



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

May 30, 2022

Deputy Manager
Department of Corporate Services,
BSE limited,
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, 2022

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 Monday, May, 30, 2022, inter-alia, have approved the Audited Standalone Financial Results for the Quarter and Financial year ended on 31 March, 2022.

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, 2022; 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 P.M and concluded at 8:00 P.M

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



INDEPENDENT AUDITORS REPORT

ON AUDIT OF STANDALONE FINANCIAL RESULTS

**To,
The Board of Directors,
Octavius Plantations Limited**

We have audited the accompanying statement of Standalone Financial Results (“Statement”) of **Octavius Plantations Limited** (“the company”) for the quarter and **financial year ended 31st March, 2022**, 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, 2022.

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.

Emphasis of Matter

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.

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. However, future events or conditions may cause the Company to cease to continue as a going concern; and
- 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.



VIDIT JAIN & CO.

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, 2022 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 M/s. Vidit Jain & Co.
Chartered Accountants
FRN: 030299N**



**Vidit Jain
Proprietor
M No. 515581
UDIN: 22515581AJXUBA2231**

**Place: New Delhi
Date: 30.05.2022**



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STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2022							
Part-I							
(Figures in Lacs)							
Particulars	3 months ended in current year	Previous 3 months ended	Corresponding 3 months ended in the previous year	Year to date figures for the correct period ended	Year to date figures for the previous year ended	Previous year ended	
	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021	31.03.2021	
	Audited	Un-Audited	Audited	Audited	Audited	Audited	
I Revenue from Operation	432.06	475.02	331.24	1771.18	1472.59	1472.59	
II Other Income	31.71	14.18	42.16	47.36	61.31	61.31	
III Total Revenue(I+II)	463.77	489.2	373.4	1818.54	1533.90	1533.90	
EXPENSES							
a Purchases of Stock-in-Trade	493.02	190.83	183.67	1107.61	1060.16	1060.16	
b Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	-186.72	85.13	-187.73	37.92	11.30	11.30	
c Employee benefits expense	6.98	5.90	6.88	26.60	22.29	22.29	
d Finance Cost	5.76	5.28	-	25.68	-	-	
d Depreciation and amortization expense	0.31	-	0.88	1.26	1.27	1.27	
e Other Expenses	111.86	79.58	119.54	383.51	278.68	278.68	
IV Total expenses	431.21	366.72	123.24	1582.58	1373.70	1373.70	
V Profit/(loss) before exceptional item and tax(III-IV)	32.56	122.48	250.16	235.96	160.20	160.20	
VI Exceptional Items	-	-	-	-	-	-	
VII Profit/(loss) before Tax(V+VI)	32.56	122.48	250.16	235.96	160.20	160.20	
VIII Tax Expense							
(a) Current tax	-	8.40	-	20.08	11.85	11.85	
(b) Deferred tax	-	-	-	0.07	-0.11	-0.11	
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	32.56	114.08	250.16	215.81	148.46	148.46	
X Profit/(Loss) from discontinued operations	-	-	-	-	-	-	
XI Tax Expense of discontinued operations	-	-	-	-	-	-	
XII Profit/(Loss) from discontinued operations(after tax)(X-XI)	-	-	-	-	-	-	
XIII Net Profit/(Loss) for the period(IX-XIII)	32.56	114.08	250.16	215.81	148.46	148.46	
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	-	-	-	-	-	-	
Other Comprehensive Income(A + B)	-	-	-	-	-	-	
XV Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit(Loss) and Other Comprehensive Income for the period)	32.56	114.08	250.16	215.81	148.46	148.46	
XVI Earning per Equity Share							
a) Basic	1.09	3.80	8.34	7.19	5.62	4.95	
b) Diluted	1.09	3.80	8.34	7.19	5.62	4.95	

Date : 30.05.2022

Place : Delhi

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

Raj Kumar Jain
Whole Time Director
DIN:03505168

For Octavius Plantations Limited

Raj Kumar Jain

Director/Authorised Signatory



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Standalone Statement of Assets & Liabilities as at 31.03.2022		
(Figure in Lakhs)		
Particulars	As at 31st March, 2022	As at 31st March, 2021
A EQUITY AND LIABILITIES		
1. Shareholder's funds		
(a) Equity Share capital	300.00	300.00
(b) Other Equity	1,148.35	932.54
Sub-total- Shareholders' funds	1,448.35	1,232.54
Liabilities		
(1) Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ia) Lease Liabilities	-	-
(ii) Trade Payables:-		
(A) Total Outstanding dues of Micro and Small Enterprises; and	-	-
(B) Total Outstanding dues other than Micro and Small Enterprises	-	-
(iii) Other Financial Liabilities other than (i) and (ii) above	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (net)	0.13	0.06
(d) Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	0.13	0.06
2. Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	266.01	473.89
(ia) Lease Liabilities	-	-
(ii) Trade Payables:-		
(A) Total Outstanding dues of Micro and Small Enterprises; and	-	-
(B) Total Outstanding dues other than Micro and Small Enterprises	0.28	183.8
(iii) Other Financial Liabilities other than (i) and (ii) above	-	-
(b) Other Non-Current Liabilities	93.64	12.3
(c) Provisions	20.08	11.85
(d) Other Non-Current Liabilities (net)	-	-
Total Current Liabilities	380.01	681.84
TOTAL-EQUITY AND LIABILITIES	1,828.49	1,914.44
B. ASSETS		
1. Non-Current Assets		
(a) Property, Plant and Equipment	52.36	46.52
(b) Capital Work in Progress	81.91	-
(c) Right of Use Assets	-	-
(d) Investment Property	-	-
(e) Goodwill	-	-
(f) Other Intangible Assets	-	-
(g) Intangible Assets under development	-	-
(h) Biological Assets other than Bearer Plants	-	-
(i) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Loans And Advances	-	-
(iv) Other Financial Assets	2.56	2.56
(j) Deferred Tax Assets (Net)	-	-
(k) Other Tax Assets (net)	-	-
(l) Other non-current Assets	-	-
Total Non-Current Assets	136.83	49.08
2. Current assets		
(a) Inventories	344.30	382.22
(b) Financial Assets		
(i) Investments	56.70	57.43
(ii) Trade Receivables	368.63	570.81
(iii) Cash and Cash Equivalents	46.11	203.96
(iv) Bank Balance Other than cash and cash equivalents	-	-
(v) Loan and Advances	826.26	617.45
(vi) Other Financial Assets	-	-
(c) Current Tax Assets	-	-
(d) Other Current Assets	49.66	33.48
Total Current Assets	1,691.66	1,865.35
TOTAL ASSETS	1,828.49	1,914.44

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

Date : 30.05.2022
Place : Delhi

Raj Kumar Jain
Director/Authorised Signatory

Raj Kumar Jain
Whole Time Director
DIN: 03505168



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Standalone Cash Flow Statement for the year Ended 31st March,2022

Particulars	For the year ended 31st March, 2022	For the year ended 31st March, 2021
	RS	RS
A. Cash flow from Operating Activities		
Net Profit / (Loss) before Extraordinary items and tax	2,35,96,306.41	1,60,20,577.85
<i>Adjustments for:</i>		
Depreciation and amortisation	1,25,560.00	1,26,618.88
Provision for impairment of fixed assets and intangibles		
Amortisation of share issue expenses and discount on shares		
Prior Period adjustments	(20,24,986.65)	(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	2,16,96,879.76	1,55,86,074.73
<i>Changes in working capital:</i>		
<i>Adjustments for (increase) / decrease in operating assets:</i>		
Inventories	37,92,435.83	11,29,945.81
Trade receivables	2,02,18,553.00	(4,53,32,399.49)
Short-term loans and advances	(2,08,80,742.50)	-
Long-term loans and advances	(8,95,231.00)	5,15,42,944.00
Other current assets	(7,23,339.38)	(20,70,342.86)
<i>Adjustments for increase / (decrease) in operating liabilities:</i>		
Trade payables	(1,83,51,706.06)	1,63,80,684.36
Other current liabilities	81,34,500.06	5,330.22
Other long-term liabilities	-	-
Short-term provisions	8,53,556.00	-
Long-term provisions	-	-
	(78,51,974.05)	2,16,56,162.04
Cash generated from operations	1,38,44,905.71	3,72,42,236.77
Net income tax (paid) / refunds		
Net Cash flow from / (used in) Operating activities (A)	1,38,44,905.71	3,72,42,236.77
B. Cash flow from Investing Activities		
Capital Expenditure on Property Plant & Equipment, including capital work	(89,14,996.84)	(7,20,448.18)
Sale of fixed Assets	-	-
(Purchase) / Sale of Investments	72,782.00	-
- Others	-	-
Interest Received	-	-
- Others	-	-
Net Cash flow from / (used in) Investing activities (B)	(88,42,214.84)	(7,20,448.18)
C. Cash flow from Financing Activities		
Net Increase in Short-term borrowings	(2,07,87,713.91)	(2,02,26,389.47)
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)	(2,07,87,713.91)	(2,02,26,389.47)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(1,57,85,023.04)	1,62,95,399.12
Cash and cash equivalents at the beginning of the year	2,03,96,169.05	41,00,769.93
Cash and cash equivalents at the end of the year	46,11,146.01	2,03,96,169.05
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents as per Balance Sheet (Refer Note 14)	46,11,146.01	2,03,96,169.05
Cash and cash equivalents at the end of the year Comprises:		
(a) Cash on hand	14,84,333.43	1,95,30,551.83
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts	31,26,812.58	8,65,617.22
(iii) In deposit accounts	-	-
	46,11,146.01	2,03,96,169.05

PLACE :DELHI
DATE : 30-05-2022

By the order of the Board
For Octavius Plantations Limited
Raj Kumar Jain
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, 2022:

1. The Audited Standalone financial results of the Company for the quarter and financial year ended 31st March, 2022 have been duly reviewed and recommended by the Audit Committee and approved by the board of directors at their meeting held on 30th May, 2022.
2. In accordance with the requirements of regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Statutory Auditors have carried out an Audit of the financial results (Standalone) for the quarter and financial year ended 31st March, 2022.
3. Figures for the quarter ended March 31, 2022 and March 31, 2021 are the balancing figures between Audited figures in respect of full financial year and the published year to date unaudited figures upto the third quarter of the respective financial years.
4. Previous quarters/ year ended figures have been regrouped/rearranged wherever necessary to make them comparable.
5. The Audited standalone financial results of the Company for the quarter and financial year ended 31st March, 2022 are also available on the website of the Company (www.octaviusplantations.in) and BSE Limited (www.beindia.com).

For Octavius Plantations Limited
Raj Kumar Jain
Director/Authorised Signatory

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May 30, 2022

Deputy Manager
Department of Corporate Services,
BSE limited,
P.J Towers, Dalal Street,
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, 2022.

Dear Sir,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations 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, 2022.

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