



# 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: 31<sup>st</sup> October, 2020

Ref : Script Code 538894

Sub: Submission of Unaudited Financial Results (Standalone & Consolidated) along with Limited Review report for the Quarter /Half year ended on 30<sup>th</sup> September, 2020

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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 /Half Year ended on 30<sup>th</sup> September, 2020 as approved by the Board of Directors at its meeting held on 31<sup>st</sup> October, 2020 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 ended 30<sup>th</sup> September, 2020.
- 2) Auditors Report (Standalone) for the quarter ended 30<sup>th</sup> September, 2020.
- 3) Auditors Report (Consolidated) for the quarter ended 30<sup>th</sup> September, 2020.

The Board meeting commenced at 5:00 P.M. and concluded at 5:15 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 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, 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.

For VASUDEO & ASSOCIATES

Chartered Accountants

Firm Reg No. 319299E



CA Saurabh Modi

(Partner)

Membership. No. 303815

UDIN- 26307815 AAAACU8458

Place:- Kolkata

Dated: The 31<sup>st</sup> Day of October, 2020



## VASUDEO & ASSOCIATES

Chartered Accountants

### 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, 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



## 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 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

*Saurabh Modi*

CA Saurabh Modi

(Partner)

Membership. No. 303815

UDIN- 20303815AAAACV5506

Place:- Kolkata

Dated: The 31<sup>st</sup> Day of October, 2020



# 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 30,2020

							(₹ in Lakhs)
SL NO	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		FOR THE YEAR
		30.09.20	30.06.20	30.09.19	30.09.20	30.09.19	31.03.2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue From Operations						
	(a) Interest Income	5.50	4.45	6.71	9.95	13.31	20.07
	(b) Dividend Income	-	-	1.42	-	1.42	1.55
	(c ) Sale of Product	-	-	-	-	-	11.64
	Total Revenue From Operations	5.50	4.45	8.13	9.95	14.73	33.26
2	Other Income	-	-	-	-	0.02	0.05
3	Net Gain on Derecognition of Financial Assets or Amortized Cost	-	-	-	-	-	-
4	Net Gain on Reclassification of Financial Asset	-	-	-	-	-	-
5	Total Income	5.50	4.45	8.13	9.95	14.75	33.31
6	Expenses						
	(a) Finance Costs	-	-	-	-	-	-
	(b) Impairment of Financial Instrument	-	-	-	-	-	5.48
	(c) Cost of materials consumed	-	-	-	-	-	-
	(d) Purchase of Stock In Trade	-	-	0.18	-	0.18	35.86
	(e) Changes in Inventories of finished goods, Work In Progress and Stock In Trade	(1.73)	(8.81)	-	(10.54)	-	(12.03)
	(f) Employees Benefit Expenses	2.53	2.54	2.69	5.07	5.02	10.04
	(g) Depreciation and Amortisation Expenses	0.05	0.05	0.06	0.10	0.11	0.22
	(h) Other Expenses	2.99	6.40	4.62	9.39	11.74	19.37
	Total Expenses	3.84	0.18	7.55	4.02	17.05	58.94
7	Profit/(Loss) before Exceptional Items tax ( 5 - 6)	1.66	4.27	0.58	5.93	(2.30)	(25.63)
8	Exceptional Items	-	-	-	-	-	-
9	Profit / (Loss) Before Tax (7+8)	1.66	4.27	0.58	5.93	(2.30)	(25.63)
10	Tax Expense						
	1) Current tax	-	-	-	-	-	0.01
	2) Deferred tax	-	-	-	-	-	0.02
	Total Tax Epenses	-	-	-	-	-	0.03
11	Profit/(Loss) for the period from continuing operations (9 - 10)	1.66	4.27	0.58	5.93	(2.30)	(25.66)
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)	1.66	4.27	0.58	5.93	(2.30)	(25.66)
16	Other Comprehensive Income						
	(a)(i) Items that will not be Reclassified to Profit or Loss	0.37	(0.14)	0.63	0.51	(3.46)	(7.46)
	(ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss	(0.09)	0.02	(0.17)	(0.11)	0.90	(3.53)
17	Total Comprehensive Income for the period (15 + 16)	1.94	4.15	1.04	6.33	(4.86)	(36.65)
	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	0.04	0.09	0.02	0.13	(0.10)	(0.51)
	2) Diluted	0.04	0.09	0.02	0.13	(0.10)	(0.51)



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## Statement of Consolidated Unaudited Financial Result for the Second Quarter/ Half year ended September 30,2020

SL NO	PARTICULARS	(₹ in Lakhs)					
		QUARTER ENDED			HALF YEAR ENDED		FOR THE YEAR
		30.09.20 (Unaudited)	30.06.20 (Unaudited)	30.09.19 (Unaudited)	30.09.20 (Unaudited)	30.09.19 (Unaudited)	31.03.2020 (Audited)
1	Revenue From Operations						
	(a) Interest Income	5.50	4.45	6.71	9.95	13.31	20.07
	(b) Dividend Income	-	-	1.42	-	1.42	1.55
	(c) Sale of Product	-	-	-	-	-	11.64
	<b>Total Revenue From Operations</b>	<b>5.50</b>	<b>4.45</b>	<b>8.13</b>	<b>9.95</b>	<b>14.73</b>	<b>33.26</b>
2	Other Income	-	-	-	-	0.02	0.05
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>5.50</b>	<b>4.45</b>	<b>8.13</b>	<b>9.95</b>	<b>14.75</b>	<b>33.31</b>
6	Expenses						
	(a) Finance Costs	-	-	-	-	-	-
	(b) Impairment of Financial Instrument	-	-	-	-	-	5.48
	(c) Cost of materials consumed	-	-	-	-	-	-
	(d) Purchase of Stock In Trade	-	-	0.18	-	0.18	35.86
	(e) Changes in Inventories of finished goods, Work In Progress and Stock In Trade	(1.73)	(8.81)	-	(10.54)	-	(12.03)
	(f) Employees Benefit Expenses	2.53	2.54	2.69	5.07	5.02	10.04
	(g) Depreciation and Amortisation Expenses	0.05	0.05	0.06	0.10	0.11	0.22
	(h) Other Expenses	2.99	6.40	4.62	9.39	11.74	19.37
	<b>Total Expenses</b>	<b>3.84</b>	<b>0.18</b>	<b>7.55</b>	<b>4.02</b>	<b>17.05</b>	<b>58.94</b>
7	<b>Profit/(Loss) before Exceptional Items tax (5 - 6)</b>	<b>1.66</b>	<b>4.27</b>	<b>0.58</b>	<b>5.93</b>	<b>(2.30)</b>	<b>(25.63)</b>
8	<b>Share of Profit/ (Loss) of Associates</b>	<b>3.05</b>	<b>22.94</b>	<b>4.62</b>	<b>25.99</b>	<b>2.77</b>	<b>(79.74)</b>
9	<b>Profit/ (Loss) Before Tax (7+8)</b>	<b>4.71</b>	<b>27.21</b>	<b>5.20</b>	<b>31.92</b>	<b>0.47</b>	<b>(105.37)</b>
10	Tax Expense						
	1) Current tax	-	-	-	-	-	0.01
	2) Deferred tax	-	-	-	-	-	0.02
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.03</b>
11	<b>Profit/(Loss) for the period from continuing operations (9 - 10)</b>	<b>4.71</b>	<b>27.21</b>	<b>5.20</b>	<b>31.92</b>	<b>0.47</b>	<b>(105.40)</b>
12	<b>Profit/(Loss) for the period from discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Tax Expenses of Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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>4.71</b>	<b>27.21</b>	<b>5.20</b>	<b>31.92</b>	<b>0.47</b>	<b>(105.40)</b>
16	Other Comprehensive Income						
	(a)(i) Items that will not be Reclassified to Profit or Loss	0.37	(0.14)	0.63	0.51	(3.46)	(7.46)
	(ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss	(0.09)	0.02	(0.17)	(0.11)	0.90	(3.53)
17	<b>Total Comprehensive Income for the period (15 + 16)</b>	<b>4.99</b>	<b>27.09</b>	<b>5.66</b>	<b>32.32</b>	<b>(2.09)</b>	<b>(116.39)</b>
	<b>Paid Up Equity Share Capital (Face Value Rs. 10/- each)</b>	<b>500.09</b>	<b>500.09</b>	<b>500.09</b>	<b>500.09</b>	<b>500.09</b>	<b>500.09</b>
18	Earning Per Equity Share						
	1) Basic	0.10	0.54	0.11	0.65	(0.04)	(2.11)
	2) Diluted	0.10	0.54	0.11	0.65	(0.04)	(2.11)



**OCTAL CREDIT CAPITAL LIMITED**

**CIN - L74140WB1992PLC055931**

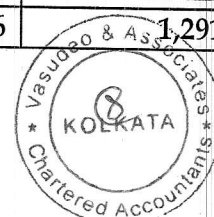
16A, Shakespeare Sarani, Unit-II 2nd floor, Kolkata-700071

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**STANDALONE BALANCE SHEET AS AT 30.09.2020**

(₹ in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES			
SL. NO.	PARTICULARS	30.09.2020 (Unaudited)	31.03.2020 (Audited)
<b>A)</b>	<b><u>ASSETS</u></b>		
1	<b><u>Financial Assets</u></b>		
	a) Cash & Cash Equivalents	4.78	70.07
	b) Receivables		
	i) Trade Receivables	-	-
	c) Loans	233.97	182.59
	d) Investment	999.93	999.43
	e) Other Financial Assets	43.40	23.84
2	<b><u>Non Financial Asset</u></b>		
	a) Current Tax Assets(Net)	14.63	13.69
	b) Property, Plant & Equipment	0.63	0.72
	c) Other Non Financial Assets	1.12	1.12
	<b>Total Assets</b>	<b>1,298.46</b>	<b>1,291.46</b>
	<b><u>LIABILITIES AND EQUITY</u></b>		
	<b><u>LIABILITIES</u></b>		
1	<b><u>Financial Liabilities</u></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><u>Non-Financial Liabilities</u></b>		
	a) Deferred tax liabilities (Net)	125.45	125.34
	b) Other Non financial liabilities	2.25	1.71
3	<b><u>EQUITY</u></b>		
	(a) Equity Share Capital	500.09	500.09
	(b) Other Equity	670.67	664.32
	<b>Total Liability and Equity</b>	<b>1,298.46</b>	<b>1,291.46</b>



**OCTAL CREDIT CAPITAL LIMITED**

**CIN - L74140WB1992PLC055931**

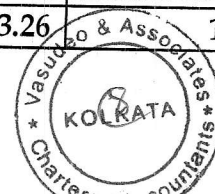
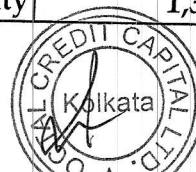
**16A, Shakespeare Sarani, Unit-II 2nd floor, Kolkata-700071**

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**CONSOLIDATED BALANCE SHEET AS AT 30.09.2020**

(₹ in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES			
SL. NO.	PARTICULARS	30.09.2020 (Unaudited)	31.03.2020 (Audited)
<b>A)</b>	<b><u>ASSETS</u></b>		
1	<b><u>Financial Assets</u></b>		
	a) Cash & Cash Equivalents	4.78	70.07
	b) Receivables		
	i) Trade Receivables	-	-
	c) Loans	233.97	182.59
	d) Investment	1,074.73	1,048.26
	e) Other Financial Assets	43.40	23.84
2	<b><u>Non Financial Asset</u></b>		
	a) Current Tax Assets(Net)	14.63	13.69
	b) Property, Plant & Equipment	0.63	0.72
	c) Other Non Financial Assets	1.12	1.12
	<b>Total Assets</b>	<b>1,373.26</b>	<b>1,340.29</b>
	<b><u>LIABILITIES AND EQUITY</u></b>		
	<b><u>LIABILITIES</u></b>		
1	<b><u>Financial Liabilities</u></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><u>Non-Financial Liabilities</u></b>		
	a) Deferred tax liabilities (Net)	140.03	139.92
	b) Other Non financial liabilities	2.25	1.71
3	<b><u>EQUITY</u></b>		
	(a) Equity Share Capital	500.09	500.09
	(b) Other Equity	730.89	698.57
	<b>Total Liability and Equity</b>	<b>1,373.26</b>	<b>1,340.29</b>





# OCTAL CREDIT CAPITAL LIMITED

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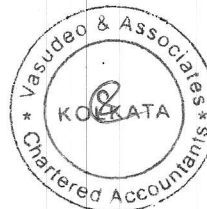
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## STANDALONE CASH FLOW STATEMENT FOR THE HALF ENDED 30TH SEPTEMBER, 2020

Amount in ₹ Lacs

	HALF YEAR ENDED		Year Ended
	30th Sept, 2020 (Unaudited)	30th Sept, 2019 (Unaudited)	31st March, 2020 (Audited)
<b>A: CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit/ (Loss) Adjustment before Tax & Extra Ordinary items	5.93	(4.86)	(25.63)
Add/Less Adjustment for:			
Depreciation	0.10	0.11	0.22
Net Gain/Loss on Fair Value Change	-	-	-
Interest Expense on Loan	-	-	-
Impairment on Financial Instrument	-	2.56	5.48
<b>Operating Profit before Working Capital Changes</b>	<b>6.03</b>	<b>(2.19)</b>	<b>(19.93)</b>
Add/Less:- Adjustment for:			
(Increase)/Decrease in Trade Receivables	-	0.18	3.50
(Increase)/Decrease in Loans	(51.36)	9.61	70.15
(Increase)/Decrease in Other Financial Asset	(19.56)	3.50	(16.58)
(Increase)/Decrease in Current Tax Asset	(0.94)	(17.45)	0.49
(Increase)/Decrease in Other Non-Financial Assets	-	-	0.16
Increase/ (Decrease) in Other Financial Liabilities	-	-	0.00
Increase/ (Decrease) in Other Non-Financial Liabilities	0.54	0.83	0.97
<b>Cash Generated from Operation</b>	<b>(65.29)</b>	<b>(5.52)</b>	<b>38.76</b>
Less: Payment of Taxes	-	-	0.00
<b>Net Cash used in Operating Activities</b>	<b>(65.29)</b>	<b>(5.52)</b>	<b>38.76</b>
<b>B: CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Investments	-	-	-
Proceeds from sale of Investments	-	-	17.64
<b>Net Cash used in Investment Activities</b>	<b>-</b>	<b>-</b>	<b>17.64</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>			
Interest Expenses on Loan	-	-	(0.00)
<b>Net Cash used in Financing Activities</b>	<b>-</b>	<b>-</b>	<b>(0.00)</b>
<b>Net Increase in cash &amp; cash equivalents(A+B+C)</b>	<b>(65.29)</b>	<b>(5.52)</b>	<b>56.40</b>
Cash and cash equivalents (Opening Balance)	70.07	13.67	13.67
Cash and cash equivalents (Closing Balance)	4.78	8.15	70.07
		-	-





# OCTAL CREDIT CAPITAL LIMITED

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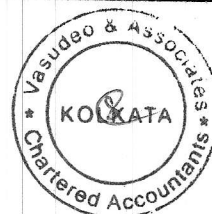
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## CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF ENDED 30TH SEPTEMBER, 2020

Amount in ₹ Lacs

	HALF YEAR ENDED		Year Ended
	30th Sept, 2020 (Unaudited)	30th Sept, 2019 (Unaudited)	31st March, 2020 (Audited)
<b>A: CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit/ (Loss) Adjustment before Tax & Extra Ordinary items	5.93	(2.09)	(25.63)
Add/Less Adjustment for:			
Depreciation	0.10	0.11	0.22
Interest Expense on Loan	-	-	0.00
Impairment on Financial Instrument	-	(0.21)	5.48
<b>Operating Profit before Working Capital Changes</b>	6.03	(2.19)	(19.93)
Add/Less:- Adjustment for:			
(Increase)/Decrease in Trade Receivables	-	0.18	3.50
(Increase)/Decrease in Loans	(51.36)	9.61	70.15
(Increase)/Decrease in Other Financial Asset	(19.56)	3.50	(16.58)
(Increase)/Decrease in Current Tax Asset	(0.94)	(17.45)	0.49
(Increase)/Decrease in Other Non-Financial Assets	-	-	0.16
Increase/ (Decrease) in Other Financial Liabilities	-	-	0.00
Increase/ (Decrease) in Other Non-Financial Liabilities	0.54	0.83	0.97
<b>Cash Generated from Operation</b>	(65.29)	(5.52)	38.77
Less: Payment of Taxes	-	-	0.01
<b>Net Cash used in Operating Activities</b>	(65.29)	(5.52)	38.76
<b>B: CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Investments	-	-	-
Proceeds from sale of Investments	-	-	17.64
<b>Net Cash used in Investment Activities</b>	-	-	17.64
<b>C: CASH FLOW FROM FINANCING ACTIVITIES</b>			
Interest Expenses on Loan	-	-	-
<b>Net Cash used in Financing Activities</b>	-	-	-
<b>Net Increase in cash &amp; cash equivalents(A+B+C)</b>	(65.29)	(5.52)	56.40
Cash and cash equivalents (Opening Balance)	70.07	13.67	13.67
Cash and cash equivalents (Closing Balance)	4.78	8.15	70.07
		-	-



# OCTAL CREDIT CAPITAL LIMITED

CIN - L74140WB1992PLC055931

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

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

STANDALONE SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED FOR THE QTR ENDED 30.09.2020

SL. NO.	PARTICULARS	FOR THE QUARTER ENDED			FOR THE SIX MONTH ENDED		YEAR ENDED
		30.09.20	30.06.20	30.09.19	30.09.20	30.09.19	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	
1	<u>Segment Revenue</u>						
	Financing Activity	5.50	4.45	6.71	9.95	13.31	20.07
	Trading In Shares & Security/Investment Activity	-	-	1.42	-	1.42	13.19
	Net Sales / Income From Operation	5.50	4.45	8.13	9.95	14.73	33.26
2	<u>Segment Result</u>						
	Financing Activity	5.50	4.45	6.71	9.95	13.31	14.59
	Trading In Shares & Security/Investment Activity	1.73	8.81	1.24	10.54	1.24	(10.64)
	Less: Unallocable Expense net of Unallocable Income	5.57	8.99	7.37	14.56	16.85	29.58
	Total Profit before Tax	1.66	4.27	0.58	5.93	(2.30)	(25.63)
3	<u>Capital Employed</u>						
	Financing Activity	252.77	253.66	260.30	252.77	260.30	252.66
	Trading In Shares & Security/Investment Activity	1,029.31	1,031.94	255.45	1,029.31	255.45	1,023.27
	Unallocated Corporate Assets less liabilities	(111.32)	(117.03)	27.91	(111.32)	27.91	(111.51)
	Total	1,170.76	1,168.57	543.66	1,170.76	543.66	1,164.42

(₹ in Lakhs)



# OCTAL CREDIT CAPITAL LIMITED

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## CONSOLIDATED SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED FOR THE QTR ENDED 30.09.2020

SL. NO.	P A R T I C U L A R S	FOR THE QUARTER ENDED			FOR THE SIX MONTH ENDED		YEAR ENDED
		30.09.20	30.06.20	30.09.19	30.09.20	30.09.19	
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	
1	<u>Segment Revenue</u>						
	Financing Activity	5.50	4.45	6.71	9.95	13.31	20.07
	Trading In Shares & Security/Investment Activity	-	-	1.42	-	1.42	13.19
	Net Sales / Income From Operation	5.50	4.45	8.13	9.95	14.73	33.26
2	<u>Segment Result</u>						
	Financing Activity	5.50	4.45	6.71	9.95	13.31	14.59
	Trading In Shares & Security/Investment Activity	1.73	8.81	1.24	10.54	1.24	(10.64)
	Less: Unallocable Expense net of Unallocable Income	5.57	8.99	7.37	14.56	16.85	29.58
	Profit/(Loss) before share of Associate	1.66	4.27	0.58	5.93	(2.30)	(25.63)
	Add/(Less)- Share of Profit/Loss of Associate	3.05	22.94	-	25.99	-	(79.74)
	Total Profit before Tax	4.71	27.21	0.58	31.92	(2.30)	(105.37)
3	<u>Capital Employed</u>						
	Financing Activity	252.77	240.80	268.44	252.77	268.44	187.14
	Trading In Shares & Security/Investment Activity	1,104.11	1,098.73	308.61	1,104.11	308.61	1,067.10
	Unallocated Corporate Assets less liabilities	(125.90)	(113.78)	19.77	(125.90)	19.77	(55.58)
	Total	1,230.98	1,225.75	596.82	1,230.98	596.82	1,198.66

### 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, October 31, 2020. 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.



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## CONSOLIDATED SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED FOR THE QTR ENDED 30.09.2020

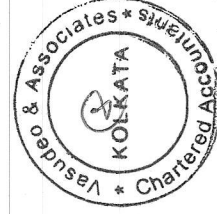
2 The spread of SARS-COV-2 virus (referred as 'COVID-19') across the global and in India has contributed to a significant decline and volatility in global and Indian financial markets and a contraction in the economic activities. On March 11, 2020 COVID-19 outbreak was declared as a global pandemic by the World Health Organisation. The Indian Government announced a strict 21 day lockdown on March 24, 2020 which is being extended from time to time with or without relaxations across the country based on the severity of the spread at local levels. The extent to which the COVID-19 pandemic will impact the operations and financial results of the Company and consequently the estimates and judgements made could vary on future developments, including among other things any new information concerning the severity of the COVID-19 pandemic and any action to contain its spread or mitigate its impact whether government mandated or elected by the Company, which are uncertain as at the date approval of these financial results. The Company continues to closely monitor any material changes to future economic conditions, which will be given effect in the respective future period. However, considering the overall condition of the economy and the interventions of the Government to ensure revival of economic activity, the company does not consider that there is any uncertainty regarding the assumption of going concern.

3 Segment reporting of the Company has been prepared in accordance with IND AS 108- Operating Segments  
4 Provision for Income 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.  
7 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 : 31st October, 2020

For and on behalf of Board of Directors



*A. Patni*

Arihant Patni

Whole Time Director

DIN: 07210950