



Octavius®

OCTAVIUS PLANTATIONS LIMITED

Regd. Office: 54/2&3, Hanuman Lane, Crt. Place, New Delhi-1

Ph.: 011-23367203/05, Fax: 011-23367206

Website: www.octaviusplantations.com

E-mail: info@octaviusplantations.com

November 30, 2020

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 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Re: Submission of Audited Financial Results for the Quarter and Year Ended on 31st March, 2020

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 on Monday i.e. 30th November, 2020 have approved the Audited Financial Results for the quarter and financial year ended on 31st March, 2020.

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

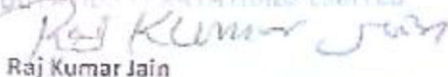
1. Auditor's Report for the Audited Financial Results for the year ended 31st March, 2020.
2. Audited Financial Results for the quarter and financial year ended on 31st March, 2020.
3. Statement of Assets and Liabilities as on 31st March, 2020.
4. Statement of cash Flow Statement as on 31st March, 2020.
5. Declaration of unmodified opinion in terms of Regulation 33(3) (d) of SEBI (LODR) Regulations, 2015.
6. Limited Review Report for the Un-audited Financial Results for the quarter ended 30th June, 2020.
7. Un-Audited Financial Results for the quarter ended on 30th June, 2020.
8. Limited Review Report for the Un-Audited Financial Results for the half year ended 30th September, 2020.
9. Un-Audited Financial Results for the half year ended 30th September, 2020.
10. Statement of Assets and Liabilities as on 30th September, 2020
11. Statement of Cash Flow Statement as on 30th September, 2020

The Board Meeting commenced at 5:00 PM and concluded at 6:10 P.M.

We request to take the same on your records.

For OCTAVIUS PLANTATIONS LIMITED

OCTAVIUS PLANTATIONS LIMITED



Raj Kumar Jain

Whole Time Director / AUTH. SIGN.

DIN: 03505168



VIDIT JAIN & CO.

REVIEW REPORT TO THE BOARD OF DIRECTORS OF OCTAVIUS PLANTATIONS LIMITED

1. We have reviewed the accompanying statement of Unaudited Standalone Ind AS Financial Results ("Statement") of **Octavius Plantations Limited** ("the company") for the quarter ended 30-09-2020 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the 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.

Place: New Delhi
Date: 30-11-2020

For M/s. Vidit Jain & Co.
Chartered Accountants
FRN: 030299N



CA-VIDIT JAIN
Proprietor
M. No. 515581



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| Un-Audited Financial Results for the quarter Ended on Sep 30, 2020 | | | | | | |
|--|--------------------------------|-------------------------|---|--------------------------------|---------------------------------|---------------|
| Particulars | For Quarter | | | For Half Yearly | | Rs. in Lakhs) |
| | 3 months ended in current year | Previous 3 months ended | Corresponding 3 months ended in the previous year | 6 Months Ended in Current Year | 6 Months Ended in Previous Year | For Year |
| | (30/09/2020) | (30/06/2020) | (30/09/2019) | 30.09.2020 | 30.09.2019 | (31/03/2020) |
| | Unaudited | Unaudited | Audited | Unaudited | Unaudited | Audited |
| I Revenue From Operations | 159.55 | 719.14 | 257.82 | 518.09 | 356.97 | 817.57 |
| II Other Income | 13.28 | 7.20 | - | 30.18 | - | 63.48 |
| III Total Income (I+II) | 242.83 | 726.34 | 257.82 | 938.17 | 356.97 | 880.25 |
| IV EXPENSES | | | | | | |
| a Cost of materials consumed | | | | | | |
| b Purchase of Stock in Trade | 240.42 | 636.07 | 175.51 | 875.49 | 215.41 | 524.70 |
| c Changes in Inventories of finished goods, Stock in Trade and Work-in-progress | 40.71 | 76.96 | 115.32 | 36.25 | 124.57 | 7.07 |
| d Employee benefits expense | 4.72 | 2.71 | 4.89 | 7.43 | 5.71 | 15.51 |
| e Finance costs | 4.38 | - | - | 4.38 | - | - |
| f Depreciation and amortisation expense | 0.13 | 0.13 | 0.00 | 0.26 | 0.26 | 0.40 |
| g Other expenses | 0.62 | 7.26 | 1.49 | 7.38 | 17.34 | 25.43 |
| Total expenses (IV) | 209.57 | 723.13 | 255.91 | 932.70 | 363.23 | 801.02 |
| V Profit/(Loss) before exceptional items and tax (I-IV) | 32.26 | 3.21 | 1.91 | 6.47 | 3.74 | 79.83 |
| VI Exceptional Items | | | | | | |
| VII Profit/(Loss) before tax (V+VI) | 32.26 | 3.21 | 1.91 | 6.47 | 3.74 | 79.83 |
| VIII Tax expense: | | | | | | |
| (1) Current tax | | | | | | |
| (2) Deferred tax | | | | | | |
| IX Profit/(Loss) for the period from continuing operations (VII-VIII) | 32.26 | 3.21 | 1.91 | 6.47 | 3.74 | 79.81 |
| X Profit/(Loss) from discontinued operations | | | | | | |
| XI Tax expense of discontinued operations | | | | | | |
| XII Profit/(Loss) from discontinued operations (after tax) (X-XI) | | | | | | |
| XIII Profit/(Loss) for the period (IX+XII) | 32.26 | 3.21 | 1.91 | 6.47 | 3.74 | 79.82 |
| XIV Other Comprehensive Income | | | | | | |
| A (i) Items that will not be reclassified to profit or loss | | | | | | |
| (ii) Income tax relating to items that will not be reclassified to profit or loss | | | | | | |
| 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 | | | | | | |
| XV Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the period) | 32.26 | 3.21 | 1.91 | 6.47 | 3.74 | 79.81 |
| XVI Earnings per equity share (for continuing operation): | | | | | | |
| (1) Basic | 0.11 | 0.11 | 0.05 | 0.22 | 0.12 | 2.86 |
| (2) Diluted | 0.11 | 0.11 | 0.05 | 0.22 | 0.12 | 2.90 |
| XVII Earnings per equity share (for discontinued operation): | | | | | | |
| (1) Basic | | | | | | |
| (2) Diluted | | | | | | |
| XVIII Earnings per equity share (for discontinued & continuing operations): | | | | | | |
| (1) Basic | 0.11 | 0.11 | 0.05 | 0.22 | 0.12 | 2.66 |
| (2) Diluted | 0.11 | 0.11 | 0.05 | 0.22 | 0.12 | 2.66 |

Notes:

- The Financial Results presented here are in accordance with Ind-AS and results for July-Sep 2020 quarter have been reviewed by the Statutory Auditors.
- The results for the quarter ended on Sep 30, 2020 were reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 30.11.2020
- Company operates in two Segment
- Previous year period figures have been re-arranged and regrouped wherever necessary to make them comparable with current period figures
- The results will be available on the Company's website at <http://www.octaviusplantations.com/tea.html>
- The Company does not have any exceptional or extraordinary item to report for the above period.

Date: 30-11-2020
Place: Delhi

For and on Behalf of Board of Directors of
Octavius Plantation Limited

OCTAVIUS PLANTATIONS LIMITED

Raj Kumar Jain

Raj Kumar Jain
DIRECTOR & AUTH. SIGN.
DIN:03505168



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| Statement of Assets & Liabilities | | | (Figure in Lakhs) | |
|-----------------------------------|--|-------------------------------|---------------------------|--|
| | Particulars | As at 30th September, 2020 | As at 31st March, 2020 | |
| ASSETS | | | | |
| (1) | Non-Current Assets | 1,074.25 | 1,235.28 | |
| | (a) Property, Plant and Equipment | 43.01 | 43.14 | |
| | (b) Capital work-in-progress | - | - | |
| | (c) Investment Property | - | - | |
| | (d) Goodwill | - | - | |
| | (e) Other Intangible assets | - | - | |
| | (f) Intangible assets under development | - | - | |
| | (g) Biological Assets other than bearer plants | - | - | |
| | (h) Financial Assets | | | |
| | (i) Investments | 57.43 | 57.43 | |
| | (ii) Trade receivables | - | - | |
| | (iii) Loans | 973.81 | 1,134.71 | |
| | (iv) Others (to be specified) | - | - | |
| | (i) Deferred tax assets (net) | - | - | |
| | (j) Other non-current assets | - | - | |
| (2) | Current Assets | 1,307.69 | 562.97 | |
| | (a) Inventories | 357.27 | 393.52 | |
| | (b) Financial Assets | | | |
| | (i) Investments | - | - | |
| | (ii) Trade receivables | 852.05 | 117.49 | |
| | (iii) Cash and cash equivalents | 87.42 | 41.01 | |
| | (iv) Bank balances other than (iii) above | - | - | |
| | (v) Loans | - | - | |
| | (vi) Others (to be specified) | - | - | |
| | (c) Current Tax Assets (Net) | - | - | |
| | (d) Other current assets | 10.95 | 10.95 | |
| | Total Assets | 2,381.94 | 1,798.25 | |
| EQUITY AND LIABILITIES | | | | |
| Equity | | | | |
| | (a) Equity Share capital | 300.00 | 300.00 | |
| | (c) Other Equity | | | |
| | Reserves and Surplus | 792.95 | 789.69 | |
| LIABILITIES | | | | |
| (1) | Non-Current Liabilities | 1,270.65 | 676.31 | |
| | (a) Financial Liabilities | | | |
| | (i) Borrowings | 1,270.49 | 676.15 | |
| | (ii) Trade payables | - | - | |
| | (iii) Other financial liabilities (other than those) | - | - | |
| | (b) Provisions | - | - | |
| | (c) Deferred tax liabilities (Net) | 0.16 | 0.16 | |
| | (d) Other non-current liabilities | - | - | |
| (2) | Current Liabilities | 18.34 | 32.25 | |
| | (a) Financial Liabilities | | | |
| | (i) Borrowings | - | - | |
| | (ii) Trade payables | 0.65 | 20.00 | |
| | (iii) Other financial liabilities (other than those) | - | - | |
| | (b) Other current liabilities | 17.69 | 12.25 | |
| | (c) Provisions | - | - | |
| | (d) Current Tax Liabilities (Net) | - | - | |
| | Total Equity and Liabilities | 2,381.94 | 1,798.25 | |

Date : 30.11.2020

Place : Delhi

For and on Behalf of Board of Directors of
Octavius Plantations Limited

OCTAVIUS PLANTATIONS LIMITED

Raj Kumar Jain
Raj Kumar Jain
Whole Time Director
DIRECTOR / AUTH. SIGN.



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Cash Flow Statement for the Half year ended 30th September, 2020

| Particulars | For Half year ended 30th September 2020 | For Half year ended 30th September 2020 | For the year ended 31st March, 2020 | For the year ended 31st March, 2020 |
|--|---|---|--|--|
| | RS | RS | RS | RS |
| A. Cash flow from Operating Activities | | | | |
| Net Profit / (Loss) before Extraordinary items and tax | | 326,000.00 | | 7,983,627.00 |
| <u>Adjustments for:</u> | | | | |
| Depreciation and amortisation | | 24,850.00 | | 49,238.00 |
| Provision for impairment of fixed assets and intangibles | | - | | - |
| Amortisation of share issue expenses and discount on shares | | - | | - |
| Prior Period adjustemnts | | - | | - |
| Finance costs | | - | | - |
| Interest income | | - | | - |
| Dividend income | | - | | - |
| Net (gain) / loss on sale of investments | | - | | - |
| Rental income from investment properties | | - | | - |
| Rental income from operating leases | | - | | - |
| Share of profit from partnership firms | | - | | - |
| Share of profit from AOPs | | - | | - |
| Share of profit from LLPs | | - | | - |
| Adjustments to the carrying amount of investments | | - | | - |
| Provision for losses of subsidiary companies | | - | | - |
| Provision for doubtful trade and other receivables, loans and advances | | - | | - |
| Provision for estimated loss on derivatives | | - | | - |
| Provision for warranty | | - | | - |
| Provision for estimated losses on onerous contracts | | - | | - |
| Provision for contingencies | | - | | - |
| Other non-cash charges (specify) | | - | | - |
| Net unrealised exchange (gain) / loss | | - | | - |
| Operating profit / (loss) before working | | 350,850.00 | | 8,032,865.00 |
| <u>Changes in working capital:</u> | | | | |
| <u>Adjustments for (increase) / decrease in operating assets:</u> | | | | |
| Inventories | 3,624,797.00 | | 796,710.00 | |
| Trade receivables | 3,247,376.00 | | 11,748,376.00 | |
| Short-term loans and advances | 0.00 | | 47,131,070.00 | |
| Long-term loans and advances | 16,350,000.00 | | (113,289,286.00) | |
| Other current assets | - | | - | |
| <u>Adjustments for increase / (decrease) in operating liabilities:</u> | | | | |
| Trade payables | - | | - | |
| Other current liabilities | 622,812.00 | | (3,224,183.00) | |
| Other long-term liabilities | - | | - | |
| Short-term provisions | - | | - | |
| Long-term provisions | - | 23,844,985.00 | - | -56,837,313.00 |
| Cash generated from operations | | 24,195,835.00 | | -48,804,448.00 |
| Net income tax (paid) / refunds | | | | |
| Net Cash flow from / (used in) Operating activities (A) | | 24,195,835.00 | | -48,804,448.00 |



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| | | | | |
|--|--------------|----------------------|--------------|-----------------------|
| B. Cash flow from Investing Activities | | | | |
| Capital Expenditure on Property Plant & Equipment, including capital work | | | | |
| Sale of fixed Assets | | - | | - |
| (Purchase) / Sale of Investments | | - | | - |
| - Others | | - | | - |
| Interest Received | | - | | - |
| - Others | | - | | - |
| Net Cash flow from / (used in) Investing activities (B) | | - | | - |
| C. Cash flow from Financing Activities | | | | |
| Net Increase in Long-term borrowings | | - | | - |
| Dividend Paid | | - | | - |
| Net increase / (decrease) in Working capital borrowings | | - | | - |
| Net increase / (decrease) in Unsecured Loan | | - | | - |
| Finance cost | | - | | - |
| Net Cash flow from / (used in) Financing activities (C) | | - | | - |
| Net increase / (decrease) in Cash and cash equivalents (A+B+C) | | 24,195,835.00 | | -48,804,448.00 |
| Cash and cash equivalents at the beginning of the year | | 4,100,770.00 | | 2,906,030.00 |
| Cash and cash equivalents at the end of the year | | 28,296,605.00 | | -45,898,418.00 |
| Reconciliation of Cash and cash equivalents with the Balance Sheet: | | | | |
| Cash and cash equivalents as per Balance Sheet (Refer Note 14) | | 8,742,626.00 | | 4,100,770.00 |
| Cash and cash equivalents at the end of the year Comprises: | | | | |
| (a) Cash on hand | 3,785,487.00 | | 3,851,100.00 | |
| (b) Cheques, drafts on hand | | | | |
| (c) Balances with banks | | | | |
| (i) In current accounts | 4,957,139.00 | | 249,670.00 | |
| (ii) In EEFC accounts | - | | - | |
| (iii) In deposit accounts | - | | - | |
| | | 8,742,626.00 | | 4,100,770.00 |

PLACE : DELHI
DATE : 30-11-2020

For and on Behalf of Board of Directors of
Octavius Plantations Limited

OCTAVIUS PLANTATIONS LIMITED

Raj kumar Jain

Whole-Time Director

DIN: 03505168

DIRECTOR / AUTH. SIGN.



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STATEMENT OF STANDALONE SEGMENT RESULTS FOR QUARTER AND YEAR ENDED 30.09.2020

Rs. in Lacs

| S. No | PARTICULARS | Three Months Ended | Preceding 3 Months Ended | Corresponding 3 Months Ended | Current year ended | Previous Year ended |
|-------|---|--------------------|--------------------------|---------------------------------|--------------------|---------------------|
| | | 30.09.2020 | 30.09.2020 | 30.09.2019 in the previous Year | ended 31.03.2020 | ended 31.03.2019 |
| | | Unaudited | Unaudited | Audited | Audited | Audited |
| 1 | Segment Revenue | | | | | |
| | (Particulars) income from each segment should be disclosed under this head | | | | | |
| (a) | Segment - A Sale of Coffee | - | 251.51 | 257.87 | 509.68 | 274.93 |
| (b) | Segment - B Other Sale | 199.55 | 457.83 | - | 19.20 | 63.40 |
| (c) | Unallocated | - | - | - | 269.59 | - |
| | Total | 199.55 | 719.34 | 257.87 | 808.85 | 348.33 |
| | Less: Inter-Segment Revenue | | | | | |
| (a) | Segment - A | - | - | - | - | - |
| (b) | Segment - B | - | - | - | - | - |
| | Net Sales/Income From Operations | 199.55 | 719.34 | 257.87 | 808.85 | 348.33 |
| 2 | Segment Results (Profit)(+/-) loss (-) before tax and interest from Each segment(a) | | | | | |
| (a) | Segment - A Sale of Coffee | - | 2.76 | 1.91 | 74.04 | 85.16 |
| (b) | Segment - B Sale of Pepper | - | - | - | 2.71 | 21.74 |
| (c) | Unallocated | 1.20 | 593 | - | 3.09 | - |
| | Total | 1.20 | 6.71 | 1.91 | 79.84 | 106.90 |
| | Less: | | | | | |
| (i) | Interest | - | - | - | - | - |
| (ii) | Other Un-allocable Expenditure net of Addl | - | - | - | - | - |
| (iii) | Un-allocable Income | - | - | - | - | - |
| | Total Profit Before Tax | 1.20 | 6.71 | 1.91 | 79.84 | 106.90 |
| 3 | Segment Assets | | | | | |
| (a) | Segment - A Sale of Coffee | 1,494.86 | 1,265.34 | 1,015.76 | 1,731.77 | 808.75 |
| (b) | Segment - B Other Sales | 373.53 | 318.33 | - | 196.45 | 234.03 |
| (c) | Unallocated Assets | - | - | - | - | - |
| | Total | 1,868.39 | 1,583.67 | 1,015.76 | 1,928.22 | 1,042.78 |
| 4 | Segment Liabilities | | | | | |
| (a) | Segment - A Sale of Coffee | 592.85 | 621.42 | 3.08 | 621.75 | 8.89 |
| (b) | Segment - B Other Sales | 148.06 | 158.55 | - | 155.41 | 0.95 |
| (c) | Unallocated Liabilities | - | - | - | - | - |
| | Total | 740.91 | 779.97 | 3.08 | 777.16 | 9.84 |
| 5 | Capital Employed | | | | | |
| | (Segment assets - Segment liabilities) | | | | | |
| (a) | Segment - A Sale of Coffee | 892.01 | 643.92 | 1012.73 | 1118.01 | 805.58 |
| (b) | Segment - B Other Sales | 225.50 | 160.58 | - | 136.01 | 209.49 |
| (c) | Unallocated Assets | - | - | - | - | - |
| (d) | Unallocated Liabilities | - | - | - | - | - |
| | Total | 1,117.51 | 804.50 | 1,012.74 | 1,247.02 | 1,009.98 |

PLACE: Delhi
DATE: 30.11.2020

For and on Behalf of Board of Directors of
Octavius Plantations Limited

OCTAVIUS PLANTATIONS LIMITED

Raj Kumar Jain
Raj Kumar Jain
Whole-Time Director
DIN: 05521168