

OCTAVIUS PLANTATIONS LIMITED

(Formerly known as Rubal Leasing & Holdings Ltd.)

Regd. Office: 54/2&3, Hanuman Lane, Connaught Place, New Delhi 110001

Ph.: 011-23367203/05, Fax: 011-23367206

Website: www.octaviusplantations.com

E-Mail ID: info@octaviusplantations.com

DIRECTORS' REPORT

To,

The Members,

Your Directors are pleased to present the Company's Director Report on the business and operations of Octavius Plantations Limited the ("Company") together with the Audited financial Statements for the financial year ended March 31, 2017.

1. Financial Summary / Performance of the Company

The Board's Report shall be prepared based on the stand alone financial statements of the Company.

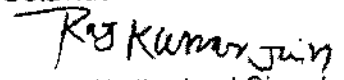
Particulars	2016-2017 (Rs.)	2015-2016 (Rs.)
Total Revenue	1,05,30,890	50,24,175
Total Expenses	8,63,931.26	45,20,490.17
Net Profit Before Tax	96,66,958.74	5,03,684.83
Provision for Tax	14,697	-
Net Profit After Tax	9652261.74	503684.83
Earnings per Equity share		
(a) Basic and Diluted	9.78	0.51
No. of Equity Share (face value of Rs. 10 each)	987070	987070

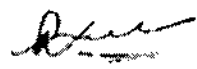
2. State of Company's Affairs

During the year under review, your Company recorded the turnover of Rs 1,05,30,890 against last year Rs 50,24,175. The net worth of the Company also increased substantially to Rs. 2,59,06,631.66 as against Rs.1,68,05,548.92 as on 31.03.2016. Your Directors are making all out efforts to improve the performance of the Company in the current year.

3. Dividend

In order to conserve the financial liquidity of the Company, the directors are not recommending any dividend.


Director/Authorised Signatory

For Octavius Plantations Limited

Director/Authorised Signatory

CIN: L65910DL1984PLC018466

CORPORATE OFFICE: NO. 9, HANUMAN ROAD, CONNAUGHT PLACE, DELHI - 110001, INDIA

TELEPHONE: +91-11-43507200 | FAX: +91-11-43507200

4. **Reserves**

For the financial year ended 31st March, 2017, the amount Rs.1,60,35,931.66 as against to Rs. 69,34,848.92 in the previous year being transferred to the General Reserves.

5. **Share capital**

During the period under review, the Company has not made any changes in its paid up share capital. Further, the Company has not issued shares with differential voting nor has granted any stock options or sweat equity.

6. **Particulars of Employees**

During the year under review, none of the employee of the company has drawn salary in excess of the limits as specified under rule 5 (2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rulrs,2014.

7. **Board Meetings, Board of Directors & Committees of Directors**

A. **Board Meetings**

The Board of Directors of the Company met **Eight Times** during the financial year. The gap intervening between two meetings of the board is in accordance with the provisions of the Companies Act, 2013 (hereinafter "the Act").

B. **Board of Directors as on 31.03.2017**

During the year, Mr. Raj Kumar Jain and Mr. Vickram Ramdev, who were appointed as an Additional Director on 31.08.2016 had been regularised in the Annual General Meeting held on 29th September, 2016.

Further Mr. Jayant Kumar Jain and Mr. Navin Kumar Jain has been appointed as an Directors of the Company had resigned from their positions w.e.f. 01.09.2016.

C. **Declaration by Independent Director(s)**

The Company has received necessary declaration from independent director under Section 149(7) of the Companies Act, 2013, that they meet the criteria of independence laid down in Section 149(6) of the Companies Act, 2013.

D. **Committees of the Board as on 31.03.2016 and as on 29.08.2017**

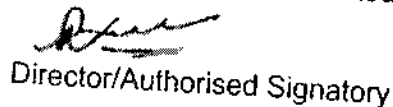
The Company has the following Committees of the Board:

1. **Audit Committee;**
2. **Nomination and Remuneration Committee;**

For Octavius Plantations Limited


Director/Authorised Signatory

For Octavius Plantations Limited


Director/Authorised Signatory

The composition of each of the above Committees as on 31.03.2016, are detailed below:

S. No.	Name of the Committee	Composition of the Committee
1	Audit Committee	1. Mr. Raj Kumar Jain 2. Ms. Boppanda Changappa Poonamma 3. Mr. Shival Prajapati*
2	Nomination and Remuneration Committee	1. Ms. Boppanda Chengappa Poonamma 2. Mr. Shival Prajapati* 3. Ms. Vickram Ramdev

*Kindly note that Mr. Shival Prajapati has resigned from the Company on 11.08.2017 and for the purpose of constitution of above said committees, the Board of Directors of the Company had appointed the Two Independent Directors in the meeting held on 11.08.2017 named Ms. Jyoti and Ms. Aayushi Jain.

Further the above said Committee was again reconstituted on 11.08.2017 and the details of which given below:

S. No.	Name of the Committee	Composition of the Committee
1	Audit Committee	1. Mr. Raj Kumar Jain 2. Ms. Boppanda Changappa Poonamma 3. Ms. Jyoti
2	Nomination and Remuneration Committee	4. Ms. Boppanda Chengappa Poonamma 5. Ms. Aayushi jain 6. Ms. Jyoti

The Policy on Formulation of Audit Committee is enclosed as **Annexure II**.

Octavius Plantations Limited

Raj Kumar Jain

Director/Authorised Signatory

For Octavius Plantations Limited

[Signature]

Director/Authorised Signatory

Corporate Social Responsibility

As per Section 135 (1) of the Companies Act, 2013, the Company doesn't require to constitute CSR Committee during the financial year 2016- 2017.

Your Company is committed to the principles of sustainable development and consistently carries out initiatives in the area of corporate social responsibility to benefit the communities that it interacts with during the course of business.

Policy on Directors' appointment and remuneration

The policy of the Company on Directors' appointment and remuneration, including criteria for determining qualifications, positive attributes, independence of a director and other matters provided under Sub-section (3) of Section 178 of the Companies Act, 2013. We affirm that the remuneration paid to the directors is as per the terms laid out in the nomination and remuneration policy of the Company as enclosed as Annexure III.

8. Details of Establishment of Vigil Mechanism for Directors and Employees

In pursuant to the provisions of section 177(9) & (10) of the Companies Act, 2013, read with rule 7 of the Companies (Meetings of Board and its Powers), Rules, 2014 a Vigil Mechanism for directors and employees to report genuine concerns has been established.

The details of establishment of Vigil Mechanism for Directors and Employees is enclosed as Annexure IV.

9. Auditors

Statutory Auditors

At the Annual General Meeting held on September 30, 2016, M/s. Jain Vineet Sethi, Chartered Accountants, Delhi were appointed as statutory auditors of the Company to hold office till the conclusion of the next Annual General Meeting to be held in the calendar year 2017.

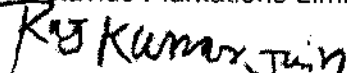
Further on 01.09.2017 M/s. Jain Vineet Sethi has shown its inability to complete the Audit for the Financial Year 2016-2017 and resigned with effect from 16.08.2017. Consequently, the Company has appointed M/s. Gaurav S Agarwal & Associates has been appointed as Auditor the financial year 2016-2017 on 16.08.2017

Comments on Auditors' report

There are no qualifications, reservations or adverse remarks or disclaimers made by M/s. Gaurav S Aggarwal, Chartered Accountants, in their report

The Statutory Auditors have not reported any incident of fraud to the Audit Committee of the Company in the year under review.

For Octavius Plantations Limited


Director/Authorised Signatory

For Octavius Plantations Limited


Director/Authorised Signatory

10. Directors' Responsibility Statement

The Directors' Responsibility Statement referred to in clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013, shall state that—

- a) in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d) the directors had prepared the annual accounts on a going concern basis; and
- e) the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

11. Extract of Annual Return

An extract of the annual return in the prescribed format has been appended as *Annexure I* to the Board's report.

12. Disclosure as per the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

Under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, every company is required to set up system to look into complaints relating to sexual harassment at work place of any women employee and Company has adopted a policy for prevention of Sexual Harassment of Women at workplace and has set up Committee for implementation of said policy.

During the year Company has not received any complaint of harassment.

13. Material changes and commitments affecting financial position between the end of the financial year and date of report

No significant material changes occurred subsequent to the close of the financial year of the Company to which the balance sheet relates and the date of the board report, which require disclosure in the accounts.

For Octavius Plantations Limited


Director/Authorised Signatory

For Octavius Plantations Limited


Director/Authorised Signatory

14. Particulars of loans, guarantees or investments under section 186

The Company has not granted any loans, given guarantees or made investments to Companies or concerns covered under section 186.

15. Particulars of contracts or arrangements with related parties

All contracts/arrangements/ transactions entered by the Company during financial year with related parties were in ordinary course of business and on arm's length basis. During the year, the Company had not entered into any contract/ arrangement/ transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions.

16. Conservation of energy, technology absorption and foreign exchange earnings and outgo

The particulars as prescribed under Section 134(3) (m) of the Act, read with Rule 8 of the Companies (Accounts) Rules, 2014 are given below:

- a) Conservation of energy: Not Applicable
- b) Technology absorption: Not Applicable
- c) Foreign Exchange earnings and outgo: Not Applicable

17. Deposits

In terms of the provisions of Sections 73 of the Act read with the relevant Rules of the Act, the Company had no opening or closing balances and also has not accepted any fixed deposits during the year under review and as such, no amount of principal or interest was outstanding as on March 31, 2017

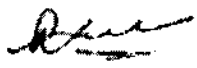
18. Risk Management Policy

Risks are events, situations or circumstances which may lead to negative consequences on the Company's businesses. Risk management is a structured approach to manage uncertainty. A formal enterprise wide approach to Risk Management is being adopted by the Company and key risks will now be managed within a unitary framework. As a formal roll-out, all business divisions and corporate functions will embrace Risk Management Policy and guidelines, and make use of these in their decision making. Key business risks and their mitigation are considered in the annual/strategic business plans and in periodic management reviews. The risk management process over the period of time will become embedded into the Company's business systems and processes, such that our responses to risks remain current and dynamic.

The policy on Risk Management is enclosed as Annexure V.

For Octavius Plantations Limited

Director/Authorised Signatory

For Octavius Plantations Limited

Director/Authorised Signatory

19. Details of Subsidiary/Holding/ Joint Venture/ Associate

The Company does not have any Subsidiary, Holding, Joint Venture and Associate Company during the financial year 2016-17.

20. Internal Financial Control and their adequacy

The Company has a proper and adequate system of internal controls. This ensures that all transactions are authorised, recorded and reported correctly, and assets are safeguarded and protected against loss from unauthorized use or disposition. In addition there are operational controls and fraud risk controls, covering the entire spectrum of internal financial controls.

The internal financial control framework has been designed to ensure that the financial and other records are reliable for preparing financial and other statements and for maintaining accountability of assets. In addition, the Company has identified and documented the risks and controls for each process that has a relationship to the financial operations and reporting.

The Company also has an Audit Committee; comprising 3 (Three) professionally qualified Directors, who interact with the Statutory Auditors, Internal Auditors and Management in dealing with matters within its terms of reference. This Committee mainly deals with accounting matters, financial reporting and internal controls.

21. Acknowledgement

An acknowledgement to all with whose help, cooperation and hard work the Company is able to achieve the results.

For & On behalf of the Board of Directors


Director/Authorised Signatory

Raj Kumar Jain
Director

Place: New Delhi
Date: 29.08.2017

For Octavius Plantations Limited


Director/Authorised Signatory

For Octavius Plantations Limited


Director/Authorised Signatory

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on financial year ended on 31 March, 2017

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

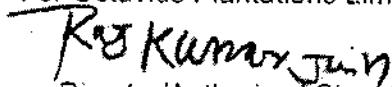
1. REGISTRATION & OTHER DETAILS:

CIN	L65910DL1984PLC018466
Registration Date	20/06/1984
Name of the Company	OCTAVIUS PLANTATIONS LIMITED
Category/Sub-category of the Company	Company Limited By Shares (Category) Indian Non- Government Company (Sub- Category)
Address of the Registered office & contact details	54/2&3, Hanuman Lane Connaught Place New Delhi-110001
Whether listed company	Listed
Name, Address & contact details of the Registrar & Transfer Agent, if any.	M/s. Beetal Financial & Computer Services (P) Ltd. Beetal House, 3 rd Floor, 99 Madangir, BH Local Shopping Complex, Near Dada Harsukhdas Mandir Delhi-110062

2. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY (All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the
1	Coffee	01272	55.86
2	Black Pepper	0141	44.14

For Octavius Plantations Limited


 Director/Authorised Signatory

For Octavius Plantations Limited


 Director/Authorised Signatory

3. PARTICULAR OF HOLDINGS, SUBSIDIARY AND ASSOCIATE COMPANIES:

S. No	Name and Address of the Company	CIN/GLN	Holding/Subsidiary/ Associates	% of shares held	Applicable Section
1.	NA	NA	NA	NA	NA

4. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

A. Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of year [As on 31-March-2016]				No. of Shares held at the end of the year [As on 31-March-2017]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/HUF	597530		597530	60.54	597530	-	597530	60.54	0.00 %
b) Central Govt	0	0	0	0	0	0	0	0	0
c) State Govt(s)	0	0	0	0	0	0	0	0	0
d) Bodies Corp.	0	0	0	0	0	0	0	0	0
e) Banks / FI	0	0	0	0	0	0	0	0	0
f) Any other	0	0	0	0	0	0	0	0	0
Total shareholding of Promoter (A)	597530	-	597530	60.54	597530		597530	60.54	0
B. Public shareholding									
1. Institutions	0	0	0	0	0	0	0	0	0
a) Mutual Funds	0	0	0	0	0	0	0	0	0
b) Banks / FI	0	0	0	0	0	0	0	0	0
c) Central Govt	0	0	0	0	0	0	0	0	0
d) State Govt(s)	0	0	0	0	0	0	0	0	0
e) Venture Capital Funds	0	0	0	0	0	0	0	0	0
f) Insurance Companies	0	0	0	0	0	0	0	0	0
g) FIs	0	0	0	0	0	0	0	0	0
h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0
i) Others	0	0	0	0	0	0	0	0	0

Octavius Plantations Limited

Raj Kumar Jain
Director/Authorised Signatory

Raj Kumar Jain
Director/Authorised Signatory

(specify)									
Sub-total (B)(1):-	0	0	0	0	0	0	0	0	0
2. Non-Institutions									
a) Bodies Corp.	0	75200	75200	7.61	0	75200	75200	7.61	0
i) Indian	0	0	0	0	0	0	0	0	0
ii) Overseas	0	0	0	0	0	0	0	0	0
b) Individuals	0	0	0	0	0	0	0	0	0
i) Individual shareholders holding nominal share capital up to Rs. 1 lakh	0	120620	120620	12.22	0	120620	120620	12.22	0
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	0	193720	193720	19.63	0	193720	193720	19.63	0
c) Others (specify)	0	0	0	0	0	0	0	0	0
Non Resident Indians	0	0	0	0	0	0	0	0	0
Overseas Corporate Bodies	0	0	0	0	0	0	0	0	0
Foreign Nationals	0	0	0	0	0	0	0	0	0
Clearing Members	0	0	0	0	0	0	0	0	0
Trusts	0	0	0	0	0	0	0	0	0
Foreign Bodies - D R	0	0	0	0	0	0	0	0	0
Sub-total (B)(2):-	0	389540	389540	39.46	0	389540	389540	39.46	0
Total Public Shareholding (B)=(B)(1)+(B)(2)	0	389540	389540	39.46	0	389540	389540	39.46	0
C. Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
Grand Total (A+B+C)	597530	389540	987070	100 %	597530	389540	987070	100 %	0

For **Udavius Plantations Limited**
Raj Kumar Jain
 Director/Authorised Signatory

For **Udavius Plantations Limited**
[Signature]
 Director/Authorised Signatory

B. Shareholding of Promoter-

Sl No.	Shareholder's Name	Shareholding at the beginning of the year			Share holding at the end of the year			% change in share holding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Share	% of total Shares of the company	% of Shares Pledged / encumbered to total Shares	
1	Jayant Kumar Jain	45375	4.6	Not Pledged	0	0	N.A.	(4.6)
2	Navin Kumar Jain	102095	10.34	Not Pledged	0	0	N.A.	(10.34)
3	Hulash Chand Jain	45375	4.6	Not Pledged	0	0	N.A.	(4.6)
4	Ekta Jain	102320	10.36	Not Pledged	0	0	N.A.	(10.36)
5	Madan Lall Jain	93615	9.48	Not Pledged	93615	9.48	Not Pledged	(9.48)
6	Nilima Jain	102320	10.36	Not Pledged	0	0	N.A.	(10.36)
7	Shalini Jain	106430	10.78	Not Pledged	253900	25.72	Not Pledged	25.72
8	Akshita Jain	0	0	N.A.	250015	25.33	Not Pledged	25.33


C. Change in Promoters' Shareholding (please specify, if there is no change):

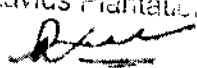
SN	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the co	No. of shares	% of total shares of the Co
1	Jayant Kumar Jain				
	At the beginning of the year	45375	4.6%	45375	4.6%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	(45375)	(4.6%)	(45375)	(4.6%)
	At the end of the year	NIL	NIL	NIL	NIL
2	Naveen Kumar Jain				
	At the beginning of the year	102095	10.34%	102095	10.34%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	102095	10.34%	102095	10.34%
	At the end of the year	NIL	NIL	NIL	NIL
	For Octavius Plantations Limited	NIL	NIL	For Octavius Plantations Limited	NIL

Raj Kumar Jain
Director/Authorised Signatory

[Signature]
Director/Authorised Signatory

	At the end of the year	NIL	NIL	NIL	NIL
3	Hulash Chand Jain				
	At the beginning of the year	45375	4.6%	45375	4.6%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	(45375)	(4.6%)	(45375)	(4.6%)
	At the end of the year	NIL	NIL	NIL	NIL
4	Ekta Jain				
	At the beginning of the year	102320	10.36%	102320	10.36%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	(102320)	(10.36%)	(102320)	(10.36%)
	At the end of the year	NIL	NIL	NIL	NIL
5	Madan Lall Jain				
	At the beginning of the year	93615	9.48%	93615	9.48%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):				
	At the end of the year	93615	9.48%	93615	9.48%
6	Nilima Jain				
	At the beginning of the year	102320	10.36%	102320	10.36%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	(102320)	(10.36%)	(102320)	(10.36%)
	At the end of the year	NIL	NIL	NIL	NIL
7	Shalini Jain				
	At the beginning of the year	106430	10.78%	106430	10.78%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	147470	14.94%	147470	14.94%
	At the end of the year	253900	25.72	253900	25.72
8	Akshita Jain				
	At the beginning of the year	NIL	NIL	NIL	NIL
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase / decrease (e.g. allotment /transfer / bonus/ sweat equity etc.):	250015	25.33%	250015	25.33%
	At the end of the year	250015	25.33%	250015	25.33%

For Octavius Plantations Limited

 Director/Authorised Signatory

For Octavius Plantations Limited

 Director/Authorised Signatory

D. Shareholding Pattern of top ten Shareholders: (Other than Directors, Promoters and Holders of GDRs and ADRs):

SN	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the Co	No. of shares	% of total shares of the co
1.	ARVIND KUMAR DAS				
	At the beginning of the year	33800	3.42	33800	3.42
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
	At the end of the year	33800	3.42	33800	3.42
2.	MADAN LAL JAIN & SONS				
	At the beginning of the year	20400	2.07%	20400	2.07%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
	At the end of the year	20400	2.07%	20400	2.07%
3.	MADAN LAL JAIN & SONS HUF				
	At the beginning of the year	33920	3.44%	33920	3.44%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
	At the end of the year	33920	3.44%	33920	3.44%
4.	MUKESH MEHTA				
	At the beginning of the year	20000	2.03%	20000	2.03%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
	At the end of the year	20000	2.03%	20000	2.03%
5	MANISH NAHAR				
	At the beginning of the year	20000	2.02%	20000	2.02%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer /	NIL	NIL	NIL	NIL

For Octavius Financial Services Limited
Raj Kumar Jain
 Director/Authorised Signatory

For Octavius Financial Services Limited
[Signature]
 Director/Authorised Signatory

	bonus/ sweat equity etc.):				
	At the end of the year	20000	2.03%	20000	2.03%
6.	RITA LAKHAWAT				
	At the beginning of the year	12500	1.27%	12500	1.27%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
	At the end of the year	12500	1.27%	12500	1.27%
7.	SOIL PROD. INDIA LTD.				
	At the beginning of the year	12500	1.27	12500	1.27
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
	At the end of the year	12500	1.27	12500	1.27
8.	SUDHA MERCHANDISE P. LTD.				
	At the beginning of the year	10000	1.01	10000	1.01
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
	At the end of the year	12500	1.27	12500	1.27
9.	TOPMARKPRO LTD.				
	At the beginning of the year	10000	1.01%	10000	1.01%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
	At the end of the year	10000	1.01%	10000	1.01%
10.	SHYAM DAMODAR LAKHAWAT				
	At the beginning of the year	10000	1.01%	10000	1.01%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
	At the end of the year	10000	1.01%	10000	1.01%
11.	PIYUSH LAKHAWAT				
	At the beginning of the year	10000	1.01%	10000	1.01%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL

For Or C. P. V. S. Plantations Limited

For Or C. P. V. S. Plantations Limited

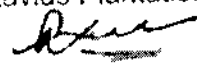
Raj Kumar Jain
Director/Authorised Signatory

[Signature]
Director/Authorised Signatory

	in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):				
	At the end of the year	10000	1.01%	10000	1.01%
12.	ASHOK VYAS				
	At the beginning of the year	10000	1.01%	10000	1.01%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
	At the end of the year	10000	1.01%	10000	1.01%
13.	CHARU VYAS				
	At the beginning of the year	10000	1.01%	10000	1.01%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
	At the end of the year	10000	1.01%	10000	1.01%
14.	KISHAN LAL MAHESHWARI				
	At the beginning of the year	10000	1.01%	10000	1.01%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
	At the end of the year	10000	1.01%	10000	1.01%
15.	MEENA VYAS				
	At the beginning of the year	10000	1.01%	10000	1.01%
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	NIL	NIL	NIL	NIL
	At the end of the year	10000	1.01%	10000	1.01%

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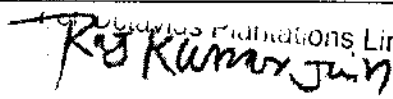
E. Shareholding of Directors and Key Managerial Personnel:


SN	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	Jayant Kumar Jain				
	At the beginning of the year	45375	4.6%	45375	4.6%
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	45375	4.6%	45375	4.6%
	At the end of the year	NIL	NIL	NIL	NIL
2	Naveen Kumar Jain				
	At the beginning of the year	102095	10.34%	102095	10.34%
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	102095	10.34%	102095	10.34%
	At the end of the year	NIL	NIL	NIL	NIL

5. INDEBTEDNESS -Indebtedness of the Company including interest outstanding/accrued but not due for payment

In Lacs

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the year(Long term and Short Term)				
i) Principal Amount	0	1051508.20	0	1051508.20
ii) Interest due but not paid	0	0	0	0
iii) Interest accrued but not due	0	0	0	0
Total (i+ii+iii)	0	0	0	0
Change in Indebtedness during the year				
* Addition	0		0	0
* Reduction	0	8.7508	0	8.7508
Net Change	0	0	0	0
Indebtedness at the end of the financial year(Long Term and Short Term)				
i) Principal Amount	0	214000	0	214000
ii) Interest due but not paid	0	0	0	0
iii) Interest accrued but not due	0	0	0	0
Total (i+ii+iii)	0	214000	0	214000

For Octavius Plantations Limited

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For Octavius Plantations Limited

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6. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

SN.	Particulars of Remuneration	Name of MD/WTD/ Manager		Total Amount
	Gross salary			
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	-	-	-
2	Stock Option	-	-	-
3	Sweat Equity	-	-	-
4	Commission - as % of profit - others, specify...	-	-	-
5	Others, please specify	-	-	-
	Total (A)	-	-	-
	Ceiling as per the Act	-	-	-

B. Remuneration to other directors:

SN.	Particulars of Remuneration	Name of Directors			Total Amount
1	Independent Directors	-	-	-	-
	Fee for attending board committee meetings	-	-	-	-
	Commission	-	-	-	-
	Others, please specify	-	-	-	-
	Total (1)	-	-	-	-
2	Other Non-Executive Directors	-	-	-	-
	Fee for attending board committee meetings	-	-	-	-
	Commission	-	-	-	-
	Others, please specify	-	-	-	-
	Total (2)	-	-	-	-
	Total (B)=(1+2)	-	-	-	-
	Total Managerial Remuneration	-	-	-	-
	Overall Ceiling as per the Act	-	-	-	-

For Octavius Pharmaceuticals Limited

Raj Kumar Jain

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For Octavius Pharmaceuticals Limited

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C. Remuneration to Key Managerial Personnel other than MD/Manager/WTD

SN	Particulars of Remuneration	Key Managerial Personnel		
		CS	CFO	Total
1	Gross salary			
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	-	-
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-
2	Stock Option	-	-	-
3	Sweat Equity	-	-	-
4	Commission	-	-	-
	- as % of profit	-	-	-
	others, specify...	-	-	-
5	Others, please specify	-	-	-
	Total	-	-	-

7. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES: NIL

Type	Section of the Companies Act	Brief Description	Details	Authority [RD/NCLT/COURT]	Appeal made, if any
A. COMPANY			NIL		
Penalty					
Punishment					
Compounding					
B. DIRECTORS			NIL		
Penalty					
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT			NIL		
Penalty					
Punishment					
Compounding					

For Octavius Plantations Limited

Raj Kumar Jain
Director/Authorised Signatory

AUDIT COMMITTEE - TERMS OF REFERENCE

1. CONSTITUTION

The Audit Committee has been established by the Board of Directors of the Company and is to be known as Audit Committee.

2. MEMBERSHIP

- A. The members of the Audit Committee shall be appointed by the Board from amongst the Directors of the Company.
- B. The Audit Committee shall have minimum three Directors with Independent Directors forming a majority of the members of the Audit Committee.
- C. The Chairman of the Audit Committee shall be elected by the members of the Audit Committee among themselves.

3. QUORUM


The quorum necessary for the transaction of business shall be at least two members or 1/3rd of total number of Directors whichever is higher, with at least two Independent Director. A duly convened meeting of the Audit Committee at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the Audit Committee.

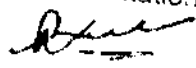
4. FREQUENCY OF MEETINGS

The audit committee shall meet at least four times in a year and not more than one hundred and twenty days shall elapse between two meetings.

5. MEETINGS

- A. Meetings of the Audit Committee may be called by the Chairman of the Audit Committee.
- B. Unless otherwise agreed, notice of each meeting confirming the venue, time and date together with an agenda of items to be discussed, shall be forwarded to each member of the Audit Committee and any other person required to attend, not later than 7 days before the date of the meeting.
- C. The Audit Committee may invite such of the executives, outside agency(ies) professional(s) as it considers appropriate, who are required to be presented for explaining any particular item(s) at the meeting.

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- D. The intimation of the Audit Committee meetings, in which financials, reports of Auditors and other audit related matters are to be discussed, be given to Auditors of the Company.

6. DUTIES

The duties of the Audit Committee shall be:

- A. oversight of the listed entity's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
- B. recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity;
- C. approval of payment to statutory auditors for any other services rendered by the statutory auditors;
- D. reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:
- matters required to be included in the director's responsibility statement to be included in the board's report in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013;
 - changes, if any, in accounting policies and practices and reasons for the same;
 - major accounting entries involving estimates based on the exercise of judgment by management;
 - significant adjustments made in the financial statements arising out of audit findings;
 - compliance with listing and other legal requirements relating to financial statements;
- E. reviewing, with the management, the quarterly financial statements before submission to the board for approval;
- F. reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public or rights issue, and making appropriate recommendations to the board to take up steps in this matter;
- G. reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process;


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- H. approval or any subsequent modification of transactions of the listed entity with related parties including giving omnibus approval subject to and in compliance with applicable laws and related party transaction policy of the Company;
- I. scrutiny of inter-corporate loans and investments;
- J. valuation of undertakings or assets of the listed entity, wherever it is necessary;
- K. evaluation of internal financial controls and risk management systems;
- L. reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
- M. reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
- N. discussion with internal auditors of any significant findings and follow up there on;
- O. reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
- P. to look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;
- Q. to review the functioning of the whistle blower mechanism;
- R. approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate;
- S. Carrying out any other function as is mentioned in the terms of reference of the audit committee.
- T. management discussion and analysis of financial condition and results of operations;
- U. statement of significant related party transactions (as defined by the audit committee), submitted by management;
- V. management letters / letters of internal control weaknesses issued by the statutory auditors;
- W. internal audit reports relating to internal control weaknesses; and
- X. the appointment, removal and terms of remuneration of the chief internal auditor shall be subject to review by the audit committee.


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Y. statement of deviations:

- quarterly statement of deviation(s) including report of monitoring agency, if applicable, submitted to stock exchange(s) in terms of Regulation 32(1).
- annual statement of funds utilized for purposes other than those stated in the offer document/prospectus/notice in terms of Regulation 32(7).

7. MINUTES

- A. The Audit Committee shall maintain written minutes of its meetings which shall be placed before the Board for noting and approval.
- B. Minutes of Audit Committee meetings shall be circulated promptly to all members of the Audit Committee.

8. ANNUAL GENERAL MEETING

The Chairman of the Audit Committee shall present at Annual General Meeting to answer shareholders queries.

9. RIGHT OF BEING HEARD

The Auditors of the Company and the Key managerial personnel shall have right to be heard in the meetings of the Audit Committee where the auditor's report are to be considered but they will not have any voting rights.

10. AUTHORITY

The Audit Committee is authorised by the Board to:

- A. To call for the comments of the auditors about internal control systems, the scope of audit, including the observations of the auditors and review of financial statement before their submission to the Board;
- B. To discuss any related issues with the internal and statutory auditors and the management of the company;
- C. To investigate into any activity with in terms of reference;
- D. Seek any information that it requires from any employee of the Company and all employees are directed to co-operate with any request made by the Audit Committee;
- E. Obtain outside legal or other professional advice, at the Company's expense and secure the attendance of the outsiders with relevant experience and expertise if it considers necessary.

For *Res Kumar Jain*
Director/Authorised Signatory

Director/Authorised Signatory

For Octavius ...

[Signature]

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11. RECOMMENDATIONS

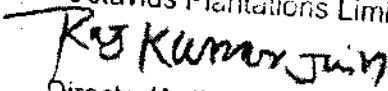
The recommendations of the Audit Committee shall be binding on the Board in terms of Section 177 of the Companies Act, 2013 and if, the Board does not accept the recommendations of the Audit Committee it shall record the reasons thereof and shall be disclosed in the Board's report.


12. CONFIDENTIALITY

Subject to provisions of the Companies Act, 2013 and rules made there under all the deliberations of the Audit Committee, and all records, material and information etc shall be considered confidential. Audit Committee members shall maintain the confidentiality of such deliberations, and shall safeguard such records, material and information from improper access.

13. AMENDMENTS

Keeping in mind the needs of the Company and legal scenario (if any), the Board of Directors reserves the right to amend the terms of reference of Audit Committee as and when required.

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NOMINATION AND REMUNERATION POLICY

1. INTRODUCTION

1.1 Octavius Plantations Limited (hereinafter referred to as "**Company**") considers human resources as its invaluable assets. This policy on nomination and remuneration (hereinafter referred to as "**Remuneration Policy**") has been formulated by the Nomination and Remuneration Committee (hereinafter referred to as "**Remuneration Committee**") as per the provisions of the Companies Act 2013 and SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 and is approved by the Board of Director of the Company, to guide the Board on the various issues of appointment, evaluate performance, remuneration of the Directors, KMP, Senior Management Personnel and other employees so as to harmonise the aspirations of human resources consistent with the goals of the Company.

1.1.1 DEFINITIONS

"**Key Managerial Personnel (KMP)**" means -

- (1) the managing Director or the Chief Executive Officer or the Manager and in their absence, a whole-time Director;
- (2) the Company Secretary;
- (3) the Chief Financial Officer;

Senior Management Personnel means the personnel of the company who are the members of its core management team excluding the directors of the Company comprising all members of management one level below the executive directors, including functional heads.

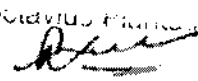
2 OBJECTIVE OF THIS REMUNERATION POLICY

2.1 The objective of this Remuneration Policy is to ensure that the:

- a. The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate directors of the quality required to run the Company successfully;
- b. Relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
- c. Remuneration to Directors, KMP and Senior Management involves terms performance objectives appropriate to the working of the Company and its goals.

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3 APPLICABILITY

3.1 This Remuneration Policy shall be applicable to:

- a. All the Director of the Company which inter alia include Executive or Non Executive directors (independent director);
- b. All Senior Management Personnel, Key Managerial Personnel of the Company and other employees.

4 MEMBERSHIP


- 4.1.1 Remuneration Committee shall consist of minimum three or more non-executive directors, out of which at least one-half shall be independent director(s), provided that Chairperson of the Company may be appointed as a member of this Remuneration Committee but shall not chair such Remuneration Committee.
- 4.2 The Board shall reconstitute the Remuneration Committee as and when required to comply with the provisions of the Companies Act, 2013 and applicable statutory requirement.
- 4.3 The quorum shall be either two members or one third of the members of the Remuneration Committee, whichever is higher.
- 4.4 Details of Remuneration Committee membership shall be disclosed in the Annual Report.
- 4.5 Term of the Remuneration Committee shall be continued unless terminated by the Board of Directors.

5 CHAIRMAN

- 5.1 The Chairman of the Remuneration Committee shall be an Independent director.
- 5.2 The Chairman of the Company may be appointed as a member of the Remuneration Committee but shall not chair such Remuneration Committee.
- 5.3 In the absence of the Chairman of the Remuneration Committee, the member of the Remuneration Committee present at the meeting shall choose one amongst them to act as Chairman of the Remuneration Committee.
- 5.4 The Chairman of the Remuneration Committee or in his absence, any other member of the Remuneration Committee authorized by him in this behalf shall attend the general meeting of the Company.

For Octavius Plantations Limited

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6 MEETING AND VOTING

- 6.1 The meeting of the Remuneration Committee shall be held at such intervals as may be required to accomplish the objective as set out in this Remuneration Policy.
- 6.2 Matters arising for decision at meeting of the Remuneration Committee shall be decided by a majority of votes of Members present and voting and any such decision shall for all purposes be deemed a decision of the Remuneration Committee.
- 6.3 In the case of equality of votes, the Chairman of the meeting will have a casting vote.

7 MINUTES OF REMUNERATION COMMITTEE MEETING

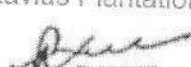
- 7.1 Proceedings of all meetings must be minuted and signed by the Chairman of the said meeting or the Chairman of the next succeeding meeting. Minutes of the Remuneration Committee meeting will be tabled at the subsequent Board and Remuneration Committee meeting.

8 ROLE AND RESPONSIBILITY OF THE REMUNERATION COMMITTEE

- 8.1 The roles and responsibility of the Remuneration Committee shall include:
- a. to guide the Board of Director of the Company in relation to the appointment and removal of the Directors Senior Management Personnel, KMP and other employees.;
 - b. formulate the criteria for determining the qualifications, positive attributes and independence of the Directors and Senior Management Personnel, KMP and other employees and to recommend to the Board of Director of the Company relating to the remuneration payable of them .
 - c. to formulate the criteria for evaluation of the performance of the Director and Senior Management Personnel, KMP and other Employees.
 - d. ensure that level and composition of remuneration is reasonable and sufficient, relationship of remuneration to performance is clear and meets appropriate performance benchmarks;
 - e. to devise a policy on Board diversity;
 - f. to develop a succession plan for the Board and to regularly review the plan;
 - g. to retain, motivate and promote talent and to ensure long term sustainability of talented managerial persons and create competitive advantage;

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- h. to assist the Board in fulfilling responsibilities;
- i. to Implement and monitor policies and processes regarding principles of corporate governance;
- j. to perform such other functions as may be necessary or appropriate for the performance of its duties.

9 APPOINTMENT AND REMOVAL OF DIRECTOR SENIOR MANAGEMENT PERSONNEL, KMP AND OTHER EMPLOYEES


- 9.1 The Remuneration Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director or Senior Management Personnel, KMP and other employee and recommend his / her appointment, to the Board of Director of the Company.
- 9.2 A person should possess adequate qualification, expertise and experience for the position he / she is considered for appointment. The Remuneration Committee has authority to decide whether qualification, expertise and experience possessed by a person are sufficient / satisfactory for the position.
- 9.3 Appointment of Independent directors is also subject to compliance of provisions of section 149 of the Companies Act, 2013, read with Schedule IV and rules thereunder.
- 9.4 The Remuneration Committee may recommend with reasons recorded in writing, removal of Director or Senior Management Personnel, KMP and other employees subject to the provisions and compliance of the Companies Act, 2013 and the rules made there under.

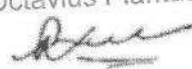
10 REMUNERATION OF DIRECTORS AND SENIOR MANAGEMENT PERSONNEL

10.1 Remuneration to Managing/ whole Time Directors

- a. The remuneration/ commission etc. required to be paid to Managing Director / Whole-time Directors, etc. shall be governed as per provisions laid down under the Companies Act, 2013 and rules made there under or any other enactment for the time being in force and the approvals obtained from the Members of the Company.
- b. The Remuneration Committee shall make such recommendations to the Board of Directors of the Company, as it may consider deem fit with regard to remuneration to Managing Director / Whole Time Directors.

10.2 Remuneration to the Non-Executive / Independent directors

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a. Remuneration / Commission

- The remuneration / commission to the Non-executive / Independent director shall be in accordance with the statutory provisions of the Companies Act, 2013, and the rules made thereunder for the time being in force.

b. Sitting Fee

- The Non-Executive / Independent Directors may receive sitting fees as permissible under the provisions of Companies Act, 2013. The amount of sitting fees shall be such as may be recommended by the Remuneration Committee and approved by the Board of Directors.

c. Limit of Remuneration / Commission

- The remuneration / commission may be paid within the monetary limit approved by shareholders, subject to the limit not exceeding 1%/ 3% of the profits of the Company computed as per the applicable provisions of the Companies Act, 2013.

d. Stock option

- Pursuant to the provision of the Companies Act, 2013, no Independent director shall be entitled for the stock option of the Company.

10.3 Remuneration to Senior Management Personnel, KMP's and other employees

- The remuneration to Senior Management Personnel, KMP and other employees shall consist of fixed pay and incentive pay, according to the provisions of the Companies Act, 2013 and rules made there under or any other enactment for the time being in force.
- The Fixed pay shall include monthly remuneration, employer's contribution to Provident Fund, contribution to pension fund, pension schemes, etc. as decided from to time.
- The Incentive pay shall be decided based on the balance between performance of the Company and performance of these employees, to be decided annually or at such intervals as may be considered appropriate.

11 TENURE

11.1 Managing Director/ Whole-time Director

- The Company shall appoint or re-appoint any person as its Managing director or whole time director for a term not exceeding five years at a time. No re-appointment shall be made earlier than one year before the expiry of term.

For Octavius Plantations Limited

Raj Kumar Jadhav

Director/Authorised Signatory

For Octavius Plantations Limited

[Signature]

Director/Authorised Signatory

11.2 Independent Director

- a. An Independent director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's Report.
- b. No Independent director shall hold office for more than two consecutive terms of upto maximum of 5 years each, but such Independent director shall be eligible for appointment after expiry of three years of ceasing to become an Independent director. Provided that an Independent director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly.

12 EVALUATION

- 12.1 The Remuneration Committee shall carry out evaluation of performance of Director, KMP, Senior Management Personnel and other employees.
- 12.2 A member of the Remuneration Committee is not entitled to be present when his or her own remuneration is discussed at a meeting or when his or her performance is being evaluated.
- 12.3 The Remuneration Committee may invite such executives, as it considers appropriate, to be present at the meetings of the Remuneration Committee.

13 RETIREMENT


- 13.1 The Director and Senior Management Personnel shall retire as per the applicable provisions of the Companies Act, 2013 and the prevailing policy of the Company. The Board will have the discretion to retain the Director and Senior Management Executive in the same position/ remuneration or otherwise even after attaining the retirement age, for the benefit of the Company.


14 DISCLOSURE

- 14.1 The details of this Remuneration Policy and the evaluation criteria as applicable shall be disclosed in the Annual Report as part of Board's Report therein.

15 AMENDMENT

- 15.1 The Board of Directors on its own and / or as per the recommendations of Remuneration Committee can amend this Remuneration Policy, as and when deemed fit.


Octavius Plantations Limited

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For Octavius Plantations Limited

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- 15.2 In case of any amendment(s) in the companies Act 2013 and any circular(s), order etc. issued by any authorities, not being consistent with the provisions as set out under this Remuneration Policy, then such amendment(s), circular(s), order etc. shall prevail upon the provisions hereunder and this Remuneration Policy shall stand amended accordingly from the effective date as mentioned under such amendment(s), circular(s), order etc.

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Octavius Plantations Limited

Director/Authorised Signatory

VIGIL MECHANISM

1. INTRODUCTION

Octavius Plantations Limited (hereafter referred to as "Company") believes in promoting a fair, transparent, ethical and professional work environment. Through this Vigil Mechanism Iris wants to promote integrity, professional conduct in the employees of the Company as well as to devise a mechanism to safeguard deviations from the standards defined in this policy. This mechanism is intended to provide mechanism for reporting genuine concerns and grievances to the management of the Company. So that these concerns can be dealt in a fair and unbiased manner as provided in Section 177(9) and Section 177(10) of the Companies Act 2013 read with rule 7 of chapter XII of the Companies Act. This whole mechanism shall be overseen by the Audit committee of the Company.

2. OBJECTIVE

- a. To encourage and provides a channel to the employees and directors of the Company to report to the management concerns about unethical behaviour, legal concerns, fraudulent behaviour, actual or suspected fraud or violation of the code(s) of conduct or policy of the Company.
- b. The Mechanism provides for adequate safeguards against victimization of employees and directors to avail of the mechanism and also provide for direct access to the Chairman of the Audit Committee in exceptional cases.

3. SCOPE

This Mechanism covers serious concerns that could have affect the operations and performance of the business of the Company and malpractices and events which have taken place / suspected to have taken place, misuse or abuse of authority, fraud or suspected fraud, violation of Company' rules, manipulations, negligence causing danger to public health and safety, misappropriation of monies, and other matters or activity on account of which the interest of the Company is affected.

4. APPLICABLE

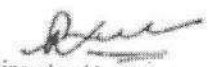
All employees and directors of the Company are entitled to make disclosures under the Mechanism.

5. RECEIPT AND DISPOSAL OF DISCLOSURES

- a. Where any director or employee finds, feels or observes any of following activities (Not exhausted list) then he/she must within a period of 30 days of occurrence of event or on the date on which he comes to know, should report in writing in English language their complaint / grievance:



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- o Any prejudicial act in which stakeholders interest or public interest is involved;
 - o Serious frauds which are affecting or may affect the financial position of the Company;
 - o Internal theft;
 - o Inaccuracy in maintaining the Company's books of account and financial records;
 - o Financial misappropriation and fraud;
 - o Procurement fraud;
 - o False expense reimbursements;
 - o Misuse of company assets & resources;
 - o Inappropriate sharing of company sensitive information;
 - o Corruption & bribery;
 - o Insider trading;
 - o Unfair trade practices & anti-competitive behaviour;
 - o Non-adherence to safety guidelines;
 - o Sexual harassment;
 - o Child labour;
 - o Violation of human rights etc.
- b. The Complainant shall address their grievances to the Vigilance Officer as may be designated by the Audit Committee of the Company or the chairman of the Audit Committee in exceptional cases.
- c. The contact details of the chairman of the Audit Committee and Vigilance Officer of the Company are given below:

Mr. Aayushi Jain
(Chairman of Audit Committee)
Email id: djain2255@gmail.com
C/O Octavius Plantations Limited
54/2&3, Hanuman Lane
Connaught Place
New Delhi 110001

Octavius Plantations Limited

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Mr. Jyoti
(Vigilance Officer)
Email id: jyoti009@gmail.com
C/O Octavius Plantations Limited
54/2&3, Hanuman Lane
Connaught Place
New Delhi 110001

- d. The Vigilance Officer or the chairman of the Audit Committee, as the case may be, will maintain the confidentiality of the complainants in order to protect the identity of the complainant.
- e. The Vigilance Officer or the chairman of the Audit Committee, as the case may be, on receipt of the disclosure of any of the above fraud or events shall make a record of the disclosure and also ascertain from the complainant whether he was the person who made the disclosure or not. The record will include:
 - o Brief facts;
 - o Whether the same disclosure was raised previously by anyone, and if so, the outcome thereof;
 - o Whether the same disclosure was raised previously on the same subject;
 - o Details of actions taken by Audit Committee for processing the complaint;
 - o Findings of the Audit Committee;
 - o The recommendations of the Audit Committee/ other action(s).
- f. The Audit Committee, if deems fit, may call for further information or particulars from the complainant.

6. INVESTIGATION

- a. The investigation would be carried out by the Audit Committee either itself or at its description by involving any other official of the Company or an outside agency as it may deem fit to determine the authenticity of the allegations.
- b. Any member of the Audit Committee or such other officer involved in the investigation, having any conflict of interest with the matter, shall disclose his/her concern/interest forthwith and shall not take participate in such investigation.
- c. The said investigation team shall not consist of any member who is involved in such allegations.
- d. The identity of all the employee/director against whom disclosure has been made shall be kept confidential to the extent possible given the legitimate needs of law and the investigation.

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Raj Kumar Jain

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For Octavius Plantations Limited

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- e. All the employees/directors against whom disclosure has been made shall have a duty to co-operate with the Audit Committee during investigation to the extent that such co-operation sought does not merely require them to admit guilt.
- f. All the employee/director against whom disclosure has been made shall have right to access any document/ information for their legitimate need to clarify/ defend themselves in the investigation proceedings.
- g. All the employee/director against whom disclosure has been made shall have a responsibility not to interfere with the investigation. Evidence shall not be withheld, destroyed or tampered with, and witnesses shall not be influenced, coached, threatened.
- h. The Audit Committee as it deems fit, may call for further information from the complainant.
- i. The Audit Committee shall carry out detailed investigation if the reported disclosure is found to be correct and shall try its best to complete the investigation within 90 days from the date of receipt of complaint.

7. DECISIONS AND REPORTING

- a. If an investigation leads the Audit Committee to conclude that an improper or unethical act has been committed, then the Audit Committee shall record the result and forward it to the management of the Company to take such disciplinary or corrective action as he may deem fit against the concerned employee/director. The decision of the Committee shall be recorded with reasons and a copy of the same shall be forwarded to the complainant and the concerned employee/director who has done such improper or unethical act.
- b. If the report of investigation is not to the satisfaction of the complainant, the complainant has the right to report the event to the appropriate legal or investigating agency.
- c. However, if a complainant who makes false allegations of unethical & improper practices then disciplinary actions in accordance with the rules, procedures and policies of the Company shall be taken against the complainant as the Audit Committee may decide.

8. PENALTIES

If the alleged fraud or misconduct is proven after investigation, the Audit Committee may impose such penalty / fine as it may deem fit depending upon nature of fraud or unethical act done by the person.

9. SECRECY AND CONFIDENTIALITY

- a. The complainant, Members of Audit Committee and everybody involved in the process shall:

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Raj Kumar Jain
Director/Authorised Signatory

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Director/Authorised Signatory

- Maintain confidentiality of all matters under this mechanism;
- Discuss only to the extent or with those persons as required under this mechanism for completing the process of investigations;
- Keep all the papers, communication (oral, writing or otherwise) completely confidential and fully protected from improper disclosures;

10. PROTECTION

- a. The complainant would be given an option to keep his/her identity anonymous while reporting the incident to the Vigil Officer or the chairman of the Audit Committee. The Company will make no attempt to discover the identity of an anonymous such person. If such person identity becomes known during the course of the investigation, the Company will ensure that the identity of such person will be kept anonymous and confidential to the extent possible, unless required by law or in legal proceedings.
- b. Any other employee/director assisting in the said investigation shall also be protected to the same extent as the complainant.
- c. The Audit Committee would safeguard the complainant from any adverse action. This includes discrimination, victimization, retaliation, demotion or adoption of any unfair employment practices.
- d. Protection under this Mechanism would not mean protection from disciplinary action arising out of false allegations made by a complainant.

11. ACCESS TO CHAIRMAN OF THE AUDIT COMMITTEE

The complainant shall have right to access chairman of the Audit Committee directly in exceptional cases and the chairman of the Audit Committee is authorized to prescribe suitable directions in this regard.

12. RETENTION OF DOCUMENTS

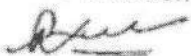
The evidences, documents received by the Audit Committee in due course of time during investigation shall be preserved for 8 years or for such period as may be specified by law in force in this regard from time to time.

13. RIGHT TO AMENDMENT

Keeping in mind the interest of the Company/employee and requirements of the Companies Act, 2013 and/or Rules made there under or any other law for the time being in force, the Company may amend or modify this policy. Any amendment or modification of the policy would be done by an appropriate authority as mandated in law.

for Octavius Plantations Limited

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RISK MANAGEMENT POLICY


1. INTRODUCTION

- 1.1 The Board of Directors of the Octavius Plantations Limited (hereinafter referred to as "**Company**") has adopted risk management policy which contains the process with regards to risk management at Company.
- 1.2 It seeks to identify risks inherent in any business operations of the Company and provides guidelines to define, measure, report, control and mitigate the identified risks.

2. OBJECTIVE

- 2.1 The key objectives of this Risk management policy are:
- a. To safeguard the Company property, interests, and interest of all stakeholders;
 - b. To lays down the framework that enables future activities to take place in a consistent and controlled manner;
 - c. To ensure that all the current and future material risk exposures of the company are identified, assessed, quantified, appropriately mitigated, minimized and managed;
 - d. To have the culture, processes and structures in the Company that is directed towards the effective management of potential opportunities and adverse effects;
 - e. To have a balance between the cost of managing risk and the anticipated benefits;
 - f. Improving decision making, planning and prioritization by comprehensive and structured understanding of business activities, volatility and opportunities/ threats;
 - g. To create awareness among the employees to assess risks on a continuous basis and develop risk mitigation plans in the interest of the Company;
 - h. Provide a system for setting of priorities when there are competing demands on limited resources;
 - i. Contributing towards more efficient use/ allocation of the resources within the organization;


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- j. Reducing volatility in various areas of the business;
- k. To enable compliance with appropriate regulations, wherever applicable, through the adoption of best practices.

3. REGULATORY REQUIREMENT

3.1 This Risk management policy has been framed as per the following below mentioned regulatory requirements:

a. Section 134(3) of the Companies Act, 2013:

- o There shall be attached to financial statements laid before a company in general meeting, a report by its Board of Directors, which shall include—
- (n) A statement indicating development and implementation of a risk management policy for the company including identification therein of elements of risk, if any, this in the opinion of the Board may threaten the existence of the company

b. Section 177(4) of the Companies Act, 2013

- o Every Audit Committee shall act in accordance with the terms of reference specified in writing by the Board which shall, inter-alia, include—
- (vii) Evaluation of internal financial controls and risk management systems.


c. SCHEDULE IV [Section 149(8)] of the Companies Act, 2013

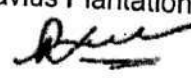
o **CODE FOR INDEPENDENT DIRECTORS**

II. Role and functions:

The independent directors shall:

- (1) Help in bringing an independent judgment to bear on the Board's deliberations especially on issues of strategy, performance, **risk management**, resources, key appointments and standards of conduct.
- (2) satisfy themselves on the integrity of financial information and those financial controls and **the systems of risk management** are robust and defensible.

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For Octavius Plantations Limited

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4. RISK MANAGEMENT

- 4.1 The Company shall lay down the procedure to inform the Board of Director about the risk management and minimization procedure.
- 4.2 The Board of Director shall be responsible for framing, implementing and monitoring this Risk management policy.
- 4.3 The Board of Director of the Company shall be responsible for reviewing the business plan at regular intervals and develop the Risk Management Strategy which shall encompass laying down guiding principles on proactive planning for identifying, analyzing and mitigating all the material risks, both external and internal viz. Environmental, Business, Operational, Financial and others.
- 4.4 The Board of Director / Audit Committee shall have the responsibility to communicate the Risk Management Strategy to various levels of management for effective implementation.
- 4.5 Analysis of all the risks thus identified shall be carried out by the Audit Committee/ Board of Director.

5. RISK IDENTIFICATION

- 5.1 Risk identification is the first step towards the management of the respective risks and to identify the Company exposure to uncertainty, the risk may be classified in the following:
 - a. Strategic risk;
 - b. Operational risk;
 - c. Raw Material risk;
 - d. Technology risk;
 - e. Financial Risk including Company assets and properties and foreign currency risks;
 - f. Legal risk;
 - g. Employee risk;
 - h. Competition risk;
 - i. Product Quality and Safety Standards, etc.

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Director/Authorised Signatory

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6. RISK MANAGEMENT PROCESS

6.1 The key risk management process would include:

- a. Risk Identification
- b. Assessment of identified risk
- c. Risk measurement
- d. Risk mitigation
- e. Monitoring of the risk mitigation efforts
- f. Risk reporting and disclosures
- g. Integration with strategy and business plan

7. RISK MANAGEMENT FRAMEWORK

7.1 The Board of Director / Audit Committee are required to play the following role under this Risk management policy:

- a. The Board of Director and the Audit Committee both are responsible for regulations and framing, implementing and monitoring risk management plan, having in place systems for risk management as part of internal controls with duty being cast upon Independent Directors to bring unbiased angle to the Board's deliberations on making risk management systems more robust.
- b. The Board of Director of the Company has overall responsibility for the Company internal control environment, and must strive to ensure that:
 - o The Company has an integrated framework of control, based on formal procedures and appropriate delegation of authority and responsibility;
 - o There is a disciplined approach to identification and management of risk;
 - o Management has established and implemented a system for identifying, assessing, monitoring and managing material risk through the Company; and
 - o These systems include internal compliance and controls.
- c. Have an awareness of and continually monitor the management of strategic risks.

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Raj Kumar Jain

Director/Authorised Signatory

For Octavius Plantations Limited

[Signature]

Director/Authorised Signatory

- d. Be satisfied that processes and controls are in place for managing less significant risks.
- e. Be satisfied that an appropriate accountability framework is working whereby any delegation of risk is documented and performance can be monitored accordingly.
- f. Ensure risk management is integrated into board reporting and annual reporting mechanisms.
- g. The Audit Committee of the Board reviews Internal Audit findings, and provides strategic guidance on internal controls. It also monitors the internal control environment within the Company and ensures that Internal Audit recommendations are effectively implemented.
- h. Implementation of the risk management system and day-to-day management of risk is the responsibility of the Board of Director and Audit Committee, with the assistance of senior management, as required.

8. ROLE OF THE HEADS OF THE DEPARTMENTS

- 8.1 Heads of Departments shall be responsible for implementation of the risk management system as may be applicable to their respective areas of functioning and report to the Chief Financial Officer/ Chairman of the Audit Committee.

9. PENALTIES

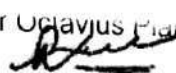
- 9.1 The penalties are prescribed under the Companies Act, 2013 under various sections which stipulate having a Risk Management Framework in place and its disclosure.
- 9.2 According to the Section 134 (8) of the Companies Act, 2013, if a company contravenes the provisions of this section, the company shall be punishable with fine which shall not be less than fifty thousand rupees but which may extend to twenty-five lakh rupees and every officer of the company who is in default shall be punishable with imprisonment for a term which may extend to three years or with fine which shall not be less than fifty thousand rupees but which may extend to five lakh rupees, or with both.

10. RIGHT TO AMENDMENT

- 10.1 This risk management policy may be amended, modified or waived by the Board of Director of the Company, subject to applicable provisions of laws, rules, regulations and guidelines.

For Octavius Plantations Limited

Director/Authorised Signatory

For Octavius Plantations Limited

Director/Authorised Signatory



INDEPENDENT AUDITORS' REPORT

To the Members of
OCTAVIUS PLANTATIONS LIMITED

Report on the Financial Statements

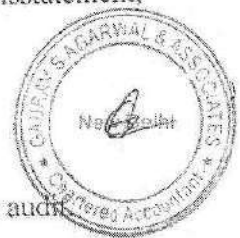
We have audited the accompanying financial statements of Octavius Plantations Limited ("the company"), which comprise the Balance Sheet as at 31 March 2017, the Statement of Profit and Loss, the Cash Flow Statement for the year ended on 31st March, 2017 and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.



For Octavius Plantations Limited For Octavius Plantations Limited

Raj Kumar Jain

[Signature]

[Signature]

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view, in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at 31st March 2017, its profit/loss and its cash flows for the year ended on that date.

For Octavius Plantations Limited

Raj Kumar Jain

For Octavius Plantations Limited

[Signature]

Director/Authorised Signatory



Report on other Legal and Regulatory Requirements

- I. As required by section 143(3) of the Act, we report that:
- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - c) The Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) In our opinion, there are no matters that may have an adverse effect on the functioning of the company.
 - f) On the basis of written representations received from the directors as on 31 March, 2017, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2017, from being appointed as a director in terms of Section 164(2) of the Act.
 - g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure A'. Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
 - h) In our opinion and to the best of our information and according to the explanations given to us, we report as under with respect to other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014:
 - i. The Company does not have any pending litigations which would impact its financial position ;
 - ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund

For Octavius Plantations Limited For Octavius Plantations Limited

Raj Kumar Jain
Director/Authorised Signatory

[Signature]
Director/Authorised Signatory




3. As required by the Companies (Auditor's Report) Order, 2016 ('the Order') issued by the Central Government in terms of Section 143(11) of the Act, we give in 'Annexure B' a statement on the matters specified in paragraphs 3 and 4 of the Order.

For GAURAV S AGARWAL & ASSOCIATES

Chartered Accountants

FRN: 326086E


(GAURAV AGARWAL)



Proprietor

MRN: 064257

Place: New Delhi

Date: 29/08/2017

For Octavius Plantations Limited


Director/Authorised Signatory

For Octavius Plantations Limited



Director/Authorised Signatory

Annexure 'A' to the Independent Auditors' Report

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')

We have audited the internal financial controls over financial reporting of Octavius Plantations Limited ('the Company') as of March 31, 2017 in conjunction with our audit of the standalone financial statements of the Company for the year ended and as on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (the 'Guidance Note'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Standards on Auditing prescribed under Section 143(10) of the Act and the Guidance Note, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the standalone financial statements, whether due to fraud or error.

For Octavius Plantations Limited or Octavius Plantations Limited
Raj Kumar Jain *[Signature]* *[Signature]*
Director/Authorised Signatory Director/Authorised Signatory



We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note.

For Octavius Plantations Limited
Raj Kumar Jain
Director/Authorised Signatory

For Octavius Plantations Limited
[Signature]
Director/Authorised Signatory



Annexure B to the Auditors' Report

[Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of Octavius Plantations Limited on the accounts of the company for the year ended 31st March, 2017]

On the basis of such checks as we considered appropriate and according to the information and Explanations given to us during the course of our audit, we report that:

(i) In respect of its fixed assets:

- (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of the fixed assets.
- (b) As explained to us, fixed assets have been physically verified by the management during the year in accordance with the phased programme of verification adopted by the management which, in our opinion, provides for physical verification of all the fixed assets at reasonable intervals. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(ii) In respect of its inventory:

- a) As explained to us, the inventories of finished goods, semi-finished goods, stores, spare parts and raw materials were physically verified at regular intervals by the Management. None inventory is lying with the third party as at the end of the current year.
- b) In our opinion and according to the information and explanation given to us, the procedures of physical verification of inventories followed by the Management are reasonable and adequate in relation to the size of the Company and the nature of its business.
- c) In our opinion and according to the information and explanations given to us, the Company has maintained proper records of its inventories.

(iii) According to the information and explanations given to us, the Company has not granted any loans to companies, firms or other parties covered in the Register maintained under Section 189 of the Companies Act, 2013; and therefore paragraph 3(iii) of the Order is not applicable.

For Octavius Plantations Limited

Raj Kumar Jain

For Octavius Plantations Limited

Raj Kumar Jain

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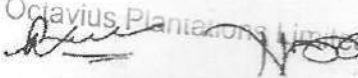
Director/Authorised Signatory



- (iv) In our opinion and according to the information and explanations given to us, there are adequate internal control procedures commensurate with the size of the company and the nature of its business for the purchase of inventory, fixed assets and for the sale of goods (and/services). During the course of our Audit, we have not observed any continuing failure to correct major weaknesses in internal control.
- (v) In our opinion and according to the information and explanation given to us, the company has not received any public deposits during the year as per the Directives of the Reserve Bank of India, the provisions of section 73 to 76 and other relevant provisions of the Companies Act and the Companies (Acceptance of Deposit) Rules, 2014. Therefore, the provisions of Clause (V) of paragraph 3 of the CARO 2015 are not applicable to the company.
- (vi) As informed to us, the Central Government has not prescribed maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of the activities carried on by the Company.
- (vii) In respect of statutory dues:
- (a) According to the records of the company and information and explanations given to us, the Company has generally been regular in depositing undisputed statutory dues, including, Investor Education and Protection Fund, Income-tax, Tax collected at source, Professional Tax, Sales Tax, value added tax (VAT), Wealth Tax, Service Tax, Custom Duty, Excise Duty & Cess etc. However, the company has not complied with statutory provisions of Provident Fund, Employee State Insurance & Tax Deducted at Source.
- (b) According to the information and explanations given to us, there were no undisputed amounts payable in respect of Income-tax, Wealth Tax, Custom Duty, Excise Duty, sales tax, VAT, Cess and other material statutory dues in arrears /were outstanding as at 31 March, 2017 for a period of more than six months from the date they became payable.
- (c) According to the information and explanations given to us, there has not been an occasion in case of the Company during the year under report, where the company is required to transfer any sums to the Investor Education and Protection Fund (1 of 1956) and rules made there under.
- (viii) The company does not have the accumulated losses at the end of financial year. The company has not incurred any Cash losses during the financial year covered by our

For Octavius Plantations Limited


Director/Authorised Signatory

For Octavius Plantations Limited

Director/Authorised Signatory



Audit and the immediately preceding financial year. Therefore, the provisions of Clause (viii) of paragraph 3 of the CARO 2015 are not applicable to the company.

(ix) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to financial institutions, banks and debenture holders. Therefore, the provisions of Clause (ix) of paragraph 3 of the CARO 2015 are not applicable to the company.

(x) In our opinion, and according to the information and the explanation given to us, the company has not given any guarantee for loans taken by others from banks or financial institutions during the year. Therefore, the provisions of Clause (x) of paragraph 3 of the CARO 2015 are not applicable to the company.

(xi) In our opinion and according to the information and explanations given to us, the company has not taken any Term loans.

(xii) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(xiii) In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of loans or borrowings to banks.

(xiv) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) and hence reporting under clause 3 (ix) of the Order is not applicable. The term loans have been utilised for the purpose for which they have been taken from banks.

(xv) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no fraud on the Company by its officers or employees has been noticed or reported during the year.

(xvi) In our opinion and according to the information and explanations given to us, the Company has paid / provided managerial remuneration in accordance with the requisite approvals mandated by the provisions of Section 197 read with Schedule V to the Act.

(xvii) The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.

(xviii) In our opinion and according to the information and explanations given to us the Company is in compliance with Section 177 and 188 of the Act, where applicable, for

For Octavius Plantations Limited

Raj Kumar Jain
Director/Authorised Signatory

For Octavius Plantations Limited

[Signature]
Director/Authorised Signatory



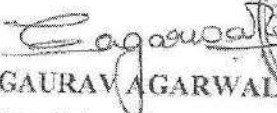
all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

- (xix) During the year, the Company has not made any preferential allotment of equity shares and section 42 of the Companies act, 2013 has been complied with.
- (xx) In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its Directors and hence provisions of Section 192 of the Act are not applicable.
- (xxi) The Company is not required to be registered under Section 45-I of the Reserve Bank of India Act, 1934.

For GAURAV S AGARWAL & ASSOCIATES

Chartered Accountants

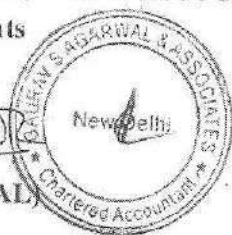
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(GAURAV AGARWAL)
Proprietor

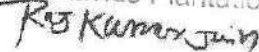
MRN: 064257

Place: New Delhi

Date: 29/08/2017



For Octavius Plantations Limited



Director/Authorised Signatory

For Octavius Plantations Limited



Director/Authorised Signatory

OCTAVIUS PLANTATIONS LIMITED

(FORMERLY KNOWN AS RUBAL LEASING & HOLDINGS LIMITED)

BALANCE SHEET AS AT MARCH 31, 2017

	Note	As at March 31, 2017	As at March 31, 2016
I. EQUITY AND LIABILITIES			
Shareholders' funds			
(a) Share Capital	1	9,870,700.00	9,870,700.00
(b) Reserves and Surplus	2	16,035,931.66	6,934,848.92
	(i)	<u>25,906,631.66</u>	<u>16,805,548.92</u>
Non-Current Liabilities			
(a) Deferred Tax Liabilities	(ii)	17,619.00	2,922.00
		<u>17,619.00</u>	<u>2,922.00</u>
Current liabilities			
(a) Other Current Liabilities	3	214,000.00	1,051,508.20
(b) Short-Term Provisions	4	-	159,050.00
	(iii)	<u>214,000.00</u>	<u>1,210,558.20</u>
TOTAL	(i + ii + iii)	<u><u>26,138,250.66</u></u>	<u><u>18,019,029.12</u></u>
II. ASSETS			
Non-current assets			
(a) Fixed Assets	5	4,185,750.76	4,229,864.01
(i) Tangible Assets		4,185,750.76	4,229,864.01
(b) Non-Current Investments	6	5,742,782.00	5,742,782.00
(c) Long-Term Loans & Advances	7	101,862.00	101,862.00
	(i)	<u>10,030,394.76</u>	<u>10,074,508.01</u>
Current assets			
(a) Inventories		9,485,630.00	4,470,475.00
(b) Trade Receivables	8	6,092,000.00	-
(c) Cash and Bank Balances	9	530,225.90	3,388,240.11
(d) Short-Term Loans & Advances	10	-	85,806.00
	(ii)	<u>16,107,855.90</u>	<u>7,944,521.11</u>
TOTAL	(i + ii)	<u><u>26,138,250.66</u></u>	<u><u>18,019,029.12</u></u>
III. Notes forming part of the Financial Statements	1-19		

For GAURAV S AGARWAL & ASSOCIATES

Chartered Accountants

Gaurav Agarwal
(GAURAV AGARWAL)
M. No.: 064257



Place: New Delhi

Date: 29/08/2017

For and on behalf of the Board of Directors

For Octavius Plantations Limited For Octavius Plantations Limited

Raj Kumar Jain
RAJ KUMAR JAIN
Director/Authorised Signatory
(Director)
DIN: 03505168

Vikram Ramdev
VIKRAM RAMDEV
Director/Authorised Signatory
(Director)
DIN: 07607449

Nagaraj Mramachandra Rao

NAGARAJ MRAMACHANDRA RAO

CFO

OCTAVIUS PLANTATIONS LIMITED

(FORMERLY KNOWN AS RUBAL LEASING & HOLDINGS LIMITED)

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2017

	Note	Year ended March 31, 2017	Year ended March 31, 2016
I. Sales	11	10,530,890.00	5,024,175.00
TOTAL REVENUE		10,530,890.00	5,024,175.00
II. Expenses:			
(a) Cultivation Expenses	12	4,397,240.00	3,301,346.00
(b) Changes in Inventory	13	(5,015,155.00)	365,220.00
(c) Staff Benefit Expenses	14	803,707.00	685,750.00
(d) Operation and Other Expenses	15	634,026.00	117,072.50
(e) Depreciation Expense	5	44,113.26	51,101.67
TOTAL EXPENSES		863,931.26	4,520,490.17
III. PROFIT(LOSS) BEFORE TAX		9,666,958.74	503,684.83
IV. Tax expense:			
(a) Current Tax		14,697.00	-
(b) Deferred Tax		14,697.00	-
V. PROFIT FOR THE YEAR		9,652,261.74	503,684.83
VI. Earnings per equity share:			
(a) Basic and Diluted	16	9.78	0.51
No. of Equity Shares (face value of Rs. 10 each)		987,070	987,070
VII. Notes forming part of the Financial Statements	1-19		

In terms of our report of even date attached:

For GAURAV S AGARWAL & ASSOCIATES

Chartered Accountants

Gaurav S Agarwal
(GAURAV AGARWAL)
M. No.: 064257



Place: New Delhi
Date: 29/08/2017

For and on behalf of the Board of Directors

For Octavius Plantations Limited For Octavius Plantations Limited

Raj Kumar Jain
RAJ KUMAR JAIN
Director/Authorised Signatory
DIN: 03505168

Vikram Ramdev
VIKRAM RAMDEV
Director/Authorised Signatory
(Director)
DIN: 07607449

Nagaraj Mramachandra Rao
NAGARAJ MRAMACHANDRA RAO
CFO

OCTAVIUS PLANTATIONS LIMITED
(FORMERLY KNOWN AS RUBAL LEASING & HOLDINGS LIMITED)
Cash Flow Statement for the year ended 31 March, 2017

Particulars	For the year ended 31 March, 2017		For the year ended 31 March, 2016	
	Rs.	Rs.	Rs.	Rs.
A. Cash flow from Operating Activities				
Net Profit / (Loss) before Extraordinary items and tax		9,686,958.74		503,684.83
<u>Adjustments for:</u>				
Depreciation and amortisation	44,113.26		51,101.67	
Provision for impairment of fixed assets and intangibles				
Other non-cash charges (Prior Period Item)				
Net unrealised exchange (gain) / loss	-	44,113.26	-	51,101.67
Operating profit / (loss) before working capital changes		9,731,072.00		554,786.50
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories				
Trade receivables	-5,015,155.00		365,220.00	
Short-term loans and advances	-		-	
Long-term loans and advances	-624,423.00		39,382.00	
	-		(6,814.00)	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Other current liabilities	-856,938.20		(53,056.35)	
Long-term provisions	-	-6,496,516.20	-	344,731.65
Cash generated from operations				
Net income tax (paid) / refunds		3,234,555.80		899,518.15
Net Cash flow from / (used in) Operating activities (A)		-		-
B. Cash flow from Investing Activities		3,234,555.80		899,518.15
Capital Expenditure on Fixed assets, including capital work in progress				
		-		-
Net Cash flow from / (used in) Investing activities (B)		-		-
C. Cash flow from Financing Activities				
Proceeds from issue of equity shares				
Repayment of 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)		3,234,555.61		899,518.15
Cash and cash equivalents at the beginning of the year		3,388,240.11		2,488,721.96
Cash and cash equivalents at the end of the year		6,622,795.72		3,388,240.11
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet (Refer Note 14)		530,795.72		3,388,240.11
Cash and cash equivalents at the end of the year Comprises:				
(a) Cash on hand	424,041.57		3,326,680.96	
(b) Cheques drafts on hand				
(c) Balances with banks				
(i) In current accounts				
(ii) In EEFC accounts	106,754.15		61,559.15	
(iii) In deposit accounts				
		530,795.72		3,388,240.11

As per our report of even date

For GAURAV'S AGARWAL & ASSOCIATES
Chartered Accountants

GAURAV'S AGARWAL
M. No. 064257

Place: New Delhi

Date: 29.08.2017



For and on behalf of the Board of Directors

For Octavius Plantations Limited For Octavius Plantations Limited

Raj Kumar Jain
RAJ KUMAR JAIN
Director/Authorised Signatory
(Director)

DIN: 03505168

Vikram Ramdev
VIKRAM RAMDEV
Director/Authorised Signatory
(Director)

DIN: 07607449

Nagaraj Mramachandra Rao

NAGARAJ MRAMACHANDRA RAO
CFO

OCTAVIUS PLANTATIONS LIMITED

(FORMERLY KNOWN AS RUBAL LEASING & HOLDINGS LIMITED)

NOTES FORMING PART OF FINANCIAL STATEMENTS

1. SHARE CAPITAL

a) The Authorised, Issued, Subscribed and Fully paid-up share capital comprises of equity shares and redeemable

	As at March 31, 2017	As at March 31, 2016
Authorised 10,00,000 Equity Shares of Rs. 10 each	10,000,000.00	10,000,000.00
Issued, Subscribed and Fully paid up 9,87,070 Equity Shares of Rs. 10 each	9,870,700.00	9,870,700.00
	9,870,700.00	9,870,700.00

b) Reconciliation of number of shares:

	As at March 31, 2017		As at March 31, 2016	
	No. of Shares	Amount	No. of Shares	Amount
Opening balance	987,070	9,870,700.00	987,070	9,870,700.00
Changes during the year	-	-	-	-
Closing balance	987,070	9,870,700.00	987,070	9,870,700.00

c) Shares in the company held by each shareholder holding more than 5 percent shares:

Name of Shareholder	As at March 31, 2017		As at March 31, 2016	
	No. of Shares	% of holding	No. of Shares	% of holding
Ekta Jain	0	0.00%	102,320	10.37%
Madan Lal Jain	93,615	9.48%	93,615	9.48%
Navin Kumar Jain	0	0.00%	102,095	10.34%
Nilima Jain	0	0.00%	102,320	10.37%
Akshita Jain	250,015	25.33%	-	-
Shalini Jain	253,900	25.72%	106,430	10.78%

d) Rights, preferences and restrictions attached to the shares:

Equity Shares

The company has one class of equity shares having a par value of Rs. 10 each. Each shareholder is eligible for one vote per shares held. The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

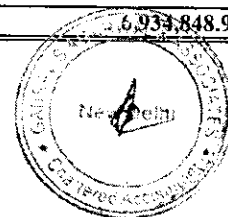
2. RESERVES AND SURPLUS

Reserves and surplus consist of the following reserves:

	As at March 31, 2017	As at March 31, 2016
a) Surplus in Statement of Profit and Loss		
(i) Opening Balance	6,934,848.92	6,430,664.09
(ii) Add: Profit during the year	9,652,261.74	504,184.83
(iii) Add: Provision of Income Tax adjusted	159,050.00	-
(iv) Less: Other Adjustment	710,229.00	-
	16,035,931.66	6,934,848.92

Raj Kumar Jain
Director/Authorised Signatory

[Signature]
Director/Authorised Signatory



OCTAVIUS PLANTATIONS LIMITED

(FORMERLY KNOWN AS RUBAL LEASING & HOLDINGS LIMITED)

NOTES FORMING PART OF FINANCIAL STATEMENTS

3. OTHER CURRENT LIABILITIES

Other current liabilities consist of the following:

	As at March 31, 2017	As at March 31, 2016
a) Statutory Liabilities - Professional Tax	-	570.00
b) Other payables	214,000.00	1,050,938.20
	214,000.00	1,051,508.20
Other payables comprise:		
i) LMJ International Ltd	184,000.00	-
ii) Others	30,000.00	50,938.20
iii) Balaji K.A	-	1,000,000.00

4. SHORT-TERM PROVISIONS

Short-term provisions consist of the following:

	As at March 31, 2017	As at March 31, 2016
a) Others		
-Current: Income Tax (net)	-	159,050.00
	-	159,050.00

6. NON-CURRENT INVESTMENTS

Non-Current Investments consists of the following:

	As at March 31, 2017	As at March 31, 2016
a) Investments in Equity Shares (Unquoted)		
5,67,000 Equity Shares of Tamil Nadu Mega Food Parks Ltd.	5,670,000.00	5,670,000.00
b) Investments in Equity Shares (Quoted)	72,782.00	72,782.00
	5,742,782.00	5,742,782.00

7. LONG-TERM LOANS AND ADVANCES

Long-term loans and advances consists of the following:

	As at March 31, 2017	As at March 31, 2016
Considered good:		
a) Security Deposits	101,862.00	101,862.00
	101,862.00	101,862.00

For Octavius Plantations Limited

Raj Kumar Jain

Director/Authorised Signatory

[Signature]
Director/Authorised Signatory



OCTAVIUS PLANTATIONS LIMITED

(FORMERLY KNOWN AS RUBAL LEASING & HOLDINGS LIMITED)

5. Fixed Assets

DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK			
	Actual Cost 01.04.2016	Additions	Sites	As at 31.03.2017	Up to 01.04.2016	For the Year	Deletions	Up to 31.03.2017	As at 31.03.2017	As at 31.03.2016
Padmarani Estate	6,253,594.89	-	-	6,253,594.89	2,202,992.98	35,503.94	-	2,238,496.92	4,015,095.19	4,051,490.13
Fencing	200,000.00	-	-	200,000.00	24,408.78	8,669.31	-	33,018.09	166,981.91	175,591.22
Furniture & Fixture	55,475.30	-	-	55,475.30	54,838.39	-	-	54,838.39	2,773.67	2,773.67
Total	6,509,068.19	-	-	6,509,068.19	2,282,240.15	44,113.26	-	2,326,353.41	4,185,750.76	4,229,864.01
Previous year	6,509,068.19	-	-	6,509,068.19	2,231,138.48	51,101.67	-	2,282,240.15	4,229,864.01	4,280,990.08



For Octavius Plantations Limited

[Signature]

For Octavius Plantations Limited

[Signature]

Authorised Signatory

Authorised Signatory

OCTAVIUS PLANTATIONS LIMITED

(FORMERLY KNOWN AS RUBAL LEASING & HOLDINGS LIMITED)

NOTES FORMING PART OF FINANCIAL STATEMENTS

8. TRADE RECEIVABLES

Trade receivables consist of the following:

Particulars	As at March 31, 2017	As at March 31, 2016
Unsecured, Considered good		
a) Trade receivables outstanding for a period exceeding six months from the date they are due for payment.	-	-
b) Others	6,092,000.00	-
-Mannu Senticoppa		
	6,092,000.00	-

9. CASH AND BANK BALANCES

Cash and bank balances consist of the following:

	As at March 31, 2017	As at March 31, 2016
a) Cash and cash equivalents		
(i) Balance with banks		
-Karnataka Bank	81,047.15	61,559.15
-Vijaya Bank	25,707.00	-
	106,754.15	61,559.15
(ii) Cash in hand	423,471.75	3,326,680.96
	530,225.90	3,388,240.11

10. SHORT-TERM LOANS AND ADVANCES

Short-term loans and advances consists of the following:

	As at March 31, 2017	As at March 31, 2016
Considered good:		
a) Other Advance	-	85,806.00
	-	85,806.00

For Octavius Plantations Limited

Raj Kumar Jain
Director/Authorised Signatory

[Signature]
Director/Authorised Signatory



OCTAVIUS PLANTATIONS LIMITED

(FORMERLY KNOWN AS RUBAL LEASING & HOLDINGS LIMITED)

NOTES FORMING PART OF FINANCIAL STATEMENTS

11. SALES

Sales consist of the following:

	As at March 31, 2017	As at March 31, 2016
a) Traded Goods		
i) Sale of Coffee	5,882,690.00	1,718,550.00
ii) Sale of Pepper	4,648,200.00	3,305,625.00
	10,530,890.00	5,024,175.00

12. CULTIVATION EXPENSES

Cultivation expenses consist of following:

	As at March 31, 2017	As at March 31, 2016
a) Agriculture Expenses:		
i) Estate Expenses	294,300.00	1,140,746.00
ii) Labour Charges	3,887,580.00	2,086,890.00
iii) New Plantation Expense	215,360.00	73,710.00
	4,397,240.00	3,301,346.00

13. CHANGE IN INVENTORY

Change in Inventory is as below:

	As at March 31, 2017	As at March 31, 2016
a) Agriculture Produce:		
Opening Stock	4,470,475.00	4,835,695.00
Less: Closing Stock	9,485,630.00	4,470,475.00
	(5,015,155.00)	365,220.00

14. STAFF BENEFIT EXPENSE

Staff Benefit Expenses consist of following:

	As at March 31, 2017	As at March 31, 2016
a) Salary & Wages	803,607.00	403,500.00
b) Staff Welfare Expenses	100.00	282,250.00
	803,707.00	685,750.00

For Octavius Plantations Limited For Octavius Plantations Limited

Raj Kumar Jain *[Signature]* *[Signature]*

Director/Authorised Signatory Director/Authorised Signatory



OCTAVIUS PLANTATIONS LIMITED

(FORMERLY KNOWN AS RUBAL LEASING & HOLDINGS LIMITED)

NOTES FORMING PART OF FINANCIAL STATEMENTS

15. OPERATIONS AND OTHER EXPENSES

Operation and other expenses consist of the following:

	As at March 31, 2017	As at March 31, 2016
a) Audit Fee	30,000.00	11,500.00
b) Bank Charges	1,338.00	1,146.50
c) Electricity & Water Expenses	19,290.00	-
d) Fuel Expenses	243,051.00	-
e) Office Expenses & Maintenance	24,243.00	-
f) Printing & Stationery	2,675.00	3,900.00
g) Repairs & Maintenance	37,636.00	100,526.00
h) Telephone Charges	4,738.00	-
i) Transportation Charges	57,700.00	-
j) Travelling Expenses	27,054.00	-
k) Conveyance Expenses	11,640.00	-
l) Insurance Expenses	862.00	-
m) Courier charges	9,615.00	-
n) Fooding Expenses	59,370.00	-
o) Labour Welfare	93,638.00	-
p) Pooja Expenses	11,176.00	-
	634,026.00	117,072.50

16. EARNINGS PER EQUITY SHARE

	As at March 31, 2017	As at March 31, 2016
Profit for the year	9,652,261.74	868,904.83
Amount available for Equity Shareholders	9,652,261.74	868,904.83
Weightage average number of shares	987,070.00	987,070
Earnings per share - Basic and Diluted	9.78	0.88
Face value per equity share	10.00	10.00

17. RELATED PARTY DISCLOSURE

A) Related parties

Group Companies with whom the company had transactions
1. LMJ International Ltd.

B) Transaction with related parties for the year ended 31st March, 2017



No transaction with related parties during the year

C) Balances with related parties as at 31st March, 2017

	Amount
Other Current Liabilities	184,000.00

18. FOREIGN CURRENCY TRANSACTION

	2017
Income in Foreign Currency	-
Expenses in Foreign Currency	-

For Octavius Plantations Limited, Octavius Plantations Limited


 Director/Authorised Signatory



OCTAVIUS PLANTATIONS LIMITED

(FORMERLY KNOWN AS RUBAL LEASING & HOLDINGS LIMITED)

Deferred Tax Calculation

	As at March 31, 2017	As at March 31, 2016
WDV as per Income Tax Act	4,128,731.46	-
WDV as per Companies Act	4,185,750.76	4,185,750.76
Timing Difference	57,019.30	4,185,750.76
Closing Deferred Tax Liability	17,619.00	1,293,397.00
Opening Deferred Tax Liability	2,922.00	2,922.00
DTL to be provided during the year	14,697.00	1,290,475.00

For Octavius Plantations Limited

Raj Kumar Jain
Director/Authorised Signatory

For Octavius Plantations Limited

[Signature]
Director/Authorised Signatory



OCTAVIUS PLANTATIONS LIMITED

DETAILS FORMING PART OF FINANCIAL STATEMENTS

LONG-TERM LOANS & ADVANCES

Security Deposits	As at	As at
	March 31, 2017	March 31, 2016
National Savings Certificate	5,000.00	5,000.00
Electric Security	23,962.00	23,962.00
Gas Security	3,800.00	3,800.00
Telephone Security	5,228.00	5,228.00
Misc. Security Deposit	63,872.00	63,872.00
	101,862.00	101,862.00

for Octavius Plantations Limited for Octavius Plantations Limited

Raj Kumar Jain *[Signature]*

Director/Authorised Signatory Director/Authorised Signatory



[Signature]

OCTAVIUS PLANTATIONS LIMITED

(Formerly known as Rubal Leasing & Holdings Limited)
Notes forming part of the Financial Statements for the year ended 31.03.2017

CORPORATE INFORMATION

Octavius Plantations Limited was incorporated as a limited company with the Registrar of Companies on 20th June 1984. The main and core business activities of the company are as importers, exporters, marketing agents, traders, suppliers of all type of merchandise goods. The Company's registered office is in Delhi.

NOTES - 19

SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS

1. Significant Accounting Policies:

(a) **Basis for Preparation of Accounts**

The financial statements are prepared in accordance with Indian Generally Accepted Accounting Principles ("GAAP") and comply in all material respects with the Accounting Standards notified under section 133 of the Companies Act 2013 ("the 2013 Act"), read together with paragraph 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared on accrual basis and under the historical cost convention, except in case of certain tangible assets which are being carried at their revalued amounts and derivative financial instruments which have been measured at face value.

The accounting policies adopted in the preparation of financial statements have been consistently applied by the Company and are consistent with those of previous year, except for the change in accounting policy as explained below.

(b) **Revenue Recongnitions**

All revenues, costs, assets and liabilities are accounted for on accrual basis. Sale is recognized as per terms of contract and is net of trade discounts. Other income, together with related tax credits, is accounted for on accrual basis.

(c) **Sales**

Sales of Goods are recognized at the time of dispatch of goods on accrual basis. Sales comprise of commercial sales.

(d) **Purchases & Cost Of Sales**

Purchases are inclusive of duties & taxes where ever applicable and are net of Discounts and claims up to the date of Purchase.

(e) **Valuation Of Inventories**

Stock in Hand of Trading Goods have been valued at Lower of Cost or estimated Net Realizable Value.

For Octavius Plantations Limited
For Octavius Plantations Limited

Raj Kumar Jain *[Signature]* *[Signature]*
Director/Authorised Signatory Director/Authorised Signatory



OCTAVIUS PLANTATIONS LIMITED

(Formerly known as Rubal Leasing & Holdings Limited)

Notes forming part of the Financial Statements for the year ended 31.03.2017

(f) Miscellaneous Expenditures

Preliminary expenditure is being written off over a period of five years.

(g) Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Cost is inclusive of Inward Freight, duties & levies and any other cost directly attributable for bringing the assets to working condition for intended use.

Fixed Assets are recorded at its cost of acquisition less accumulated depreciation. Cost includes cost of acquisition/construction, Freight, Duties, Taxes and other expenses attributable to bring assets to their working condition for their intended use.

Depreciation on fixed assets would be charged on Written Down Value Method in proportion to the actual number of days for which the asset is used at the rates prescribed in Schedule XIV to the Companies Act, 2013. The same has been summarized below:

Type of Assets	Method	Prescribed Rate
Computers & Accessories	Written Down Value	62.52%
Furniture and Fixtures	Written Down Value	25.51%
Office Equipments	Written Down Value	44.51%
Mobile Phone	Written Down Value	25.51%
Car & Motorcycle	Written Down Value	25.51%
Buildings	Written Down Value	62.52%

(h) Impairment Of Assets

An asset is treated as impaired when the carrying cost of the asset exceeds its recoverable value. An impairment loss is charged to Profit & Loss Statement in the year in which an asset is identified as impaired. The impairment loss recognized in prior accounting periods is reversed if there has been a change in the estimate of recoverable amount.

(i) Borrowing Cost

Borrowing cost that is attributable to the acquisition or construction of qualifying assets is capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All others borrowing costs are charged to Profit & Loss Statement.

(j) Investments

Long-term investments are carried at cost and provision is recorded to recognize, any decline, other than temporary, in the carrying value of such investment.

For Octavius Plantations Limited

Raj Kumar Jain *Abhi* *Woo*
Director/Authorised Signatory Director/Authorised Signatory



OCTAVIUS PLANTATIONS LIMITED

(Formerly known as Rubal Leasing & Holdings Limited)

Notes forming part of the Financial Statements for the year ended 31.03.2017

(k) Inventories

Inventories are valued at the lower of cost, computed on FIFO basis, and estimated net realizable value. Provision is made for obsolescence and other anticipated losses, wherever considered necessary. Stock in trade includes cost of conversion and other costs incurred in bringing the inventories to their present location and condition.

(l) Taxes on income

Current tax represents the amount that would be payable based on computation of tax as per prevailing taxation laws under the Income Tax Act, 1961.

Deferred Tax is recognized, subject to the consideration of prudence, on timing differences, being the difference between taxable incomes and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred Tax assets in respect of carried forward losses and/or unabsorbed depreciation are recognized only when it is virtually certain and in respect of other assets where there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized.

(m) Provision For Income Tax

The current charge for income tax is calculated in accordance with relevant tax rate and provisions applicable to the Company.


Deferred Tax Liabilities or Deferred Tax Assets are recognized for future consequences attributable to the timing differences that result between the profit offered for income tax and profit as per the financial statements. Deferred Tax Assets and Liabilities are measured as per the tax rates/laws that have been enacted or subsequently enacted by the Balance Sheet date.

Deferred Tax Assets are recognized only to the extent that there is a virtual certainty support by convincing evidence of its realization.

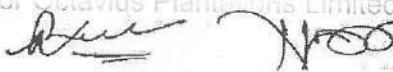
(n) Provisions & Contingent Liabilities

The Company recognizes a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made where there is a possible obligation or a present obligation that may, but probably will not require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

For Octavius Plantations Limited


Director/Authorised Signatory

For Octavius Plantations Limited


Director/Authorised Signatory



OCTAVIUS PLANTATIONS LIMITED

(Formerly known as Rubal Leasing & Holdings Limited)

Notes forming part of the Financial Statements for the year ended 31.03.2017

(o) Cash And Cash Equivalents

The Company considers all short term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, to be cash equivalents.

(p) Use Of Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles, which requires the management to make estimates and assumptions that affect the reported amount of assets and liabilities disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues & expenses during the year under report. Such estimates are based on historical experience, where applicable and other assumptions that management believes are reasonable under the circumstances. Actual results could vary from these estimates and any such differences are dealt within the period in which the results become known or materialize.

(q) Foreign Currency Transactions

Foreign currency transactions are accounted at equivalent rupee value based on exchange rate prevailing at the date of transaction. Monetary items other than fixed assets denominated in foreign currency remaining unsettled at the end of the year are recomputed and retranslated at the closing rates prevailing at the end of the financial year on the date of Balance Sheet. Gain / Loss arising out of fluctuation on realization, restatement and retranslation except those identifiable to the acquisition of Fixed Assets are recognized in the profit & loss statement.

(r) Employee Benefits

As per the provisions of Accounting Standards on Employees Benefit (Accounting Standard -15) issued by the Institute of Chartered Accountants of India the required disclosures of expenses are as under:

(a) Defined Contribution Plan

The Company is covered under the Provident Fund and other relevant provisions, for which appropriate accounting policy has been prepared and complied by the company.

(b) Short Term benefits

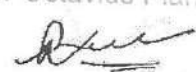
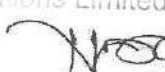
The Company has no Short term benefits scheme such as Leave Encashment or any other short term benefit plan applicable for employees.

2. Change in Accounting Policy:

There is no change in Accounting Policy during the year.

For Octavius Plantations Limited For Octavius Plantations Limited


Director/Authorised Signatory

 
Director/Authorised Signatory



OCTAVIUS PLANTATIONS LIMITED

(Formerly known as Rubal Leasing & Holdings Limited)

Notes forming part of the Financial Statements for the year ended 31.03.2017

3. There is no employee drawing salary exceeding Rs. 60 lacs per annum or Rs. 5 lacs per month or part thereof during the year.
4. The company has not complied with statutory requirements of Employees Provident Fund & Miscellaneous Provision Act 1952, Employee State Insurance Act 1948.
5. External confirmation from trade receivables has not been provided.
6. Balances in Cash in hand and Stock in Trade is as per Management's declaration and has not been physically verified.
5. Previous year's figures have been rearranged / regrouped wherever necessary.

For GAURAV S AGARWAL & ASSOCIATES

For and on behalf of the Board

Chartered Accountants

FRN: 326086E

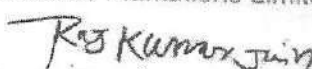


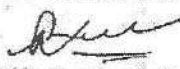


(GAURAV AGARWAL)
Proprietor

MRN: 064257

Place: New Delhi
Date: 29/08/2017

For Octavius Plantations Limited

Director/Authorised Signatory
Raj Kumar Jain
Director

For Octavius Plantations Limited

Director/Authorised Signatory
Vikram Pandey
Director



NAGARAJ MRAMACHANDRA RAO
CFO