

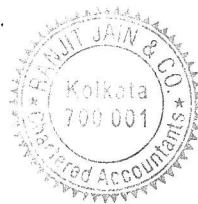
AUDITOR'S LIMITED REVIEW REPORT FOR OCTAL CREDIT CAPITAL LIMITED

Review Report to,
OCTAL CREDIT CAPITAL LIMITED,
16A, Shakespeare Sarani,
Unit-II, 2nd Floor, Kolkata
West Bengal-700071

We have reviewed the accompanying statement of unaudited financial results of **Octal Credit Capital Limited** for the period ended June 30, 2021. 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 reviews.

We conducted our review of the statement in accordance with the Standard on Review Engagements (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 provides 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 Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



For Ranjit Jain & Co.
Chartered Accountants
FRN 322505E

Rajiv Jain

CA Rajiv Jain
(Partner)
(Mem. No.:- 061650)

Place: Kolkata

Date: 05.08.2021

UDIN: 21061650AAADC3767



Independent Auditor's Review Report on Consolidated Unaudited Financial Results of OCTAL CREDIT CAPITAL LIMITED for the quarter ended on 30 June, 2021 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 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") which includes its share of profit/(loss) and total comprehensive income of its associates for the Quarter ended on 30th June, 2021 together with notes thereon ("the Statements"), being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015 as amended ("Listing Regulations").
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 mentioned 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 5th Day of August, 2021

For RANJIT JAIN & CO.

Chartered Accountants

Firm Reg No. 322505E

Rajiv Jain

Rajiv Jain

(Partner)

Membership. No. 061650

UDIN- 21061650AAAAD1495



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 Standalone Un-audited Financial Results for the Quarter ended 30th June, 2021

PART- I

(Rs. In Lakhs)

| Sl. No. | PARTICULARS | QUARTER ENDED | | | Year ended |
|---------|--|---------------------------|-------------------------|---------------------------|-------------------------|
| | | 30-06-2021 (Unaudited) | 31-03-2021 (Audited) | 30-06-2020 (Unaudited) | 31-03-2021 (Audited) |
| 1 | Revenue From Operations | | | | |
| | (a) Interest Income | 4.83 | 2.21 | 4.45 | 17.59 |
| | (b) Dividend Income | - | 0.01 | - | 0.92 |
| | (c) Sale of Product | - | - | - | 3.76 |
| | Total Revenue From Operations | 4.83 | 2.22 | 4.45 | 22.27 |
| 2 | Other Income | 0.03 | 0.39 | - | 0.39 |
| 3 | Net Gain on Derecognition of Financial Assets or Amortized Cost | - | - | - | - |
| 4 | Net Gain on Reclassification of Financial Asset | - | - | - | - |
| 5 | Total Income (1+2+3+4) | 4.86 | 2.61 | 4.45 | 22.66 |
| 6 | Expenses | | | | |
| | (a) Finance Costs | 0.09 | - | - | - |
| | (b) Impairment of Financial Instrument | - | 1.90 | - | 1.90 |
| | (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 | - | - | (8.81) | (6.95) |
| | (f) Employees Benefit Expenses | 2.90 | 2.53 | 2.54 | 10.39 |
| | (g) Depreciation and Amortisation Expenses | 0.05 | 0.04 | 0.05 | 0.19 |
| | (h) Other Expenses | 6.19 | 9.82 | 6.40 | 21.64 |
| | Total Expenses | 9.23 | 14.29 | 0.18 | 27.17 |
| 7 | Profit/(Loss) before Exceptional Items tax (5 - 6) | (4.37) | (11.68) | 4.27 | (4.51) |
| 8 | Exceptional Items | - | - | - | - |
| 9 | Profit / (Loss) Before Tax (7+8) | (4.37) | (11.68) | 4.27 | (4.51) |
| 10 | Tax Expenses | | | | |
| | 1) Current tax | - | 3.48 | - | 3.48 |
| | 3) Deferred Tax | - | 0.03 | - | 0.03 |
| | Total Tax Expenses | - | 3.51 | - | 3.51 |
| 11 | Profit/(Loss) for the period from continuing operations (9 - 10) | (4.37) | (15.19) | 4.27 | (8.02) |
| 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) | (4.37) | (15.19) | 4.27 | (8.02) |
| 16 | Other Comprehensive Income | | | | |
| | (a)(i) Items that will not be Reclassified to Profit or Loss | 5.90 | 4.78 | (0.14) | 7.42 |
| | (ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss | (1.35) | (61.30) | 0.02 | (61.96) |
| 17 | Total Comprehensive Income for the period (15 + 16) | 0.18 | (71.71) | 4.15 | (62.56) |
| | Paid Up Equity Share Capital (Face Value Rs. 10/- each) | 500.09 | 500.09 | 500.09 | 500.09 |
| 18 | Earning Per Share | | | | |
| | 1) Basic | (0.09) | (0.30) | 0.09 | (0.16) |
| | 2) Diluted | (0.09) | (0.30) | 0.09 | (0.16) |



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Statement of Consolidated Un-audited Financial Results for the Quarter ended 30th June, 2021

PART- I

(Rs. In Lakhs)

| Sl. No. | PARTICULARS | QUARTER ENDED | | | Year ended |
|---------|---|---------------------------|-------------------------|---------------------------|-------------------------|
| | | 30-06-2021 (Unaudited) | 31-03-2021 (Audited) | 30-06-2020 (Unaudited) | 31-03-2021 (Audited) |
| 1 | Revenue From Operations | | | | |
| | (a) Interest Income | 4.83 | 2.21 | 4.45 | 17.59 |
| | (b) Dividend Income | - | 0.01 | - | 0.92 |
| | (c) Sale of Product | - | - | - | 3.76 |
| | Total Revenue From Operations | 4.83 | 2.22 | 4.45 | 22.27 |
| 2 | Other Income | 0.03 | 0.39 | - | 0.39 |
| 3 | Net Gain on Derecognition of Financial Assets or Amortized Cost | - | - | - | - |
| 4 | Net Gain on Reclassification of Financial Asset | - | - | - | - |
| 5 | Total Income (1+2+3+4) | 4.86 | 2.61 | 4.45 | 22.66 |
| 6 | Expenses | | | | |
| | (a) Finance Costs | 0.09 | - | - | - |
| | (b) Impairment of Financial Instrument | - | 1.90 | - | 1.90 |
| | (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 | - | - | (8.81) | (6.95) |
| | (f) Employees Benefit Expenses | 2.90 | 2.53 | 2.54 | 10.39 |
| | (g) Depreciation and Amortisation Expenses | 0.05 | 0.04 | 0.05 | 0.19 |
| | (h) Other Expenses | 6.19 | 9.82 | 6.40 | 21.64 |
| | Total Expenses | 9.23 | 14.29 | 0.18 | 27.17 |
| 7 | Profit/(Loss) before Exceptional Items tax (5 - 6) | (4.37) | (11.68) | 4.27 | (4.51) |
| | Share of Profit / (Loss) of an Associates | 98.35 | 56.95 | 22.94 | 56.95 |
| 8 | Exceptional Items | - | - | - | - |
| 9 | Profit / (Loss) Before Tax (7+8) | 93.98 | 45.27 | 27.21 | 52.44 |
| 10 | Tax Expenses | | | | |
| | 1) Current tax | - | 3.48 | - | 3.48 |
| | 3) Deferred Tax | - | 0.03 | - | 0.03 |
| | Total Tax Expenses | - | 3.51 | - | 3.51 |
| 11 | Profit/(Loss) for the period from continuing operations (9 - 10) | 93.98 | 41.76 | 27.21 | 48.93 |
| 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) | 93.98 | 41.76 | 27.21 | 48.93 |
| 16 | Other Comprehensive Income | | | | |
| | (a)(i) Items that will not be Reclassified to Profit or Loss | 5.90 | 4.78 | (0.14) | 7.42 |
| | (ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss | (1.35) | (61.30) | 0.02 | (71.57) |
| 17 | Total Comprehensive Income for the period (15 + 16) | 98.53 | (14.76) | 27.09 | (15.22) |
| | Paid Up Equity Share Capital (Face Value Rs. 10/- each) | 500.09 | 500.09 | 500.09 | 500.09 |
| 18 | Earning Per Share | | | | |
| | 1) Basic | 1.88 | 0.84 | 0.54 | 0.98 |
| | 2) Diluted | 1.88 | 0.84 | 0.54 | 0.98 |



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CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30.06.2021

(Amount in ₹ Lacs)

| SL. NO. | PARTICULARS | QUARTER ENDED | | | YEAR ENDED |
|---------|---|--------------------------|-----------------------|--------------------------|-----------------------|
| | | 30.06.2021 Un-audited | 31.03.2021 Audited | 30.06.2020 Un-audited | 31.03.2021 Audited |
| 1 | Segment Revenue | | | | |
| | Financing Activity | 4.83 | 2.21 | 4.45 | 17.59 |
| | Trading In Shares & Security/Investment Activity | - | 0.01 | - | 4.68 |
| | Total Segment Revenue/ Net Income From Operation | 4.83 | 2.22 | 4.45 | 22.27 |
| 2 | Segment Result | | | | |
| | Financing Activity | 4.74 | 0.31 | 4.45 | 15.69 |
| | Trading In Shares & Security/Investment Activity | - | 0.01 | 8.81 | 11.63 |
| | Less: Unallocable Expense net of Unallocable Income | 9.11 | 12.00 | 8.99 | 31.83 |
| | Profit/(Loss) before share of Assoicate | (4.37) | (11.68) | 4.27 | (4.51) |
| | Add/(Less)- Share of Profit/Loss of Assoicate | 98.35 | 56.95 | 22.94 | 56.95 |
| | Total Profit before Tax | 93.98 | 45.27 | 27.21 | 52.44 |
| 3 | Capital Employed | | | | |
| | Financing Activity | 242.60 | 248.45 | 240.80 | 248.45 |
| | Trading In Shares & Security/Investment Activity | 1026.30 | 923.13 | 1098.73 | 923.13 |
| | Unallocated Corporate Assets less liabilities | 13.06 | 11.85 | (113.78) | 11.85 |
| | Total | 1281.96 | 1183.43 | 1225.75 | 1183.43 |



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STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30.06.2021

(Amount in ₹ Lacs)

| SL. NO. | PARTICULARS | QUARTER ENDED | | | YEAR ENDED |
|---------|---|--------------------------|-----------------------|--------------------------|-----------------------|
| | | 30.06.2021 Un-audited | 31.03.2021 Audited | 30.06.2020 Un-audited | 31.03.2021 Audited |
| 1 | Segment Revenue | | | | |
| | Financing Activity | 4.83 | 2.21 | 4.45 | 17.59 |
| | Trading In Shares & Security/Investment Activity | - | 0.01 | - | 4.68 |
| | Total Segment Revenue/ Net Income From Operation | 4.83 | 2.22 | 4.45 | 22.27 |
| 2 | Segment Result | | | | |
| | Financing Activity | 4.74 | 0.31 | 4.45 | 15.69 |
| | Trading In Shares & Security/Investment Activity | - | 0.01 | 8.81 | 11.63 |
| | Less: Unallocable Expense net of Unallocable Income | 9.11 | 12.00 | 8.99 | 31.83 |
| | Total Profit before Tax | (4.37) | (11.68) | 4.27 | (4.51) |
| 3 | Capital Employed | | | | |
| | Financing Activity | 242.60 | 248.45 | 253.66 | 248.45 |
| | Trading In Shares & Security/Investment Activity | 846.38 | 841.56 | 1031.94 | 841.56 |
| | Unallocated Corporate Assets less liabilities | 13.06 | 11.85 | (117.03) | 11.85 |
| | Total | 1102.04 | 1101.86 | 1168.57 | 1101.86 |

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 Thursday, August 5, 2021. The Financial 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.
- Segment reporting of the Company has been prepared in accordance with IND AS 108- Operating Segments.
- Provision for Income Tax/Deferred 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



For and on behalf of Board of Directors

A. Patni
Arihant Patni
 Whole Time Director
 DIN : 07210950

Place : Kolkata

Date : 5th August, 2021