



**Octavius®**

**OCTAVIUS PLANTATIONS LIMITED**

Regd. Office: E-40/3, Okhla Phase-II, New Delhi-110020

CIN No. : L65910DL1984PLC018466

Ph.: -011-45542200, Fax: 011-45542200

Website: www.octaviusplantations.com

E-mail: csdelhi@octavius.in

November 13, 2024

Deputy Manager  
Department of Corporate Services,  
BSE limited, Floor 25,  
P.J Towers, Dalal Street,  
Fort, Mumbai- 400001

Scrip Code: 542938

Sub: Disclosure under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015  
Re: Submission of Un-Audited Standalone Financial Results for the quarter Ended on 30<sup>th</sup> September, 2024

Dear Sir,

In compliance with the provisions of Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform you that the Board of Directors of the Company at their Meeting held today i.e. on Wednesday, November 13, 2024 have approved the Un-audited Standalone Financial Results for the Quarter ended on 30<sup>th</sup> September, 2024.

With regard to the above, please find attached herewith the following:

1. Un-audited Standalone Financial Results for the Quarter ended on 30<sup>th</sup> September, 2024.
2. Limited Review Report in respect Un-audited Standalone Financial Results;

The Board Meeting commenced at 02:00 P.M and concluded at 4:30 P.M.

We request you to take the same on your records.

For OCTAVIUS PLANTATIONS LIMITED

For Octavius Plantation Limited

Director/Authorised Signatory

Princi Jain  
Director

**V. SINGHI & ASSOCIATES**

*Chartered Accountants*

Four Mangoe Lane

Surendra Mohan Ghosh Sarani,

Ground Floor, Kolkata – 700 001

Phone: +91 33 2210 1125/26

E-mail: [kolkata@vsinghi.com](mailto:kolkata@vsinghi.com)

Website: [www.vsinghi.in](http://www.vsinghi.in)

**Independent Limited Review Report on the Unaudited Financial Results of Octavius Plantations Limited for the quarter and half year ended September 30, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To

The Board of Directors,

**Octavius Plantations Limited**

1. We have reviewed the accompanying Statement of Unaudited Financial Results ('the Statement') of **Octavius Plantations Limited** ("the Company") for the quarter and half year ended 30<sup>th</sup> September, 2024.
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors in their meeting held on 13<sup>th</sup> November, 2024, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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", 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.



4. Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting Standards (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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **V. Singhi & Associates**  
**Chartered Accountants**  
Firm Registration Number: **311017E**



Place: **Kolkata**  
Date: **13<sup>th</sup> November, 2024**

A handwritten signature in blue ink, appearing to read 'D Pal Choudhary'.

**(D Pal Choudhary)**  
**Partner**  
**Membership No.: 016830**  
**UDIN: 24016830BKBPZ2581**



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**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th September, 2024**

(Rs. In Lakhs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
<b>I</b>	<b>INCOME</b>						
a)	Revenue from Operation	1,379.04	497.47	147.04	1,876.51	543.59	2,429.12
b)	Other Income	0.24	0.27	-	0.51	0.40	16.02
	<b>Total Income</b>	<b>1,379.28</b>	<b>497.74</b>	<b>147.04</b>	<b>1,877.02</b>	<b>543.99</b>	<b>2,445.14</b>
<b>II</b>	<b>EXPENSES</b>						
a	Purchases of Stock-in-Trade	1,613.15	549.49	227.27	2,162.64	548.79	1,913.79
b	Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	(290.86)	(131.59)	(169.33)	(422.45)	(163.12)	132.08
c	Employee benefits expense	9.68	9.23	10.51	18.91	20.53	41.96
d	Finance Cost	1.87	4.99	4.24	6.86	8.30	14.87
e	Depreciation and amortization expense	0.56	0.56	0.72	1.12	1.35	2.57
f	Other Expenses	33.99	37.56	43.70	71.55	72.37	144.31
	<b>Total expenses</b>	<b>1,368.39</b>	<b>470.24</b>	<b>117.10</b>	<b>1,838.63</b>	<b>488.21</b>	<b>2,249.58</b>
<b>III</b>	<b>Profit before tax (I-II)</b>	<b>10.89</b>	<b>27.50</b>	<b>29.95</b>	<b>38.39</b>	<b>55.78</b>	<b>195.56</b>
	<b>Tax Expense</b>						
<b>IV</b>	(a) Current tax	3.80	-	-	3.80	5.60	20.97
	(b) For Earlier Years	-	-	-	-	-	6.93
	(c) Deferred tax	(0.23)	0.08	(0.59)	(0.15)	(1.31)	(10.42)
	<b>Total Tax Expenses</b>	<b>3.57</b>	<b>0.08</b>	<b>(0.59)</b>	<b>3.65</b>	<b>4.29</b>	<b>17.48</b>
<b>V</b>	<b>Net Profit after tax (III-IV)</b>	<b>7.32</b>	<b>27.41</b>	<b>30.54</b>	<b>34.74</b>	<b>51.49</b>	<b>178.08</b>
<b>VI</b>	<b>Other Comprehensive Income</b>						
	A(i) Items that will not be reclassified to Profit or loss	-	-	(0.50)	-	(0.50)	-
	Re-measurement of the Defined Benefit Liability	(0.22)	(0.22)	-	(0.44)	-	(0.87)
	(ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	0.05	0.06	0.13	0.11	0.13	0.23
	B(i) Items that will be reclassified to profit or Loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income(A + B)</b>	<b>(0.17)</b>	<b>(0.16)</b>	<b>(0.37)</b>	<b>(0.33)</b>	<b>(0.37)</b>	<b>(0.64)</b>
<b>VII</b>	<b>Total Comprehensive Income for the period (V +VI)</b>	<b>7.15</b>	<b>27.25</b>	<b>30.17</b>	<b>34.41</b>	<b>51.12</b>	<b>177.44</b>
<b>VIII</b>	<b>Paid up Equity Share Capital</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>	<b>300.00</b>
<b>X</b>	<b>Earning per Equity Share</b>						
	a) Basic	0.24	0.91	1.01	1.16	9.77	5.94
	b) Diluted	0.24	0.91	1.01	1.16	9.77	5.94

For Octavius Plantations Limited

Octavius Plantations Limited

*Raj Kumar Jain*

Director/Authorised Signatory

Raj Kumar Jain

Whole Time Director

DIN:03505168

Place : Kolkata

Date : 13th November, 2024





**Notes to the Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2024:**

- 1) The above Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2024, were reviewed and recommended by the Audit Committee at its Meeting held 13<sup>th</sup> November, 2024 and subsequently approved by the Board of Directors at its meeting held on same date.
- 2) Segment Reporting as defined in Indian Accounting Standard-108 is not applicable since the company is engaged in trading of agricultural produce and its processing.
- 3) The Financial Results have been reviewed by the Statutory Auditor as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4) The results have been prepared in accordance with the recognition and measurement principle laid down in the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.
- 5) Balances of Trade Receivables, Other Receivables, Advances, Trade Payables and Other Current Liabilities are subject to confirmation by the parties.
- 6) Previous period figures have been re-classified / regrouped / rearranged, wherever found to be necessary to make them comparable with the current period figures.

**For and on behalf of the Board of Directors  
For Octavius Plantation Limited**

*Raj Kumar Jain*  
Director/Authorised Signatory

**Raj Kumar Jain  
Whole-time Director  
DIN : 03505168**

**Place : Kolkata  
Date : 13<sup>th</sup> November, 2024**



**OCTAVIUS PLANTATIONS LIMITED**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024**

(Rs. In Lakhs)

Sl. No.	Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
A	<b>ASSETS</b>		
1	<b>Non-current Assets</b>		
	(a) Property, Plant and Equipment	60.59	61.69
	(b) Capital work-in-progress	177.42	167.49
	(c) Biological Assets other than bearer plants	2.78	6.41
	(d) Financial Assets	-	
	(i) Investments	0.05	0.05
	(ii) Other Financial Assets	10.14	10.64
	(e) Deferred tax assets (Net)	0.05	-
	<b>Total Non-current assets</b>	<b>251.03</b>	<b>246.28</b>
2	<b>Current Assets</b>		
	(a) Inventories	680.71	258.26
	(b) Financial Assets		
	(i) Trade receivables	345.64	438.84
	(ii) Cash and Cash Equivalents	20.12	49.43
	(iii) Loans	605.61	549.91
	(iii) Other Financial Assets	-	88.86
	(c) Other current assets	568.26	431.34
	<b>Total Current assets</b>	<b>2,220.34</b>	<b>1,816.64</b>
	<b>TOTAL ASSETS</b>	<b>2,471.37</b>	<b>2,062.92</b>
B	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Equity Share Capital	300.00	300.00
	(b) Other Equity	1,549.70	1,515.29
	<b>Total Equity</b>	<b>1,849.70</b>	<b>1,815.29</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Other liabilities	5.00	5.00
	(b) Deferred Tax Liabilities (Net)	-	0.21
	(c) Other Non Current Liabilities	3.50	1.91
	<b>Total Non-current liabilities</b>	<b>8.50</b>	<b>7.12</b>
3	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	192.57
	(ii) Trade Payables	-	
	Total outstanding dues of micro enterprises and small enterprises	-	
	Total outstanding dues of creditors other than micro enterprises and small enterprises	266.55	18.88
	(b) Other Current Liabilities	325.81	10.56
	(c) Current Tax Liabilities (Net)	20.81	18.08
	(d) Provision	-	0.42
	<b>Total - Current liabilities</b>	<b>613.17</b>	<b>240.51</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,471.37</b>	<b>2,062.92</b>

For and on behalf of the Board of Directors of  
Octavius Plantations Limited

**For Octavius Plantation Limited**

*Raj Kumar Jain*

Raj Kumar Jain  
Whole Time Director/Authorised Signatory

DIN: 03505168

Place: Kolkata  
Date: 13th November, 2024



**OCTAVIUS PLANTATIONS LIMITED**  
STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024

(Rs. In Lakhs)

Particulars	For the Half Year ended 30th September, 2024	For the year ended 31st March, 2024
<b>Cash flows from operating activities</b>		
Profit/(Loss) before taxation	38.39	195.56
Adjustments for :		
Depreciation and Amortization Expense	1.12	2.57
Liability written back	-	(0.02)
Debtors Written Off	-	0.41
Finance Costs	6.86	14.87
Interest income	-	(16.00)
Changes in Fair value of Biological Assets	3.63	
Provision for Gratuity	1.17	2.33
Re-measurement of the Defined Benefit Plans	-	(0.87)
<b>Operating profit before working capital changes</b>	<b>51.17</b>	<b>198.85</b>
Adjustments for :		
(Increase) / Decrease in Inventories	(422.45)	132.08
(Increase) / Decrease in Trade Receivables	93.20	(284.68)
(Increase) / Decrease in Loans and Advances	(55.70)	675.60
(Increase) / Decrease in Other Current Assets	(136.92)	(286.03)
(Increase) / Decrease in Other Financial Assets	88.86	(14.40)
Increase / (Decrease) in Trade Payables	247.67	17.47
Increase / (Decrease) in Other Current Liabilities	315.25	(542.28)
<b>Cash generated from Operations</b>	<b>181.08</b>	<b>(103.39)</b>
Tax Paid	(1.03)	(32.19)
<b>Cash Flow from operating activities (A)</b>	<b>180.05</b>	<b>(135.58)</b>
<b>Cash flows from investing activities</b>		
Purchase of Property, Plant & Equipment	-	(0.22)
Purchase of Biological Assets	-	(3.85)
Capital Advances	(9.93)	(64.83)
Sale of Investment	-	56.70
Interest received	-	16.00
<b>Net cash (used in) / from investing activities (B)</b>	<b>(9.93)</b>	<b>3.80</b>
<b>Cash flows from financing activities</b>		
Borrowings taken/(repaid)	(192.57)	39.62
Finance Costs	(6.86)	(14.87)
<b>Net cash (used in) / from financing activities (C)</b>	<b>(199.43)</b>	<b>24.75</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>(29.31)</b>	<b>(107.03)</b>
Cash and cash equivalents at the beginning of the year	49.43	156.45
<b>Cash and cash equivalents at the end of the year</b>	<b>20.12</b>	<b>49.43</b>

**Note :**

The above Statement of Cash Flows has been prepared under the indirect method as set out in Indian Accounting Standard 7 (Ind AS 7) on "Statement of Cash Flow."

For and on behalf of the Board of Directors of  
Octavius Plantations Limited

**For Octavius Plantation Limited**

*Raj Kumar Jain*  
Raj Kumar Jain  
Director/Authorised Signatory / Joint Director  
DIN: 03505168

Place: Kolkata

Date: 13th November, 2024

