

V. SINGHI & ASSOCIATES

Chartered Accountants

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Independent Limited Review Report on the Unaudited Financial Results of Octavius Plantations Limited for the quarter ended June 30, 2024 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors,

Octavius Plantations Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results ('the Statement') of **Octavius Plantations Limited** ("the Company") for the quarter ended 30th June, 2024.
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors in their meeting held on 12th August, 2024, 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. 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 are 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.
4. The review of Statement of Un-audited Financial Results for the quarter ended 30th June, 2024 is carried out in compliance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulation, 2018 and SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19th July, 2019



5. 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 practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V. Singhi & Associates
Chartered Accountants
Firm Registration Number: 311017E



Place: Kolkata
Date: 12th August, 2024

(D Pal Choudhary)
Partner
Membership No.: 016830
UDIN: 24016830BKBPDW7424

OCTAVIUS PLANTATIONS LIMITED

CIN: L65910DL1984PLC018466

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

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

Website: www.octaviusplantations.com

E-Mail ID: csdelhi@octavius.in

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2024

(Figures in Lacs)

	Particulars	Quarter Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Un-Audited	Audited	Un-Audited	Audited
I	INCOME				
a)	Revenue from Operation	497.47	1,113.18	396.55	2,429.12
b)	Other Income	0.27	15.62	0.40	16.02
	Total Income	497.74	1,128.80	396.95	2,445.14
II	EXPENSES				
a	Purchases of Stock-in-Trade	549.49	524.96	321.52	1,913.79
b	Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	(131.59)	487.87	6.21	132.08
c	Employee benefits expense	9.23	10.96	10.02	41.96
d	Finance Cost	4.99	3.63	4.06	14.87
d	Depreciation and amortization expense	0.56	0.65	0.63	2.57
e	Other Expenses	37.56	39.28	28.67	144.31
	Total expenses	470.24	1,067.35	371.11	2,249.58
III	Profit before tax (I-II)	27.51	61.45	25.84	195.56
	Tax Expense				
IV	(a) Current tax	-	6.97	5.60	20.97
	(b) For Earlier Years	-	-	-	6.93
	(c) Deferred tax	0.08	(8.95)	(0.72)	(10.42)
	Total Tax Expenses	0.08	(1.98)	4.88	17.48
V	Net Profit after tax (III-IV)	27.42	63.43	20.96	178.08
VI	Other Comprehensive Income				
	A(i) Items that will not be reclassified to Profit or loss	-	-	-	-
	Re-measurement of the Defined Benefit Plans	(0.22)	(0.37)	-	(0.87)
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	0.06	0.10	-	0.23
	B(i) Items that will be reclassified to profit or Loss	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-
	Total Other Comprehensive Income (A + B)	(0.16)	(0.27)	-	(0.64)
VII	Total Comprehensive Income for the period (V +VI)	27.26	63.16	20.96	177.44
VIII	Paid up Equity Share Capital	300.00	300.00	300.00	300.00
X	Earning per Equity Share				
a)	Basic	0.91	2.11	0.70	5.94
b)	Diluted	0.91	2.11	0.70	5.94



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

For Octavius Plantation Limited

Raj Kumar Jain

Raj Kumar Jain
Whole Time Director

DIN:03505168

Date : 12.08.2024

Place : New Delhi

Notes to the Unaudited Financial Results for the quarter ended 30th June, 2024:

- 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 ended 30th June, 2024, were reviewed and recommended by the Audit Committee at its Meeting held on 12th August, 2024 and subsequently approved by the Board of Directors at its meeting held on same date.
- 3) The Financial Results for the quarter ended 30th June, 2024 are unaudited 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) Balances of Trade Receivables, Other Receivables, Advances, Trade Payables and Other Current Liabilities are subject to confirmation by the parties.

For and on behalf of the Board of Directors

For Octavius Plantation Limited

Raj Kumar Jain
Director/Authorised Signatory

Raj Kumar Jain
Whole-time Director
DIN : 03505168

Place : Kolkata
Date : 12th August, 2024

