



LIMITED REVIEW REPORT

To
The Board of Directors
OCTAL CREDIT CAPITAL LIMITED
16A, Shakespeare Sarani, Unit II,
2nd Floor, Kolkata - 700 071

Report on Limited Review of the Unaudited Financial Results of the Company for the Second Quarter /Half Year ended 30th September' 2017

We have reviewed the accompanying statement of unaudited financial results of **OCTAL CREDIT CAPITAL LIMITED** for the Second Quarter / Half Year ended on 30th September, 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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



Vasudeo Agarwal
(Partner)

Membership. No. 054784

Place:- Kolkata

Dated: The 14th Day of November, 2017

OCTAL CREDIT CAPITAL LIMITED

CIN - L74140WB1992PLC055931

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

Website : www.occl.co.in, Email - octalcredit1992@gmail.com, Contact No. 2282-6815/6818/6899

Statement of Unaudited Financial Results (Standalone) for the Quarter/Six Months ended 30th September, 2017

PART-I

(₹ in Lacs)

Sl. No.	PARTICULARS	For the Qtr Ended			Half Year Ended		Year Ended
		30th Sept, 2017	30th June 2017	30th Sept, 2016	30th Sept, 2017	30th Sept, 2016	31st March, 2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income From Operations						
1	Revenue From Operations	3.68	4.89	6.70	8.57	14.33	24.29
2	Other Income	0.97	-	0.78	0.97	0.81	1.13
3	Total Income From Operations	4.65	4.89	7.48	9.54	15.14	25.42
4	Expenditure :						
	(a) Purchase of Stock In Trade	-	-	-	-	-	-
	(b) Changes in Inventories of finished goods, Work In Progress and Stock In Trade	-	-	-	-	-	(0.02)
	(c) Employees Benefit Expenses	1.77	1.47	1.55	3.24	3.11	6.15
	(d) Finance Costs	0.07	0.07	-	0.14	-	0.20
	(e) Depreciation and Amortisation Expenses	0.15	0.15	0.20	0.30	0.40	0.83
	(f) Other Expenditure	2.97	7.02	11.13	9.99	15.95	25.71
	Total	4.96	8.71	12.88	13.67	19.46	32.87
5	Profit before exceptional and extraordinary items and tax (3-4)	(0.31)	(3.82)	(5.40)	(4.13)	(4.32)	(7.45)
6	Exceptional Items	-	-	-	-	-	-
7	Profit before extraordinary items and tax (5 + 6)	(0.31)	(3.82)	(5.40)	(4.13)	(4.32)	(7.45)
8	Extraordinary Items	-	-	-	-	-	-
9	Profit before tax (7 - 8)	(0.31)	(3.82)	(5.40)	(4.13)	(4.32)	(7.45)
10	Tax Expenses						
	1) Current tax	-	-	-	-	-	-
	2) Deferred tax	-	-	-	-	-	0.08
11	Profit/(Loss) for the year (9 + 10)	(0.31)	(3.82)	(5.40)	(4.13)	(4.32)	(7.53)
12	Add: Share of Profit / (Loss) in Associates	-	-	-	-	-	-
13	Profit(Loss) for the period (11 + 12)	(0.31)	(3.82)	(5.40)	(4.13)	(4.32)	(7.53)
14	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	500.09	500.09	500.09	500.09	500.09	500.09
15	Reserves (Excluding Revaluation Reserve as shown in Previous Year Balance Sheet)	-	-	-	-	-	20.07
16	Earning Per Share						
	1) Basic (Equity Share Face Value ₹ 10/- each)	(0.01)	(0.08)	(0.11)	(0.08)	(0.09)	(0.15)
	2) Diluted (Equity Share Face Value ₹ 10/- each)	(0.01)	(0.08)	(0.11)	(0.08)	(0.09)	(0.15)



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(₹ in Lacs)

STATEMENT OF ASSETS & LIABILITIES (STANDALONE)

S.No	PARTICULARS	As at 30-Sep-17 Unaudited	As at 31-Mar-17 Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share Capital	500.09	500.09
	(b) Reserves and surplus	15.94	20.07
	Sub-total - Shareholders' funds	516.03	520.16
2	Non-current liabilities		
	(a) Long Term Provisions	6.26	6.26
	Sub-total - Non-current liabilities	6.26	6.26
3	Current Liabilities		
	(a) Short term borrowings	3.31	3.18
	(b) Other current liabilities	3.85	0.65
	(c) Short-term provisions	0.48	0.48
	Sub-total - Current liabilities	7.64	4.31
	TOTAL - EQUITY AND LIABILITIES	529.93	530.73
B	ASSETS		
1	Non-current assets		
	(a) Fixed assets	1.55	1.85
	(b) Non-current investments	302.60	302.60
	(c) Deferred Tax Assets (Net)	0.31	0.31
	(c) Long-term loans and advances	2.71	2.71
	Sub-total - Non-current assets	307.17	307.47
2	Current assets		
	(a) Inventories	4.74	4.74
	(b) Trade receivables	5.00	5.00
	(c) Cash and cash equivalents	4.97	6.23
	(d) Short-term loans and advances	208.05	207.29
	Sub-total - Current assets	222.76	223.26
	TOTAL - ASSETS	529.93	530.73



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SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED (STANDALONE) FOR THE QTR ENDED 30.09.2017

SL. NO.	PARTICULARS	FOR THE QUARTER ENDED		FOR THE SIX MONTH ENDED		YEAR ENDED
		30.09.17	30.09.16	30.09.17	30.09.16	31.03.17
		Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	<u>Segment Revenue</u>					
	a. Loan	3.68	6.70	8.57	14.33	24.29
	b. Dealing in Shares & Securities	-	-	-	-	-
	Net Sales / Income From Operation	3.68	6.70	8.57	14.33	24.29
2	<u>Segment Result</u>					
	a. Loan	3.61	6.70	8.43	14.33	24.09
	b. Dealing in Shares & Securities	-	-	-	-	0.02
	Less: Other unallocated expenditures net of unallocated Income	3.92	12.10	12.56	18.65	31.56
	Total Profit before Tax	(0.31)	(5.40)	(4.13)	(4.32)	(7.45)
3	<u>Capital Employed</u>					
	a. Loan	188.38	244.07	188.38	244.07	188.31
	b. Dealing in Shares & Securities	307.35	260.32	307.35	260.32	307.35
	c. Unallocated Corporate Assets less Liability	20.30	18.98	20.30	18.98	24.50
	Total	516.03	523.37	516.03	523.37	520.16

Notes:-

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 14, 2017. The Statutory Auditors have conducted a "Limited Review" of these Results in terms of Regulation 33 of the Securities Exchange Board of India (Listing Obligations & Disclosures Requirements) Regulations, 2015.
2. As the company has opted to publish the Standalone Financial Statement, Consolidated Financial Statements for the financial year shall be published along with 4th Quarter Results.
3. The company has reported segment wise information as per AS 17 in terms of Companies Accounting Standard) Rules, 2006.
4. Provision for Income Tax & Deferred Tax will be accounted for at the end of the financial year.
5. No Investors Complaints were pending at the beginning of the quarter and none were received during the quarter.
6. Previous Year figures are regrouped / reclassified, to confirm to the current period classification.

For and on behalf of Board of Directors

For Octal Credit Capital Ltd.

Place : Kolkata

Date : 14th November, 2017



Arihant Patni
Whole Time Director
DIN: 07210950

A. Patni
Whole Time Director