



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

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

November 13, 2023

Scrip Code: 542938

Sub: Outcome of Board Meeting of the company held on 13th November 2023 as per Regulation 30 of SEBI (LODR) Regulation, 2015

Dear Sir,

In Compliance with the provisions of Regulation 30 and 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, November 13, 2023 inter-alia approved the following business:

- a) Un-Audited Standalone Financial Results for the quarter ended on 30th September, 2023.
- b) Limited Review Report for the Un-Audited Standalone Financial Results.

The Board Meeting commenced at 11:00 A.M and concluded at 5:59 P.M.

We request you to take the same on your records.

For OCTAVIUS PLANTATIONS LIMITED

Raj
Kumar
Jain

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by Raj Kumar
Jain
Date: 2023.11.13
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Raj Kumar Jain
Whole Time Director
DIN: 03505168

V. SINGHI & ASSOCIATES

CHARTERED ACCOUNTANTS

Limited Review Report on the Unaudited Financial Results of Octavius Plantations Limited for the quarter and half year ended September 30, 2023 pursuant to the Regulation 33 of the Securities and Exchange Board of India (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 30th September, 2023.
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, 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 and in compliance with Regulation 33 of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended ("Listing Regulations"). 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.



V. SINGHI & ASSOCIATES
CHARTERED ACCOUNTANTS

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



(D Pal Choudhary)

Partner

Membership No.: 016830

UDIN: 23016830BGWALK4047

Place: Kolkata

Date: 13th November, 2023

Octavius Plantations Limited
Statement of Assets and Liabilities as at 30th September, 2023

(Rs. In Lakhs)

Sl. No.	Particulars	As at 30.09.2023 (Audited)	As at 31.03.2023 (Audited)
A	ASSETS		
1	Non-current Assets		
	(a) Property, Plant and Equipment	62.91	64.04
	(b) Capital work-in-progress	123.64	102.66
	(c) Biological Assets other than bearer plants	2.56	2.56
	(d) Financial Assets		
	(i) Investments	56.70	56.70
	(ii) Other Financial Assets	10.69	10.69
	Total Non-current assets	256.50	236.65
2	Current Assets		
	(a) Inventories	553.47	390.34
	(b) Financial Assets		
	(i) Trade receivables	512.90	154.57
	(ii) Cash and Cash Equivalents	55.38	156.45
	(iii) Loans	218.46	218.46
	(iii) Other Financial Assets	1,074.50	1,081.51
	(c) Other current assets	222.31	145.30
	Total Current assets	2,637.02	2,146.64
	TOTAL ASSETS	2,893.52	2,383.29
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	300.00	300.00
	(b) Other Equity	1,388.96	1,337.85
	Total Equity	1,688.96	1,637.85
2	Liabilities		
	Non-current liabilities		
	(b) Deferred Tax Liabilities (Net)	9.42	10.86
	(c) Other Non Current Liabilities	6.59	5.00
	Total Non-current liabilities	16.01	15.86
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	129.45	152.95
	(ii) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	0.86	1.41
	(b) Other Current Liabilities	1,030.24	552.86
	(c) Current Tax Liabilities (Net)	28.00	22.36
	Total - Current liabilities	1,188.55	729.58
	TOTAL EQUITY AND LIABILITIES	2,893.52	2,383.29

For and on behalf of the Board of Directors

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by Raj Kumar
Jain
Date: 2023.11.13
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Raj Kumar Jain
Whole Time Director
DIN: 03505168



Place: Kolkata
Date: 13th November, 2023

Octavius Plantations Limited
CIN NO: L65910DL1984PLC018466
(Website: <https://octaviusplantations.com>)
Registered Office: E-40/3, Okhla Industrial Area, Phase-II, New Delhi 110020
Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2023

(Rs. in Lakhs)

Sl. No.	PARTICULARS	Quarter ended			Half Year Ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	a) Revenue from Operations	147.04	396.55	191.99	543.59	743.75	2,183.73
	b) Other Income	-	0.40	0.06	0.40	0.07	39.46
	Total Income	147.04	396.95	192.05	543.99	743.82	2,223.19
II	Expenses						
	a) Purchases	227.27	321.52	235.94	548.79	785.41	1,826.08
	b) Changes in Inventories of Finished Goods	(169.33)	6.21	(147.57)	(163.12)	(220.32)	(46.04)
	c) Employee Benefits Expense	10.51	10.02	6.97	20.53	16.90	33.63
	d) Finance Costs	4.24	4.06	6.96	8.30	13.06	47.74
	e) Depreciation & Amortisation Expense	0.72	0.63	-	1.35	-	3.12
	f) Other Expenses	43.70	28.67	19.32	72.37	45.04	127.45
	Total Expenses	117.10	371.11	121.62	488.21	640.09	1,991.98
III	Profit/(Loss) before tax (I-II)	29.94	25.84	70.43	55.78	103.73	231.21
IV	Tax Expense						
	a) Current Tax	-	5.60	-	5.60	-	31.12
	b) Deferred Tax	(0.59)	(0.72)	-	(1.31)	-	10.73
	Total Tax Expense	(0.59)	4.88	-	4.29	-	41.85
V	Net Profit/(Loss) for the period/year (III-IV)	30.53	20.96	70.43	51.49	103.73	189.36
VI	Other Comprehensive Income (Net of tax)						
	a) Items that will not be reclassified to profit or loss	(0.50)	-	-	(0.50)	-	-
	b) Income tax relating to items that will not be reclassified to profit or loss	0.13	-	-	0.13	-	-
	c) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (Net of tax)	(0.37)	-	-	(0.37)	-	-
VII	Total Comprehensive Income for the Period/Year (V+VI)	30.16	20.96	70.43	51.12	103.73	189.36
VIII	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	300.00	300.00	300.00	300.00	300.00	300.00
IX	Reserves excluding Revaluation Reserves						338.57
X	Earnings Per Share (of Rs. 10/- each) (not annualised)						
	Basic (Rs.)	1.01	0.70	2.35	0.00	3.46	6.31
	Diluted (Rs.)	1.01	0.70	2.35	9.77	3.46	6.31



Raj Kumar Jain

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Notes to the Unaudited Financial Results for the quarter and half year ended 30th September, 2023:

- 1) The above Financial Results for the quarter and half year ended 30th September, 2023, were reviewed and recommended by the Audit Committee at its Meeting held 13th November, 2023 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



**Raj Kumar
Jain**

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by Raj Kumar Jain
Date: 2023.11.13
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**Place : Kolkata
Date : 13th November, 2023**

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

Octavius Plantations Limited
Statement of Cash Flows for the period ended 30th September, 2023

(Rs. In Lakhs)

Particulars	For the Quarter ended 30th September, 2023	For the year ended 31st March, 2023
Cash flows from operating activities		
Profit/(Loss) before taxation	55.41	231.21
Adjustments for :		
Depreciation and Amortization Expense	1.35	3.12
Finance Costs	8.30	47.74
Interest income	-	(38.86)
Liability written back	0.02	-
Provision for Gratuity	1.09	-
Operating profit before working capital changes	66.17	243.21
Adjustments for :		
(Increase) / Decrease in Inventories	(163.12)	(46.04)
(Increase) / Decrease in Trade Receivables	(357.97)	214.09
(Increase) / Decrease in Loans and Advances	7.00	(131.04)
(Increase) / Decrease in Other Current Assets	(48.18)	(112.54)
Increase / (Decrease) in Trade Payables	(0.56)	(341.42)
Increase / (Decrease) in Other Current Liabilities	477.38	464.23
Cash generated from Operations	(19.28)	290.48
Tax Paid	0.03	(22.78)
Cash Flow from operating activities (A)	(19.25)	267.70
Cash flows from investing activities		
Purchase of Property, Plant & Equipment	(0.22)	(14.66)
Capital Advances	(49.80)	(20.75)
Interest received	-	38.86
Net cash (used in) / from investing activities (B)	(50.02)	3.45
Cash flows from financing activities		
Repayment of borrowings	(23.49)	(113.06)
Finance Costs	(8.30)	(47.74)
Net cash (used in) / from financing activities (C)	(31.79)	(160.80)
Net increase in cash and cash equivalents (A+B+C)	(101.06)	110.34
Cash and cash equivalents at the beginning of the year	156.45	46.11
Cash and cash equivalents at the end of the year	55.39	156.45

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

Raj Kumar Jain
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Raj Kumar Jain
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Raj Kumar Jain
Whole Time Director
DIN: 03505168

Place: Kolkata
Date: 13th November, 2023

