



**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](http://www.octaviusplantations.com)

E-mail: [csdelhi@octavius.in](mailto:csdelhi@octavius.in)

Date: 14<sup>th</sup> November,  
2022

To

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

Scrip Code: 542938

**Sub: Outcome Of the Board Meeting held today i.e. 14<sup>th</sup> November, 2022**

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of directors of the Company at their meeting held on 14<sup>th</sup> November, 2022, has approved the following:

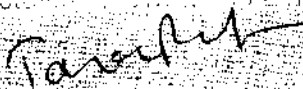
1. The Unaudited Standalone Financial Results of the company for the quarter and half year ended September 30, 2022.
2. Limited Review Report for the Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2022.

The Meeting of Board of Director's commenced at 02.00 P.M and concluded at 06.45 P.M.

We request you to take the same on your records.

Thanking you,  
Yours Faithfully,

**For OCTAVIUS PLANTATIONS LIMITED**

For Octavius Plantations Limited  
  
Company Secretary

**Tara Rawat**  
**(Company Secretary & Compliance Officer)**

**OCTAVIUS PLANTATIONS LIMITED**  
CIN: L65910DL1984PLC018466  
Regd. Office: E-40/3, Okhla Industrial Area, Phase-II, New Delhi 110020  
Ph.: 011-45542200, Fax: 011-45542200  
Website: www.octaviusplantations.com  
E-Mail ID: csdelhi@octavius.in

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED SEP 30,2022**

(Figures in Lacs)

		Part-I					
	<i>Particulars</i>	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
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operation	191.99	551.76	585.79	743.75	864.88	1771.19
II	Other Income	0.06	0.01	14.18	0.07	28.36	47.50
III	<b>Total Revenue(I+II)</b>	<b>192.05</b>	<b>551.77</b>	<b>599.97</b>	<b>743.82</b>	<b>893.24</b>	<b>1818.69</b>
	<b>EXPENSES</b>						
a	Purchases of Stock-in-Trade	235.94	549.47	423.76	785.41	423.76	1107.61
b	Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	-147.57	-72.75	-28.52	-220.32	155.10	37.93
c	Employee benefits expense	6.97	9.93	6.05	16.9	13.14	26.60
d	Finance Cost	6.96	6.10	21.77	13.06	21.77	49.71
d	Depreciation and amortization expense	-	-	-	-	-	1.26
e	Other Expenses	19.32	25.72	93.62	45.04	163.22	359.48
IV	<b>Total expenses</b>	<b>121.62</b>	<b>518.47</b>	<b>516.68</b>	<b>640.09</b>	<b>776.99</b>	<b>1582.59</b>
V	Profit/(loss) before exceptional item and tax(III-IV)	70.43	33.30	83.29	103.73	116.25	236.10
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before Tax(V+VI)	70.43	33.30	83.29	103.73	116.25	236.10
	<b>Tax Expense</b>						
VIII	(a) Current tax	-	-	11.15	-	15.40	20.08
	(b) Deferred tax	-	-	-	-	-	0.07
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	70.43	33.30	72.14	103.73	100.85	215.95
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)	70.43	33.30	72.14	103.73	100.85	215.95
XIV	<b>Other Comprehensive Income</b>						
	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	-	-	-	-	-	-
	<b>Other Comprehensive Income(A + B)</b>	-	-	-	-	-	-
XV	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit(Loss) and Other Comprehensive Income for the period)</b>	<b>70.43</b>	<b>33.30</b>	<b>72.14</b>	<b>103.73</b>	<b>100.85</b>	<b>215.95</b>
XVI	<b>Earning per Equity Share</b>						
	a) Basic	2.35	1.11	2.40	3.46	3.36	7.20
	b) Diluted	2.35	1.11	2.40	3.46	3.36	7.20

Date : 14.11.2022

Place : Delhi

For and on Behalf of Board of Directors  
Octavius Plantations Limited  
**For OCTAVIUS PLANTATIONS LIMITED**  
Raj Kumar Jain  
Whole Time Director  
DIN:03505326  
**Auth. Signatory**

Standalone Statement of Assets & Liabilities as at 30.09.2022

(Figure in Lakhs)

Particulars	As at 30th September, 2022	As at 31st March, 2022
<b>A EQUITY AND LIABILITIES</b>		
<b>1. Shareholder's funds</b>		
(a) Equity Share capital	300.00	300.00
(b) Other Equity	1,251.66	1,148.49
<b>Sub-total- Shareholders' funds</b>	<b>1,551.66</b>	<b>1,448.49</b>
<b>Liabilities</b>		
<b>(1) Non-current liabilities</b>		
(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	0.13
(d) Other Non-Current Liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>0.13</b>	<b>0.13</b>
<b>2. Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	206.10	266.01
(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	97.96	342.87
(iii) Other Financial Liabilities other than (i) and (ii) above	-	-
(b) Other Non-Current Liabilities	179.76	93.63
(c) Provisions	20.08	20.08
(d) Other Non-Current Liabilities (net)	-	-
<b>Total Current Liabilities</b>	<b>503.90</b>	<b>722.59</b>
<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>2,055.69</b>	<b>2,171.21</b>
<b>B. ASSETS</b>		
<b>1. Non-Current Assets</b>		
(a) Property, Plant and Equipment	68.72	55.06
(b) Capital Work in Progress	85.35	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	56.70	56.70
(ii) Trade Receivables	-	-
(iii) Loans And Advances	-	-
(iv) Other Financial Assets	-	-
(j) Deferred Tax Assets (Net)	-	-
(k) Other Tax Assets (net)	-	10.78
(l) Other non-current Assets	-	-
<b>Total Non-Current Assets</b>	<b>210.77</b>	<b>204.45</b>
<b>2. Current assets</b>		
(a) inventories	564.62	344.30
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade Receivables	385.37	368.62
(iii) Cash and Cash Equivalents	12.02	46.11
(iv) Bank Balance Other than cash and cash equivalents	-	-
(v) Loan and Advances	839.69	1,169.15
(vi) Other Financial Assets	-	-
(c) Current Tax Assets	-	-
(d) Other Current Assets	43.22	38.58
<b>Total Current Assets</b>	<b>1,844.92</b>	<b>1,966.76</b>
<b>TOTAL ASSETS</b>	<b>2,055.69</b>	<b>2,171.21</b>

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

Date : 14.11.2022  
Place : Delhi

*Raj Kumar Jain*

Director/Auth. S.

Raj Kumar Jain  
Whole Time Director  
DIN: 03505168

**OCTAVIUS PLANTATIONS LIMITED**  
CIN : L65910DL1984PLC018466  
Regd. Office : E-40/3, Okhla Industrial Area, Phase-II, New Delhi - 110020  
Ph : 011 -45542200, Fax : 011-45542200  
Website : www.octaviusplantations.com  
E-Mail ID : csdelhi@octavius.in

**Cash Flow Statement for the year Ended 30th September,2022**

Particulars	For the Half year ended 30th September, 2022	For the year ended 31st March, 2022
	RS	RS
<b>A. Cash flow from Operating Activities</b>		
Net Profit / (Loss) before Extraordinary items and tax	1,03,72,684.00	2,36,10,399.00
<u>Adjustments for:</u>		
Depreciation and amortisation	-	1,25,560.00
Provision for impairment of fixed assets and intangibles		
Amortisation of share issue expenses and discount on shares		
Prior Period adjustments	-	(20,39,079.24)
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	1,03,72,684.00	2,16,96,879.76
<u>Changes in working capital:</u>		
<u>Adjustments for (increase) / decrease in operating assets:</u>		
Inventories	(2,20,32,141.26)	37,92,435.83
Trade receivables	(16,71,746.20)	2,02,18,553.00
Short-term loans and advances	1,85,07,538.00	(2,08,80,742.50)
Long-term loans and advances	-	(8,95,231.00)
Other current assets	(7,23,339.38)	(7,23,339.38)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>		
Trade payables	(17,00,857.19)	(1,83,51,706.06)
Other current liabilities	15,52,692.02	81,34,500.06
Other long-term liabilities	-	-
Short-term provisions	-	8,53,556.00
Long-term provisions	-	-
	(60,67,854.01)	(78,51,974.05)
Cash generated from operations	43,04,829.99	1,38,44,905.71
Net income tax (paid) / refunds		
<b>Net Cash flow from / (used in) Operating activities (A)</b>	<b>43,04,829.99</b>	<b>1,38,44,905.71</b>
<b>B. Cash flow from Investing Activities</b>		
Capital Expenditure on Property Plant & Equipment, including capital work	(17,23,585.00)	(89,14,996.84)
Sale of fixed Assets	-	-
(Purchase) / Sale of Investments	-	72,782.00
- Others	-	-
Interest Received	-	-
- Others	-	-
<b>Net Cash flow from / (used in) Investing activities (B)</b>	<b>(17,23,585.00)</b>	<b>(88,42,214.84)</b>

For OCTAVIUS PLANTATIONS LIMITED

Ray Kone Jain  
Director/Author

<b>C. Cash flow from Financing Activities</b>		
Net Increase in Short-term borrowings	(59,90,637.00)	(2,07,87,713.91)
Dividend Paid	-	-
Net increase / (decrease) in Working capital borrowings	-	-
Net increase / (decrease) in Unsecured Loan	-	-
Finance cost	-	-
<b>Net Cash flow from / (used in) Financing activities (C)</b>	<b>(59,90,637.00)</b>	<b>(2,07,87,713.91)</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>(34,09,392.01)</b>	<b>(1,57,85,023.04)</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>46,11,146.01</b>	<b>2,03,96,169.05</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>12,01,754.00</b>	<b>46,11,146.01</b>
<b>Reconciliation of Cash and cash equivalents with the Balance Sheet:</b>		
Cash and cash equivalents as per Balance Sheet (Refer Note 14)	<b>12,01,754.00</b>	<b>46,11,146.01</b>
<b>Cash and cash equivalents at the end of the year Comprises:</b>		
(a) Cash on hand	99,769.43	14,84,333.43
(b) Cheques, drafts on hand		
(c) Balances with banks		
(i) In current accounts	11,01,984.57	31,26,812.58
(ii) In deposit accounts	-	-
	<b>12,01,754.00</b>	<b>46,11,146.01</b>

PLACE : DELHI  
DATE : 14-11-2022

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

*Raj Kumar Jain*

Raj Kumar Jain  
Whole-Time Director  
DIN: 03505168

Signature

**Notes to the Unaudited Standalone Financial Results for the quarter ended 30<sup>th</sup> September, 2022:**

1. The Unaudited Standalone financial results of the Company for the quarter ended 30<sup>th</sup> September, 2022 have been duly reviewed and recommended by the Audit Committee and approved by the board of directors at their meeting held on 14<sup>th</sup> November, 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 a limited review of the financial results (Standalone) for the quarter ended 30<sup>th</sup> September, 2022.
3. Previous quarters/ year ended figures have been regrouped/rearranged wherever necessary to make them comparable.
4. The unaudited standalone financial results of the Company for the quarter ended 30<sup>th</sup> September, 2022 are also available on the website of the Company ([www.octaviusplantations.in](http://www.octaviusplantations.in)) and BSE Limited ([www.beindia.com](http://www.beindia.com))

For OCTAVIUS PLANTATIONS LIMITED

*Raj Kumar Jain*  
Director/Auth. Signatory



# VIDIT JAIN & CO.

## Independent Auditor's Review Report on Unaudited Quarterly and Year to Date Standalone Financial Results of Octavius Plantation Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To,  
The Board of Directors,  
Octavius Plantation Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Octavius Plantations Limited** ("the Company") for the quarter ended on September 30<sup>th</sup>, 2022 and for the year to date period from April 1, 2022 to September 30, 2022 ("the Statement") being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard ("Ind AS") 34 "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting standards ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder 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 M/s. Vidit Jain & Co.

Chartered Accountants

FRN: 030299N



**Vidit Jain**

Proprietor

M No. 515581

UDIN: 22515581BDCBND7617

Place: New Delhi

Date: 14.11.2022