

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 ended **June 30, 2019** (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) 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: Aug 6th 2019



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


(RAJESH KR. SINGHANIA
M. NO. 052722)

UDIN: 19052722AAAAAX8972
PARTNER

SUBARNA PLANTATION & TRADING COMPANY LIMITED

CIN: L15491WB1976PLC030559

Registered Office:

Temple Chamber's 6, Old Post Office Street, 4th floor, Kolkata:700001

Phone: 0332230-7373/2248-3854 Email- kallolinvestments@gmail.com

Statement of Unaudited Financial Results for the Quarter Ended 30th June, 2019

Sl. No.	Particulars	Quarter Ended			Year Ended
		30/06/2019	31/03/2019	30/06/2018	31/03/2019
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from Operations	-	300,000	-	300,000
	(b) Other Income	-	4,929	-	169,299
	Total Income (a+b)	-	304,929	-	469,299
2	Expenses				
	(a) Cost of Materials Consumed	-	-	-	-
	(b) Changes in Inventories of Finished Goods and Work-in-progress	-	-	-	-
	(c) Excise Duty	-	-	-	-
	(d) Employee Benefits Expense	55,500	-	-	-
	(e) Finance Costs	87,990	255,288	-	255,288
	(f) Depreciation and Amortisation Expense	-	-	-	-
	(g) Other Expenses	93,154	798,359	9,062	836,859
	Total Expenses	236,644	1,053,647	9,062	1,092,147
3	Profit/(Loss) before Tax (1-2)	(236,644)	(748,718)	(9,062)	(622,848)
4	Tax expenses	-	(161,838)	-	(161,838)
5	Net Profit/(Loss) for the period (3-4)	(236,644)	(586,880)	(9,062)	(461,010)
6	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods (net of tax)				
		7,184,390	(3,949)	-	(3,949)
7	Total comprehensive income for the period (5+6)	6,947,746	(590,830)	(9,062)	(464,959)
8	Paid-up equity share capital (Face value per share: Rs.10/-)	2,000,000	2,000,000	2,000,000	2,000,000
9	Other Equity				32,188,625
10	Earnings per Equity Share of face value of Rs.10/- each (Not Annualised)				
	Basic and Diluted	(1.18)	(2.93)	(0.05)	(2.31)#

annualised

Notes :-

- The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 6th August, 2019. The Limited Review of these results, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements), Regulations, 2015 has been completed by the Auditors.
- The figures for the quarter ended March 31, 2019, are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the end of the third quarter of the financial year. The published year to date figures upto the end of the third quarter of the financial year 2018-19 were subject to Limited Review.
- Tax expenses/ (credit) include deferred tax.
- There was no exceptional item during the quarter ended 30th June, 2019.
- The Company is primary engaged in single reportable operating segment viz. Rendering of consultancy services and hence, no segment disclosure is required.
- Figures for the previous year / periods have been regrouped and/ or rearranged wherever necessary.

Place: Kolkata

Date: 6th August 2019.



By Order of the Board

Subarna Plantation & Trading Co. Limited

Vivek Verma .

Director

DIN: 0827795

Director