

CIN: L74140WB1992PLC055931

Date: 12th February, 2021

To

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/Nine months ended on 31st December, 2020

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/Nine months ended on 31st December, 2020 as approved by the Board of Directors at its meeting held on 12th February, 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 3rd quarter ended 331st December, 2020.
- 2) Auditors Report (Standalone) for the quarter ended 31st December, 2020.
- 3) Auditors Report (Consolidated) for the quarter ended 31st December, 2020.

The Board meeting commenced at 4:00 P.M. and concluded at 5.20 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



VASUDEO & ASSOCIATES

Chartered Accountants

Independent Auditor's Review Report on Standalone Unaudited quarterly and nine months ended 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 nine months ended 31st December, 2020 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 February, 2021

For VASUDEO & ASSOCIATES

Chartered Accountants

Firm Reg No. 319299E

CA Saurabh Modi

(Partner)

Membership. No. 303815

UDIN- 21303815AAAAAX 7863

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 Fin	ancial Result fo	or the Quarter	r/ Nine month	s ended Decen	nber 31,2020	
		-			I		(₹in Lakh
SL	PARTICULARS	QL	JARTER ENDE	ED	NINE MON	THS ENDED	YEAR ENDED
NO	INCOLARS	31.12.20	30.09.20	31.12.19	31.12.20	31.12.19	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue From Operations				((Graduited)	(Addited)
	(a) Interest Income	5.43	5.50	6.50	15.38	19.81	20.0
	(b) Dividend Income	0.91	-	0.13	0.91	1.55	1.5
	(c) Sale of Product	3.76		11.64	3.76	11.64	11.6
0	Total Revenue From Operations	10.10	5.50	18.27	20.05	33.00	33.2
2	Other Income		-	0.03	-	0.05	0.0
3	Net Gain on Derecognition of Financial Assets or			Y ₁₆₂			300,000
	Amortized Cost	-	-	-	-	-	-
4	Net Gain on Reclassification of Financial Asset	- "	-				- 1 11 21
5	Total Income	10.10	5.50	18.30	20.05	22.05	22.2
6	Expenses		0.00	10.50	20.03	33.05	33.3
	(a) Finance Costs			500		,	
	(b) Impairment of Financial Instrument				- ×		
	(c) Cost of materials consumed					-	5.4
	(d) Purchase of Stock In Trade			35.68		25.07	25.0
	(e) Changes in Inventories of finished goods, Work In			33.08	-	35.86	35.8
	Progress and Stock In Trade	3.59	(1.73)	(24.06)	(6.05)	(0.1.0.0)	
	(f) Employees Benefit Expenses	2.79	2.53	(24.96)	(6.95)	(24.96)	(12.03
	(g) Depreciation and Amortisation Expenses	0.05		2.48	7.86	7.50	10.04
	(h) Other Expenses	2.43	0.05 2.99	0.05	0.15	0.16	0.22
	Total Expenses	8.86	3.84	34.17	11.82	45.91	19.37
7		0.00	3.04	47.42	12.88	64.47	58.94
7	Profit/(Loss) before Exceptional Items tax (5 - 6)	1.24	1.66	(29.12)	7.17	(31.42)	(25.63
8	Exceptional Items	-					
9	Profit / (Loss) Before Tax (7+8)	1.24	1.66	(29.12)	7.17	(31.42)	(25.63
10	Tax Expense					(01.12)	(23,00
	1) Current tax	1.00					
	2) Deferred tax	n , ,	-	-		-	0.01
	Total Tax Epenses				-		0.02
- 1	for a filler. The fire is the fire the fire and the fire	-			-	-	0.03
11	Profit/(Loss) for the period from continuing		(a) 1 (a)	71.19.0	1, 1,27,		*
- 1	operations (9 - 10)	1.24	1.66	(29.12)	7.17	(31.42)	(25.66
12	Profit/(Loss) for the period from discontinuing	1,00		•		(01.12)	(25.00
12	operations			. A	200		E sec
13	Tax Expenses of Discontinued Operations			- 1			
- 1		-		-	- * Total		-
14	Profit/(Loss) for the period from discontinuing						
-	operations after tax (12-13)	_		_	_		
15	Profit/(Loss) for the period (11-14)						-
- 1		1.24	1.66	(29.12)	7.17	(31.42)	(25.66
16	Other Comprehensive Income		1		F 4		
	(a)(i) Items that will not be Reclassified to Profit or Loss	2.13	0.37	(0.63)	2.64	(3.19)	(7.46
1	(ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss	(0.55)	(0.09)	1		(0.23)	
1.		(0.00)	(0.09)		(0.66)	0 188222	(3.53
7	Total Comprehensive Income for the period (15 +		Terror Mil.				
1	[16]	2.82	1.94	(29.75)	9.15	(34.61)	126 CF
]]	Paid Up Equity Share Capital (Face Value Rs. 10/-			(== 7, 0)	7,13	(34.01)	(36.65
	each)	F00.00					3
	Earning Per Equity Share	500.09	500.09	500.09	500.09	500.09	500.09
	1) Basic	0.00					
	2) Diluted	0.06	0.04	(0.59)	0.18	(0.69)	(0.51)
	-) Diffaced	0.06	0.04	(0.59)	0.18	(0.69)	(0.51)





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STANDALONE SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED FOR THE QTR/NINE MONTHS ENDED 31.12.2020

							(₹in Lakhs)
SI.	DARTICITAR		FOR THE	.58	Z	NINE	YEAR
	LANICOLAKS	10	QUARTER ENDED	ED	MONTHS ENDED	S ENDED	ENDED
		31.12.20	30.09.20	31.12.19	31.12.20	31.12.19	31.03.20
-		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Andited
	Segment Revenue						Transco
	Financing Activity	5.43	7.70	02.9	г С	000	
	Trading In Shares & Security/Investment Activity	4.67		0.00	13.30	19.81	20.07
	Net Sales / Income From Operation	0707		//	4.07	13.19	13.19
1	Segment Records	10.10	5.50	18.27	20.05	33.00	33.26
	Financing Activity	5.43	5.50	6.50	15 38	10.81	, F
	Trading In Shares & Security/Investment Activity	1.08	1.73	1.05	11.62	2.29	(10.64)
	Less: Unallocable Expense net of Unallocable Income	5.27	5.57	36.67	19.83	73 77	C
_	Total Profit before Tax	1.24	1.66	(29.12)	717	(31.42)	29.28
-	Capital Employed		8			(72.10)	(50.63)
_	Financing Activity	253.94	252.77	251.21	253.94	251.21	18750
_	Trading In Shares & Security/Investment Activity	1,023.35	1,029.31	258.61	1,023.35	258.61	1 018 27
	Unallocated Corporate Assets less liabilities	(103.72)	(111.32)	30.59	(103.72)	30.59	(41.45)
						25	
_		1173.57	74 041-1	T 0.4			







VASUDEO & ASSOCIATES

Chartered Accountants

Independent Auditor's Review Report on Consolidated unaudited quarterly and nine months ended 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 nine months ended December 31, 2020 ("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

Branch Office :- 47, N.S.B Road, Raniganj - 713347, West Bengal



VASUDEO & ASSOCIATES

Chartered Accountants

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 VASUDEO & ASSOCIATES

Chartered Accountants Firm Reg No. 319299E

CA Saurabh Modi

(Partner)

Membership. No. 303815

UDIN- 21303815AAAAAY5607

Dated: The 12th Day of February, 2021

Branch Office :- 47, N.S.B Road, Raniganj - 713347, West Bengal

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

-					*	2	(₹in La	
SL	PARTICULARS	QU	ARTER ENDE	ED	NINE MON	YEAR ENI		
10	ARTICULARS	31.12.20	30.09.20	31.12.19	31.12.20	21 12 10		
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31.12.19 (Unaudited)	31.03.202	
1	Revenue From Operations		(======================================	(Gilliadica)	(Chauditeu)	(Onaddited)	(Audited	
	(a) Interest Income	5.43	5.50	6.50	15.38	19.81	20	
	(b) Dividend Income	0.91	-	0.13	0.91	1.55	20	
	(c) Sale of Product	3.76	_	11.64	3.76	11.64	1	
	Total Revenue From Operations	10.10	5.50	18.27	20.05	33.00	30	
2 ,	Other Income			0.03	-	0.05	0.	
3	Net Gain on Derecognition of Financial Assets or					0.00	'	
	Amortized Cost	-		_				
ŀ	Net Gain on Reclassification of Financial Asset		* * * * * *		w		4. 1 1835 1	
5	Total Income	10.10	F F0	10.00		o waa o by d oo,		
	Expenses	10.10	5.50	18.30	20.05	33.05	3	
	(a) Finance Costs	e se de la		"a = 0		2 2 2		
	(b) Impairment of Financial Instrument		-	-	-		7 . H	
	(c) Cost of materials consumed		· .		11-11	-		
	(d) Purchase of Stock In Trade	-	· .	-		-		
1	(e) Changes in Inventories of finished	-	* u .=	35.68	š	35.86	3	
	(e) Changes in Inventories of finished goods, Work In Progress and Stock In Trade				2" a			
	(A Employee B. C. F.	3.59	(1.73)	(24.96)	(6.95)	(24.96)	(1	
	(f) Employees Benefit Expenses	2.79	2.53	2.48	7.86	7.50	1	
	(g) Depreciation and Amortisation Expenses	0.05	0.05	0.05	0.15	0.16		
	(h) Other Expenses	2.43	2.99	34.17	11.82	45.91	1	
1	Total Expenses	8.86	3.84	47.42	12.88	64.47	5	
1	Profit/(Loss) before Exceptional Items tax (5 - 6)	1.24	1.66	(29.12)	7.17			
- 1	Share of Profit / (Loss) of Associates	62.33	3.05	5.95	88.32	(31.42)	(2.	
	Profit / (Loss) Before Tax (7+8)	63.57	4.71	(23.17)	95.49		(79	
1	Tax Expense			(23.17)	93.49	(22.70)	(105	
	1) Current tax			1		1		
	2) Deferred tax			-	-	-	(
	Total Tax Epenses	-	<u> </u>			- 1		
	Land to the state of the state	-	-	-	-	-	(
1	Profit/(Loss) for the period from continuing							
0	operations (9 - 10)	63.57	4.71	(22.17)	0= 40	1.1.1		
1	Profit//Loss) for the maried (00.07	4./1	(23.17)	95.49	(22.70)	(105	
1	Profit/(Loss) for the period from discontinuing operations		114	5, 5	7.25	115		
1	perations			-	-	_*		
7	Tax Expenses of Discontinued Operations	1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1			2		in the second	
	Profit/(Loss) for the period from discontinuing			- 1	-		75 96 9	
1	operations after tax (12-13)		5.6 9					
1			-	-"				
I	Profit/(Loss) for the period (11-14)	63.57	4.71	(23.17)	95.49	(22.70)	(105	
C	Other Comprehensive Income			(- /-/	70.17	(44.70)	(105	
(2	a)(i) Items that will not be Reclassified to Profit or Loss	2.13	0.27	(0, (0)	- 1			
	(ii) Income Tax Relating to items that will not be Reclassified	2.13	0.37	(0.63)	2.64	(3.19)	(7	
to	Profit or Loss	(0.55)	(0.09)		(0.55)			
1	otal Comprehensive Income Co. 11	(0.55)	(0.09)	-	(0.66)		(3	
1	otal Comprehensive Income for the period (15 + 6)					Ta		
		65.15	4.99	(23.80)	97.47	(25.89)	(116	
P	aid Up Equity Share Capital (Face Value Rs. 10/-					(20.00)	(110	
e	ach)	500.09	E00.00	F 00.00	2 L 2			
E	arning Per Equity Share	500.09	500.09	500.09	500.09	500.09	500.	
) Basic	1 20	0.10	(0.10)			. 15	
1) Diluted	1.30	0.10	(0.48)	1.95	(0.52)	(2.	
_		1.30	0.10	(0.48)	1.95	(0.52)	(2.	





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CONSOLIDATED SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED FOR THE QTR / NINE

		50 10 10																						
020	YEAR	ENDED	31.03.20	Audited	47	20.07	13.19	32.28	0.00	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	14.59	(10.64)		29.58	(67 30)	(50.03)	(79.74)	(105.37)		187.59	1 067 10	(56.03)	770077	77 861
ENDED 31.12.20	NINE MONTHS ENDED	31 12 10	51.12.19	Un-audited		19.81	13.19	33.00		000	19.81	67.7		53.52	(31 42)	(21:10)	8.72	(22.70)		251.21	267.33	30.59	540.40	047.13
INE MONTHS	IN HTNOM	31 12 20	71.12.20	On-audited		15.38	1	15.38		0 O	10.54	10:01		14.56	5.93	00 10	23.39	31.92		253.94	1,100.03	(57.84)	1 296 13	L,470.10
ATTACK EAST LOTED FOR THE QTR/NINE MONTHS ENDED 31.12.2020	DED	31.12.19	[] Transaction	Oil-audited	1	05.9	11.77	18.27		6.50	1.05		1000	70.00	(29.12)	10 11	CCC	(23.17)		251.21	267.33	30.59	549.13	(+-/+ (
LANT TO LED FO	QUARTER ENDED	30.09.20	Ilm-audited	OII-audited	II II	0.00	l	5.50		5.50	1.73		r r	70.0	1.66	3.05		4.71		252.77	1,104.11	(125.90)	1,230.98	
THE CHILLIAN	0	31.12.20	Un-audited		88.0	2.00		9.88		4.45	8.81	es.	8 99		4.27	22.94	10.40	17.77	i d	253.94	1,100.03	(57.84)	1,296.13	
	PARTICULARS			Segment Revenue	Financing Activity	Trading In Shares & Security/Investment Activity	Not Calca (Incomity)	Segment Regult	1.	Financing Activity	Irading In Shares & Security/Investment Activity		Less: Unallocable Expense net of Unallocable Income	Profit/(Loss) hofors change to	A 11/4 C. C. ASSOICATE STATE OF ASSOICATE	Add/(Less)- Share of Profit/Loss of Assoicate	Total Profit before Tax	Capital Employed	Financing Activity	Trading In Shares & Security / Investment A	Unallocated Comments Activity	The second conformer Assets less habilities	Total	
ton o	SL.							2										8					1	

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 The above Standalone & Consolidated Financial Results which are published in accordance with the regulation 33 of the Securities from Exchange Board of India (Listing Obligation & Disclosure Requirement) Regulations, 2015 have been reviewed and recommended Audit Committee and has been aprroved by the Board of Directors at its Meeting held on Friday, February 12, 2021. The Financial have been audited by the Statutory Auditors of the Company.

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1,198.66

549.13

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CONSOLIDATED SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED FOR THE QTR / NINE MONTHS ENDED 31.12.2020 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 54(2) of SEBI (LODR), 2015. Hence, the same has not been disclosed by virtue of such exemption

Place: Kolkata

Date: 12th February, 2021



For and on behalf of Board of Directors

A Actui

Arihant Patni

Whole Time Director

DIN: 07210950