

**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 six months ended **September 30, 2015** (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) For the purpose of preparing quarterly financial results, accrual basis of accounting has not been followed which is not in accordance with generally accepted accounting principles.
  - b) 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.

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

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

Dated : 06/11/15

  
**(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 30th September,2015

Sr. No.	Particulars	Three Months Ended		Half Year Ended	ended
		30.09.2015	30.06.2015	30.09.2015	31.03.2015
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income from Operations</b>				
	Net Sales/Income from Operations (Net of excise duty)	-	-	-	335,209
	<b>c) Total Income from Operations (net)</b>	-	-	-	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	-	-	-	136,143
	e) Depreciation and amortisation expense	-	-	-	-
	f) Other Expenses	3,330	16,562	19,892	131,851
	<b>Total Expenses</b>	3,330	16,562	19,892	267,994
3	Profit / (Loss) from operations before other income, finance costs	(3,330)	(16,562)	(19,892)	67,215
4	Other Income	-	-	-	-
5	Profit / (Loss) from ordinary activities before finance costs	(3,330)	(16,562)	(19,892)	67,215
6	Finance Costs	-	-	-	6,049
7	Profit / (Loss) from ordinary activities before tax and	(3,330)	(16,562)	(19,892)	61,166
8	Exceptional items	-	-	-	-
9	Profit / (Loss) from ordinary activities before tax (7-8)	(3,330)	(16,562)	(19,892)	61,166
10	Tax Expense				
	(a) Current	-	-	-	-
	(d) Earlier years	-	-	-	26,724
	(c) Deferred	-	-	-	-
	(d) Total	-	-	-	26,724
11	Net Profit / (Loss) from ordinary activities after tax (9-10)	(3,330)	(16,562)	(19,892)	34,442
12	Paid up Equity Share Capital (Face value of Rs.10/- each)	2,000,000	2,000,000	2000000.00	2,000,000
13	Reserve excluding Revaluation Reserves as per balance				4,631,709
14	Earning (Loss) Per Share (EPS) Basic and Diluted(Not annualized) Rs.	(0.02)	(0.08)	(0.10)	0.17

## PART II : Select Information for the Quarter ended 30th September 2015

A PARTICULARS OF SHAREHOLDING					
1	Public Shareholding				
	- Number of Shares	131600	131600	131600	131600
	- Percentage of Shareholding	65.80	65.80	65.80	65.80
2	Promoters and promoter group Shareholding				
	a) Pledged / Encumbered				
	- Number of Shares				
	b) Non - Encumbered				
	- Number of Shares	68400	68400	68400	68400
	- Percentage of shares (as a % of the total Shareholding of the promoter and promoter group)	100.00	100.00	100.00	100.00
	- Percentage of shares (as a % of the total Share Capital of the company)	34.20	34.20	34.20	34.20
	<b>Particulars</b>	<b>3 months ended 30.09.2015</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	



Contd.. P/2

**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

Standalone Statement of Assets and Liabilities as at 30th September, 2015

PARTICULARS	As at	
	30.09.2015 Rs.	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	4,646,259	4,666,151
Sub-total - Shareholders' Funds	6,646,259	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	9,458	9,458
(c) Other Current Liabilities	118,308	118,308
(d) Short-term Provisions	237,420	237,420
Sub-total - Current Liabilities	365,186	365,186
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>7011445</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		-
		74,360
(b) Non-current Investments	1,348,580	101,362
(c) Deferred Tax Assets(Net)	-	-
(d) Long-term Loans & Advances	167,950	167,950
Sub-total - Non-current Assets	1516530	269,312
<b>(2) Current Assets</b>		
(a) Inventories		1,172,858
(b) Trade Receivables		-
(c) Cash and Bank Balances	136,361	248,839
(d) Short-term Loans and Advances	-	-
(e) Other Current Assets	5,358,554	5,265,968
Sub-total - Current Assets	5494915	6,687,665
<b>TOTAL ASSETS</b>	<b>7011445</b>	<b>7,031,337</b>

## Notes:

- The above results have been reviewed approved by the Board of Directors of the Company held on 06.11.15.
- The Statutory Auditors have carried out a 'Limited Review' of the Financial Results for Quarter ended Sept 30,2015 as required.
- The Company has complied with all applicable Accounting Standards.
- Figures have been regrouped and rearranged wherever necessary.



SUBARNA PLANTATION &amp; TRADING CO. LTD

SUBARNA PLANTATION &amp; TRADING CO. LTD

Place : Kolkata

Date : 06.11.15

*Sushma*  
Director  
Director