

OCTAL CREDIT CAPITAL LIMITED

CIN No. L74140WB1992PLC055931

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

Website: www.occl.co.in, Email: octalcredit1992@gmail.com, Ph No. (033)2282-6815/18/99

Audited Standalone and Consolidated Financial Results for the Year ended 31st March , 2016

PART- I

(₹ in Lakhs)

Sl. No.	PARTICULARS	STANDALONE					CONSOLIDATED
		QUARTER ENDED		YEAR ENDED			YEAR ENDED
		31.03.16	31.12.15	31.03.15	31.03.16	31.03.15	31.03.16
	Note 3	Unaudited	Note 3	Audited	Audited	Note 4	
1	Income From Operations						
	a) Net Sales / Income From Operations	7.70	8.70	15.51	35.19	39.63	35.19
	b) Other Operating Income	-	-	-	-	-	-
	Total Income From Operations	7.70	8.70	15.51	35.19	39.63	35.19
2	Expenditure :						
	(a) Cost of Material Consumed	-	-	-	-	-	-
	(b) Purchase of Stock In Trade	-	-	1.80	-	16.50	-
	(c) Changes in Inventories of finished goods, Work In Progress and Stock In Trade	(0.25)	-	29.36	(0.24)	14.66	(0.24)
	(d) Employees Benefit Expenses	1.08	1.08	0.90	4.41	3.92	4.41
	(e) Depreciation and Amortisation Expenses	0.22	0.21	0.17	0.86	0.76	0.86
	(f) Other Expenditure	5.76	1.55	14.45	11.90	29.03	11.90
	Total	6.81	2.84	46.68	16.93	64.87	16.93
3	Profit/ (Loss) from Operation before other Income, Interest & Taxes (1-2)	0.89	5.86	(31.17)	18.26	(25.24)	18.26
4	Other Income	2.70	0.04	25.17	3.43	26.14	3.43
5	Profit / (Loss) before Interest & Taxes (3+4)	3.59	5.90	(6.00)	21.69	0.90	21.69
6	Finance Costs	-	-	-	-	-	-
7	Profit / (Loss) after Interest but before Exceptional Items (5 -6)	3.59	5.90	(6.00)	21.69	0.90	21.69
8	Exceptional Items - Income	(12.81)	-	-	(12.81)	-	-
9	Profit / (Loss) before Tax (7 + 8)	(9.22)	5.90	(6.00)	8.88	0.90	21.69
10	Tax Expenses	(0.05)	-	(0.78)	(0.05)	(0.78)	(0.05)
11	Net Profit / (Loss) from Ordinary Activities after tax (9 - 10)	(9.17)	5.90	(5.22)	8.93	1.68	21.74
12	Extraordinary Items (Net of Tax Expense)	-	-	-	-	-	-
13	Net Profit / (Loss) for the period (11 + 12)	(9.17)	5.90	(5.22)	8.93	1.68	21.74
14	Share of Profit/(Loss) of Associates	-	-	-	-	-	1.49
15	Net Profit/(Loss) after taxes and share of profit of associates (13+14)	(9.17)	5.90	(5.22)	8.93	1.68	23.23
16	Paid-up Eq. Sh. Capital (F. V. ₹ 10/-)	500.09	500.09	500.09	500.09	500.09	500.09
17	Reserves excluding Revaluation Reserve as per Balance Sheet of previous accounting year.	-	-	-	27.60	18.67	77.24
18	Earning Per Share (Not to be annualised)						
	Basic and Diluted EPS (Before Extraordinary Item)	(0.18)	0.12	(0.10)	0.18	0.03	0.43
	Basic and Diluted EPS (After Extraordinary Item)	(0.18)	0.12	(0.10)	0.18	0.03	0.43



OCTAL CREDIT CAPITAL LIMITED

CIN No. L74140WB1992PLC055931

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

Website: www.occl.co.in, Email: octalcredit1992@gmail.com, Ph No. (033)2282-6815/18/99

STANDALONE AND CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE YEAR ENDED 31 MARCH, 2016
(₹ in Lakhs)

SL. NO.	PARTICULARS	STANDALONE						CONSOLIDATED
		QUARTER ENDED			YEAR ENDED			
		31.03.2016 Note 3	31.12.2015 Un-audited	31.03.2015 Note 3	31.03.2016 Audited	31.03.2015 Audited	31.03.2016 Note 4	
1	<u>Segment Revenue</u> a. Loan b. Dealing in Shares & Securities Net Sales . Income From Operation	7.70 - 7.70	8.70 - 8.70	7.16 8.36 15.52	35.19 - 35.19	31.28 8.36 39.64	35.19 - 35.19	
2	<u>Segment Result</u> a. Loan b. Dealing in Shares & Securities Less: Other unallocated expenditures net of unallocated Income Total Profit before Tax	7.70 0.25 17.17 (9.22)	8.70 - 2.80 5.90	7.16 (22.80) (9.64) (6.00)	35.19 0.24 26.55 8.88	31.28 (22.80) 7.58 0.90	35.19 0.24 26.55 8.88	
3	<u>Capital Employed</u> a. Loan b. Dealing in Shares & Securities c. Unallocated Corporate Assets less Liability Total	261.70 136.72 129.27 527.69	285.23 141.39 110.24 536.86	271.93 141.40 105.43 518.76	261.70 136.72 129.27 527.69	271.93 141.40 105.43 518.76	261.70 186.36 129.27 577.33	



OCTAL CREDIT CAPITAL LIMITED

CIN No. L74140WB1992PLC055931

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

Website: www.occl.co.in, Email: octalcredit1992@gmail.com, Ph No. (033)2282-6815/18/99

STATEMENT OF ASSETS & LIABILITIES

(₹ in Lakhs)

	Particulars	STANDALONE		CONSOLIDATED
		As at 31.03.2016	As at 31.03.2015	As at 31.03.2016
		Audited	Audited	Audited (Note 4)
A	EQUITY AND LIABILITIES			
1	Shareholders' funds			
	Share Capital	500.09	500.09	500.09
	Reserves and surplus	27.60	18.67	77.24
	Sub-total - Shareholders' funds	527.69	518.76	577.33
2	Non-current liabilities			
	Long-term provisions	6.25	8.63	6.25
	Sub-total - Non-current liabilities	6.25	8.63	6.25
3	Current Liabilities			
	Other current liabilities	2.03	0.92	2.03
	Short-term provisions	0.66	0.67	0.66
	Sub-total - Current liabilities	2.69	1.59	2.69
	TOTAL - LIABILITIES	536.63	528.98	586.27
B	ASSETS			
1	Non-current assets			
	Fixed assets	1.74	2.59	1.74
	Non-current investments	132.00	126.35	181.64
	Deferred Tax Asset	0.39	0.34	0.39
	Long-term loans and advances	2.71	10.62	2.71
	Sub-total - Non-current assets	136.84	139.90	186.48
2	Current assets			
	Inventories	4.72	15.04	4.72
	Trade receivables	5.00	5.00	5.00
	Cash and cash equivalents	111.18	95.38	111.18
	Short-term loans and advances	278.89	273.66	278.89
	Sub-total - Current assets	399.79	389.08	399.79
	TOTAL- ASSETS	536.63	528.98	586.27

Notes:-

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 30, 2016.
- The company has reported segment wise information as per AS 17 in terms of Companies (Accounting Standard) Rules, 2006.
- Figures of last quarter are the balancing figures between audited figures in respect of the full year ended March, 2016 and published year to date reviewed figures upto the third Quarter ended December 31, 2015.
- Since this is the first year of presentation of consolidated financial statements, in terms of para 30 of Accounting Standard (AS) 21- Consolidated Financial Statements comparative figures for the previous year are not presented.
- Tax expenses comprise of current tax and deferred tax.
- No Investors Complaints were pending at the beginning of the quarter and none were received during the quarter.
- Prior period figures are regrouped / reclassified, to confirm to the current period classification.
- The consolidated financial results includes result of the following companies:

Name of the Company	As at 31st March 2016	
	% Share Holding	Consolidated as
Nirmalkunj Projects (P) Ltd.	26.98%	Associate
Newview Consultants (P) Ltd.	22.74%	Associate



For and on behalf of Board of Directors

Dilip Kumar Patni

Dilip Kumar Patni
Director
DIN : 01069986



Place : Kolkata
Date : 30th May, 2016

JAIN BINOD & ASSOCIATES

CHARTERED ACCOUNTANTS

Email ID: jainkrbinod1@yahoo.co.in

Contact No. (033) 22100191 / (91) 9830027203

1, R. N. Mukherjee Road,
Martin Burn, 5th Floor, Room No. 32B,
Kolkata - 700 001

Auditor's Report on Quarterly Financial Results and Year to Date Results of OCTAL CREDIT CAPITAL LIMITED ('the Company') pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors

Octal Credit Capital Limited

We have audited the accompanying Statement of Financial Results of **Octal Credit Capital Limited** ('the Company') for the year ended March 31, 2016 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These statements have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, Interim Financial Reporting, issued pursuant to the Companies (Accounting Standards) Rules, 2006 as per Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the year ended March 31, 2016.



JAIN BINOD & ASSOCIATES

CHARTERED ACCOUNTANTS

Email ID: jainkrbinod1@yahoo.co.in
Contact No. (033) 22100191 / (91) 9830027203

1, R. N. Mukherjee Road,
Martin Burn, 5th Floor, Room No. 32B,
Kolkata - 700 001

The Statements includes the results of the quarter ended March 31, 2016, being the balancing figure between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year which were subject to limited review by us.

Place : 1, R. N. Mukherjee Road,
Kolkata - 700 001

For JAIN BINOD & ASSOCIATES
Firm Reg. No. 320231E
Chartered Accountants



Date: The 30th Day of May, 2016

Binod Kumar Jain
(Proprietor)
Membership No. 055398



JAIN BINOD & ASSOCIATES

CHARTERED ACCOUNTANTS

Email ID: jainkrbinod1@yahoo.co.in
Contact No. (033) 22100191 / (91) 9830027203

1, R. N. Mukherjee Road,
Martin Burn, 5th Floor, Room No. 32B,
Kolkata - 700 001

INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED FINANCIAL RESULTS OF OCTAL CREDIT CAPITAL LIMITED FOR THE YEAR ENDED 31.03.2016

To
The Board of Directors
Octal Credit Capital Limited

We have audited the accompanying Statement of Consolidated Financial Results of **Octal Credit Capital Limited** and its Associates for the year ended March 31, 2016 ("the statement") being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement, which is responsibility of the holding company's management and approval by the Board of Director's has been prepared on the basis of related consolidated financial statement which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

The consolidated financial statement also includes the group shares of Net Profit of ₹ 1.49 Lacs for the year ended 31 March, 2016, as considered in the consolidated financial statement, in respect of the associates, whose financial statements / financial information have not been audited by us. These financial statements / financial information have been audited by other auditors whose report have been furnished to us by the management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these associates, is based solely on such unaudited financial statements / financial information.

Our Opinion on the Statement is not modified in respect of the above matter with regards to our reliance on the work done and the reports of the other Auditors.

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditor in respect of the associates, the statement;



JAIN BINOD & ASSOCIATES

CHARTERED ACCOUNTANTS

Email ID: jainkrbinod1@yahoo.co.in
Contact No. (033) 22100191 / (91) 9830027203

1, R. N. Mukherjee Road,
Martin Burn, 5th Floor, Room No. 32B,
Kolkata - 700 001

- (i) Includes the results of its Associate Companies Incorporated in India viz. New View Consultants Private Limited and Nirmalkunj Projects Private Limited.
- (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (iii) Gives a true and fair view in conformity with the aforesaid accounting standard and other accounting principles generally accepted in India of the net profit and other financial information of the Group for the year ended March 31, 2016.

The Statements includes the results of the quarter ended March 31, 2016, being the balancing figure between audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the current financial year which were subject to limited review by us.

Place : 1, R. N. Mukherjee Road,
Kolkata - 700 001

For **JAIN BINOD & ASSOCIATES**
Firm Reg. No. 320231E
Chartered Accountants



Date: The 30th Day of May, 2016

Binod Kumar Jain
(Proprietor)
Membership No. 055398





OCTAL CREDIT CAPITAL LIMITED

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

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

Email : octal1@cal2.vsnl.net.in

CIN: L74140WB1992PLC055931

To

Dept. of Corp. Serv. (CRD)

BSE Limited

Floor No. 25, P.J.Towers

Dalal Street

Mumbai 400 001

Date: May 30, 2016

Dear Sir/Madam

Ref : Script Code 538894

Sub: Declaration pursuant to regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016

In Compliance of regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 as amended by SEBI vide Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25th May, 2016, I, **Dilip Kumar Patni** Director of Octal Credit Capital Limited having its Registered Office at 16A, Shakespeare Sarani, Unit-II, 2nd Floor, Kolkata 700 071, do declare that **M/s. Jain Binod & Associates, Statutory Auditors** of the Company, have issued an Audit Report with unmodified opinion on **Standalone and Consolidated** Audited Financial Results of the Company for the quarter and year ended March 31, 2016.

This is for your necessary record.

Kindly acknowledge the receipt.

Thanking You

Yours truly

For Octal Credit Capital Ltd.

Director

(DIN: 01069986)

C.C. To,

The Secretary

The Calcutta Stock Exchange Ltd.

7, Lyons Range

Kolkata - 700 001