



Octavius®

OCTAVIUS PLANTATIONS LIMITED

Regd. Office: E-40/3, Okhla Phase-II, New Delhi-110020

CIN No. : L65910DL1984PLC018466

Ph.: -011-45542200, Fax: 011-45542200

Website: www.octaviusplantations.com

E-mail: csdelhi@octavius.in

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

February 13, 2024

Scrip Code: 542938

Sub: Outcome of Board Meeting of the company held on 13th February 2024 as per Regulation 30 of SEBI (LODR) Regulation, 2015

Dear Sir,

In Compliance with the provisions of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform you that the Board of Directors of the Company at their Meeting held on Tuesday, February 13, 2024 inter-alia approved the following business:

- a) Un-Audited Standalone Financial Results for the quarter ended on 31st December, 2023.
- b) Limited Review Report for the Un-Audited Standalone Financial Results.

The Board Meeting commenced at 02:00 P.M and concluded at 3:30 P.M.

We request you to take the same on your records.

For OCTAVIUS PLANTATIONS LIMITED

Raj Kumar Jain
Whole Time Director
DIN: 03505168

V. SINGHI & ASSOCIATES
CHARTERED ACCOUNTANTS

Limited Review Report on the Unaudited Financial Results of Octavius Plantations Limited for the quarter and nine months ended 31st December, 2023 pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors,

Octavius Plantations Limited

15B Hemanta Basu Sarani,

Kolkata

1. We have reviewed the accompanying Statement of Unaudited Financial Results ('the Statement') of **Octavius Plantations Limited** ("the Company") for the quarter and nine months ended 31st December, 2023.
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended ("Listing Regulations"). Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



V. SINGHI & ASSOCIATES
CHARTERED ACCOUNTANTS

4. Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Accounting Standards (Ind AS) and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V. Singhi & Associates

Chartered Accountants

Firm Registration Number: 311017E



D Pal Choudhary

(D Pal Choudhary)

Partner

Membership No.: 016830

UDIN: 24016830BKBOUD4625

Place: Kolkata

Date: 13th February, 2024

Octavius Plantations Limited
CIN NO: L65910DL1984PLC018466
(Website: <https://octaviusplantations.com>)
Registered Office: E-40/3, Okhla Industrial Area, Phase-II, New Delhi 110020
Statement of Unaudited Financial Results for the Quarter and Nine Months ended 31st December, 2023

Sl. No.	PARTICULARS	Quarter ended			Nine Month Ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	a) Revenue from Operations	772.35	147.04	333.07	1,315.94	1,076.82	2,183.73
	b) Other Income	0.00	-	10.76	0.40	10.83	39.46
	Total Income	772.35	147.04	343.83	1,316.34	1,087.65	2,223.19
II	Expenses						
	a) Purchases	840.04	227.27	370.59	1,388.83	1,156.00	1,826.08
	b) Changes in Inventories of Finished Goods	(192.67)	(169.33)	(151.15)	(355.79)	(371.47)	(46.04)
	c) Employee Benefits Expense	10.47	10.51	8.15	31.00	25.05	33.63
	d) Finance Costs	2.94	4.24	4.47	11.24	17.53	47.74
	e) Depreciation & Amortisation Expense	0.57	0.72	0.78	1.92	0.78	3.12
	f) Other Expenses	32.66	43.70	34.62	105.03	79.66	127.45
	Total Expenses	694.01	117.10	267.46	1,182.23	907.55	1,991.97
III	Profit/(Loss) before tax (I-II)	78.34	29.94	76.37	134.11	180.10	231.22
IV	Tax Expense						
	a) Current Tax	8.40	-	-	14.00	-	27.00
	b) For Earlier Years	6.93	-	-	6.93	-	4.12
	c) Deferred Tax	(0.16)	(0.59)	0.86	(1.47)	0.86	10.73
	Total Tax Expense	15.17	(0.59)	0.86	19.46	0.86	41.85
V	Net Profit/(Loss) for the period/year (III-IV)	63.17	30.53	75.52	114.65	179.25	189.37
VI	Other Comprehensive Income (Net of tax)						
	a) Items that will not be reclassified to profit or loss	-	(0.50)	-	(0.50)	-	-
	b) Income tax relating to items that will not be reclassified to profit or loss	-	0.13	-	0.13	-	-
	c) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (Net of tax)	-	(0.37)	-	(0.37)	-	-
VII	Total Comprehensive Income for the Period/Year (V+VI)	63.17	30.16	75.52	114.28	179.25	189.37
VIII	Paid-up Equity Share Capital (Face Value of Rs.10/- each)	300.00	300.00	300.00	300.00	300.00	300.00
IX	Reserves excluding Revaluation Reserves						
X	Earnings Per Share (of Rs. 10/- each) (not annualised)						338.57
	Basic (Rs.)	2.11	1.01	2.52	3.81	5.97	6.31
	Diluted (Rs.)	2.11	1.01	2.52	3.81	5.97	6.31



Notes to the Unaudited Financial Results for the quarter and nine months ended 31st December, 2023:

- 1) The Financial results have been prepared in accordance with the recognition and measurement principle laid down in the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.
- 2) The above Financial Results for the quarter and nine months ended 31st December, 2023, were reviewed and recommended by the Audit Committee at its Meeting held 13th February, 2024 and subsequently approved by the Board of Directors at its meeting held on same date.
- 3) The Unaudited Financial Results for the quarter and nine months ended 31st December, 2023 have been reviewed by the Statutory Auditor as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4) Segment Reporting as defined in Indian Accounting Standard-108 is not applicable since the company is engaged in trading of agricultural produce and its processing.
- 5) Figures for the quarter ended 31st December, 2023 are the balancing figures between unaudited figures for the six months ended 30th September, 2023 and the unaudited figures for the nine months ended 31st December, 2023.
- 6) Balances of Trade Receivables, Other Receivables, Advances, Trade Payables and Other Current Liabilities are subject to confirmation by the parties.
- 7) Previous period figures have been re-classified / regrouped / rearranged, wherever found to be necessary to make them comparable with the current period figures.

For and on behalf of the Board of Directors


Raj Kumar Jain
Whole-time Director
DIN : 03505168

Place : Kolkata
Date : 13th February, 2024

