

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

Scrip Code: 542938

Sub: Outcome of Board Meeting of the company held on 12th February 2025 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 Wednesday, February 12, 2025 inter-alia approved the following business:

- a) Un-Audited Standalone Financial Results for the quarter ended on 31st December, 2024.
- b) Limited Review Report for the Un-Audited Standalone Financial Results.

The Board Meeting commenced at 02:00 P.M and concluded at 5:53 P.M.

We request you to take the same on your records.

For OCTAVIUS PLANTATIONS LIMITED

PRINCI JAIN
Digitally signed
by PRINCI JAIN
Date: 2025.02.12
17:57:23 +05'30'

Princi Jain
Director

V. SINGHI & ASSOCIATES

Chartered Accountants

Four Mangoe Lane

Surendra Mohan Ghosh Sarani,

Ground Floor, Kolkata – 700 001

Phone: +91 33 2210 1125/26

E-mail: kolkata@vsinghi.com

Website: www.vsinghi.in

Independent Auditor's Limited Review Report on the Unaudited Financial Results of Octavius Plantations Limited for the quarter and nine months ended 31st December, 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

New Delhi

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, 2024 attached herewith, prepared by the company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended. ("the Listing Regulations")
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 February, 2025, 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 is in compliance with the presentation and disclosure requirements of Regulation 33 of the 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 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. **Emphasis of Matter**
We draw attention to Note No.6 of the Statement with respect to balances relating to Trade Receivables, Other Receivables, Advances, Trade Payables and Other Current Liabilities are subject to confirmation by the parties.



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 Indian Accounting Standards (Ind AS) and other recognized accounting principles and policies 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: 25016830BMJNDU5656

Place: Kolkata
Date: 12th February, 2025

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2024

Particulars	Quarter Ended			Nine months Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I INCOME						
a) Revenue from Operation	482.72	1,379.04	772.35	2,359.23	1,315.94	2,429.12
b) Other Income	19.73	0.24	-	20.24	0.40	16.02
Total Income	502.45	1,379.28	772.35	2,379.47	1,316.34	2,445.14
II EXPENSES						
a) Purchases of Stock-in-Trade	441.47	1,613.15	840.04	2,604.11	1,388.83	1,913.79
b) Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress	(15.73)	(290.86)	(192.67)	(438.18)	(355.79)	132.08
c) Employee benefits expense	8.93	9.68	10.47	27.84	31.00	41.96
d) Finance Cost	0.01	1.87	2.94	6.87	11.24	14.87
e) Depreciation and amortization expense	0.55	0.56	0.57	1.67	1.92	2.57
f) Other Expenses	35.59	33.99	32.66	107.14	105.03	144.31
Total expenses	470.82	1,368.39	694.01	2,309.45	1,182.23	2,249.58
III Profit before tax (I-II)	31.63	10.89	78.34	70.02	134.11	195.56
IV Tax Expense						
(a) Current tax	2.78	3.80	8.40	6.58	14.00	20.97
(b) For Earlier Years	-	-	6.93	-	6.93	6.93
(c) Deferred tax	0.11	(0.23)	(0.16)	(0.04)	(1.47)	(10.42)
Total Tax Expenses	2.89	3.57	15.17	6.54	19.46	17.48
V Net Profit after tax (III-IV)	28.74	7.32	63.17	63.48	114.65	178.08
VI Other Comprehensive Income						
A (i) Items that will not be reclassified to Profit or loss						
Re-measurement of the Defined Benefit Liability	(0.21)	(0.22)	-	(0.65)	(0.50)	(0.87)
(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	0.06	0.05	-	0.17	0.13	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)	(0.15)	(0.17)	-	(0.48)	(0.37)	(0.64)
VII Total Comprehensive Income for the period (V + VI)	28.60	7.15	63.17	63.01	114.28	177.44
VIII Paid up Equity Share Capital	300.00	300.00	300.00	300.00	300.00	300.00
IX Earning per Equity Share						
a) Basic	0.96	0.24	2.11	2.12	3.82	5.94
b) Diluted	0.96	0.24	2.11	2.12	3.82	5.94

Notes to the Unaudited Financial Results for the quarter and nine months ended 31st December, 2024:

- The above Financial Results for the quarter and nine months ended 31st December, 2024, were reviewed and recommended by the Audit Committee at its Meeting held 12th February, 2025 and subsequently approved by the Board of Directors at its meeting held on same date.
- 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 thereunder and other accounting principles generally accepted in India.
- The Unaudited Financial Results for the quarter and nine months ended 31st December, 2024 have been reviewed by the Statutory Auditor as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 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.
- Figures for the quarter ended 31st December, 2024 are the balancing figures between unaudited figures for the six months ended 30th September, 2024 and the unaudited figures for the nine months ended 31st December, 2024.
- 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 Board of Directors of
Octavius Plantations Limited

For Octavius Plantation Limited
Raj Kumar Jain
Director/Authorised Signatory

Place : Kolkata
Date : 12th February, 2025