



# OCTAL CREDIT CAPITAL LIMITED

CIN – L74140WB1992PLC055931

To  
Dept. of Corp. Serv. (CRD)  
BSE Limited  
Floor No. 25, P.J.Towers  
Dalal Street  
Mumbai 400 001

Date: 12<sup>th</sup> February, 2025

**Ref : Script Code 538894**

**Sub: Submission of Unaudited Financial Results (Standalone & Consolidated) along with Limited Review report for the Quarter/Nine months ended on 31<sup>st</sup> December, 2024**

In Compliance with the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Unaudited Financial Results (Standalone & Consolidated) for the Quarter/Nine months ended on 31<sup>st</sup> December, 2024 as approved by the Board of Directors at its meeting held on 12<sup>th</sup> February, 2025 along with Limited Review Report.

Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the following:

- 1) Standalone & Consolidated Un-audited financial Results for the 3<sup>rd</sup> quarter/ 9 months ended 31<sup>st</sup> December, 2024.
- 2) Limited Review Report (Standalone) for the quarter/nine months ended 31<sup>st</sup> December, 2024.
- 3) Limited Review Report (Consolidated) for the quarter/nine months ended 31<sup>st</sup> December, 2024.

The Board meeting commenced at 04.00 P.M. and concluded at 6.10 P.M.

This is for your necessary record.

Kindly acknowledge the receipt.

Thanking You

Yours truly

For OCTAL CREDIT CAPITAL LIMITED

-----  
Company Secretary & Compliance Officer

C.C. To  
The Secretary  
The Calcutta Stock Exchange Ltd.  
7, Lyons Range, Kolkata – 700 001

16A, Shakespeare Sarani, Unit II, 2nd Floor, Kolkata 700 071 (India)  
Phone: (033) 2282-6815,2282-6818,2282-6899 | Fax: (033) 2231-4193  
E-mail : octal1@cal2.vsnl.net.in, [octalcredit1992@gmail.com](mailto:octalcredit1992@gmail.com), website : [www.occl.co.in](http://www.occl.co.in)



**Independent Auditor's Review Report on Standalone Unaudited financial results of the Company for the Quarter/Nine Months ended on 31<sup>st</sup> December, 2024 Pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors,  
**Octal Credit Capital Limited**

We have reviewed the accompanying statement of un-audited standalone financial results of **M/s. Octal Credit Capital Limited** for the quarter/nine months ended 31<sup>st</sup> December, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) including relevant circulars issued by the SEBI from time to time. This Statement is the responsibility of the Company's Management and has been 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 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.

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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of un-audited financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS-34 prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of 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 VASUDEO & ASSOCIATES  
Chartered Accountants  
Firm Reg No. 319299E

SAURABH MODI

CA Saurabh Modi  
(Partner)

Membership. No. 303815

UDIN- 25303815BMIUAF3695

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Place:- Kolkata

Dated: The 12<sup>th</sup> Day of February, 2025

# OCTAL CREDIT CAPITAL LIMITED

CIN - L74140WB1992PLC055931

16A, Shakespeare Sarani, Unit-II 2nd floor, Kolkata-700071

Website: www.occl.co.in, Email Id - octalcredit1992@gmail.com, Phone - (033)2282-6815/18/99

## Statement of Standalone Unaudited Financial Result for the Quarter/ Nine months ended December 31,2024

(₹ in Lakhs)

SL NO	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.24	30.09.24	31.12.23	31.12.24	31.12.23	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Revenue From Operations</b>						
	(a) Interest Income	8.81	7.57	6.63	23.54	19.60	26.23
	(b) Dividend Income	0.14	1.84	1.83	1.98	1.98	2.06
	(c) Sale of Product	-	-	-	-	-	-
	<b>Total Revenue From Operations</b>	<b>8.95</b>	<b>9.41</b>	<b>8.46</b>	<b>25.52</b>	<b>21.58</b>	<b>28.29</b>
2	Other Income	0.11	-	-	0.12	-	0.11
3	Net Gain on Derecognition of Financial Assets or Amortized Cost	-	-	-	-	-	-
4	Net Gain on Reclassification of Financial Asset	-	-	-	-	-	-
5	<b>Total Income</b>	<b>9.06</b>	<b>9.41</b>	<b>8.46</b>	<b>25.64</b>	<b>21.58</b>	<b>28.40</b>
6	<b>Expenses</b>						
	(a) Finance Costs	-	0.12	-	0.12	-	-
	(b) Impairment of Financial Instrument	-	-	-	-	-	(2.63)
	(c) Cost of materials consumed	-	-	-	-	-	-
	(d) Purchase of Stock In Trade	-	-	-	-	-	-
	(e) Changes in Inventories of finished goods, Work In Progress and Stock In Trade	2.62	(5.26)	0.14	(6.53)	(5.92)	(10.65)
	(f) Employees Benefit Expenses	2.97	3.26	2.97	9.20	7.80	10.77
	(g) Depreciation and Amortisation Expenses	-	-	-	-	-	-
	(h) Other Expenses	1.58	2.03	0.46	9.95	8.60	17.02
	<b>Total Expenses</b>	<b>7.17</b>	<b>0.15</b>	<b>3.57</b>	<b>12.74</b>	<b>10.48</b>	<b>14.51</b>
7	<b>Profit/(Loss) before Exceptional Items tax ( 5 - 6)</b>	<b>1.89</b>	<b>9.26</b>	<b>4.89</b>	<b>12.90</b>	<b>11.10</b>	<b>13.89</b>
8	<b>Exceptional Items</b>	-	-	-	-	-	-
9	<b>Profit / (Loss) Before Tax (7+8)</b>	<b>1.89</b>	<b>9.26</b>	<b>4.89</b>	<b>12.90</b>	<b>11.10</b>	<b>13.89</b>
10	Tax Expense						
	1) Current tax	-	-	-	-	-	-
	2) Income tax for earlier year	-	-	-	-	-	-
	3) Deferred tax	(0.66)	1.33	(0.03)	1.65	1.49	2.72
	<b>Total Tax Expenses</b>	<b>(0.66)</b>	<b>1.33</b>	<b>(0.03)</b>	<b>1.65</b>	<b>1.49</b>	<b>2.72</b>
11	<b>Profit/(Loss) for the period from continuing operations (9 - 10)</b>	<b>2.55</b>	<b>7.93</b>	<b>4.92</b>	<b>11.25</b>	<b>9.61</b>	<b>11.17</b>
12	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-	-
13	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
14	<b>Profit/(Loss) for the period from discontinuing operations after tax ( 12-13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Profit/(Loss) for the period (11-14)</b>	<b>2.55</b>	<b>7.93</b>	<b>4.92</b>	<b>11.25</b>	<b>9.61</b>	<b>11.17</b>
16	Other Comprehensive Income						
	(a)(i) Items that will not be Reclassified to Profit or Loss	(10.83)	5.70	14.46	(5.84)	16.63	261.27
	(ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss	67.12	(0.65)	(0.33)	66.55	(0.56)	(37.83)
17	<b>Total Comprehensive Income for the period (15 + 16)</b>	<b>58.84</b>	<b>12.98</b>	<b>19.05</b>	<b>71.96</b>	<b>25.68</b>	<b>234.61</b>
18	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	500.09	500.09	500.09	500.09	500.09	500.09
19	Other Equity (Excluding Revaluation Reserve)						852.03
20	Earning Per Equity Share						
	1) Basic	0.05	0.16	0.10	0.22	0.19	0.22
	2) Diluted	0.05	0.16	0.10	0.22	0.19	0.22

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# OCTAL CREDIT CAPITAL LIMITED

CIN - L74140WB1992PLC055931

16A, Shakespeare Sarani, Unit-II 2nd floor, Kolkata-700071

Website: www.occl.co.in, Email Id - octalcredit1992@gmail.com, Phone - (033)2282-6815/18/99

STANDALONE SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED FOR THE QTR / NINE MONTHS ENDED 31.12.2024

(₹ in Lakhs)

SL. NO.	PARTICULARS	FOR THE QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.24 Un-audited	30.09.24 Un-audited	31.12.23 Un-audited	31.12.24 Un-audited	31.12.23 Un-audited	31.03.24 Audited
1	<b>Segment Revenue</b>						
	Financing Activity	8.81	7.57	6.63	23.54	19.60	26.23
	Trading In Shares & Security/Investment Activity	0.14	1.84	1.83	1.98	1.98	2.06
	<b>Net Sales / Income From Operation</b>	<b>8.95</b>	<b>9.41</b>	<b>8.46</b>	<b>25.52</b>	<b>21.58</b>	<b>28.29</b>
2	<b>Segment Result</b>						
	Financing Activity	8.81	7.45	6.63	23.42	19.60	23.85
	Trading In Shares & Security/Investment Activity	(2.48)	7.10	(0.14)	8.51	5.92	12.62
	Less: Unallocable Expense net of Unallocable Income	4.44	5.29	1.60	19.03	14.42	22.58
	<b>Total Profit before Tax</b>	<b>1.89</b>	<b>9.26</b>	<b>4.89</b>	<b>12.90</b>	<b>11.10</b>	<b>13.89</b>
3	<b>Capital Employed</b>						
	Financing Activity	286.56	288.94	285.56	286.56	285.56	271.30
	Trading In Shares & Security/Investment Activity	1,117.17	1,062.83	840.74	1,117.17	840.74	1,051.57
	Unallocated Corporate Assets less liabilities	20.35	13.47	16.89	20.35	16.89	29.25
	<b>Total</b>	<b>1,424.08</b>	<b>1,365.24</b>	<b>1,143.19</b>	<b>1,424.08</b>	<b>1,143.19</b>	<b>1,352.12</b>

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**Independent Auditor's Review Report on Consolidated Unaudited financial results of the Company for the Quarter/Nine Months ended on 31<sup>st</sup> December, 2024 Pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors,  
**Octal Credit Capital Limited**

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **M/S Octal Credit Capital Limited** ("the Parent") and its share of the net loss/profit after tax and total comprehensive income of its associates for the quarter / Nine months ended December 31, 2024 ("the Statement"), being submitted by the parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, (as amended) including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting standards 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 these financial statements based on our review.
3. We conduct 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 as audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, (as amended) to the extent applicable. The Statement includes the results of the following entities:
  - a) New View Consultants Private Limited – Associate Company



## VASUDEO & ASSOCIATES

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally acceptable in India, has not disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place:- Kolkata

Dated: The 12<sup>th</sup> Day of February, 2025

For VASUDEO & ASSOCIATES  
Chartered Accountants

Firm Reg No. 319299E

SAURABH  
MODI

CA Saurabh Modi

(Partner)

Membership. No. 303815

UDIN- 25303815BMIUAG6790

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# OCTAL CREDIT CAPITAL LIMITED

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Website: www.occl.co.in, Email Id - octalcredit1992@gmail.com, Phone - (033)2282-6815/18/99

## Statement of Consolidated Unaudited Financial Result for the Quarter/ Nine months ended December 31,2024

(₹ in Lakhs)

SL NO	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.24	30.09.24	31.12.23	31.12.24	31.12.23	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Revenue From Operations</b>						
	(a) Interest Income	8.81	7.57	6.63	23.54	19.60	26.23
	(b) Dividend Income	0.14	1.84	1.83	1.98	1.98	2.06
	(c) Sale of Product	-	-	-	-	-	-
	<b>Total Revenue From Operations</b>	<b>8.95</b>	<b>9.41</b>	<b>8.46</b>	<b>25.52</b>	<b>21.58</b>	<b>28.29</b>
2	Other Income	0.11	-	-	0.12	-	0.11
3	Net Gain on Derecognition of Financial Assets or Amortized Cost	-	-	-	-	-	-
4	Net Gain on Reclassification of Financial Asset	-	-	-	-	-	-
5	<b>Total Income</b>	<b>9.06</b>	<b>9.41</b>	<b>8.46</b>	<b>25.64</b>	<b>21.58</b>	<b>28.40</b>
6	<b>Expenses</b>						
	(a) Finance Costs	-	0.12	-	0.12	-	-
	(b) Impairment of Financial Instrument	-	-	-	-	-	(2.63)
	(c) Cost of materials consumed	-	-	-	-	-	-
	(d) Purchase of Stock In Trade	-	-	-	-	-	-
	(e) Changes in Inventories of finished goods, Work In Progress and Stock In Trade	2.62	(5.26)	0.14	(6.53)	(5.92)	(10.65)
	(f) Employees Benefit Expenses	2.97	3.26	2.97	9.20	7.80	10.77
	(g) Depreciation and Amortisation Expenses	-	-	-	-	-	-
	(h) Other Expenses	1.58	2.03	0.46	9.95	8.60	17.02
	<b>Total Expenses</b>	<b>7.17</b>	<b>0.15</b>	<b>3.57</b>	<b>12.74</b>	<b>10.48</b>	<b>14.51</b>
7	<b>Profit/(Loss) before Exceptional Items tax (5 - 6)</b>	<b>1.89</b>	<b>9.26</b>	<b>4.89</b>	<b>12.90</b>	<b>11.10</b>	<b>13.89</b>
8	<b>Share of Profit / (Loss) of Associates</b>	<b>(56.18)</b>	<b>65.66</b>	<b>101.06</b>	<b>42.43</b>	<b>243.23</b>	<b>397.52</b>
9	<b>Profit / (Loss) Before Tax (7+8)</b>	<b>(54.29)</b>	<b>74.92</b>	<b>105.95</b>	<b>55.33</b>	<b>254.33</b>	<b>411.41</b>
10	Tax Expense						
	1) Current tax	-	-	-	-	-	-
	2) Income tax for earlier year	-	-	-	-	-	-
	3) Deferred tax	(0.66)	1.33	(0.03)	1.65	1.49	2.72
	<b>Total Tax Expenses</b>	<b>(0.66)</b>	<b>1.33</b>	<b>(0.03)</b>	<b>1.65</b>	<b>1.49</b>	<b>2.72</b>
11	<b>Profit/(Loss) for the period from continuing operations (9 - 10)</b>	<b>(53.63)</b>	<b>73.59</b>	<b>105.98</b>	<b>53.68</b>	<b>252.84</b>	<b>408.69</b>
12	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-	-
13	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
14	<b>Profit/(Loss) for the period from discontinuing operations after tax (12-13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Profit/(Loss) for the period (11-14)</b>	<b>(53.63)</b>	<b>73.59</b>	<b>105.98</b>	<b>53.68</b>	<b>252.84</b>	<b>408.69</b>
16	Other Comprehensive Income						
	(a)(i) Items that will not be Reclassified to Profit or Loss	(10.83)	5.70	14.46	(5.84)	16.63	261.27
	(ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss	144.03	(15.68)	(23.45)	120.90	(56.21)	(128.78)
17	<b>Total Comprehensive Income for the period (15 + 16)</b>	<b>79.57</b>	<b>63.61</b>	<b>96.99</b>	<b>168.74</b>	<b>213.26</b>	<b>541.18</b>
18	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	500.09	500.09	500.09	500.09	500.09	500.09
19	Other Equity (Excluding Revaluation Reserve)						1,395.09
20	Earning Per Equity Share						
	1) Basic	(1.07)	1.47	2.12	1.07	5.06	8.17
	2) Diluted	(1.07)	1.47	2.12	1.07	5.06	8.17

**SAURABH  
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# OCTAL CREDIT CAPITAL LIMITED

CIN - L74140WB1992PLC055931

16A, Shakespeare Sarani, Unit-II 2nd floor, Kolkata-700071

Website: www.occl.co.in, Email Id - octalcredit1992@gmail.com, Phone - (033)2282-6815/18/99

CONSOLIDATED SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED FOR THE QTR / NINE MONTHS ENDED 31.12.2024

SL. NO.	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.24 Un-audited	30.09.24 Un-audited	31.12.23 Un-audited	31.12.24 Un-audited	31.12.23 Un-audited	31.03.24 Audited
1	<b>Segment Revenue</b>						
	Financing Activity	8.81	7.57	6.63	23.54	19.60	26.23
	Trading In Shares & Security/Investment Activity	0.14	1.84	1.83	1.98	1.98	2.06
	<b>Net Sales / Income From Operation</b>	<b>8.95</b>	<b>9.41</b>	<b>8.46</b>	<b>25.52</b>	<b>21.58</b>	<b>28.29</b>
2	<b>Segment Result</b>						
	Financing Activity	8.81	7.45	6.63	23.42	19.60	23.85
	Trading In Shares & Security/Investment Activity	(2.48)	7.10	(0.14)	8.51	5.92	12.62
	Less: Unallocable Expense net of Unallocable Income	4.44	5.29	1.60	19.03	14.42	22.58
	<b>Profit/(Loss) before share of Associate</b>	<b>1.89</b>	<b>9.26</b>	<b>4.89</b>	<b>12.90</b>	<b>11.10</b>	<b>13.89</b>
	<b>Add/(Less)- Share of Profit/Loss of Associate</b>	<b>(56.18)</b>	<b>65.66</b>	<b>101.06</b>	<b>42.43</b>	<b>243.23</b>	<b>397.52</b>
	<b>Total Profit before Tax</b>	<b>(54.29)</b>	<b>74.92</b>	<b>105.95</b>	<b>55.33</b>	<b>254.33</b>	<b>411.41</b>
3	<b>Capital Employed</b>						
	Financing Activity	286.56	288.94	285.56	286.56	285.56	271.30
	Trading In Shares & Security/Investment Activity	1,757.01	1,681.94	1,264.82	1,757.01	1,264.82	1,594.63
	Unallocated Corporate Assets less liabilities	20.35	11.36	16.89	20.35	16.89	29.25
	<b>Total</b>	<b>2,063.92</b>	<b>1,982.24</b>	<b>1,567.27</b>	<b>2,063.92</b>	<b>1,567.27</b>	<b>1,895.18</b>

Notes:-

- 1 The above Standalone & Consolidated Financial Results which are published in accordance with the regulation 33 of the Securities and Exchange Board of India (Listing Obligation & Disclosure Requirement) Regulations, 2015 have been reviewed and recommended by Audit Committee and has been approved by the Board of Directors at its Meeting held on Wednesday, February 12, 2025. The Financial Results are accordance with Indian Accounting Standard (Ind-AS) as prescribed under Sectin 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Rules, 2016, The Result have been audited by the Statutory Auditors of the Company.
- 2 Segment reporting of the Company has been prepared in accordance with IND AS 108- Operating Segments
- 3 Provision for Income Tax will be accounted for at the end of the financial year
- 4 No Investors Complaints were pending at the beginning of the quarter and none were received during the quarter.
- 5 Previous Year figures are regrouped / reclassified, to confirm to the current period classification.
- 6 Disclosures of Debt Service Coverage Ratio and Interest Service Coverage Ratio is not mandatory for NBFCs registered with RBI as exempted under Regulation 54(2) of SEBI (LODR), 2015. Hence, the same has not been disclosed by virtue of such exemption

Place : Kolkata

Date : 12th February, 2025

SAURAB  
H MODI

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For and on behalf of Board of Directors

ARIHANT PATNI

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Arihant Patni  
Whole Time Director  
DIN: 07210950