312
<b>(2) Current Assets</b>		
(a) Inventories	-	1,172,858
(b) Trade Receivables	297,000	-
(c) Cash and Bank Balances	48,795	248,839
(d) Short-term Loans and Advances	-	-
(e) Other Current Assets	1,567,446	5,265,968
Sub-total - Current Assets	1913241	6,687,665
<b>TOTAL ASSETS</b>	<b>7621771</b>	<b>7,031,337</b>

**Notes:**

- The above results have been approved by the Board of Directors of the Company held on 22.04.16.
- The Statutory Auditors have carried out a 'Limited Review' of the Financial Results for Quarter ended March 31,2016 as required.
- The Company has complied with all applicable Accounting Standards.
- Figures have been regrouped and rearranged wherever necessary.



For, SUBARNA PLANTATION &amp; TRADING CO. LTD

**SUBARNA PLANTATION & TRADING CO. LTD**

Place : Kolkata

Date : 22.04.16

Director



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**Sub: Audit Report with Un-modified Opinion**

Pursuant to Regulation 33(3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, Circular No. CIR/CFD/CMD/56/2016 it is hereby declared and confirmed that Auditor's Report on Audited Financial Results of the Company for the Financial Year ended 31<sup>st</sup> March, 2016 is with unmodified opinion.

Kindly take the above information on record.

For Subarna Plantation & Trading Company Limited  
**SUBARNA PLANTATION & TRADING CO. LTD**

  
**Director**

**SUBRATA MISHRA**

Director