



Octavius®

OCTAVIUS PLANTATIONS LIMITED

Regd. Office: T-4, Okhla Industrial Area, Phase-II, New Delhi-20

CIN No. : L65910DL1984PLC018466

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

Website: www.octaviusplantations.com

E-mail: csdelhi@octavius.in

August 24, 2021

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

Scrip Code: 542938

Sub: Corrigendum to Audited Standalone Financial Results for the Quarter and Financial Year ended on 31st March, 2021

Dear Sir,

This is with reference to the Audited Standalone Financial Results for the quarter and financial year ended 31st March, 2021 approved by the Board of Directors and filed with the Stock exchanges on 28th July, 2021. Due to some technical issue the segment reporting was not uploaded along with the Audited Financial Results for the quarter ended 31st March, 2021.

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

1. Auditor's Report in respect to the Audited Financial Results;
2. Audited Standalone Financial Results for the quarter and Financial Year ended on 31st March, 2021 along with the segment reporting; and
3. Declaration of unmodified opinion in terms of Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

We request you to take the same on your records.

For OCTAVIUS PLANTATIONS LIMITED

For Octavius Plantations Limited

Mohit Chauhan

Company Secretary

Mohit Chauhan
Company Secretary
M.NO. 53839



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July 28, 2021

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 Audited Standalone Financial Results for the quarter and Financial Year Ended on 31st March, 2021

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, July 28, 2021 have approved the Audited Standalone Financial Results for the Quarter and Financial year ended on 31 March, 2021.

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

1. Auditor's Report in respect Audited Standalone Financial Results;
2. Audited Standalone Financial Results for the Quarter and Financial Year ended on 31 March, 2021; and
3. Declaration of unmodified opinion in terms of Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015.

The Board Meeting commenced at 5:00 PM and concluded at 9:00 PM.

We request you to take the same on your records.

For OCTAVIUS PLANTATIONS LIMITED

For Octavius Plantations Limited

Raj Kumar Jain

Director/Authorised Signatory

Raj Kumar Jain
Whole Time Director
DIN: 03505168



VIDIT JAIN & CO.

AUDITORS' REPORT ON AUDIT OF STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS

OCTAVIUS PLANTATIONS LIMITED

1. We have audited the accompanying standalone financial Results ("Statement") of **Octavius Plantations Limited** formerly known as Rubal Leasing & Holdings Limited ("the company") for the quarter and financial year ended 31st March, 2021, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and financial year ended 31st March, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards of Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Standalone Financial Statements

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

Address: 4697/3, 1st Floor, 21A Nepal Carrier Building,
Ansari Road, Daryaganj, New Delhi-110002

Phone No. 011-435 28 772, **M:** 9811 490 401, **Email:** vidit@vjco.co.in



VIDIT JAIN & CO.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

OTHER MATTERS

The Statement includes the results for the quarter ended 31st March, 2021 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Vidit Jain & Co.
Chartered Accountants
FRN030299N



Vidit Jain
Proprietor
MN: 515581

Place: New Delhi
Date: 28/07/2021
UDIN: 21515581AAAADI2222

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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2021

(Figures in Lacs)

Part-I						
Particulars	3 months ended in	Previous 3	Corresponding 3	Year to date	Year to date	Previous year
	current year	months ended	months ended in	figures for the	figures for the	ended
	31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020	31.03.2020
	Audited	Un-Audited	Audited	Audited	Audited	Audited
1	Income from Operation					
a)	Net Sales/Income from Operations (Net of excise duty)					
b)	Other Operating Income					
	Total Income from Operations (net)					
2	EXPENSES					
a)	Cost of materials consumed					
b)	Purchases of Stock-in-Trade					
c)	Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress					
d)	Employee benefits expense					
e)	Depreciation and amortization expense					
f)	Other expenses					
	Total expenses					
3	Profit/(loss) from operations before other income, finance cost & exceptional items (1- 2)					
4	Other Income					
5	Profit/(loss) from ordinary activities before finance costs and exceptional items (3 + 4)					
6	Finance Cost					
7	Profit/(loss) from ordinary activities after finance costs but before exceptional items (5 - 6)					
8	Exceptional Items					
9	Profit/ (loss) from ordinary activities before tax (7 + 8)					
	Tax Expense					
10	(a) Current tax					
	(b) Deferred tax					
11	Net Profit/(Loss) from ordinary activities after tax (9 - 10)					
12	Extraordinary Items (net of tax expense Lakhs)					
13	Net Profit/ (Loss) for the period (11 + 12)					
14	Share of Profit/ (loss) of associates*					
15	Minority Interest*					
16	Net Profit/ (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15)*					
17	Paid-up equity share capital (Face Value of the Share shall be indicated)					
18	Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year					
29	(i) Earnings Per Share (before extraordinary items) (of ./-each) (not annualized):					
	a) Basic					
	b) Diluted					
	(ii) Earnings Per Share (before extraordinary items) (of ./-each) (not annualized):					
	a) Basic					
	b) Diluted					

Date : 28.07.2021

Place : Delhi

For Octavius Plantations Limited

Raj Kumar Jain

Director/Authorised Signatory

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

Raj Kumar Jain
Whole Time Director
DIN:03505168

OCTAVIUS PLANTATIONS LIMITED

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E-Mail ID : csdelhi@octavius.in

Statement of Assets & Liabilities

(Figure in Lakhs)

Particulars	As at 31st March, 2021	As at 31st March, 2020
A EQUITY AND LIABILITIES		
1. Shareholder's funds		
(a) Share capital	300.00	300.00
(b) Reserves and Surplus	932.54	789.69
(c) Money received against Share Warrants	-	-
Sub-total- Shareholders' funds	1,232.54	1,089.69
2. Share application money pending allotment	-	-
3. Non-current liabilities		
(a) Long-term borrowings	-	-
(b) Deferred tax liabilities (Net)	0.06	0.16
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
Sub-total- Non-current liabilities	0.06	0.16
4. Current liabilities		
(a) Short-term borrowings	473.89	676.15
(b) Trade payables	183.80	20.00
(c) Other current liabilities	12.30	12.25
(d) Short-term provisions	11.86	-
Sub-total- Non-current liabilities	681.85	708.40
TOTAL-EQUITY AND LIABILITIES	1,914.44	1,798.25
B. ASSETS		
1. Non-Current Assets		
(a) Fixed assets	49.08	43.14
(b) Goodwill on consolidation	-	-
(c) Non-current investments	57.43	57.43
(d) Deferred tax assets (net)	-	-
(e) Long-term loans and advances	619.28	1,134.71
(f) Other non-current assets	-	-
Sub-total-Non-current assets	725.79	1,235.28
2. Current assets		
(a) Current investments	-	-
(b) Inventories	382.22	393.52
(c) Trade receivables	570.81	117.49
(d) Cash and cash equivalents	203.96	41.01
(e) Short-term loans and advances	-	-
(f) Other current assets	31.66	10.95
Sub-total-Current assets	1,188.65	562.97
Total Assets	1,914.44	1,798.25

Date : 28.07.2021
Place : DelhiFor and on Behalf of Board of Directors of
Octavius Plantations Limited

For Octavius Plantations Limited

Raj Kumar Jain

Director/Authorised Signatory

Raj Kumar Jain
Whole Time Director
DIN: 03505168

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Cash Flow Statement for the year Ended 31st March,2021

Particulars	For the year ended 31st March, 2021	For the year ended 31st March, 2020
	RS	RS
A. Cash flow from Operating Activities		
Net Profit / (Loss) before Extraordinary items and tax	1,60,20,577.85	79,83,627.13
<u>Adjustments for:</u>		
Depreciation and amortisation	1,26,618.88	49,237.98
Provision for impairment of fixed assets and intangibles		
Amortisation of share issue expenses and discount on shares		
Prior Period adjustments	(5,61,122.00)	
Finance costs		
Interest income	-	-
Dividend income	-	-
Net (gain) / loss on sale of investments	-	-
Rental income from investment properties	-	-
Rental income from operating leases	-	-
Adjustments to the carrying amount of investments	-	-
Other non-cash charges (specify)	-	-
Net unrealised exchange (gain) / loss	-	-
Operating profit / (loss) before working capital changes	1,55,86,074.73	80,32,865.11
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	11,29,945.81	7,96,709.75
Trade receivables	(4,53,32,399.49)	(1,17,48,376.00)
Short-term loans and advances	-	(5,92,89,286.00)
Long-term loans and advances	5,15,42,944.00	-
Other current assets	(20,70,342.86)	(68,68,929.96)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Trade payables	1,63,80,684.36	20,89,259.78
Other current liabilities	5,330.22	7,28,022.00
Other long-term liabilities	-	-
Short-term provisions	-	-
Long-term provisions	-	-
	2,16,56,162.04	(7,42,92,600.43)
Cash generated from operations	3,72,42,236.77	(6,62,59,735.32)
Net income tax (paid) / refunds		
Net Cash flow from / (used in) Operating activities (A)	3,72,42,236.77	(6,62,59,735.32)
B. Cash flow from Investing Activities		
Capital Expenditure on Property Plant & Equipment, including capital work	(7,20,448.18)	(1,60,640.00)
Sale of fixed Assets	-	-
(Purchase) / Sale of Investments	-	-

- Others	-	-
Interest Received	-	-
- Others	-	-
Net Cash flow from / (used in) Investing activities (B)	(7,20,448.18)	(1,60,640.00)
C. Cash flow from Financing Activities		
Net Increase in Short-term borrowings	(2,02,26,389.47)	6,76,15,115.07
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)	(2,02,26,389.47)	6,76,15,115.07
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	1,62,95,399.12	11,94,739.75
Cash and cash equivalents at the beginning of the year	41,00,769.93	29,06,029.88
Cash and cash equivalents at the end of the year	2,03,96,169.05	41,00,769.63
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents as per Balance Sheet (Refer Note 14)	2,03,96,169.05	41,00,769.93
Cash and cash equivalents at the end of the year Comprises:		
(a) Cash on hand	1,95,30,551.83	38,51,100.25
(b) Cheques, drafts on hand	-	-
(c) Balances with banks		
(i) In current accounts	8,65,617.22	2,49,669.68
(iii) In deposit accounts	-	-
	2,03,96,169.05	41,00,769.93

PLACE : DELHI
DATE : 28-07-2021

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

For Octavius Plantations Limited

Raj Kumar Jain

Raj kumar Jain
Whole-Time Director
DIN: 03505168

Director/Authorised Signatory



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STATEMENT OF STANDALONE SEGMENT RESULTS FOR QUARTER AND YEAR ENDED 31.03.2021

Sr. No	PARTICULARS	Rs. in Lacs				
		Three Months Ended 31.03.2021	Preceding 3 Months Ended 31.12.2020	Corresponding 3 Months Ended 31.03.2020 in the previous Year	Current year ended 31.03.2021	Previous Year ended 31.03.2020
		Audited	Audited	Audited	Audited	Audited
1	Segment Revenue					
	(Net sale/income from each segment should be disclosed under this head)					
(a)	Segment -A					
	Sale of Agricultural Products	331.24	524.44	36.36	815.21	527.78
(b)	Segment - B					
	Other Sale (Trading)			289.58	657.38	289.59
(c)	Unallocated	42.34			62.35	63.48
	Total	373.58	524.44	525.94	1,533.90	880.85
	Less: Inter Segment Revenue					
(a)	Segment - A					
(b)	Segment - B					
	Net sales/Income From Operations	373.58	524.44	525.94	1,533.90	880.85
2	Segment Results (Profit)(+)/ Loss (-) before tax and interest from Each segment					
(a)	Segment - A					
	Sale of Agricultural Products	126.10	27.94	1.15	97.80	75.09
(b)	Segment - B					
	Other Sale (Trading)			1.86	1.30	1.86
(c)	Unallocated			0.30	61.32	1.09
	Total	126.10	27.94	3.11	160.21	79.84
	Less:					
(i)	Interest					
(ii)	Other Un-allocable Expenditure net off					
	Add:					
(iii)	Un-allocable income					
	Total Profit Before Tax	126.10	27.94	3.11	160.21	79.84
3	Segment Assets					
(a)	Segment -A					
	Sale of Agricultural Products	1,914.17	2,706.41	1,447.26	1,914.17	1,798.25
(b)	Segment - B					
	Other Sale (Trading)					
(c)	Unallocated Assets					
	Total	1,914.17	2,706.41	1,447.26	1,914.17	1,798.25
4	Segment Liabilities					
(a)	Segment - A					
	Sale of Agricultural Products	1,232.53	1,582.31	777.20	1,232.53	708.56
(b)	Segment - B					
	Other Sale (Trading)					
(c)	Unallocated Liabilities					
	Total	1,232.53	1,582.31	777.20	1,232.53	708.56
5	Capital Employed					
	(Segment assets - Segment Liabilities)					
(a)	Segment - A					
	Sale of Agricultural Products	681.64	1,124.10	670.06	681.64	1,089.69
(b)	Segment - B					
	Other Sale (Trading)					
(c)	Unallocated Assets					
(d)	Unallocated Liabilities					
	Total	681.64	1,124.10	670.06	681.64	1,089.69

PLACE : Delhi
DATE : 28.07.2021

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

For Octavius Plantations Limited

Raj Kumar Jain

Director/Authorised Signatory

Raj Kumar Jain
Whole-Time Director
DIN: 03505168



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Notes to the Audited Standalone Financial Results for the Quarter and Financial year ended 31st March, 2021:

- 1) The Audited Standalone financial results of the Company for the quarter and financial year ended 31st March, 2021 have been duly reviewed and recommended by the Audit Committee and approved by the board of directors at their meeting held on July 28, 2021.
- 2) The Statutory Auditors have carried out audit of the standalone financial results as required under Regulation 33 of SEBI (LODR) Regulations, 2015 and have issued an unmodified opinion thereon.
- 3) The figures for the quarter ended 31st March, 2021 and 31st March 2020 are the balancing figures between the audited figures in respect of the full financial year and the published year to date unaudited figures upto third quarter of the respective financial year.
- 4) The Registered Office of the Company was changed from 54/2&3, Hanuman Lane, Connaught Place, New Delhi - 110001 to T-4, Okhla Industrial Area, Phase - 2, New Delhi - 110020.
- 5) The Audited Standalone Financial Results of the Company for the quarter and financial year ended on 31st March, 2021 are also available on website of the Company (www.octaviusplantations.com) and BSE Limited (www.bseindia.com)

For Octavius Plantations Limited

Raj Kumar Jain
Director/Authorised Signatory



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July 28, 2021

Deputy Manager
Department of Corporate Services,
BSE limited, Floor 25,
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Fort, Mumbai- 400001

Scrip Code: 542938

Sub: Declaration for Audit Report with unmodified opinion for Standalone Financial Results for the Quarter and Financial Year ended on 31st March, 2021.

Dear Sir,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, declaration is hereby given that M/s. Vidit Jain & Co., Chartered Accountants, the Statutory Auditors of the Company have issued Audit Reports with unmodified opinion on the Audited Standalone Financial Results of the Company for the Quarter and Financial Year ended March 31, 2021.

We request you to take the same on records.

For OCTAVIUS PLANTATIONS LIMITED

For Octavius Plantations Limited

Raj Kumar Jain

Director/Authorised Signatory

Raj Kumar Jain
Whole time Director
DIN: 03505168