

TO
THE BOARD OF DIRECTORS
SUBARNA PLANTATION & TRADING COMPANY LTD
TEMPLE CHAMBER'S,
6, OLD POST OFFICE STREET,
4TH, FLOOR,
KOLKATA- 700001, WB.

**Limited Review Report of the Unaudited Financial Results for the quarter ended
30TH June ,2021.**

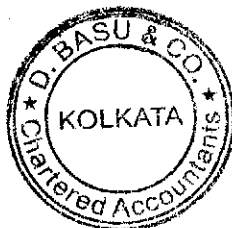
We have reviewed the accompanying statement of un-audited financial results of SUBARNA PLANTATION & TRADING COMPANY LIMITED ("the Company") for the quarter ended 30TH June ,2021. ("the statement") being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements), 2015 ("the Regulation") as amended, read with SEBI Circular No.CIR/CFD/CMDI/44/2019 dated 29th March 2019 ("the Circular").

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) 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 and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date: 13TH August, 2021.



for D. Basu & Company
Chartered Accountants

Firm's Registration No.: 301111E

Ashis Ranjan Maitra

[Ashis Ranjan Maitra]
Partner

Membership No : 056520

UDIN NO: 21056520AAAADG2626

SUBARNA PLANTATION & TRADING CO. LTD

CIN: L15491WB1976PLC030559

Registered Office:

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

Phone: 0332230-7373/2248-3854 Email- sptcl1976@yahoo.com

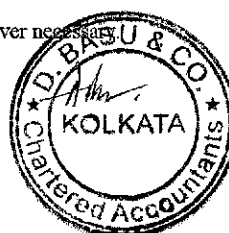
PART I: Statement of Standalone Unaudited Financial Results for the Quarter ended 30th June,2021					
SL No.	Particulars	Quarter Ended			Year Ended
		30-06-2021 (Unaudited)	31-03-2021 (Audited)	30-06-2020 (Unaudited)	31-03-2021 (Audited)
1	Income				
	(a) Revenue from Operations		-	-	
	(b) Other Income		-	-	
	Total Income (a+b)		-	-	
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	91,101	1,26,643	82,330	4,56,358
	(e) Finance Costs	1,42,408	1,30,214	99,975	4,53,811
	(f) Depreciation and Amortisation Expense		-	-	
	(g) Other Expenses	78,305	5,15,812	41,011	6,72,719
	Total Expenses	3,11,814	7,72,669	2,23,316	15,82,883
3	Profit/(Loss) before Tax (1-2)	(3,11,814)	(7,72,669)	(2,23,316)	(15,82,883)
4	Tax expenses	(81,072)	(5,10,949)	-	(5,10,949)
	- Current Tax				
	- Deferred Tax	(81,072)	(5,10,949)		(5,10,949)
	- Mat Credit Entitlements				
	- Earlier Years				
5	Net Profit/(Loss) for the period (3-4)	(2,30,742)	(2,61,720)	(2,23,316)	(10,71,934)
6	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods	1,76,92,307	2,46,38,554	2,05,03,416	4,51,02,364
7	Tax Expense on above items	36,08,537	51,24,819	41,27,207	92,43,788
8	Total comprehensive income for the period (5+6)	1,38,53,028	1,92,52,015	1,61,52,893	3,47,86,642
9	Paid-up equity share capital (Face value per share: Rs.10/-)	20,00,000	20,00,000	20,00,000	20,00,000
10	Earnings per Equity Share of face value of Rs.10/- each (Not Annualised)		-	-	-
	Basic and Diluted	(1.15)	(1.31)	(1.12)	(5.36)

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 13 th August,2021 . The above 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.
- Tax expenses/ (credit) include deferred tax.
- Estimates of uncertainties relating to the Global health pandemic from COVID-19**
The Company has considered the possible effects that may result from the pandemic relating to COVID-19 on the carrying amounts of receivables, unbilled revenues and investment in subsidiaries. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Company, as at the date of approval of these financial statements has used internal and external sources of information including credit reports and related information, economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current estimates expects the carrying amount of these assets will be recovered. The impact of COVID-19 on the Company's financial statements may differ from that estimated. as at the date of approval of these financial statements.
- There was no exceptional item during the Year ended 30th June, 2021
- Figures for the previous year / periods have been regrouped and/ or rearranged wherever necessary.

Place: Kolkata

Date:13 Th August,2021



SUBARNA PLANTATION & TRADING CO. LTD.

Vivek Veerma
Whole-Time Director cum CFO
DIN: 08427795