



# OCTAL CREDIT CAPITAL LIMITED

CIN : L74140WB1992PLC055931

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

Date: 12<sup>th</sup> November, 2022

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 30<sup>th</sup> September, 2022

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 30<sup>th</sup> September, 2022 as approved by the Board of Directors at its meeting held on 12<sup>th</sup> November, 2022 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 30<sup>th</sup> September, 2022.
- 2) Limited Review Report (Standalone) for the quarter/ six months ended 30<sup>th</sup> September, 2022.
- 3) Limited Review Report (Consolidated) for the quarter /six months ended 30<sup>th</sup> September, 2022.

The Board meeting commenced at 3:00 P.M. and concluded at 4:30 P.M.

This is for your necessary record.

Kindly acknowledge the receipt.

Thanking You

Yours truly

For OCTAL CREDIT CAPITAL LIMITED

S. Andra



Chief Financial Officer

C.C. To

The Secretary

The Calcutta Stock Exchange Ltd.

7, Lyons Range, Kolkata - 700 001

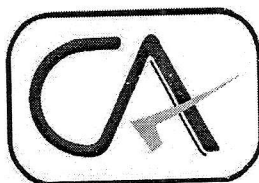
16A, Shakespeare Sarani, Unit II, 2nd Floor, Kolkata-700 071 (India)

Phone : (033) 2282-6815, 2282-6818, 2282-6899 | Fax : (033) 2231-4193

E-mail : octal1@cal2.vsnl.net.in | octalcredit1992@gmail.com | Website : www.occl.co.in

# RANJIT JAIN & CO.

Chartered Accountants



Unit No. H605A, 6Th Floor, Diamond Heritage.  
16 Strand Road, Kolkata – 700001  
Email : [ranjitjainco.it@gmail.com](mailto:ranjitjainco.it@gmail.com)  
Contact: +91 33 66451281 | 1282

## 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 30<sup>th</sup> September, 2022 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.

For RANJIT JAIN & CO.

Chartered Accountants

Firm Reg No. 322505E

*Rajiv Jain*

Rajiv Jain

(Partner)

Membership. No. 061650

UDIN- 22061650BCXYAA 3419

Place:- Kolkata

Dated: The 12th Day of November, 2022



# 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

## Statement of Standalone Unaudited Financial Result for the Second Quarter/ Half year ended September 30,2022

(₹ in Lakhs)

SL NO	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		FOR THE YEAR
		30.09.22	30.06.22	30.09.21	30.09.22	30.09.21	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue From Operations						
	(a) Interest Income	4.17	3.92	4.78	8.09	9.61	17.23
	(b) Dividend Income	1.43	-	0.28	1.43	0.28	1.73
	(c) Sale of Product	87.63	-	-	87.63	-	-
	<b>Total Revenue From Operations</b>	<b>93.23</b>	<b>3.92</b>	<b>5.06</b>	<b>97.15</b>	<b>9.89</b>	<b>18.96</b>
2	Other Income	0.12	-	-	0.12	0.03	0.03
3	Net Gain on Derecognition of Financial Assets or Amortized Cost	-	-	-	-	-	-
4	Net Gain on Reclassification of Financial Asset	-	-	-	-	-	-
5	<b>Total Income</b>	<b>93.35</b>	<b>3.92</b>	<b>5.06</b>	<b>97.27</b>	<b>9.92</b>	<b>18.99</b>
6	Expenses						
	(a) Finance Costs	-	-	0.04	-	0.13	0.11
	(b) Impairment of Financial Instrument	0.22	-	-	0.22	-	11.35
	(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	88.19	(3.45)	(52.13)	84.74	(52.13)	(68.25)
	(f) Employees Benefit Expenses	3.37	1.76	2.93	5.13	5.83	10.98
	(g) Depreciation and Amortisation Expenses	0.01	0.02	0.04	0.03	0.09	0.19
	(h) Other Expenses	2.93	7.40	3.62	10.33	9.81	16.56
	<b>Total Expenses</b>	<b>94.72</b>	<b>5.73</b>	<b>(45.50)</b>	<b>100.45</b>	<b>(36.27)</b>	<b>(29.06)</b>
7	<b>Profit/(Loss) before Exceptional Items tax ( 5 - 6)</b>	<b>(1.37)</b>	<b>(1.81)</b>	<b>50.56</b>	<b>(3.18)</b>	<b>46.19</b>	<b>48.05</b>
8	Exceptional Items	-	-	-	-	-	-
9	<b>Profit / (Loss) Before Tax (7+8)</b>	<b>(1.37)</b>	<b>(1.81)</b>	<b>50.56</b>	<b>(3.18)</b>	<b>46.19</b>	<b>48.05</b>
10	Tax Expense						
	1) Current tax	-	-	-	-	-	-
	2) Income tax for earlier year	(0.07)	-	-	(0.07)	-	-
	3) Deferred tax	(17.93)	0.87	13.12	(17.06)	13.12	17.19
	<b>Total Tax Expenses</b>	<b>(18.00)</b>	<b>0.87</b>	<b>13.12</b>	<b>(17.13)</b>	<b>13.12</b>	<b>17.19</b>
11	<b>Profit/(Loss) for the period from continuing operations (9 - 10)</b>	<b>16.63</b>	<b>(2.68)</b>	<b>37.44</b>	<b>13.95</b>	<b>33.07</b>	<b>30.86</b>
12	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-	-
13	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
14	<b>Profit/(Loss) for the period from discontinuing operations after tax ( 12-13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Profit/(Loss) for the period (11-14)</b>	<b>16.63</b>	<b>(2.68)</b>	<b>37.44</b>	<b>13.95</b>	<b>33.07</b>	<b>30.86</b>
16	Other Comprehensive Income						
	(a)(i) Items that will not be Reclassified to Profit or Loss	6.24	(2.06)	(1.80)	4.18	4.10	15.63
	(ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss	(0.65)	0.22	7.92	(0.43)	6.57	6.23
17	<b>Total Comprehensive Income for the period (15 + 16)</b>	<b>22.22</b>	<b>(4.52)</b>	<b>43.56</b>	<b>17.70</b>	<b>43.74</b>	<b>52.72</b>
	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	0.33	(0.05)	0.75	0.28	0.66	0.62
	2) Diluted	0.33	(0.05)	0.75	0.28	0.66	0.62



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## STANDALONE BALANCE SHEET AS AT 30.09.2022

(₹ in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES			
		30.09.2022	31.03.2022
SL. NO.	PARTICULARS	(Unaudited)	(Audited)
<b>A)</b>	<b>ASSETS</b>		
<b>1</b>	<b>Financial Assets</b>		
	a) Cash & Cash Equivalents	6.00	9.80
	b) Receivables		
	i) Trade Receivables	-	-
	c) Loans	316.00	230.16
	d) Investment	1,019.29	1,015.11
	e) Other Financial Assets	9.43	94.18
<b>2</b>	<b>Non Financial Asset</b>		
	a) Current Tax Assets(Net)	6.15	6.55
	b) Property, Plant & Equipment	0.30	0.33
	c) Other Non Financial Assets	1.10	1.24
	<b>Total Assets</b>	<b>1,358.27</b>	<b>1,357.37</b>
	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
<b>1</b>	<b>Financial Liabilities</b>		
	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)	-	-
	c) Other financial liabilities	-	-
<b>2</b>	<b>Non-Financial Liabilities</b>		
	a) Deferred tax liabilities (Net)	185.14	201.76
	b) Other Non financial liabilities	0.85	1.03
<b>3</b>	<b>EQUITY</b>		
	(a) Equity Share Capital	500.09	500.09
	(b) Other Equity	672.19	654.49
	<b>Total Liability and Equity</b>	<b>1,358.27</b>	<b>1,357.37</b>





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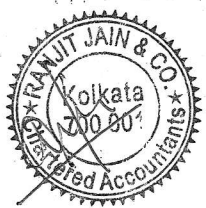
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## STANDALONE CASH FLOW STATEMENT FOR THE HALF ENDED 30TH SEPTEMBER, 2022

Amount in ₹ Lacs

	HALF YEAR ENDED		Year Ended
	30th Sept, 2022 (Unaudited)	30th Sept, 2021 (Unaudited)	31st March, 2022 (Audited)
<b>A: CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit/ (Loss) Adjustment before Tax & Extra Ordinary items	(3.18)	46.19	48.05
Add/Less Adjustment for:			
Depreciation	0.03	0.09	0.19
Interest Expense on Loan	-	-	0.11
Profit on Sale of Fixed Asset	-	-	-
Impairment on Financial Instrument	0.21	-	11.35
<b>Operating Profit before Working Capital Changes</b>	<b>(2.94)</b>	<b>46.28</b>	<b>59.70</b>
Add/Less:- Adjustment for:			
(Increase)/Decrease in Trade Receivables	-	-	-
(Increase)/Decrease in Loans	(86.06)	6.22	(4.42)
(Increase)/Decrease in Borrowings	-	0.25	-
(Increase)/Decrease in Other Financial Asset	84.75	(51.93)	(56.88)
(Increase)/Decrease in Current Tax Asset	0.40	(0.96)	(1.90)
(Increase)/Decrease in Other Non-Financial Assets	0.14	(0.09)	0.23
Increase/(Decrease) in Other Financial Liabilities	-	0.13	-
Increase/(Decrease) in Other Non-Financial Liabilities	(0.17)	(1.28)	(0.63)
<b>Cash Generated from Operation</b>	<b>(3.88)</b>	<b>(1.38)</b>	<b>(3.90)</b>
Less: Payment of Taxes	(0.08)	-	-
<b>Net Cash used in Operating Activities</b>	<b>(3.80)</b>	<b>(1.38)</b>	<b>(3.90)</b>
<b>B: CASH FLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from sale of Fixed Asset	-	-	-
Purchase of Investments	-	-	(5.45)
Proceeds from sale of Investments	-	-	12.81
<b>Net Cash used in Investment Activities</b>	<b>-</b>	<b>-</b>	<b>7.36</b>
<b>C: CASH FLOW FROM FINANCING ACTIVITIES</b>			
Interest Expenses	-	-	(0.11)
<b>Net Cash used in Financing Activities</b>	<b>-</b>	<b>-</b>	<b>(0.11)</b>
<b>Net Increase in cash &amp; cash equivalents(A+B+C)</b>	<b>(3.80)</b>	<b>(1.38)</b>	<b>3.35</b>
Cash and cash equivalents (Opening Balance)	9.80	6.45	6.45
Cash and cash equivalents (Closing Balance)	6.00	5.07	9.80
		-	-



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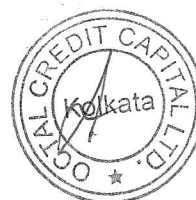
16A, Shakespeare Sarani, Unit-II 2nd floor, Kolkata-700071

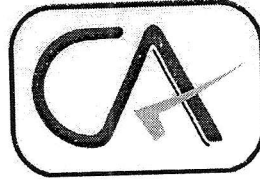
Website: www.occl.co.in, Email Id - octalcredit1992@gmail.com, Phone - (033)2282-6815/18/99

STANDALONE SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED FOR THE QTR ENDED 30.09.2022

(₹ in Lakhs)

SL. NO.	PARTICULARS	FOR THE QUARTER ENDED			FOR THE SIX MONTH ENDED		YEAR ENDED
		30.09.22 Un-audited	30.06.22 Un-audited	30.09.21 Un-audited	30.09.22 Un-audited	30.09.21 Un-audited	31.03.22 Audited
1	<b>Segment Revenue</b>						
	Financing Activity	4.17	3.92	4.78	8.09	9.61	17.23
	Trading In Shares & Security/Investment Activity	89.06	-	0.28	89.06	0.28	1.73
	<b>Net Sales / Income From Operation</b>	<b>93.23</b>	<b>3.92</b>	<b>5.06</b>	<b>97.15</b>	<b>9.89</b>	<b>18.96</b>
2	<b>Segment Result</b>						
	Financing Activity	3.95	3.92	4.74	7.87	9.48	5.77
	Trading In Shares & Security/Investment Activity	0.87	3.45	52.41	4.32	52.41	69.98
	Less: Unallocable Expense net of Unallocable Income	6.19	9.18	6.59	15.37	15.70	27.70
	<b>Total Profit before Tax</b>	<b>(1.37)</b>	<b>(1.81)</b>	<b>50.56</b>	<b>(3.18)</b>	<b>46.19</b>	<b>48.05</b>
3	<b>Capital Employed</b>						
	Financing Activity	316.00	225.25	241.85	316.00	241.85	230.16
	Trading In Shares & Security/Investment Activity	843.16	907.86	891.24	843.16	891.24	907.11
	Unallocated Corporate Assets less liabilities	13.12	16.94	12.51	13.12	12.51	17.30
	<b>Total</b>	<b>1,172.28</b>	<b>1,150.05</b>	<b>1,145.60</b>	<b>1,172.28</b>	<b>1,145.60</b>	<b>1,154.57</b>





**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, 2022 ("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 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.

Place:- Kolkata

Dated: The 12th Day of November, 2022

For RANJIT JAIN & CO.

Chartered Accountants

Firm Reg No. 322505E

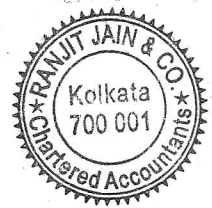
*Rajiv Jain*

Rajiv Jain

(Partner)

Membership. No. 061650

UDIN- 22061650BCXYK03013



# OCTAL CREDIT CAPITAL LIMITED

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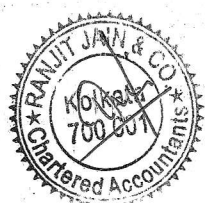
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## Statement of Consolidated Unaudited Financial Result for the Second Quarter/ Half year ended September 30,2022

(₹ in Lakhs)

SL NO	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		FOR THE YEAR
		30.09.22	30.06.22	30.09.21	30.09.22	30.09.21	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue From Operations						
	(a) Interest Income	4.17	3.92	4.78	8.09	9.61	17.23
	(b) Dividend Income	1.43	-	0.28	1.43	0.28	1.73
	(c) Sale of Product	87.63	-	-	87.63	-	-
	<b>Total Revenue From Operations</b>	<b>93.23</b>	<b>3.92</b>	<b>5.06</b>	<b>97.15</b>	<b>9.89</b>	<b>18.96</b>
2	Other Income	0.12	-	-	0.12	0.03	0.03
3	Net Gain on Derecognition of Financial Assets or Amortized Cost	-	-	-	-	-	-
4	Net Gain on Reclassification of Financial Asset	-	-	-	-	-	-
5	<b>Total Income</b>	<b>93.35</b>	<b>3.92</b>	<b>5.06</b>	<b>97.27</b>	<b>9.92</b>	<b>18.99</b>
6	Expenses						
	(a) Finance Costs	-	-	0.04	-	0.13	0.11
	(b) Impairment of Financial Instrument	0.22	-	-	0.22	-	11.35
	(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	88.19	(3.45)	(52.13)	84.74	(52.13)	(68.25)
	(f) Employees Benefit Expenses	3.37	1.76	2.93	5.13	5.83	10.98
	(g) Depreciation and Amortisation Expenses	0.01	0.02	0.04	0.03	0.09	0.19
	(h) Other Expenses	2.93	7.40	3.62	10.33	9.81	16.56
	<b>Total Expenses</b>	<b>94.72</b>	<b>5.73</b>	<b>(45.50)</b>	<b>100.45</b>	<b>(36.27)</b>	<b>(29.06)</b>
7	<b>Profit/(Loss) before Exceptional Items tax ( 5 - 6)</b>	<b>(1.37)</b>	<b>(1.81)</b>	<b>50.56</b>	<b>(3.18)</b>	<b>46.19</b>	<b>48.05</b>
8	Share of Profit / (Loss) of Associates	18.92	(16.21)	35.68	2.71	134.03	217.97
9	<b>Profit / (Loss) Before Tax (7+8)</b>	<b>17.55</b>	<b>(18.02)</b>	<b>86.24</b>	<b>(0.47)</b>	<b>180.22</b>	<b>266.02</b>
10	Tax Expense						
	1) Current tax	-	-	-	-	-	-
	2) Income tax for earlier year	(0.07)	-	-	(0.07)	-	-
	3) Deferred tax	(17.93)	0.87	13.12	(17.06)	13.12	17.19
	<b>Total Tax Expenses</b>	<b>(18.00)</b>	<b>0.87</b>	<b>13.12</b>	<b>(17.13)</b>	<b>13.12</b>	<b>17.19</b>
11	<b>Profit/(Loss) for the period from continuing operations (9 - 10)</b>	<b>35.55</b>	<b>(18.89)</b>	<b>73.12</b>	<b>16.66</b>	<b>167.10</b>	<b>248.83</b>
12	Profit/(Loss) for the period from discontinuing operations	-	-	-	-	-	-
13	Tax Expenses of Discontinued Operations	-	-	-	-	-	-
14	<b>Profit/(Loss) for the period from discontinuing operations after tax ( 12-13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Profit/(Loss) for the period (11-14)</b>	<b>35.55</b>	<b>(18.89)</b>	<b>73.12</b>	<b>16.66</b>	<b>167.10</b>	<b>248.83</b>
16	Other Comprehensive Income						
	(a)(i) Items that will not be Reclassified to Profit or Loss	6.24	(2.06)	(1.80)	4.18	4.10	15.63
	(ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss	(0.93)	0.22	(23.08)	(0.71)	(24.43)	(43.64)
17	<b>Total Comprehensive Income for the period (15 + 16)</b>	<b>40.86</b>	<b>(20.73)</b>	<b>48.24</b>	<b>20.13</b>	<b>146.77</b>	<b>220.82</b>
	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	0.71	(0.38)	1.46	0.33	3.34	4.98
	2) Diluted	0.71	(0.38)	1.46	0.33	3.34	4.98





# OCTAL CREDIT CAPITAL LIMITED

CIN - L74140WB1992PLC055931

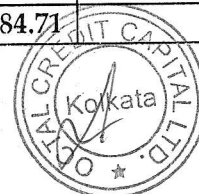
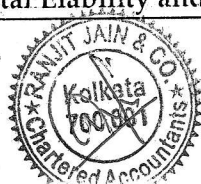
16A, Shakespeare Sarani, Unit-II 2nd floor, Kolkata-700071

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

## CONSOLIDATED BALANCE SHEET AS AT 30.09.2022

(₹ in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES			
SL. NO.	PARTICULARS	30.09.2022 (Unaudited)	31.03.2022 (Audited)
A)	<b>ASSETS</b>		
1	<b>Financial Assets</b>		
	a) Cash & Cash Equivalents	6.00	9.79
	b) Receivables		
	i) Trade Receivables	-	-
	c) Loans	316.00	230.16
	d) Investment	1,345.73	1,338.86
	e) Other Financial Assets	9.43	94.18
2	<b>Non Financial Asset</b>		
	a) Current Tax Assets(Net)	6.15	6.55
	b) Property, Plant & Equipment	0.30	0.33
	c) Other Non Financial Assets	1.10	1.24
	<b>Total Assets</b>	<b>1,684.71</b>	<b>1,681.11</b>
	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
1	<b>Financial Liabilities</b>		
	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)	-	-
	c) Other financial liabilities	-	-
2	<b>Non-Financial Liabilities</b>		
	a) Deferred tax liabilities (Net)	259.48	275.83
	b) Other Non financial liabilities	0.85	1.03
3	<b>EQUITY</b>		
	(a) Equity Share Capital	500.09	500.09
	(b) Other Equity	924.29	904.16
	<b>Total Liability and Equity</b>	<b>1,684.71</b>	<b>1,681.11</b>



**OCTAL CREDIT CAPITAL LIMITED**

**CIN - L74140WB1992PLC055931**

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**CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF ENDED 30TH SEPTEMBER, 2022**

Amount in ₹ Lacs

	HALF YEAR ENDED		Year Ended
	30th Sept, 2022 (Unaudited)	30th Sept, 2021 (Unaudited)	31st March, 2022 (Audited)
<b>A: CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit/ (Loss) Adjustment before Tax & Extra Ordinary items	(0.47)	180.22	266.02
Add/Less Adjustment for:			
Depreciation	0.03	0.09	0.19
Share in Profit and Loss of Investment	(2.71)	(134.03)	(217.97)
Interest Expense on Loan	-	-	0.11
Profit on Sale of Fixed Asset	-	-	-
Impairment on Financial Instrument	0.21	-	11.35
<b>Operating Profit before Working Capital Changes</b>	<b>(2.94)</b>	<b>46.28</b>	<b>59.70</b>
Add/Less:- Adjustment for:			
(Increase)/Decrease in Trade Receivables	-	-	-
(Increase)/Decrease in Loans	(86.06)	6.22	(4.42)
(Increase)/Decrease in Borrowings	-	0.25	-
(Increase)/Decrease in Other Financial Asset	84.75	(51.93)	(56.88)
(Increase)/Decrease in Current Tax Asset	0.40	(0.96)	(1.90)
(Increase)/Decrease in Other Non-Financial Assets	0.14	(0.09)	0.23
Increase/(Decrease) in Other Financial Liabilities	-	0.13	-
Increase/(Decrease) in Other Non-Financial Liabilities	(0.17)	(1.28)	(0.63)
<b>Cash Generated from Operation</b>	<b>(3.88)</b>	<b>(1.38)</b>	<b>(3.90)</b>
Less: Payment of Taxes	(0.08)	-	-
<b>Net Cash used in Operating Activities</b>	<b>(3.80)</b>	<b>(1.38)</b>	<b>(3.90)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
B: Proceeds from sale of Fixed Asset	-	-	-
Purchase of Investments	-	-	(5.45)
Proceeds from sale of Investments	-	-	12.81
<b>Net Cash used in Investment Activities</b>	<b>-</b>	<b>-</b>	<b>7.36</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>			
Interest Expenses	-	-	(0.11)
<b>Net Cash used in Financing Activities</b>	<b>-</b>	<b>-</b>	<b>(0.11)</b>
<b>Net Increase in cash &amp; cash equivalents(A+B+C)</b>	<b>(3.80)</b>	<b>(1.38)</b>	<b>3.35</b>
Cash and cash equivalents (Opening Balance)	9.80	6.45	6.45
Cash and cash equivalents (Closing Balance)	6.00	5.07	9.80
		-	-



*at*

# OCTAL CREDIT CAPITAL LIMITED

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CONSOLIDATED SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED FOR THE QTR ENDED 30.09.2022

SL. NO.	PARTICULARS	FOR THE QUARTER ENDED			FOR THE SIX MONTH ENDED		YEAR ENDED
		30.09.22 Un-audited	30.06.22 Un-audited	30.09.21 Un-audited	30.09.22 Un-audited	30.09.21 Un-audited	31.03.22 Audited
1	<b>Segment Revenue</b>						
	Financing Activity	4.17	3.92	4.78	8.09	9.61	17.23
	Trading In Shares & Security/Investment Activity	89.06	-	0.28	89.06	0.28	1.73
	<b>Net Sales / Income From Operation</b>	<b>93.23</b>	<b>3.92</b>	<b>5.06</b>	<b>97.15</b>	<b>9.89</b>	<b>18.96</b>
2	<b>Segment Result</b>						
	Financing Activity	3.95	3.92	4.74	7.87	9.48	5.77
	Trading In Shares & Security/Investment Activity	0.87	3.45	52.41	4.32	52.41	69.98
	Less: Unallocable Expense net of Unallocable Income	6.19	9.18	6.59	15.37	15.70	27.70
	<b>Profit/(Loss) before share of Associate</b>	<b>(1.37)</b>	<b>(1.81)</b>	<b>50.56</b>	<b>(3.18)</b>	<b>46.19</b>	<b>48.05</b>
	<b>Add/(Less)- Share of Profit/Loss of Associate</b>	<b>18.92</b>	<b>(16.21)</b>	<b>35.68</b>	<b>2.71</b>	<b>134.03</b>	<b>217.97</b>
	<b>Total Profit before Tax</b>	<b>17.55</b>	<b>(18.02)</b>	<b>86.24</b>	<b>(0.47)</b>	<b>180.22</b>	<b>266.02</b>
3	<b>Capital Employed</b>						
	Financing Activity	316.00	225.25	241.85	316.00	241.85	230.16
	Trading In Shares & Security/Investment Activity	1,095.80	1,141.31	1,075.84	1,095.80	1,075.84	1,156.78
	Unallocated Corporate Assets less liabilities	12.58	16.96	12.51	12.58	12.51	17.31
	<b>Total</b>	<b>1,424.38</b>	<b>1,383.52</b>	<b>1,330.20</b>	<b>1,424.38</b>	<b>1,330.20</b>	<b>1,404.25</b>

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 approved by the Board of Directors at its Meeting held on Saturday, November 12, 2022. The Financial Results are accordance with Indian Accounting Standard (Ind-AS) as prescribed under Section 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.
- Segment reporting of the Company has been prepared in accordance with IND AS 108- Operating Segments.
- Provision for Income Tax will be accounted for at the end of the financial year.
- No Investors Complaints were pending at the beginning of the quarter and none were received during the quarter.
- 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, 2022



For and on behalf of Board of Directors

*A. Patni*  
Arihant Patni  
Whole Time Director  
DIN: 07210950

