



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:

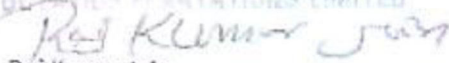
1. Auditor's Report for the Audited Financial Results for the year ended 31st March, 2020.
2. Audited Financial Results for the quarter and financial year ended on 31st March, 2020.
3. Statement of Assets and Liabilities as on 31st March, 2020.
4. Statement of cash Flow Statement as on 31st March, 2020.
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.

INDEPENDENT AUDITORS' REPORT

ON AUDIT OF STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS

OCTAVIUS PLANTATIONS LIMITED
(Formerly known as Rubal Leasing & Holding Limited)

1. We have audited the accompanying statement of Standalone Financial Results ("Statement") of **OCTAVIUS PLANTATIONS LIMITED** formerly known as Rubal Leasing & Holding Limited ("the company") for the year ended 31-03-2020 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the explanations given to us the statement:

(i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and

(ii) Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31st March 2020.

Basis for Opinion

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement. An audit includes, examining on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management. We believe that the audit provides a reasonable basis for our opinion and other accounting policies generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Management's Responsibilities for the Standalone Financial Results

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.

4697/3, 1st Floor, 21A Nepal Carrier Building, Ansari Road, Daryaganj, New Delhi-110002
Office: 011-4352 8772, M: 9811490401, 9810672828, Email:viditjainca@gmail.com



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 true and fair view and are free from material misstatements, 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 have no realistic alternative but to do so.

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

Auditor's Responsibilities for 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 judgement and maintain professional skepticism 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

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

Office: 011-4352 8772, M: 9811490401, 9810672828, Email: viditjainca@gmail.com



VIDIT JAIN & CO.

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 deficiencies in internal control that we identify during our audit.

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.

For Vidit Jain & Co.

Chartered Accountants
FRN 030299N



Proprietor: Vidit Jain
MN: 515581

UDIN-20515581AAAACU9185

Place: New Delhi
Date: 30/11/2020



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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2020

Part - I		(Figures in INR)				
		3 Months Ended in Current Year	Previous 3 Months Ended	Corresponding 3 Month Ended in the Previous Year	Current Year Ended	Previous Year Ended
Particulars		31.03.2020 (Audited)	31.12.2019 (Audited)	31.03.2019 (Audited)	31.03.2020 (Audited)	31.03.2019 (Audited)
I	Revenue from Operations					
II	Other Income	325.94	124.40	84.42	817.37	344.32
III	Total Income (I + II)	14.35	-	5.33	834.49	5.33
IV	EXPENSES	340.09	124.46	80.75	880.85	349.65
	Cost of materials consumed					
	Purchase of Stock-in-Trade					
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	307.25	-	171.55	522.70	549.27
	Employee benefits expense	240.75	93.84	1178.50	7.97	239.40
	Finance Cost	5.89	4.93	13.90	16.53	15.54
	Depreciation and amortisation expense	0.38	-	-	-	-
	Other Expenses	0.13	0.10	0.13	0.40	0.43
	Total Expenses (IV)	264.05	73.47	99.09	253.33	115.75
V	Profit/(Loss) before exceptional items and tax (I-IV)	336.98	122.34	106.07	801.82	241.75
VI	Exceptional Items	3.11	2.12	(16.31)	79.83	107.91
VII	Profit/(Loss) Before Tax (V-VI)	-	-	-	-	-
VIII	Tax Expense:	3.11	2.12	(16.31)	79.83	107.91
	(1) Current Tax					
	(2) Deferred Tax					
IX	Profit/(Loss) for the period from Continuing Operations (VII-VIII)				0.02	-0.02
X	Profit/(Loss) from discontinued Operations	3.11	2.12	(16.31)	79.81	107.93
XI	Tax expense of discontinued operations					
XII	Profit/(Loss) from Discontinued operations (after tax) (X+XI)					
XIII	Profit/(Loss) for the period (IX+XII)					
XIV	Other Comprehensive Income	3.11	2.12	(16.31)	79.81	107.93
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit/Loss) and Other	3.11	2.12	(16.31)	79.81	107.93
XVI	Earnings/(Loss) Per Equity Share (for continuing operation):					
	(1) Basic (face value of Rs. 10 each)					
	(2) Diluted (face value of Rs. 10 each)	0.10	0.07	(0.54)	2.66	3.60
XVII	Earnings/(Loss) Per Equity Share (for discontinued operation):					
	(1) Basic (face value of Rs. 10 each)					
	(2) Diluted (face value of Rs. 10 each)					
XVIII	Earnings/(Loss) Per Equity Share (for discontinued and Continuing operation):					
	(1) Basic (face value of Rs. 10 each)					
	(2) Diluted (face value of Rs. 10 each)	0.10	0.07	-	2.66	3.60
		0.10	0.07	(0.54)	2.66	3.60

Notes
 The above audited financial results for the quarter and year ended on March 31, 2020 have been reviewed by the Audit Committee and have been approved by the Board of Directors in
 The Company does not have any exceptional or extraordinary items to report for the above period.
 The Company operates in two Segment this segment reporting is attached.
 The results will be available on the Company's website www.octaviusplantations.com.
 DATE: 30-11-2020
 PLACE: NEW DELHI

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

OCTAVIUS PLANTATIONS LIMITED

Raj Kumar Jain
 DIRECTOR / AUTHORIZED SIGNATORY

Whole Time Director
 DIN: 01505168



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Statement of Assets & Liabilities			
		(Figure in Lakhs)	
	Particulars	As at 31st March, 2020	As at 30th September, 2019
ASSETS			
(1)	Non-Current Assets	1,235.78	125.07
	(a) Property, Plant and Equipment	43.14	42.38
	(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	-	23.44
	(iii) Loans	1,134.71	1.82
	(iv) Others (to be specified)	-	-
	(j) Deferred tax assets (net)	-	-
	(k) Other non-current assets	-	-
(2)	Current Assets	562.97	890.72
	(a) Inventories	399.52	256.15
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	117.45	55.06
	(iii) Cash and cash equivalents	41.01	16.02
	(iv) Bank balances other than (iii) above	-	22.67
	(v) Loans	-	540.00
	(vi) Others (to be specified)	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	10.95	0.92
	Total Assets	1,798.25	1,015.79
EQUITY AND LIABILITIES			
Equity			
	(a) Equity Share capital	1,089.69	1,017.73
	(b) Other Equity	300.03	300.02
	Reserves and Surplus	788.63	712.73
LIABILITIES			
(1)	Non-Current Liabilities	676.31	0.14
	(a) Financial Liabilities	-	-
	(i) Borrowings	676.15	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	0.16	0.14
	(d) Other non-current liabilities	-	-
(2)	Current Liabilities	32.25	2.92
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables	20.00	2.92
	(iii) Other financial liabilities (other than those)	-	-
	(b) Other current liabilities	12.25	-
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	-	-
	Total Equity and Liabilities	1,798.25	1,015.79

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 year ended 31st March, 2020

Particulars	For the year ended 31st March, 2020	For the year ended 31st March, 2020	For Half year ended 30th September 2019	For Half year ended 30th September 2019
	RS	RS	RS	RS
A. Cash flow from Operating Activities				
Net Profit / (Loss) before Extraordinary items and tax		7,983,627.00		374,000.00
<u>Adjustments for:</u>				
Depreciation and amortisation		49,238.00		20,000.00
Provision for impairment of fixed assets and intangibles	-		-	
Amortisation of share issue expenses and discount on shares	-		-	
Prior Period adjustments	-		-	
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 capital changes		8,032,865.00		394,000.00
<u>Changes in working capital:</u>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	796,710.00		14,534,337.00	
Trade receivables	11,748,376.00		5,506,301.00	
Short-term loans and advances	47,131,070.00		(14,994,568.00)	
Long-term loans and advances	(113,289,286.00)		0.00	
Other current assets	-		-	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	-		(292,351.00)	
Other current liabilities	(3,224,183.00)		333,000.00	
Other long-term liabilities	-		-	
Short-term provisions	-		-	
Long-term provisions	-	-56,837,313.00	-	5,086,719.00
Cash generated from operations		-48,804,448.00		5,480,719.00
Net income tax (paid) / refunds				-
Net Cash flow from / (used in) Operating activities (A)		-48,804,448.00		5,480,719.00



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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)		-48,804,448.00		5,480,719.00
Cash and cash equivalents at the beginning of the year		2,906,030.00		2,906,030.00
Cash and cash equivalents at the end of the year		-45,898,418.00		8,386,749.00
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet (Refer Note 14)		4,100,770.00		2,906,030.00
Cash and cash equivalents at the end of the year Comprises:				
(a) Cash on hand	3,851,100.00		1,602,177.00	
(b) Cheques, drafts on hand				
(c) Balances with banks				
(i) In current accounts	249,670.00		2,267,276.00	
(ii) In EEFC accounts	-		-	
(iii) In deposit accounts	-		-	
		4,100,770.00		3,869,453.00

PLACE : DELHI
DATE : 30-11-2020

For and on Behalf of Board of Directors of
Octavius Plantations Limited
OCTAVIUS PLANTATIONS LIMITED

Raj Kumar Jain

DIRECTOR / AUTH. SIGN.
Raj kumar Jain

Whole-Time Director

DIN: 03505168



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STATEMENT OF STANDALONE SEGMENT RESULTS FOR QUARTER AND YEAR ENDED 31.03.2020

Rs. in Lacs

Sr. No	PARTICULARS	Three Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended	Current year ended	Previous Year ended
		31.03.2020	31.12.2019	31.03.2019 in the previous Year	31.03.2020	31.03.2019
		Audited	Audited	Audited	Audited	Audited
1	Segment Revenue					
	(Net sales/income from each segment should be disclosed under this head)					
(a)	Segment - A (Gulab)	25.01	126.71	67.60	548.68	274.83
(b)	Segment - B (Pepper)	10.35	-	17.02	18.10	60.40
	Other Sale	289.58	7.75	-	289.59	-
(c)	Unallocated	-	-	5.34	63.68	5.33
	Total	325.94	124.46	89.95	880.05	349.56
	Less: Inter Segment Revenue					
(a)	Segment - A	-	-	-	-	-
(b)	Segment - B	-	-	-	-	-
	Net sales/income from Operations	325.94	124.46	89.95	880.05	349.56
2	Segment Results (Profit)(+/-) Less (-) before tax and interest from Each segment) #					
(a)	Segment - A	2.25	1.00	(13.02)	74.04	36.55
(b)	Segment - B	0.56	0.13	(3.29)	2.71	21.75
(c)	Unallocated	0.30	-	-	3.09	-
	Total	3.11	1.13	(16.31)	79.84	107.90
	Less:					
(i)	Interest	-	-	-	-	-
(j)	Other Un-allocable Expenditure net off	-	-	-	-	-
	Add:					
(iii)	Un-allocable income	-	-	-	-	-
	Total Profit Before Tax	3.11	1.13	(16.31)	79.84	107.90
3	Segment Assets					
(a)	Segment - A	1,157.81	799.89	65.10	1,734.77	809.73
(b)	Segment - B	-	-	28.75	-	-
	Other Sales	289.45	209.98	-	289.45	204.33
(c)	Unallocated Assets	-	-	-	-	-
	Total	1,447.26	1,009.87	89.95	2,024.22	1,014.06
4	Segment Liabilities					
(a)	Segment - A	621.75	3.05	(12.31)	621.76	3.56
(b)	Segment - B	-	-	(3.11)	-	-
	Other Sales	155.44	-	-	155.44	0.85
(c)	Unallocated Liabilities	-	-	-	-	-
	Total	777.20	3.05	(15.42)	777.20	4.21
5	Capital Employed					
	(Segment Assets - Segment Liabilities)					
(a)	Segment - A	536.05	796.83	81.07	1,112.61	805.99
(b)	Segment - B	-	-	21.79	-	-
	Other Sales	134.01	209.98	-	134.01	203.45
(c)	Unallocated Assets	-	-	-	-	-
(d)	Unallocated Liabilities	-	-	-	-	-
	Total	670.06	1,006.81	105.29	1,246.62	1,009.88

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

PLACE : DELHI

DATE : 30-11-2020

OCTAVIUS PLANTATIONS LIMITED

Raj Kumar Jain
Raj Kumar Jain
Whole-Time Director

DIRECTOR / AUTHORIZED SIGNATURE