

TO
THE BOARD OF DIRECTORS
SUBARNA PLANTATION & TRADING COMPANY LTD
TEMPLE CHAMBERS,
6, OLD POST OFFICE STREET ,
4TH, FLOOR ,
KOLKATA- 700001, W,B

**Limited Review Report of the Unaudited Financial Results for the quarter ended
31st December, 2022.**

We have reviewed the accompanying statement of un-audited financial results of SUBARNA PLANTATION & TRADING COMPANY LIMITED (“the Company”) for the quarter ended 31st December, 2022 (“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.

for D.Basu & Company
Chartered Accountants
Firm’s Registration No.: 301111E

Place: Kolkata
Date: 9th February, 2023.

Ashis Ranjan Maitra

[Ashis Ranjan Maitra]
Partner

Membership No : 056520



UDIN: 23056520B6WJAS 3717

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

Amount In Lakhs

PART I : Statement of Standalone Unaudited Financial Results for the Quarter ended 31st December, 2022

Sl. No.	Particulars	Quarter Ended			9 Months		Year Ended
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from Operations	-	-	-	-	-	1.00
	(b) Other Income	0.01	-	-	0.01	-	0.00
	(c) Dividend Income	0.55	-	0.55	0.55	0.55	0.55
	Total Income (a+b)	0.55	-	0.55	0.55	0.55	1.55
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	1.18	1.16	1.19	3.29	3.02	4.06
	(e) Finance Costs	0.45	0.43	1.53	1.28	4.45	5.95
	(f) Depreciation and Amortisation Expense	-	-	-	-	-	-
	(g) Other Expenses	0.55	0.54	0.77	2.10	2.00	5.43
	Total Expenses	2.18	2.14	3.49	6.67	9.47	15.44
3	Profit/(Loss) before Tax (1-2)	(1.63)	(2.14)	(2.95)	(6.11)	(8.92)	(13.89)
4	Tax expenses	(0.42)	(0.56)	(0.77)	(1.59)	(2.32)	(3.61)
	- Current Tax	-	-	-	-	-	-
	- Deffered Tax	(0.42)	(0.56)	(0.77)	(1.59)	(2.32)	(3.61)
	- Mat Credit Entitlements	-	-	-	-	-	-
	- Earlier Years	-	-	-	-	-	-
5	Net Profit/(Loss) for the period (3-4)	(1.20)	(1.58)	(2.18)	(4.52)	(6.60)	(10.28)
6	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods	(20.48)	1.88	-	133.91	210.85	233.71
7	Tax Expense on above items	(9.07)	0.39	-	21.98	43.14	47.39
8	Total comprehensive income for the period (5+6)	(12.62)	(0.09)	(2.18)	107.41	161.10	176.04
9	Paid-up equity share capital (Face value per share: Rs.10/-)	20,00,000	20,00,000	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	(0.60)	(0.79)	(1.09)	(2.26)	(3.30)	(5.14)

PART II : Select Information for the Quarter ended 31 December, 2022

A	PARTICULARS OF SHAREHOLDING						
1	Public Shareholding						
	- Number of Shares	61,700	61,700	61,700	61,700	61,700	61,700
	- Percentage of Shareholding	30.85%	30.85%	30.85%	30.85%	30.85%	30.85%
2	Promoters and promoter group Shareholding						
	a) Pledged / Encumbered						
	- Number of Shares	-	-	-	-	-	-
	b) Non - Encumbered						
	- Number of Shares	1,38,300	1,38,300	1,38,300	1,38,300	1,38,300	1,38,300
	- Percentage of shares (as a % of the total Shareholding of the promoter and promoter group)	69.15%	69.15%	69.15%	69.15%	69.15%	69.15%
	- Percentage of shares (as a % of the total Share Capital of the company)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

B	Particulars of Investor Complaint	for the 3 months ended 31.12.2022
	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

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 9th February, 2023 . 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.
- There was no exceptional item during the Year ended 31st December, 2022
- Figures for the previous year / periods have been regrouped and/ or rearranged wherever necessary.

Place: Kolkata


Date: 9th February, 2023

By Order of the Board

Subarna Plantation & Trading Co. Ltd

SUBARNA PLANTATION & TRADING CO. LTD.

Director:
DIN:


 Whole-Time Director cum CFO
VIVEK VERMA
 DIN' 08427795

