

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

MAY 27, 2025

Scrip Code: 542938

**Sub: Outcome of Board Meeting of the company held on 27<sup>th</sup> May 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 Tuesday, May 27, 2025 inter-alia approved the following business:

- a) Audited Standalone Financial Results for the quarter ended on 31<sup>st</sup> March, 2025
- b) Auditor Report for the Audited Standalone Financial Results.

The Board Meeting commenced at 02:00 P.M and concluded at 06:05 P.M.

We request you to take the same on your records.

**For OCTAVIUS PLANTATIONS LIMITED**

**PRINCI JAIN**  
Digitally signed  
by PRINCI JAIN  
Date: 2025.05.27  
18:18:47 +05'30'

**Princi Jain**  
**Director**  
**DIN: 08373160**

**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](mailto:kolkata@vsinghi.com)

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**Independent Auditor's Report on the Audited Annual Financial Results of Octavius Plantations Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors,  
**Octavius Plantation Limited**

**Opinion**

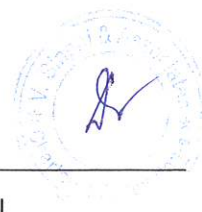
We have audited the accompanying Annual Financial Results of **Octavius Plantation Limited** ("the Company") for the quarter and year ended March 31, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information for the quarter and the year ended March 31, 2025.

**Basis of Opinion**

We conducted our audit of the Statement in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Annual Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the annual financial results for the quarter and year ended March 31, 2025 under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Statement.



### **Emphasis of Matter**

- Bearer plants has not been accounted for in accordance Ind AS 16 respectively.
- Property, Plant and Equipments register was under updation for financial year ended 31<sup>st</sup> March, 2025.

### **Management's and Board of Directors' Responsibilities for the Annual Financial Results**

This Statement has been prepared on the basis of the annual financial statements of the Company.

The Company's Management and Board of Directors are responsible for the preparation and presentation of the Annual Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these annual financial results.





As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the annual financial results made by the Board of Directors and management in terms of the requirements specified under regulation 33 of the listing regulations.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and where applicable, related safeguards.



### **Other Matter**

The Annual Financial Results include the results for the quarter ended March 31, 2025 being the derived figures between the audited figures in respect of the full financial year and the published unaudited figures up to the third quarter of the financial year which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of this matter.

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



**Place: Kolkata**  
**Date: 27<sup>th</sup> May, 2025**

A handwritten signature in blue ink, appearing to read "D Pal Choudhary".

**(D Pal Choudhary)**  
**Partner**  
**Membership No.: 016830**  
**UDIN: 25016830BMJNKF3032**

**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 Audited Financial Results for the Quarter and Year ended 31.03.2025**

(Rs. In Lakhs)

| Particulars                                                                       | Quarter Ended |               |                 | Year Ended      |                 |
|-----------------------------------------------------------------------------------|---------------|---------------|-----------------|-----------------|-----------------|
|                                                                                   | 31.03.2025    | 31.12.2024    | 31.03.2024      | 31.03.2025      | 31.03.2024      |
|                                                                                   | (Audited)     | (Un-Audited)  | (Audited)       | (Audited)       | (Audited)       |
| <b>I INCOME</b>                                                                   |               |               |                 |                 |                 |
| a) Revenue from Operation                                                         | 467.60        | 482.72        | 1,113.18        | 2,826.83        | 2,429.12        |
| b) Other Income                                                                   | 28.51         | 19.73         | 15.62           | 48.75           | 16.02           |
| <b>Total Income</b>                                                               | <b>496.11</b> | <b>502.45</b> | <b>1,128.80</b> | <b>2,875.58</b> | <b>2,445.14</b> |
| <b>II EXPENSES</b>                                                                |               |               |                 |                 |                 |
| a Purchases of Stock-in-Trade                                                     | 582.44        | 441.47        | 524.96          | 3,186.55        | 1,913.79        |
| b Changes in inventories of finished goods, Stock-in-Trade and Work-in-progress   | (168.86)      | (15.73)       | 487.87          | (607.03)        | 132.08          |
| c Employee benefits expense                                                       | 10.47         | 8.93          | 10.96           | 38.31           | 41.96           |
| d Finance Cost                                                                    | 25.47         | 0.01          | 3.63            | 32.34           | 14.87           |
| e Depreciation and amortization expense                                           | 0.70          | 0.55          | 0.65            | 2.36            | 2.57            |
| f Other Expenses                                                                  | 20.65         | 35.59         | 39.28           | 127.79          | 144.31          |
| <b>Total expenses</b>                                                             | <b>470.87</b> | <b>470.82</b> | <b>1,067.35</b> | <b>2,780.32</b> | <b>2,249.58</b> |
| <b>III Profit before tax (I-II)</b>                                               | <b>25.24</b>  | <b>31.63</b>  | <b>61.45</b>    | <b>95.26</b>    | <b>195.56</b>   |
| <b>IV Tax Expense</b>                                                             |               |               |                 |                 |                 |
| (a) Current tax                                                                   | 0.92          | 2.78          | 6.97            | 7.49            | 20.97           |
| (b) For Earlier Years                                                             | -             | -             | -               | -               | 6.93            |
| (c) Deferred tax                                                                  | 0.79          | 0.11          | (8.95)          | 0.75            | (10.42)         |
| <b>Total Tax Expenses</b>                                                         | <b>1.71</b>   | <b>2.89</b>   | <b>(1.98)</b>   | <b>8.25</b>     | <b>17.48</b>    |
| <b>V Net Profit after tax (III-IV)</b>                                            | <b>23.53</b>  | <b>28.74</b>  | <b>63.43</b>    | <b>87.01</b>    | <b>178.08</b>   |
| <b>VI Other Comprehensive Income</b>                                              |               |               |                 |                 |                 |
| <b>A (i) Items that will not be reclassified to Profit or loss</b>                |               |               |                 |                 |                 |
| Re-measurement of the Defined Benefit Liability                                   | 0.79          | (0.21)        | (0.37)          | 0.14            | (0.87)          |
| (ii) Income Tax relating to items that will not be reclassified to Profit or Loss | (0.21)        | 0.06          | 0.10            | (0.04)          | 0.23            |
| <b>B (i) Items that will be reclassified to profit or Loss</b>                    |               |               |                 |                 |                 |
| (ii) Income Tax relating to items that will be reclassified to Profit or Loss     | -             | -             | -               | -               | -               |
| <b>Total Other Comprehensive Income (A + B)</b>                                   | <b>0.58</b>   | <b>(0.15)</b> | <b>(0.27)</b>   | <b>0.10</b>     | <b>(0.64)</b>   |
| <b>VII Total Comprehensive Income for the period (V + VI)</b>                     | <b>24.11</b>  | <b>28.60</b>  | <b>63.16</b>    | <b>87.11</b>    | <b>177.44</b>   |
| <b>VIII Paid up Equity Share Capital</b>                                          | <b>300</b>    | <b>300</b>    | <b>300</b>      | <b>300</b>      | <b>300</b>      |
| <b>IX Earning per Equity Share</b>                                                |               |               |                 |                 |                 |
| a) Basic                                                                          | 0.78          | 0.96          | 2.11            | 2.90            | 5.94            |
| b) Diluted                                                                        | 0.78          | 0.96          | 2.11            | 2.90            | 5.94            |

**Notes to the Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2025:**

- The above Financial Results for the quarter and year months ended 31st March, 2025, were reviewed and recommended by the Audit Committee at its Meeting held on 27<sup>th</sup> May, 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 Audited Financial Results for the quarter and year ended 31st March, 2025 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 March, 2025 are the balancing figures between unaudited figures for the nine months ended 31st December, 2024 and the audited figures for the year ended 31st March, 2025.

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

**For Octavius Plantation Limited**

*Raj Kumar Jain*

Director/Authorised Signatory

Whole Time Director  
DIN:03505168

Place : Kolkata

Date : 27th May, 2025





**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 Assets and Liabilities as at 31st March, 2025

(Rs. In Lakhs)

| Sl. No.  | Particulars                                                                            | As at 31.03.2025<br>(Audited) | As at 31.03.2024<br>(Audited) |
|----------|----------------------------------------------------------------------------------------|-------------------------------|-------------------------------|
| <b>A</b> | <b>ASSETS</b>                                                                          |                               |                               |
| <b>1</b> | <b>Non-current Assets</b>                                                              |                               |                               |
|          | (a) Property, Plant and Equipment                                                      | 154.52                        | 61.69                         |
|          | (b) Capital work-in-progress                                                           | 189.96                        | 167.49                        |
|          | (c) Biological Assets other than bearer plants                                         | 2.74                          | 6.41                          |
|          | (d) Financial Assets                                                                   |                               |                               |
|          | (i) Investments                                                                        | 0.05                          | 0.05                          |
|          | (ii) Other Financial Assets                                                            | 2.93                          | 10.64                         |
|          | <b>Total Non-current assets</b>                                                        | <b>350.20</b>                 | <b>246.28</b>                 |
| <b>2</b> | <b>Current Assets</b>                                                                  |                               |                               |
|          | (a) Inventories                                                                        | 865.29                        | 258.26                        |
|          | (b) Financial Assets                                                                   |                               |                               |
|          | (i) Trade receivables                                                                  | 172.97                        | 438.84                        |
|          | (ii) Cash and Cash Equivalents                                                         | 33.90                         | 49.43                         |
|          | (iii) Loan                                                                             | 258.00                        | 549.91                        |
|          | (iv) Other Financial Assets                                                            | 103.26                        | 88.86                         |
|          | (c) Current Tax Assets                                                                 | 15.49                         | -                             |
|          | (d) Other Current Assets                                                               | 1,197.28                      | 431.34                        |
|          | <b>Total Current assets</b>                                                            | <b>2,646.18</b>               | <b>1,816.63</b>               |
|          | <b>TOTAL ASSETS</b>                                                                    | <b>2,996.38</b>               | <b>2,062.91</b>               |
| <b>B</b> | <b>EQUITY AND LIABILITIES</b>                                                          |                               |                               |
| <b>1</b> | <b>Equity</b>                                                                          |                               |                               |
|          | (a) Equity Share Capital                                                               | 300.00                        | 300.00                        |
|          | (b) Other Equity                                                                       | 1,602.40                      | 1,515.29                      |
|          | <b>Total Equity</b>                                                                    | <b>1,902.40</b>               | <b>1,815.29</b>               |
| <b>2</b> | <b>Liabilities</b>                                                                     |                               |                               |
|          | <b>Non-current liabilities</b>                                                         |                               |                               |
|          | (a) Financial Liabilities                                                              |                               |                               |
|          | (i) Borrowings                                                                         | 88.41                         | -                             |
|          | (ii) Other Liabilities                                                                 | 5.00                          | 5.00                          |
|          | (b) Deferred Tax Liabilities (Net)                                                     | 1.00                          | 0.21                          |
|          | (c) Provisions                                                                         | 2.40                          | 1.91                          |
|          | <b>Total Non-current liabilities</b>                                                   | <b>96.82</b>                  | <b>7.12</b>                   |
| <b>3</b> | <b>Current Liabilities</b>                                                             |                               |                               |
|          | (a) Financial Liabilities                                                              |                               |                               |
|          | (i) Borrowings                                                                         | 710.13                        | 192.57                        |
|          | (ii) Trade Payables                                                                    |                               |                               |
|          | Total outstanding dues of micro enterprises and small enterprises                      | -                             | -                             |
|          | Total outstanding dues of creditors other than micro enterprises and small enterprises | 143.71                        | 18.88                         |
|          | (b) Other Current Liabilities                                                          | 142.85                        | 10.56                         |
|          | (c) Current Tax Liabilities (Net)                                                      | -                             | 18.08                         |
|          | (d) Provisions                                                                         | 0.47                          | 0.42                          |
|          | <b>Total - Current liabilities</b>                                                     | <b>997.17</b>                 | <b>240.50</b>                 |
|          | <b>TOTAL EQUITY AND LIABILITIES</b>                                                    | <b>2,996.38</b>               | <b>2,062.91</b>               |

For and on behalf of Directors of  
**Octavius Plantations Limited**  
*Raj Kumar Jain*  
Director/Authorised Signatory

Raj Kumar Jain  
Whole Time Director  
DIN:03505168

Place : Kolkata  
Date : 27th May, 2025



**Octavius Plantations Limited**  
Statement of Cash Flows for the Quarter and Year ended 31st March, 2025

|                                                                     | (Rs. in Lakhs)                         |                                        |
|---------------------------------------------------------------------|----------------------------------------|----------------------------------------|
|                                                                     | For the year ended<br>31st March, 2025 | For the year ended<br>31st March, 2024 |
| <b>Cash flows from operating activities</b>                         |                                        |                                        |
| Profit/(Loss) before taxation                                       | 95.26                                  | 195.56                                 |
| Adjustments for :                                                   |                                        |                                        |
| Depreciation and Amortization Expense                               | 2.36                                   | 2.57                                   |
| Liability written back                                              | -                                      | (0.02)                                 |
| Debtors Written Off                                                 | -                                      | 0.41                                   |
| Finance Costs                                                       | 22.44                                  | 14.87                                  |
| Interest income                                                     | (16.00)                                | (16.00)                                |
| Changes in Fair value of Biological Assets                          | 3.67                                   | -                                      |
| Provision for Gratuity                                              | 0.55                                   | 2.33                                   |
| Profit/(Loss) on Foreign Currency Transaction and Translation (Net) | (5.53)                                 | -                                      |
| Re-measurement of the Defined Benefit Plans                         | 0.14                                   | (0.87)                                 |
| <b>Operating profit before working capital changes</b>              | <u>102.89</u>                          | <u>198.85</u>                          |
| Adjustments for :                                                   |                                        |                                        |
| (Increase) / Decrease in Inventories                                | (607.03)                               | 132.08                                 |
| (Increase) / Decrease in Trade Receivables                          | 265.87                                 | (284.68)                               |
| (Increase) / Decrease in Loans and Advances                         | 291.91                                 | 675.60                                 |
| (Increase) / Decrease in Other Current Assets                       | (765.94)                               | (286.03)                               |
| (Increase) / Decrease in Other Financial Assets                     | (14.40)                                | (14.40)                                |
| (Increase) / Decrease in Other Non Current Financial Assets         | 7.71                                   | -                                      |
| Increase / (Decrease) in Trade Payables                             | 124.83                                 | 17.47                                  |
| Increase / (Decrease) in Other Current Liabilities                  | 137.82                                 | (542.28)                               |
| <b>Cash generated from Operations</b>                               | <u>(456.35)</u>                        | <u>(103.39)</u>                        |
| Tax Paid                                                            | (41.06)                                | (32.19)                                |
| <b>Cash Flow from operating activities (A)</b>                      | <u>(497.40)</u>                        | <u>(135.58)</u>                        |
| <b>Cash flows from investing activities</b>                         |                                        |                                        |
| Purchase of Property, Plant & Equipment                             | (95.19)                                | (0.22)                                 |
| Purchase of Biological Assets                                       | -                                      | (3.85)                                 |
| Capital Advances                                                    | (22.47)                                | (64.83)                                |
| Sale of Investment                                                  | -                                      | 56.70                                  |
| Interest received                                                   | 16.00                                  | 16.00                                  |
| <b>Net cash (used in) / from investing activities (B)</b>           | <u>(101.66)</u>                        | <u>3.80</u>                            |
| <b>Cash flows from financing activities</b>                         |                                        |                                        |
| Borrowings taken/(repaid)                                           | 605.97                                 | 39.62                                  |
| Finance Costs                                                       | (22.44)                                | (14.87)                                |
| <b>Net cash (used in) / from financing activities (C)</b>           | <u>583.54</u>                          | <u>24.75</u>                           |
| <b>Net increase in cash and cash equivalents (A+B+C)</b>            | (15.52)                                | (107.03)                               |
| Cash and cash equivalents at the beginning of the year              | 49.43                                  | 156.45                                 |
| <b>Cash and cash equivalents at the end of the year</b>             | <u>33.90</u>                           | <u>49.43</u>                           |

For and on behalf of the Board of Directors  
Octavius Plantations Limited

For Octavius Plantation Limited

*Raj Kumar Jain*

Director/Authorised Signatory

Raj Kumar Jain

Whole-Time Director

DIN: 03505168

Place: Kolkata

Date: 27th May, 2025

