

CIN: L74140WB1992PLC055931

То

Date: 12th November, 2021

Dept. of Corp. Serv. (CRD) BSE Limited Floor No. 25, P.J.Towers Dalal Street Mumbai 400 001

Ref: Script Code 538894

Sub: Submission of Unaudited Financial Results (Standalone & Consolidated) along with Limited Review report for the Quarter and Half Year ended on 30th September, 2021

In Compliance with the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Unaudited Financial Results (Standalone & Consolidated) for the Quarter ended on 30th September, 2021 as approved by the Board of Directors at its meeting held on 12th November, 2021 along with Limited Review Report.

Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the following:

- 1) Standalone & Consolidated Un-audited financial Results for the 2nd quarter/ 6 months ended 30th September, 2021.
- 2) Limited Review Report (Standalone) for the quarter/ six months ended 30th September, 2021.
- 3) Limited Review Report (Consolidated) for the quarter /six months ended 30th September, 2021.

The Board meeting commenced at 4:00 P.M. and concluded at 4:45 P.M.

This is for your necessary record.

Kindly acknowledge the receipt.

Thanking You

Yours truly

For OCTAL CREDIT CAPITAL LIMITED

S. Arora

Chief Financial Officer

C.C. To

The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range, Kolkata – 700 001

RANJIT JAIN & CO. Chartered Accountants



Diamond Heritage, Unit No. H605A, 6th Floor 16, Strand Road, Kolkata - 700 001, West Bengal Contact: +91-33-6645 1281 / 1282

E-mail Id: info@ranjitjainco.com

Independent Auditor's Review Report on Standalone Unaudited quarterly and year to date financial results of the Company Pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors,
Octal Credit Capital Limited

We have reviewed the accompanying statement of un-audited financial results of **M/s. Octal** Credit Capital Limited for the quarter and half year ended 30th September, 2021 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) including relevant circulars issued by the SEBI from time to time. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of un-audited financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS-34 prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of 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.

Place:- Kolkata

Dated: The 12th Day of November, 2021

For RANJIT JAIN & CO. Chartered Accountants

Firm Reg No. 322505E

Rajiv Jain

(Partner)

Membership. No. 061650

UDIN- 21061650AAAADZS 150

CIN - L74140WB1992PLC055931

16A, Shakespeare Sarani, Unit-II 2nd floor, Kolkata-700071

Website: www.occl.co.in, Email Id - octalcredit1992@gmail.com, Phone - (033)2282-6815/18/99

No. A R T I C U L A R S		Statement of Standalone Unaudited Financ	cial Result for t	ne Second Qi	uarter/ fram ye	ear ended Septe	:IIIDel 30,2021	(₹in Lakhs)
Revenue From Operations Claudited Cl	SL	D. D. T. C. V. J. D. C.	QU	ARTER ENDE	D	HALF YEA	FOR THE YEAR	
1. Revenue From Operations (a) Interest Income (b) Dividend Income (c) Sale of Product (c) Sale of Sale (c) Sale of Sale (c) Sale of Sale (c) Sale of Sale (c) Sale	NO	PARTICULARS	30.09.21	30.06.21	30.09.20	30.09.21	30.09.20	31.03.2021
a) Interest Income 4.78 4.83 5.50 9.61 9.95 7 1 1 1 1 1 1 1 1 1			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Dipolational Income 0.28	1	Revenue From Operations						
Co Sale of Product		(a) Interest Income	4.78	4.83	5.50	9.61	9.95	17.59
Total Revenue From Operations 5.06 4.83 5.50 9.99 9.95 2			0.28	3 n a 1	-	0.28	~	0.92
2 Other Income Net Gain on Perecognition of Financial Assets or Amortized Cost Net Gain on Perecognition of Financial Asset Net Gain on Reclassification of Financial Asset Net Gain of Re		(c) Sale of Product	-	-	-	-	-	3.76
Section Sect		l l	5.06					22.27
Mortized Cost Net Cain on Reclassification of Financial Asset			-	0.03	-	0.03	-	0.39
Net Cain on Reclassification of Financial Asset - - - - - - - - -	3							
Total Income			-	-	-	-		177)
Expenses	4	Net Gain on Reclassification of Financial Asset	-	-	-	-		-
(a) Finance Costs (b) Impairment of Financial Instrument (c) Cost of materials consumed (d) Purchase of Stock in Trade (e) Changes in Inventories of fitished goods, Work In Progress and Stock In Trade (52.13) (10.54) (62.13) (10.54) (62.13) (10.54) (70.13) (10.54) (10	5	Total Income	5.06	4.86	5.50	9.92	9.95	22.66
(a) Finance Costs (b) Impairment of Financial Instrument (c) Cost of materials consumed (d) Purchase of Stock In Trade (e) Changes in Inventories of finished goods, Work In Progress and Stock In Trade (f) Employees Benefit Expenses (g) Changes in Inventories of finished goods, Work In Progress and Stock In Trade (g) Changes in Inventories of finished goods, Work In Progress and Stock In Trade (g) Deprociation and Amortisation Expenses (g) Changeses (g) Changes	6	Expenses	-			The second secon		State of the state
(b) Impairment of Financial Instrument (c) Cost of materials consumed (d) Purchase of Stock In Trade (e) Changes in Inventories of fitished goods, Work In Progress and Stock In Trade (f) Employees Benefit Expenses 2.93 2.90 2.53 5.83 5.07 b (g) Depreciation and Amortisation Expenses 0.04 0.05 0.05 0.05 0.09 0.10 (h) Other Expenses 3.62 6.19 2.99 9.81 9.39 2.00 0.10 0.10 0.10 0.10 0.10 0.10 0.10			0.04	0.09	-	0.13	_	
(c) Cost of materials consumed (d) Perropers and Stock In Trade (e) Changes in Inventories of finished goods, Work In Progress and Stock In Trade (e) Changes in Inventories of finished goods, Work In Progress and Stock In Trade (f) Employees Benefit Expenses (g) Depreciation and Amortisation Expenses (d) O.04 (d) O.05 (e) Depreciation and Amortisation Expenses (d) O.05 (d) O.05 (d) O.09 (e) Depreciation and Amortisation Expenses (d) O.04 (d) O.05 (e) Depreciation and Amortisation Expenses (d) O.05 (d) O.09 (d)		(b) Impairment of Financial Instrument	2	-	-		-	1.90
(c) Changes in Inventories of finished goods, Work In Progress and Stock In Trade (1) Employees Benefit Expenses 2.93 2.90 2.53 5.83 5.07 in 19 (g) Depreciation and Amortisation Expenses 3.62 6.19 2.99 9.81 9.39 2.70 (d) Other Expenses 3.62 6.19 2.99 9.81 9.39 2.70 (d) Other Expenses (45.50) 9.23 3.84 (36.27) 4.02 2.70 (d) Other Expenses (45.50) 9.20 (d) Ot			=	-		-		
Progress and Stock In Trade (f) Employees Benefit Expenses (g) Depreciation and Amortisation Expenses (h) Other Expenses Total Expenses (45.50) 7 Profit/(Loss) before Exceptional Items tax (5 - 6) 8 Exceptional Items Profit/(Loss) Before Tax (7+8) 10 Tax Expense 1) Current tax 2) Deferred tax 13.12 2 - 13.12 11 Total Tax Epenses 1) Current tax 2) Deferred tax 13.12 2 - 13.12 11 Total Tax Epenses 1) Current form continuing operations (9 - 10) 17 Expenses 11 Total Tax Epenses 11 Total Tax Epenses 11 Courrent Expenses 12 Courrent Expenses 13 Tax Expense 14 Other Comprehensive Income (30) Other Com		(d) Purchase of Stock In Trade		n e - e	-	-	8 140	(40)
(f) Employees Benefit Expenses (g) Depreciation and Amortisation Expenses (h) Other Expenses Total Expense Total Tax Expense Total Tax Expenses Total Comprehensive Income (a)(b) Items that will not be Reclassified to Profit or Loss (ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss (ii) Income Tax Explains to items that will not be Reclassified to Profit or Loss Total Comprehensive Income for the period (15 + 16) Total Comprehensive Income for the period (15 + 16) Total Comprehensive Income for the period (15 + 16) Examing Per Equity Share Total Dasic Total Comprehensive Income for the period (15 + 16) Expenses Total Comprehensive Income for the period (15 + 16) Total Comprehensive Income for the period (15 + 16) Total Comprehensive Income for the period (15 + 16) Total Comprehensive Income for the period (15 + 16) Total Comprehensive Income for the period (15 + 16) Total Comprehensive Income for the period (15 + 16) Total Comprehensive Income for the period (15 + 16) Total Comprehensive Income for the period (15 + 16) Total Comprehensive Income for		(e) Changes in Inventories of finished goods, Work In						
(g) Depreciation and Amortisation Expenses (h) Other Expenses (h) Othe	=	Progress and Stock In Trade	(52.13)	-	(1.73)	(52.13)	(10.54)	(6.95)
(h) Other Expenses 3.62 6.19 2.99 9.81 9.39 2		(f) Employees Benefit Expenses	2.93	2.90	2.53	5.83	5.07	10.39
Total Expenses (45.50) 9.23 3.84 (36.27) 4.02 2 2			0.04	0.05	0.05	0.09	0.10	0.19
Profit/(Loss) before Exceptional Items tax (5 - 6) So.56 (4.37) 1.66 46.19 5.93 (8.20)			3.62	6.19	2.99	9.81	9.39	21.64
Exceptional Items		Total Expenses	(45.50)	9.23	3.84	(36.27)	4.02	27.17
Profit / (Loss) Before Tax (7+8)	7	Profit/(Loss) before Exceptional Items tax (5 - 6)	50.56	(4.37)	1.66	46.19	5.93	(4.51)
Tax Expense 1) Current tax 2) Deferred tax Total Tax Epenses Profit/(Loss) for the period from continuing operations (9 - 10) Profit/(Loss) for the period from discontinuing operations Tax Expenses of Discontinued Operations Tax Expenses of Discontinued Operations Profit/(Loss) for the period from discontinuing operations Tax Expenses of Discontinued Operat	8	Exceptional Items	-	-	-	-		
Tax Expense 1) Current tax 2) Deferred tax 13.12 - - 13.12 - Total Tax Epenses 13.12 - - 13.12 - Total Tax Epenses 13.12 - - 13.12 - Total Tax Epenses 13.12 - - 13.12 - Profit/(Loss) for the period from continuing operations (9 - 10) 37.44 (4.37) 1.66 33.07 5.93 (9.20) Profit/(Loss) for the period from discontinuing operations - - - Tax Expenses of Discontinued Operations - - - Profit/(Loss) for the period from discontinuing operations after tax (12-13) - - - Profit/(Loss) for the period (11-14) 37.44 (4.37) 1.66 33.07 5.93 (1.20) Other Comprehensive Income (a)(0) Items that will not be Reclassified to Profit or Loss (i) Income Tax Relating to items that will not be Reclassified to Profit or Loss (i) Income Tax Relating to items that will not be Reclassified to Profit or Loss (1.80) 5.90 0.37 4.10 0.51 Total Comprehensive Income for the period (15 + 43.56 0.18 1.94 43.74 6.33 (6 1.20) Profit/(Loss) for the period from discontinuing operations after tax (12-13) (1.80) 5.90 0.37 4.10 0.51 Total Comprehensive Income for the period (15 + 43.56 0.18 1.94 43.74 6.33 (6 1.20) Profit/(Loss) for the period from discontinuing operations after tax (12-13) (1.80) 5.90	9	Profit / (Loss) Before Tax (7+8)	50.56	(4.37)	1,66	46.19	5.93	(4.51)
1) Current tax 2) Deferred tax Total Tax Epenses Total Comprehensive Income Total Comprehensive Income for the period (15 + 16) Total Comprehensive Income for the period (15 + 16) Earning Per Equity Share Total Comprehensive Total Comprehensive Income for the period (15 + 18) Total Up Equity Share Capital (Face Value Rs. 10/each) Total Share Total Comprehensive Total Comprehensive Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Up Equity Share Capital (Face Value Rs. 10/each) Total Comprehensive Total Comprehensive Total Comprehensive Total Comprehensive Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Comprehensive Income for the period (15 + 18) Total Comprehensive I								<u> </u>
2) Deferred tax 13.12 - - 13.12 - - 13.12 - - 13.12 - - 13.12 - - 13.12 - -	10						4	2.40
Total Tax Epenses			10.10	-		12.12		3.48
Profit/(Loss) for the period from continuing operations (9 - 10)		.5		-	-			0.03
11 operations (9 - 10) 37.44 (4.37) 1.66 33.07 5.93 (1.25) 12 Profit/(Loss) for the period from discontinuing operations		.]	13.12	-		13.12		3.51
12 Profit/(Loss) for the period from discontinuing operations - - - - - - 13 Tax Expenses of Discontinued Operations - - - - - - 14 Profit/(Loss) for the period from discontinuing operations after tax (12-13) - - - - - - 15 Profit/(Loss) for the period (11-14) 37.44 (4.37) 1.66 33.07 5.93 (1.80) 1.66 33.07 5.93 (1.80) 1.66 33.07 5.93 (1.80) 1.66 33.07 5.93 (1.80) 1.66 33.07 5.93 (1.80) 1.66 33.07 5.93 (1.80) 1.66 33.07 5.93 (1.80) 1.66 33.07 5.93 (1.80) 1.66 33.07 5.93 (1.80) 1.66 33.07 5.93 (1.80) 1.66 33.07 5.93 (1.80) 1.66 33.07 5.93 (1.80) 5.93 (1.80) 5.90 (1.80) 5.90 (1.80) 5.90 (1.80) 5.90 (1.80) 6.57 (1.80) (1.80) 6.57 (1.80) (1.80) 6.57 (1.80) (1.80) (1.80) 6.57 (1.80) (1	11					Marie Several Professional Confessional Confession Conf		
12 operations		operations (9 - 10)	37.44	(4.37)	1.66	33.07	5.93	(8.02)
Tax Expenses of Discontinued Operations 14 Profit/(Loss) for the period from discontinuing operations after tax (12-13) 15 Profit/(Loss) for the period (11-14) 16 Other Comprehensive Income (a)(i) Items that will not be Reclassified to Profit or Loss (1.80) 17 Total Comprehensive Income for the period (15 + 16) 18 Earning Per Equity Share 19 Basic 10 Departments	10							
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Profit/(Loss) for the period from discontinuing operations after tax (12-13) Profit/(Loss) for the period (11-14) Other Comprehensive Income (a)(i) Items that will not be Reclassified to Profit or Loss (ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss Total Comprehensive Income for the period (15 + 16) Paid Up Equity Share Capital (Face Value Rs. 10/each) Earning Per Equity Share 1) Basic Profit/(Loss) for the period (11-14)	12	Tay Evpansos of Discontinued Operations						
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Other Comprehensive Income (a)(i) Items that will not be Reclassified to Profit or Loss (ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss (ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss (1.80) 5.90 0.37 4.10 0.51 (0.09) 6.57 (0.11) (6 Total Comprehensive Income for the period (15 + 16) 43.56 0.18 1.94 43.74 6.33 (6 Paid Up Equity Share Capital (Face Value Rs. 10/each) 500.09 500.	15	, ,	37.44	(4.37)	1.66	33.07	5.93	(8.02)
(a) (i) Items that will not be Reclassified to Profit or Loss (ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss (ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss (ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss (ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss (ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss (iii) Income Tax Relating to items that will not be Reclassified to Profit or Loss (iv) Income Tax Relating to items that will not be Reclassified to Profit or Loss (iv) Income Tax Relating to items that will not be Reclassified to Profit or Loss (iv) Income Tax Relating to items that will not be Reclassified to Profit or Loss (iv) Income Tax Relating to items that will not be Reclassified to Profit or Loss (iv) Income Tax Relating to items that will not be Reclassified to Profit or Loss (iv) Income Tax Relating to items that will not be Reclassified to Profit or Loss (iv) Income Tax Relating to items that will not be Reclassified to Profit or Loss (iv) Income Tax Relating to items that will not be Reclassified to Profit or Loss (iv) Income Tax Relating to items that will not be Reclassified to Profit or Loss (iv) Income Tax Relating to items that will not be Reclassified to Profit or Loss (iv) Income Tax Relating to items that will not be Reclassified to Profit or Loss (iv) Income Tax Relating to items that will not be Reclassified to Profit or Loss (iv) Income Tax Relating to items that will not be Reclassified to Profit or Loss (iv) Income Tax Relating to Profit or Loss (iv) Income Tax Relating to Example the Reclassified to Profit or Loss (iv) Income Tax Relating to Example the Reclassified to Profit or Loss (iv) Income Tax Relating				(2.07)	1.00	33.07	0.70	(0.04)
(ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss 7.92 (1.35) (0.09) 6.57 (0.11) (6 Total Comprehensive Income for the period (15 + 16) 43.56 0.18 1.94 43.74 6.33 (6 Paid Up Equity Share Capital (Face Value Rs. 10/-each) 500.09 500.0	10		(1.00)	E 00	0.27	4 10	0.51	7.10
Reclassified to Profit or Loss 7.92 (1.35) (0.09) 6.57 (0.11) (6.57) (1.35)			(1.80)	2000-000		4.10	0.51	7.42
Total Comprehensive Income for the period (15 + 43.56			7.92	(1.35)	(0.09)	6.57	(0.11)	(61.96)
16) 43.56 0.18 1.94 43.74 6.33 (6) Paid Up Equity Share Capital (Face Value Rs. 10/- each) 500.09 500.09 500.09 500.09 500.09 500.09 500.09 Earning Per Equity Share 1) Basic 0.75 (0.09) 0.04 0.66 0.13 (6)		Total Comprehensive Income for the period (15 +						
Paid Up Equity Share Capital (Face Value Rs. 10/- each) Earning Per Equity Share 1) Basic 0.75 (0.09) 100 110 110 111 111 111 111	17		42.56	0.10	1.04	42.74	(22	((2.50)
each) 500.09 500.00 500		10)	43.56	0.18	1.94	43.74	6.33	(62.56)
18 Earning Per Equity Share 1) Basic 0.75 (0.09) 0.04 0.66 0.13 (0.09)	-							Street, and the street, and th
18 Earning Per Equity Share 1) Basic 0.75 (0.09) 0.04 0.66 0.13 (0.09)		each)	500.09	500.09	500.09	500.09	500.09	500,09
1) Basic 0.75 (0.09) 0.04 0.66 0.13 (0.09)	18							Secretaria de la companya del companya de la companya del companya de la companya
			0.75	(0.09)	0.04	0.66	0.13	(0.16)
[A] DIRRICU [177] [HIM] [HALL HALL [HALL HALL HALL HALL HALL HA		2) Diluted	0.75	(0.09)	0.04	0.66	0.13	(0.16)





CIN - L74140WB1992PLC055931

16A, Shakespeare Sarani, Unit-II 2nd floor, Kolkata-700071 Website: www.occl.co.in, Email Id - octalcredit1992@gmail.com, Phone - (033)2282-6815/18/99

STANDALONE BALANCE SHEET AS AT 30.09.2021

		Ţ.v.	(₹in Lakhs
	STATEMENT OF ASSETS AND LIABILITIES		
		30.09.2021	31.03.2021
SL. NO.	PARTICULARS	(Unaudited)	(Audited)
A)	<u>ASSETS</u>		
1	Financial Assets		
	a) Cash & Cash Equivalents	5.07	6.45
9	b) Receivables		
	i) Trade Receivables	_	-
	c) Loans	230.87	237.09
	d) Investment	1,010.96	1,006.85
*	e) Other Financial Assets	89.53	37.60
2	Non Financial Asset		
	a) Current Tax Assets(Net)	5.62	4.66
	b) Property, Plant & Equipment	0.42	0.52
	c) Other Non Financial Assets	1.25	1.16
	Total Assets	1,343.72	1,294.33
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		A Committee of the Comm
	a) Payables		
	(I) Trade Payables		
	(i) total outstanding dues of micro		
	enterprises and small enterprises	_	= "
	(ii) total outstanding dues of creditors other		
	than micro enterprises and small enterprises	_	-
	(II) Other Payables		
	(i) total outstanding dues of micro		
*	enterprises and small enterprises	_	~
	(ii) total outstanding dues of creditors other		
	than micro enterprises and small enterprises		
	b) Borrowings (Other than Debt Securities)	0.25	
	c) Other financial liabilities	0.13	-
	Non-Financial Liabilities		
	a) Deferred tax liabilities (Net)	197.36	190.81
	b) Other Non financial liabilities	0.38	1.66
3	EQUITY		
	(a) Equity Share Capital	500.09	500.09
-	(b) Other Equity	645.51	601.77
	Total Liability and Equity	1,343.72	1,294.33

OCTAL CREDIT CAPITAL LIMITED CIN - L74140WB1992PLC055931

16A, Shakespeare Sarani, Unit-II 2nd floor, Kolkata-700071 Website: www.occl.co.in, Email Id - octalcredit1992@gmail.com, Phone - (033)2282-6815/18/99

STANDALONE CASH FLOW STATEMENT FOR THE HALF ENDED 30TH SEPTEMBER, 2021

Amount in ₹ Lacs

	HALF YEA	R ENDED	Year Ended
	30th Sept, 2021	30th Sept, 2020	31st March, 2021
	(Unaudited)	(Unaudited)	(Audited)
A: CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit/ (Loss) Adjustment before Tax & Extra Ordinary items	46.19	5.93	(4.51)
Add/Less Adjustment for:			
Depreciation	0.09	0.10	0.19
Income Tax for Earlier Year	-		6,61
Profit on Sale of Fixed Asset	-	-	(0.01)
Impairment on Financial Instrument		-	1.89
Operating Profit before Working Capital Changes	46.28	6.03	4.17
Add/Less:- Adjustment for:			
(Increase)/Decrease in Trade Receivables	-		-
(Increase)/Decrease in Loans	6.22	(51.36)	(56.39)
(Increase)/ Decrease in Borrowings	0.25	-	-
(Increase)/Decrease in Other Financial Asset	(51.93)	(19.56)	(13.76)
(Increase)/Decrease in Current Tax Asset	(0.96)	(0.94)	9.04
(Increase)/Decrease in Other Non-Financial Assets	(0.09)	- /	(0.05)
Increase/(Decrease) in Other Financial Liabilities	0.13	_	-
Increase/ (Decrease) in Other Non-Financial Liabilities	(1.28)	0.54	(0.05)
	(1.38)	(65.29)	(57.04)
Cash Generated from Operation	(1.56)	(03.29)	6.61
Less: Payment of Taxes	(1.20)	((5.20)	
Net Cash used in Operating Activities	(1.38)	(65,29)	(63.65)
B: CASH FLOW FROM INVESTING ACTIVITIES	" "		0.02
Proceeds from sale of Fixed Asset	-		0.03
Proceeds from sale of Investments	-	-	-
Net Cash used in Investment Activities	-	-	0.03
C CASH FLOW FROM FINANCING ACTIVITIES	· · · · · · · · · · · · · · · · · · ·		
Interest Expenses	· ·	-	
Net Cash used in Financing Activities		-	(a)
N. (A. P. C)	(1.20)	((5.20)	((2, (2)
Net Increase in cash & cash equivalents(A+B+C)	(1.38)	(65.29)	(63.62)
Cash and cash eqivalents (Opening Balance)	6.45	70.07	70.07
Cash and cash eqivalents (Closing Balance)	5.07	4.78	6.45





CIN - L74140WB1992PLC055931

16A, Shakespeare Sarani, Unit-II 2nd floor, Kolkata-700071 Website: www.occl.co.in, Email Id - octalcredit1992@gmail.com, Phone - (033)2282-6815/18/99

STANDALONE SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED FOR THE QTR ENDED 30.09.2021

(₹in Lakhs)

SL.	PARTICULARS	Qī	FOR THE JARTER END	DED	FOR THE SIX MONTH ENDED		YEAR ENDED	
NO.		30.09.21	30.06.21	30.09.20	30.09.21	30.09.20	31.03.21	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited	
1	Segment Revenue				- AR			
	Financing Activity	4.78	4.83	5.50	9.61	9.95	17.59	
	Trading In Shares & Security/Investment Activity	0.28	-		0.28	-	4.68	
8	Net Sales / Income From Operation	5.06	4.83	5.50	9.89	9,95	22.27	
2	Segment Result	50		-2	£			
	Financing Activity	4.74	4.74	5.50	9.48	9.95	15.69	
	Trading In Shares & Security/Investment Activity	52.41	· -	1.73	52.41	10.54	11.63	
			=					
	Less: Unallocable Expense net of Unallocable Income	6.59	9.11	5.5 <i>7</i>	15.70	14.56	31.83	
	Total Profit before Tax	50.56	(4.37)	1.66	46.19	5.93	(4.51)	
3	Capital Employed							
	Financing Activity	241.85	242.60	252.77	241.85	252.77	248.45	
	Trading In Shares & Security/Investment Activity	891.24	846.38	1,029.31	891.24	1,029.31	841.56	
	Unallocated Corporate Assets less liabilities	12.51	13.06	(111.32)	12.51	(111.32)	11.85	
	Total	1,145.60	1,102.04	1,170.76	1,145.60	1,170.76	1,101.86	





RANJIT JAIN & CO. Chartered Accountants



Diamond Heritage, Unit No. H605A, 6th Floor 16, Strand Road, Kolkata - 700 001, West Bengal Contact: +91-33-6645 1281 / 1282

E-mail ld : info@ranjitjainco.com

Independent Auditor's Review Report on Consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Octal Credit Capital Limited

- 1. We have reviewed the accompanying statement of consolidated unaudited financial results of M/S Octal Credit Capital Limited ("the Parent") and its share of the net profit after tax and total comprehensive income of its associates for the quarter and half year ended September 30,2021 ("the Statement"), being submitted by the parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, (as amended) including relevant circulars issued by the SEBI from time to time.
- 2. This statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting standards 34 "Interim financial Reporting" ("IND AS 34"), prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
- 3. We conduct 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 as audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, (as amended) to the extent applicable.

- 4. The Statement includes the results of the following entities:
 - a. New View Consultants Private Limited Associate Company
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally acceptable in India, has not disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RANJIT JAIN & CO. Chartered Accountants Firm Reg No. 322505E

Rajiv Jain (Partner)

Membership. No. 061650

UDIN 21061650 AAAAEA2777

Place:- Kolkata

Dated: The 12th Day of November, 2021

Branch Office: Deepak Complex, 117, R. N. Tagore Road, Berhampore 742 101, Murshidabad E-mail: ranjitjain@ranjitjainco.com, Tel: +91-94330 73712

CIN - L74140WB1992PLC055931

16A, Shakespeare Sarani, Unit-II 2nd floor, Kolkata-700071 Website: www.occl.co.in, Email Id - octalcredit1992@gmail.com, Phone - (033)2282-6815/18/99

	Statement of Consolidated Unaudited Finan	ncial Result for	the Second (Quarter/ Half y	year ended Sep	tember 30,2021	
							(₹in Lakhs)
CT.	* * *	QU	ARTER ENDE	D	HALF YEA	R ENDED	FOR THE YEAR
SL NO	PARTICULARS	30.09.21	30.06.21	30.09.20	30.09.21	30.09.20	31.03.2021
110	,	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue From Operations			``			
	(a) Interest Income	4.78	4.83	5.50	9.61	9.95	17.59
	(b) Dividend Income	0.28	-	-	0.28	-	0.92
	(c) Sale of Product Total Revenue From Operations	5.06	4.83	5.50	9,89	9,95	3.76 22.27
2	Other Income	5.00	0.03	3.30	0.03	- 7.73	0.39
-	Net Gain on Derecognition of Financial Assets or		0.00		0.00		
3	Amortized Cost	-	_	-		-	-
4	Net Gain on Reclassification of Financial Asset	-	-	-	÷	·-	· ·
5	Total Income	5.06	4.86	5,50	9.92	9.95	22.66
6	Expenses	5.00	1.00	3.50	2.22	7.55	
U	(a) Finance Costs	0.04	0.09	_	0.13		-
	(b) Impairment of Financial Instrument		-	-		1 4	1.90
	(c) Cost of materials consumed	-	-	* * -	-	in .	**
	(d) Purchase of Stock In Trade	-	-			100	
	(e) Changes in Inventories of finished goods, Work In				net ver		
	Progress and Stock In Trade	(52.13)	-	(1.73)	(52.13)	(10.54)	(6.95)
	(f) Employees Benefit Expenses	2.93	2.90	2.53	5.83	5.07	10.39
	(g) Depreciation and Amortisation Expenses (h) Other Expenses	0.04	0.05 6.19	0.05 2.99	0.09 9.81	0.10 9.39	0.19 21.64
	Total Expenses	(45.50)	9.23	3.84	(36.27)	4.02	27.17
7	Profit/(Loss) before Exceptional Items tax (5 - 6)	50.56	(4.37)	1.66	46.19	5.93	(4.51)
8	Share of Profit / (Loss) of Associates	35.68	98.35	3.05	134.03	25.99	56.95
0		***************************************					
9	Profit / (Loss) Before Tax (7+8)	86.24	93.98	4.71	180.22	31.92	52.44
10	Tax Expense			7			2.10
	1) Current tax 2) Deferred tax	13.12	-	-	13.12	- 1	3.48 0.03
	Total Tax Epenses	13.12	-	-	13.12	-	3.51
		10.12			1.1.1.		
11	Profit/(Loss) for the period from continuing operations (9 - 10)	73.12	93.98	4.71	167.10	31.92	48.93
	Profit/(Loss) for the period from discontinuing		-				
12	operations	-		-	-	-	=
13	Tax Expenses of Discontinued Operations	· .	_		_	-	8 1
9	Profit/(Loss) for the period from discontinuing	ese e		0.2 10.5			
14	operations after tax (12-13)	-	-	-	-	-	~
15	Profit/(Loss) for the period (11-14)	73.12	93.98	4.71	167.10	31.92	48.93
16	Other Comprehensive Income						Manage of Property Company of State Associates and Associates and
	(a)(i) Items that will not be Reclassified to Profit or Loss	(1.80)	5.90	0.37	4.10	0.51	7.42
	(ii) Income Tax Relating to items that will not be Reclassified						
	to Profit or Loss	(23.08)	(1.35)	(0.09)	(24.43)	(0.11)	(71.57)
17	Total Comprehensive Income for the period (15 +		a	2 8 2 2	2 28		
17	16)	48.24	98.53	4.99	146.77	32.32	(15.22)
	Paid Up Equity Share Capital (Face Value Rs. 10/-						
	each)	500.09	500.09	500.09	500.09	500 09	500.09
18	Earning Per Equity Share	***************************************					
	1) Basic	1.46	1.88	0.10	3.34	0.65	0.98
	2) Diluted	1.46	1.88	0.10	3.34	0.65	0.98





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CONSOLIDATED BALANCE SHEET AS AT 30.09.2021

(₹in Lakhs)

	STATEMENT OF ASSETS AND LIABILITIES	20.00.2021	21 02 2021
		30.09.2021	31.03.2021
SL. NO.	PARTICULARS	(Unaudited)	(Audited)
A)	ASSETS		
1	Financial Assets	·	
	a) Cash & Cash Equivalents	5.07	6.45
	b) Receivables		
	i) Trade Receivables	~	-
	c) Loans	230.87	237.09
	d) Investment	1,250.76	1,112.62
(e) Other Financial Assets	89.53	37.60
2	Non Financial Asset		
	a) Current Tax Assets(Net)	5.62	4.66
	b) Property, Plant & Equipment	0.42	0.52
	c) Other Non Financial Assets	1.25	1.16
	Total Assets	1,583.52	1,400.10
	Total Assets	1,000.02	
	LIABILITIES AND EQUITY		
	LIABILITIES	10181	
1	Financial Liabilities	S. L.	
	a) Payables	(olkala) *	
***************************************	(I) Trade Payables	100 001/5/	en e
	(i) total outstanding dues of micro	(ed Acco)	× × × × × × × × × × × × × × × × × × ×
	enterprises and small enterprises	Trease.	
	(ii) total outstanding dues of creditors other		
	than micro enterprises and small enterprises		
2 -31	(II) Other Payables		
	(i) total outstanding dues of micro		
v	enterprises and small enterprises		a
	(ii) total outstanding dues of creditors other		7
	than micro enterprises and small enterprises		
	b) Borrowings (Other than Debt Securities)	0.25	
	c) Other financial liabilities	0.13	
		,	
2	Non-Financial Liabilities		
	a) Deferred tax liabilities (Net)	252.56	215.0
	b) Other Non financial liabilities	0.38	1.66
3	EQUITY (C) (Notice ta)		
J	(a) Equity Share Capital	500.09	500.09
	(b) Other Equity	830.11	683,34
	(b) Other Equity	030.11	000,04

OCTAL CREDIT CAPITAL LIMITED CIN - L74140WB1992PLC055931

16A, Shakespeare Sarani, Unit-II 2nd floor, Kolkata-700071 Website: www.occl.co.in, Email Id - octalcredit1992@gmail.com, Phone - (033)2282-6815/18/99

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF ENDED 30TH SEPTEMBER, 2021

Amount in ₹ Lacs

	TTATENEA	Year Ended	
	HALF YEA		31st March, 2021
	30th Sept, 2021	30th Sept, 2020	
	(Unaudited)	(Unaudited)	(Audited)
A: CASH FLOW FROM OPERATING ACTIVITIES	31 - 1 7	,	
Net Profit/ (Loss) Adjustment before Tax & Extra Ordinary items	46.19	5.93	52.44
Add/Less Adjustment for:			
Depreciation	0.09	0.10	0.19
Income Tax for Earlier Year		-	6.61
Profit on Sale of Fixed Asset	: 🔐 .		(0.01)
Share in Profit and Loss of Investment	=	-	(56.95)
Impairment on Financial Instrument	-	-	1.89
Operating Profit before Working Capital Changes	46.28	6.03	4.17
Add/Less:- Adjustment for:	N		
(Increase)/Decrease in Trade Receivables	-	-	-
(Increase)/Decrease in Loans	6.22	(51.36)	(56.39)
(Increase)/Decrease in Borrowings	0.25		-
(Increase)/Decrease in Other Financial Asset	(51.93)	(19.56)	(13.76)
(Increase)/Decrease in Current Tax Asset	(0.96)	(0.94)	9.04
(Increase)/Decrease in Other Non-Financial Assets	(0.09)	-	(0.05)
Increase/(Decrease) in Other Financial Liabilities	0.13	-1	-
Increase/(Decrease) in Other Non-Financial Liabilities	(1.28)	0.54	(0.05)
Cash Generated from Operation	(1.38)	(65.29)	(57.04)
Less: Payment of Taxes	-	-	6.61
Net Cash used in Operating Activities	(1.38)	(65.29)	(63.65)
B: CASH FLOW FROM INVESTING ACTIVITIES		-	
Proceeds from sale of Fixed Asset	-	-	0.03
Proceeds from sale of Investments	-	-	
Net Cash used in Investment Activities		-	0.03
CACHELOW EDOM EINANCING ACTIVITIES	20 A		
C CASH FLOW FROM FINANCING ACTIVITIES	1)		2000
Interest Expenses			
Net Cash used in Financing Activities	-		_
Net Increase in cash & cash equivalents(A+B+C)	(1.38)	(65.29)	(63.62)
Cash and cash eqivalents (Opening Balance)	6.45	70.07	70.07
Cash and cash eqivalents (Closing Balance)	5.07	4.78	6.45
		-	-





CIN - L74140WB1992PLC055931

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CONSOLIDATED SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED FOR THE QTR ENDED 30.09.2021

			FOR THE		FOR TI	HE SIX	YEAR
SL.	PARTICULARS	QŪ	JARTER END	DED	MONTH ENDED		ENDED
NO.		30.09.21	30.06.21	30.09.20	30.09.21	30.09.20	31.03.21
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	Segment Revenue			2			
	Financing Activity	4.78	4.83	5.50	9.61	9.95	17.59
	Trading In Shares & Security/Investment Activity	0.28		-	0.28	-	4.68
	Net Sales / Income From Operation	5.06	4.83	5.50	9.89	9.95	22.27
2	Segment Result			000-00-0000000000000000000000000000000			
	Financing Activity	4.74	4.74	5.50	9.48	9.95	15.69
	Trading In Shares & Security/Investment Activity	52.41		1.73	52,41	10.54	11.63
				, ,			
	Less: Unallocable Expense net of Unallocable Income	6.59	9.11	5.57	15.70	14.56	31.83
	Profit/(Loss) before share of Assoicate	50.56	(4.37)	1.66	46.19	5.93	(4.51)
	Add/(Less)- Share of Profit/Loss of Assoicate	35.68	98.35	3.05	134.03	25.99	56.95
	Total Profit before Tax	86.24	93.98	4.71	180.22	31.92	52.44
3	Capital Employed						
	Financing Activity	241.85	242.60	252.77	241.85	252,77	248.45
	Trading In Shares & Security/Investment Activity	1,075.84	1,026.30	1,104.11	1,075.84	1,104.11	923.13
	Unallocated Corporate Assets less liabilities	12.51	13.06	(125.90)	12.51	(125.90)	11.85
	Total	1,330.20	1,281.96	1,230.98	1,330.20	1,230.98	1,183.43

Notes:-

- The above Standalone & Consolidated Financial Results which are published in accordance with the regulation 33 of the Securities and Exchange Board of India (Listing Obligation & Disclosure Requirement) Regulations, 2015 have been reviewed and recommended by Audit Committee and has been aprroved by the Board of Directors at its Meeting held on Friday, November 12, 2021. The Financial Results are accordance with Indian Accounting Standard (Ind-AS) as prescribed under Sectin 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Rules, 2016, The Result have been audited by the Statutory Auditors of the Company.
- 2 Segment reporting of the Company has been prepared in accordance with IND AS 108- Operating Segments.
- 3 Provision for Income Tax will be accounted for at the end of the financial year.
- 4 No Investors Complaints were pending at the beginning of the quarter and none were received during the quarter.
- 5 Previous Year figures are regrouped / reclassified, to confirm to the current period classification.
- Disclosures of Debt Service Coverage Ratio and Interest Service Coverage Ratio is not mandatory for NBFCs registered with RBI as exempted under Regulation 52(4) of SEBI (LODR), 2015. Hence, the same has not been disclosed by virtue of such exemption

Place: Kolkata

Date: 12th November, 2021

For and on behalf of Board of Directors

Arihant Patni Whole Time Director DIN: 07210950