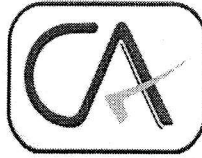


RANJIT JAIN & CO.

Chartered Accountants



Unit No. H605A, 6Th Floor, Diamond Heritage.
16 Strand Road, Kolkata – 700001
Email : ranjitjainco.it@gmail.com
Contact:+91 33 66451281 | 1282

Independent Auditor's Review Report on Standalone Unaudited Financial Results of OCTAL CREDIT CAPITAL LIMITED for the quarter ended on 30 June, 2022 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 Standalone unaudited financial results of OCTAL CREDIT CAPITAL LIMITED ("the Company") for the First Quarter ended on 30th June, 2022 ("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.
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors in its meeting held on August 13, 2022, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with our relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report the statement 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. 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 aforesaid Indian Accounting Standard 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 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For RANJIT JAIN & CO.
Chartered Accountants
Firm Reg No. 322505E

Rajiv Jain
(Partner)

RAJIV Digitally signed
by RAJIV JAIN
Date:
2022.08.13
14:39:29 +05'30'

Membership. No. 061650
UDIN-22061650AOYRHJ5936

Place:- Kolkata

Dated: The 13th Day of August, 2022

OCTAL CREDIT CAPITAL LIMITED

CIN No. L74140WB1992PLC055931

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

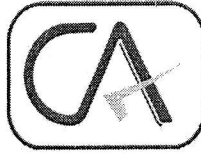
Website: www.occl.co.in, Email: octalcredit1992@gmail.com, Ph No. (033)2282-6815/18/99

Statement of Standalone Un-audited Financial Results for the Quarter ended 30th June , 2022

PART- I

(Rs. In Lakhs)

Sl. No.	PARTICULARS	QUARTER ENDED			Year ended
		30-06-2022 (Unaudited)	31-03-2022 (Audited)	30-06-2021 (Unaudited)	31-03-2022 (Audited)
1	Revenue From Operations				
	(a) Interest Income	3.92	2.92	4.83	17.23
	(b) Dividend Income	-	-	-	1.73
	(c) Sale of Product	-	-	-	-
	Total Revenue From Operations	3.92	2.92	4.83	18.96
2	Other Income	-	-	0.03	0.03
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)	3.92	2.92	4.86	18.99
6	Expenses				
	(a) Finance Costs	-	(0.02)	0.09	0.11
	(b) Impairment of Financial Instrument	-	11.35	-	11.35
	(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	(3.45)	15.53	-	(68.25)
	(f) Employees Benefit Expenses	1.76	2.17	2.90	10.98
	(g) Depreciation and Amortisation Expenses	0.02	0.06	0.05	0.19
	(h) Other Expenses	7.40	3.84	6.19	16.56
	Total Expenses	5.73	32.93	9.23	(29.06)
7	Profit/(Loss) before Exceptional Items tax (5 - 6)	(1.81)	(30.01)	(4.37)	48.05
8	Exceptional Items	-	-	-	-
9	Profit / (Loss) Before Tax (7+8)	(1.81)	(30.01)	(4.37)	48.05
10	Tax Expenses				
	1) Current tax	-	-	-	-
	3) Deferred Tax	0.87	(3.90)	-	17.19
	Total Tax Expenses	0.87	(3.90)	-	17.19
11	Profit/(Loss) for the period from continuing operations (9 - 10)	(2.68)	(26.11)	(4.37)	30.86
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)	(2.68)	(26.11)	(4.37)	30.86
16	Other Comprehensive Income				
	(a)(i) Items that will not be Reclassified to Profit or Loss	(2.06)	3.37	5.90	15.63
	(ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss	0.22	8.80	(1.35)	6.23
17	Total Comprehensive Income for the period (15 + 16)	(4.52)	(13.94)	0.18	52.72
	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	500.09	500.09	500.09	500.09
18	Earning Per Share				
	1) Basic	(0.05)	(0.52)	(0.09)	0.62
	2) Diluted	(0.05)	(0.52)	(0.09)	0.62



Independent Auditor's Review Report on Consolidated Unaudited Financial Results of OCTAL CREDIT CAPITAL LIMITED for the quarter ended on 30 June, 2022 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, 2022 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

RANJIT JAIN & CO.

Chartered Accountants



Unit No. H605A, 6Th Floor, Diamond Heritage.
16 Strand Road, Kolkata – 700001
Email : ranjitjainco.it@gmail.com
Contact:+91 33 66451281 | 1282

5. Based on our review conducted and procedures performed as mentioned 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 RANJIT JAIN & CO.
Chartered Accountants
Firm Reg No. 322505E

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by RAJIV JAIN
Date:
2022.08.13
14:40:00 +05'30'

Rajiv Jain
(Partner)

JAIN

Membership. No. 061650
UDIN-22061650AOYRRJ9881

Place:- Kolkata

Dated: The 13th Day of August, 2022

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 Consolidated Un-audited Financial Results for the Quarter ended 30th June, 2022

PART- I

(Rs. In Lakhs)

Sl. No.	PARTICULARS	QUARTER ENDED			Year ended
		30-06-2022 (Unaudited)	31-03-2022 (Audited)	30-06-2021 (Unaudited)	31-03-2022 (Audited)
1	Revenue From Operations				
	(a) Interest Income	3.92	2.92	4.83	17.23
	(b) Dividend Income	-	-	-	1.73
	(c) Sale of Product	-	-	-	-
	Total Revenue From Operations	3.92	2.92	4.83	18.96
2	Other Income	-	-	0.03	0.03
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)	3.92	2.92	4.86	18.99
6	Expenses				
	(a) Finance Costs	-	(0.02)	0.09	0.11
	(b) Impairment of Financial Instrument	-	11.35	-	11.35
	(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	(3.45)	15.53	-	(68.25)
	(f) Employees Benefit Expenses	1.76	2.17	2.90	10.98
	(g) Depreciation and Amortisation Expenses	0.02	0.06	0.05	0.19
	(h) Other Expenses	7.40	3.84	6.19	16.56
	Total Expenses	5.73	32.93	9.23	(29.06)
7	Profit/(Loss) before Exceptional Items tax (5 - 6)	(1.81)	(30.01)	(4.37)	48.05
	Share of Profit/ (Loss) of an Associates	(16.21)	(29.18)	98.35	217.97
8	Exceptional Items	-	-	-	-
9	Profit/ (Loss) Before Tax (7+8)	(18.02)	(59.19)	93.98	266.02
10	Tax Expenses				
	1) Current tax	-	-	-	-
	3) Deferred Tax	0.87	(3.90)	-	17.19
	Total Tax Expenses	0.87	(3.90)	-	17.19
11	Profit/(Loss) for the period from continuing operations (9 - 10)	(18.89)	(55.29)	93.98	248.83
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)	(18.89)	(55.29)	93.98	248.83
16	Other Comprehensive Income				
	(a)(i) Items that will not be Reclassified to Profit or Loss	(2.06)	3.37	5.90	15.63
	(ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss	0.22	15.83	(1.35)	(43.64)
17	Total Comprehensive Income for the period (15 + 16)	(20.73)	(36.09)	98.53	220.82
	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	500.09	500.09	500.09	500.09
18	Earning Per Share				
	1) Basic	(0.38)	(1.11)	1.88	4.98
	2) Diluted	(0.38)	(1.11)	1.88	4.98

OCTAL CREDIT CAPITAL LIMITED

CIN - L74140WB1992PLC055931

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CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30.06.2022

(Amount in ₹ Lacs)

SL. NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30.06.2022 Un-audited	31.03.2022 Audited	30.06.2021 Un-audited	31.03.2022 Audited
1	Segment Revenue				
	Financing Activity	3.92	2.92	4.83	17.23
	Trading In Shares & Security/Investment Activity	-	-	-	1.73
	Total Segment Revenue/ Net Income From Operation	3.92	2.92	4.83	18.96
2	Segment Result				
	Financing Activity	3.92	(8.41)	4.74	5.77
	Trading In Shares & Security/Investment Activity	3.45	(15.53)	-	69.98
	Less: Unallocable Expense net of Unallocable Income	9.18	6.07	9.11	27.70
	Profit/(Loss) before share of Associate	(1.81)	(30.01)	(4.37)	48.05
	Add/(Less)- Share of Profit/Loss of Associate	(16.21)	(29.18)	98.35	217.97
	Total Profit before Tax	(18.02)	(59.19)	93.98	266.02
3	Capital Employed				
	Financing Activity	225.25	230.16	242.60	230.16
	Trading In Shares & Security/Investment Activity	1141.31	1156.78	1026.30	1156.78
	Unallocated Corporate Assets less liabilities	16.96	17.31	13.06	17.31
	Total	1383.52	1404.25	1281.96	1404.25

OCTAL CREDIT CAPITAL LIMITED

CIN - 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

STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30.06.2022

(Amount in ₹ Lacs)

SL. NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30.06.2022 Un-audited	31.03.2022 Audited	30.06.2021 Un-audited	31.03.2022 Audited
1	Segment Revenue				
	Financing Activity	3.92	2.92	4.83	17.23
	Trading In Shares & Security/Investment Activity	-	-	-	1.73
	Total Segment Revenue/ Net Income From Operation	3.92	2.92	4.83	18.96
2	Segment Result				
	Financing Activity	3.92	(8.41)	4.74	5.77
	Trading In Shares & Security/Investment Activity	3.45	(15.53)	-	69.98
	Less: Unallocable Expense net of Unallocable Income	9.18	6.07	9.11	27.70
	Total Profit before Tax	(1.81)	(30.01)	(4.37)	48.05
3	Capital Employed				
	Financing Activity	225.25	230.16	242.60	230.16
	Trading In Shares & Security/Investment Activity	907.86	907.11	846.38	907.11
	Unallocated Corporate Assets less liabilities	16.94	17.30	13.06	17.30
	Total	1150.05	1154.57	1102.04	1154.57

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, August 13, 2022. 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

ARIHANT
PATNIDigitally signed by
ARIHANT PATNI
Date: 2022.08.13 14:16:23
+05'30'Arihant Patni
Whole Time Director
DIN : 07210950

Place : Kolkata

Date : 13th August, 2022

**RAJIV
JAIN**Digitally signed
by RAJIV JAIN
Date: 2022.08.13
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