



VASUDEO & ASSOCIATES

Chartered Accountants

Independent Auditor's Report on Standalone Financial Results of OCTAL CREDIT CAPITAL LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors
Octal Credit Capital Limited

Opinion

We have audited the accompanying Standalone Statement of Financial Results of **Octal Credit Capital Limited** ('the Company') for the Quarter ended 31st March, 2024 and the year to date results for the period 1st April, 2023 to 31st March, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- A. is presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- B. gives a true and fair view in conformity with applicable Indian Accounting standards prescribed under section 133 of the Companies Act, 2013 ("the act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the Net Profit and total comprehensive income and other financial information of the Company for the year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards of Auditing ("SAs") specified section 143(10) of the Act. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.



Management's responsibility for the Standalone Financial Statements

The statement has been prepared on the basis of the annual Standalone Financial Statements. The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process of the Company.

Auditor's responsibilities for the audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



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- Identify and assess the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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Other Matter

The Statements includes the results of the quarter ended March 31, 2024, 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:- Kolkata

Dated: The 29th Day of May, 2024

For VASUDEO & ASSOCIATES
Chartered Accountants
Firm Reg No. 319299E

SAURABH MODI

Digitally signed by SAURABH MODI
DN: cn=SAURABH MODI,
o=Vasudeo & Associates, ou=Vasudeo & Associates, email=sa@vasudeo.com,
c=IN, st=West Bengal, postalCode=700001, serialNumber=319299E,
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CA Saurabh Modi

(Partner)

Membership. No. 303815

UDIN-24303815BKBIBV3305

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 Audited Financial Result for the Quarter/ Year ended March 31, 2024

SL NO	PARTICULARS	(Rs. in Lakhs)				
		QUARTER ENDED			YEAR ENDED	
		31.03.24 (Audited)	31.12.23 (Unaudited)	31.03.23 (Audited)	31.03.24 (Audited)	31.03.2023 (Audited)
1	Revenue From Operations					
	(a) Interest Income	6.63	6.63	6.68	26.23	21.36
	(b) Dividend Income	0.08	1.83	-	2.06	1.52
	(c) Sale of Product	-	-	-	-	87.63
	Total Revenue From Operations	6.71	8.46	6.68	28.29	110.51
2	Other Income	0.11	-	-	0.11	0.19
3	Net Gain on Derecognition of Financial Assets or Amortized Cost	-	-	-	-	-
4	Net Gain on Reclassification of Financial Asset	-	-	-	-	-
5	Total Income	6.82	8.46	6.68	28.40	110.70
6	Expenses					
	(a) Finance Costs	-	-	-	-	-
	(b) Impairment of Financial Instrument	(2.63)	-	47.25	(2.63)	47.47
	(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	(4.73)	0.14	(0.70)	(10.65)	83.82
	(f) Employees Benefit Expenses	2.97	2.97	2.16	10.77	9.95
	(g) Depreciation and Amortisation Expenses	-	-	-	-	0.03
	(h) Other Expenses	8.42	0.46	2.86	17.02	16.06
	Total Expenses	4.03	3.57	51.57	14.51	157.33
7	Profit/(Loss) before Exceptional Items tax (5 - 6)	2.79	4.89	(44.89)	13.89	(46.63)
8	Exceptional Items	-	-	-	-	-
9	Profit / (Loss) Before Tax (7+8)	2.79	4.89	(44.89)	13.89	(46.63)
10	Tax Expense					
	1) Current tax	-	-	-	-	-
	2) Income Tax for Earlier Year	-	-	-	-	(0.07)
	3) Deferred tax	1.23	(0.03)	0.22	2.72	(16.78)
	Total Tax Expenses	1.23	(0.03)	0.22	2.72	(16.85)
11	Profit/(Loss) for the period from continuing operations (9 - 10)	1.56	4.92	(45.11)	11.17	(29.78)
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)	1.56	4.92	(45.11)	11.17	(29.78)
16	Other Comprehensive Income					
	(a)(i) Items that will not be Reclassified to Profit or Loss	244.64	14.46	(11.08)	261.27	(9.36)
	(ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss	(37.27)	(0.33)	2.25	(37.83)	2.08
17	Total Comprehensive Income for the period (15 + 16)	208.92	19.05	(53.94)	234.60	(37.06)
	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	500.09	500.09	500.09	500.09	500.09
18	Earning Per Equity Share					
	1) Basic	0.03	0.10	(0.90)	0.22	(0.60)
	2) Diluted	0.03	0.10	(0.90)	0.22	(0.60)

OCTAL CREDIT CAPITAL LIMITED

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STANDALONE BALANCE SHEET AS AT 31.03.2024

		(Rs. in Lakhs)	
STATEMENT OF ASSETS AND LIABILITIES		Year Ended	
SL. NO.	PARTICULARS	31.03.2024 (Audited)	31.03.2023 (Audited)
A)	<u>ASSETS</u>		
1	<u>Financial Assets</u>		
	a) Cash & Cash Equivalents	22.27	85.74
	b) Receivables		
	i) Trade Receivables	-	-
	c) Loans	271.31	186.89
	d) Investment	1,254.34	1,011.44
	e) Other Financial Assets	21.01	10.35
2	<u>Non Financial Asset</u>		
	a) Current Tax Assets(Net)	6.34	5.63
	b) Property, Plant & Equipment	0.30	0.30
	c) Other Non Financial Assets	1.15	1.28
	Total Assets	1,576.72	1,301.63
	<u>LIABILITIES AND EQUITY</u>		
	<u>LIABILITIES</u>		
1	<u>Financial Liabilities</u>		
	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	<u>Non-Financial Liabilities</u>		
	a) Deferred tax liabilities (Net)	223.45	182.90
	b) Other Non financial liabilities	1.15	1.22
3	<u>EQUITY</u>		
	(a) Equity Share Capital	500.09	500.09
	(b) Other Equity	852.03	617.42
	Total Liability and Equity	1,576.72	1,301.63

**SAURABH
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OCTAL CREDIT CAPITAL LIMITED

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

STANDALONE CASH FLOW STATEMENT

Rs in Lacs

	Year Ended	
	31.03.2024 (Audited)	31.03.2023 (Audited)
A: CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/ (Loss) Adjustment before Tax & Extra Ordinary items	13.89	(46.63)
Add/Less Adjustment for:		
Depreciation	-	0.03
Bad Debts	5.00	-
Investments Written Off	0.10	-
Impairment on Financial Instrument	2.37	47.47
Operating Profit before Working Capital Changes	21.36	0.87
Add/Less:- Adjustment for:		
(Increase)/Decrease in Trade Receivables	(5.01)	-
(Increase)/Decrease in Loans	(86.79)	(4.20)
(Increase)/Decrease in Other Financial Asset	(10.66)	83.82
(Increase)/Decrease in Current Tax Asset	(0.71)	0.92
(Increase)/Decrease in Other Non-Financial Assets	0.13	(0.04)
Increase/(Decrease) in Other Non-Financial Liabilities	(0.07)	0.18
Cash Generated from Operation	(81.74)	81.56
Less: Payment of Taxes	-	(0.08)
Net Cash used in Operating Activities	(81.74)	81.64
B: CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investment	-	(5.69)
Proceeds from sale of Investments	18.27	-
Net Cash used in Investment Activities	18.27	(5.69)
C: CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expenses on Loan	-	-
Net Cash used in Financing Activities	-	-
Net Increase in cash & cash equivalents(A+B+C)	(63.47)	75.95
Cash and cash equivalents (Opening Balance)	85.74	9.79
Cash and cash equivalents (Closing Balance)	22.27	85.74
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Independent Auditor's Report on Consolidated Financial Results of OCTAL CREDIT CAPITAL LIMITED pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors
Octal Credit Capital Limited

Opinion

We have audited the accompanying Consolidated Statement of Financial Results of Octal Credit Capital Limited ('the Company') for the Quarter ended 31st March, 2024 and the year to date results for the period 1st April, 2023 to 31st March, 2024, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- A. is presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- B. gives a true and fair view in conformity with applicable Indian Accounting standards prescribed under section 133 of the Companies Act, 2013 ("the act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the Net Profit and total comprehensive income and other financial information of the Company for the year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards of Auditing ("SAs") specified section 143(10) of the Act. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the Consolidated Financial Statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Results.



Management's responsibility for the Consolidated Financial Statements

The statement has been prepared on the basis of the annual Consolidated Financial Statements. The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these Consolidated Financial Statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process of the Company.

Auditor's responsibilities for the audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



VASUDEO & ASSOCIATES

Chartered Accountants

- Identify and assess the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

- a) We did not audit the financial statements/results of 1 Associate, whose financial statements/results reflect Profit of Rs 397.52 Lacs for the year ended on 31.03.2024, as considered in the consolidated financial statements/results. These financial statements/results have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of the Associate is based solely on

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Statement of Consolidated Audited Financial Result for the Quarter/Year ended March 31, 2024

(Rs. in Lakhs)

SL NO	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31.03.24	31.12.23	31.03.23	31.03.24	31.03.2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue From Operations					
	(a) Interest Income	6.63	6.63	6.68	26.23	21.36
	(b) Dividend Income	0.08	1.83	-	2.06	1.52
	(c) Sale of Product	-	-	-	-	87.63
	Total Revenue From Operations	6.71	8.46	6.68	28.29	110.51
2	Other Income	0.11	-	-	0.11	0.19
3	Net Gain on Derecognition of Financial Assets or Amortized Cost	-	-	-	-	-
4	Net Gain on Reclassification of Financial Asset	-	-	-	-	-
5	Total Income	6.82	8.46	6.68	28.40	110.70
6	Expenses					
	(a) Finance Costs	-	-	-	-	-
	(b) Impairment of Financial Instrument	(2.63)	-	47.25	(2.63)	47.47
	(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	(4.73)	0.14	(0.70)	(10.65)	83.82
	(f) Employees Benefit Expenses	2.97	2.97	2.16	10.77	9.95
	(g) Depreciation and Amortisation Expenses	-	-	-	-	0.03
	(h) Other Expenses	8.42	0.46	2.86	17.02	16.06
	Total Expenses	4.03	3.57	51.57	14.51	157.33
7	Profit/(Loss) before Exceptional Items tax (5 - 6)	2.79	4.89	(44.89)	13.89	(46.63)
8	Share of Profit / (Loss) of Associates	154.29	101.06	(37.70)	397.52	(17.09)
9	Profit / (Loss) Before Tax (7+8)	157.08	105.95	(82.59)	411.41	(63.72)
10	Tax Expense					
	1) Current tax	-	-	-	-	-
	2) Income Tax for Earlier Year	-	-	-	-	(0.07)
	3) Deferred tax	1.23	(0.03)	0.22	2.72	(16.78)
	Total Tax Expenses	1.23	(0.03)	0.22	2.72	(16.85)
11	Profit/(Loss) for the period from continuing operations (9 - 10)	155.85	105.98	(82.81)	408.69	(46.87)
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)	155.85	105.98	(82.81)	408.69	(46.87)
16	Other Comprehensive Income					
	(a)(i) Items that will not be Reclassified to Profit or Loss	244.64	14.46	(11.08)	261.27	(9.36)
	(ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss	(72.57)	(23.45)	8.30	(128.78)	5.99
17	Total Comprehensive Income for the period (15 + 16)	327.92	96.99	(85.59)	541.18	(50.24)
	Paid Up Equity Share Capital (Face Value Rs. 10/- each)	500.09	500.09	500.09	500.09	500.09
18	Earning Per Equity Share					
	1) Basic	3.12	2.12	(1.66)	8.17	(0.94)
	2) Diluted	3.12	2.12	(1.66)	8.17	(0.94)

OCTAL CREDIT CAPITAL LIMITED

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CONSOLIDATED BALANCE SHEET AS AT 31.03.2024

(Rs in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES		Year Ended	
SL. NO.	PARTICULARS	31.03.2024 (Audited)	31.03.2023 (Audited)
A)	<u>ASSETS</u>		
1	<u>Financial Assets</u>		
	a) Cash & Cash Equivalents	22.27	85.74
	b) Receivables		
	i) Trade Receivables	-	-
	c) Loans	271.31	186.89
	d) Investment	1,958.52	1,318.10
	e) Other Financial Assets	21.01	10.35
2	<u>Non Financial Asset</u>		
	a) Current Tax Assets(Net)	6.34	5.63
	b) Property, Plant & Equipment	0.30	0.30
	c) Other Non Financial Assets	1.15	1.28
	Total Assets	2,280.90	1,608.29
	<u>LIABILITIES AND EQUITY</u>		
	<u>LIABILITIES</u>		
1	<u>Financial Liabilities</u>		
	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	<u>Non-Financial Liabilities</u>		
	a) Deferred tax liabilities (Net)	384.57	253.06
	b) Other Non financial liabilities	1.15	1.22
3	<u>EQUITY</u>		
	(a) Equity Share Capital	500.09	500.09
	(b) Other Equity	1,395.09	853.92
	Total Liability and Equity	2,280.90	1,608.29

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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

CONSOLIDATED CASH FLOW STATEMENT

Rs in Lacs

	Year Ended	
	31.03.2024 (Audited)	31.03.2023 (Audited)
A: CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/ (Loss) Adjustment before Tax & Extra Ordinary items	411.41	(63.72)
Add/Less Adjustment for:		
Depreciation	-	0.03
Baddebts	5.01	-
Investments Written Off	0.10	-
Share in Profit and Loss of Investment	(397.52)	17.09
Interest Expense on Loan	-	-
Impairment on Financial Instrument	2.37	47.47
Operating Profit before Working Capital Changes	21.37	0.87
Add/Less:- Adjustment for:		
(Increase)/Decrease in Trade Receivables	(5.01)	-
(Increase)/Decrease in Loans	(86.79)	(4.20)
(Increase)/Decrease in Other Financial Asset	(10.66)	83.83
(Increase)/Decrease in Current Tax Asset	(0.71)	0.92
(Increase)/Decrease in Other Non-Financial Assets	0.13	(0.04)
Increase/(Decrease) in Other Financial Liabilities	-	-
Increase/(Decrease) in Other Non-Financial Liabilities	(0.07)	0.18
Cash Generated from Operation	(81.74)	81.56
Less: Payment of Taxes	-	(0.08)
Net Cash used in Operating Activities	(81.74)	81.64
B: CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investment	-	(5.69)
Proceeds from sale of Investments	18.27	-
Net Cash used in Investment Activities	18.27	(5.69)
C: CASH FLOW FROM FINANCING ACTIVITIES		
Interest Expenses on Loan	-	-
Net Cash used in Financing Activities	-	-
Net Increase in cash & cash equivalents(A+B+C)	(63.47)	75.95
Cash and cash equivalents (Opening Balance)	85.74	9.79
Cash and cash equivalents (Closing Balance)	22.27	85.74
	-	-

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STANDALONE & CONSOLIDATED SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED FOR THE QTR/ YEAR ENDED 31.03.2024

SL. NO.	PARTICULARS	STANDALONE						CONSOLIDATED	
		Quarter Ended			Year Ended			Year Ended	
		31.03.24 Audited	31.12.23 Un-audited	31.03.23 Audited	31.03.24 Audited	31.03.23 Audited	31.03.24 Audited	31.03.23 Audited	
1	Segment Revenue								
	Financing Activity	6.63	6.63	6.68	26.23	21.36	26.23	21.36	
	Trading In Shares & Security/Investment Activity	0.08	1.83	-	2.06	89.15	2.06	89.15	
	Net Sales / Income From Operation	6.71	8.46	6.68	28.29	110.51	28.29	110.51	
2	Segment Result								
	Financing Activity	4.25	6.63	(40.57)	23.85	(26.11)	23.85	(26.11)	
	Trading In Shares & Security/Investment Activity	6.70	(0.14)	0.70	12.62	5.33	12.62	5.33	
	Less: Unallocable Expense net of Unallocable Income	8.16	1.60	5.02	22.58	25.85	22.58	25.85	
	Profit/(Loss) before share of Associate	2.79	4.89	(44.89)	13.89	(46.63)	13.89	(46.63)	
	Add/(Less)- Share of Profit/Loss of Associate	-	-	-	-	-	397.52	(17.09)	
	Total Profit before Tax	2.79	4.89	(44.89)	13.89	(46.63)	411.41	(63.72)	
3	Capital Employed								
	Financing Activity	271.30	285.56	186.89	271.30	186.89	271.30	186.89	
	Trading In Shares & Security/Investment Activity	1,051.57	840.74	838.51	1,051.57	838.51	1,594.63	1,075.01	
	Unallocated Corporate Assets less liabilities	29.25	16.89	92.11	29.25	92.11	29.25	92.11	
	Total	1,352.12	1,143.19	1,117.51	1,352.12	1,117.51	1,895.18	1,354.01	

Notes:-

- 1 The above Audited 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 Wednesday, May 29, 2024. 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.
- 2 Segment reporting of the Company has been prepared in accordance with IND AS 108- Operating Segments
- 3 No Investors Complaints were pending at the beginning of the quarter and none were received during the quarter.
- 4 Previous Year figures are regrouped / reclassified, to confirm to the current period classification.
- 5 The figures for the 3 Months ended on March 31, 2024 are the balancing figures between the audited figures in respect of full financial year and published unaudited year to date figures upto the 9 Months of the respective financial year. which were subjected to Limited Review Report by the Auditors.
- 6 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 : 29th May, 2024

For and on behalf of Board of Directors

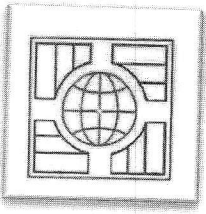
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Arihant Patni
Whole Time Director
DIN: 07210950



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: 29.05.2024

Dear Sir/Madam

Ref : Script Code 538894

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

In terms of second proviso to regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended I, **Arihant Patni (Whole Time Director)** of **Octal Credit Capital Limited** having its Registered Office at 16A, Shakespeare Sarani, Unit-II, 2nd Floor, Kolkata 700 071, do confirm that **M/s. Vasudeo & 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, 2024.

This is for your necessary record.

Kindly acknowledge the receipt.

Thanking You

Yours truly

For Octal Credit Capital Ltd.

ARIHANT
PATNI

Digitally signed by
ARIHANT PATNI
Date: 2024.05.29
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Arihant Patni
Whole Time Director
(DIN: 07210950)

C.C. To,
The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata - 700 001

16A, Shakespeare Sarani, Unit II, 2nd Floor, Kolkata 700 071 (India)
Phone: (033) 2282-6815, 2282-6818, 2282-6899 | Fax: (033) 2231-4193
E-mail : octalcredit1992@gmail.com, website : www.occl.co.in