

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, 2018** (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
 - a) Preparation of Financial Statements as per Company (Accounting Standard) Rules 2006, instead of Company (Indian Accounting Standard) Rules 2015.
 - b) Provision not being made for a loan which is 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 : 23.04.18.

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, 4th 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,2018

Sr. No.	Particulars	Three Months Ended			Year ended	
		31.03.2018	31.12.2017	31.03.2017	31.03.2018	31.03.2017
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Income from Operations					
	Net Sales/Income from Operations (Net of excise duty)	50,000	-	125,000	50,000	143,600
	c) Total Income from Operations (net)	50,000	-	125,000	50,000	143,600
2	Expenses					
	a) Cost of Materials Consumed	-	-	-	-	-
	b) Cost of Materials Sold	-	-	-	-	-
	c) Changes in inventories of finished goods	-	-	-	-	-
	d) Employees benefits expense	-	-	-	-	23,664
	e) Depreciation and amortisation expense	-	-	-	-	-
	f) Other Expenses	39,313	44,819	35,351	87,199	46,050
	Total Expenses	39,313	44,819	35,351	87,199	69,714
3	Profit / (Loss) from operations before other income, finance costs and exceptional Items (1-2)	10,687	(44,819)	89,649	(37,199)	73,886
4	Other Income	-	27,395	140,046	27,395	140,046
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)	10,687	(17,424)	229,695	(9,804)	213,932
6	Finance Costs	143,334	-	-	143,334	-
7	Profit / (Loss) from ordinary activities before tax (5-6)	(132,647)	(17,424)	229,695	(153,138)	213,932
8	Exceptional items					-
9	Profit / (Loss) from ordinary activities before tax (7-8)	(132,647)	(17,424)	229,695	(153,138)	213,932
10	Tax Expense					
	(a) Current	-	-	45,861	-	45,861
	(b) Earlier years	25,458	-	-	71,319	-
	(c) Deferred	-	-	-	-	-
	(d) Total	25,458	-	45,861	71,319	45,861
11	Net Profit / (Loss) from ordinary activities after tax (9-10)	(158,105)	(17,424)	183,834	(224,457)	168,071
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				5,233,830	5,065,759
14	Earning (Loss) Per Share (EPS)					
	Basic and Diluted(Not annualized) Rs.	(0.79)	(0.09)	0.92	(1.12)	0.84

PART II : Select Information for the Quarter ended 31ST Mar 2018

PARTICULARS OF SHAREHOLDING						
1	Public Shareholding					
	- Number of Shares	194,700	194,700	194,700	194,700	194,700
	- Percentage of Shareholding	97.35	97.35	97.35	97.35	97.35
2	Promoters and promoter group Shareholding					
	a) Pledged / Encumbered					
	- Number of Shares	-	-	-	-	-
	b) Non - Encumbered					
	- Number of Shares	5,300	5,300	5,300	5,300	5,300
	- Percentage of shares (as a % of the total Shareholding of the promoter and promoter group)	100	100	100	100	100
	- Percentage of shares (as a % of the total Share Capital of the company)	2.65	2.65	2.65	2.65	2.65

Particulars	3 months ended 31/03/2018				
B INVESTOR COMPLAINTS					
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,2018

PARTICULARS	As at 31.03.2018 Rs.	As at 31.03.2017 Rs.
A EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	2,000,000	2,000,000
(b) Reserves and Surplus	5,009,373	5,233,830
Sub-total - Shareholders' Funds	7,009,373	7,233,830
(2) Non-current Liabilities		
(a) Long-term Borrowings	-	-
(b) Deferred Tax Liabilities (Net)	-	-
(c) Other Long-term Liabilities	-	-
Sub-total - Non-current Liabilities	-	-
(3) Current Liabilities		
(a) Short-term Borrowings	2,100,000	-
(b) Trade Payables	-	-
(c) Other Current Liabilities	323,795	2,542,236
(d) Short-term Provisions	-	-
Sub-total - Current Liabilities	2423795	2,542,236
TOTAL EQUITY AND LIABILITIES	9433168	9,776,066
B ASSETS		
(1) Non-current Assets		
(a) Fixed Assets		
(i) Tangible Assets	-	-
(ii) Capital Work-in-progress	-	-
(b) Non-current Investments	8,784,733	8,784,733
(c) Deferred Tax Assets(Net)	-	-
(d) Long-term Loans & Advances	30,000	30,000
Sub-total - Non-current Assets	8814733	8,814,733
(2) Current Assets		
(a) Inventories	-	-
(b) Trade Receivables	-	-
(c) Cash and Bank Balances	66,372	178,823
(d) Short-term Loans and Advances	137,950	137,950
(e) Other Current Assets	414,114	644,560
Sub-total - Current Assets	618436	961,333
TOTAL ASSETS	9433169	9,776,066

Notes:

- The above results have been approved by the of the Board of Directors of the Company held on 23.04.18
- The Statutory Auditors have carried out a 'Limited Review' of the Financial Results for Quarter ended March 31,2018 as required.
- The Company has complied with all applicable Accounting Standards.
- Figures have been regrouped and rearranged wherever necessary.

For, Subarna Plantation & trading Co. Ltd.
SUBARNA PLANTATION & TRADING CO. LTD
Director

Place : Kolkata

Date : 23.04.18

Director



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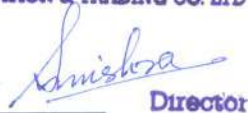
Sub: Audit Report with Un-modified Opinion

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 31st March, 2018 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