

SPBP TEA PLANTATION LIMITED
STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2016

(Rs.in Lacs)

Sl. No.	PARTICULARS	As at 30 th September ,2016 (Reviewed)	As at 30 th September ,2015 (Reviewed)
A	EQUITY AND LIABILITIES		
1	SHAREHOLDERS' FUNDS:		
(a)	Share Capital	195.72	195.72
(b)	Reserves and Surplus	99.34	166.90
	Sub- Total - Shareholders' Fund	295.05	362.62
2	Non-current liabilities		
(a)	Long-term borrowings	450.54	453.56
(b)	Deferred tax liabilities (net)	53.28	50.34
	Sub- Total - Non Current Liabilities	503.82	503.90
3	Current liabilities		
(a)	Short-term borrowings	412.00	293.89
(b)	Trade Payables	188.62	210.68
(c)	Other Current Liabilities	126.15	247.73
(d)	Short-term Provisions	-	-
	Sub- Total - Current Liabilities	726.76	742.30
	TOTAL - EQUITY AND LIABILITIES	1525.63	1608.82
B	ASSETS		
1	Non-current assets		
(a)	Fixed Assets		
i)	Tangible Assets	833.19	834.71
ii)	Intangible Assets	22.53	22.53
(b)	Non-current Investments	94.93	84.54
(c)	Long-term loans and advances	-	-
	Sub- Total - Non-Current Assets	950.65	941.78
2	Current Assets		
(a)	Inventories	318.24	429.97
(b)	Trade receivables	115.88	116.89
(c)	Cash and cash equivalents	19.73	25.55
(d)	Short-term loans and advances	107.90	81.40
(e)	Other current assets	13.23	13.23
	Sub- Total - Current Assets	574.98	667.04
	TOTAL - ASSETS	1525.63	1608.82

- 1) In regards to Tea Business the value of consumption of raw materials represents only green leaf purchased from the parties. As the production of Green Leaf is (Raw Materials Consumed by the Company for manufacturing of teas) from the company's own estate involves integrated process having various stages as nursery, cultivation etc. their values at the intermediate stages could not be ascertained.
- 2) As the Tea Industry is seasonal in character, this quarterly results should not be taken as indicative of results for full year.
- 3) The Company is engaged in the Business of integrated activities of manufacture and sale of tea predominantly in the domestic market. Hence, there is no reportable segment as per AS-17 on "Segment Reporting" issued by "The Institute of Chartered Accountants of India".
- 4) No investor complaints were pending at the beginning of the Quarter and none were received during the quarter.
- 5) Provision for Taxation including deferred tax will be made at the end of the Financial Year.
- 6) The above results for the quarter ended 30th Sept., 2016 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 08/11/16. A limited review of the results has also been carried out by the Statutory Auditors.
- 7) Previous year figures have been re-grouped and/or re-arranged wherever considered necessary.

By Order of the Board
SPBP TEA PLANTATION LIMITED

Sd/-
(DHIRENDRA KUMAR)
WHOLE-TIME DIRECTOR
DIN: 00153773

Place : Kolkata
Date : Nov 8, 2016
Regd. Office: Jaipur Tea Estate, P.O. Jeypore, Dist. Dibrugarh, Assam- 786614