



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: 4th March, 2025

Ref : Script Code 538894

Sub: Integrated Filing (Financial) (Standalone & Consolidated) for the Quarter/Nine months ended on 31st December, 2024

Pursuant to SEBI No. SEBI/HO/CFD/CFD-PoD2/CIR/P/2024/185 dated December 31, 2024 read with BSE Circular No. 20250102-4 we are submitting herewith the Integrated Filing (Financial) for the Quarter and nine months ended 31st December, 2024

This is for your necessary record.

Kindly acknowledge the receipt.

Thanking You

Yours truly

For OCTAL CREDIT CAPITAL LIMITED

Company Secretary & Compliance Officer

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



OCTAL CREDIT CAPITAL LIMITED

CIN – L74140WB1992PLC055931

INTEGRATED FILING (FINANCIAL) FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2024

- A. UNAUDITED FINANCIAL RESULTS (STANDALONE & CONSOLIDATED) FOR THE QUARTER AND NINE MONTHS ENDED 31.12.2024 – **Enclosed**
- B. STATEMENT OF DEVIATION OR VARIATION OF PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – **Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – **No Default Hence Not Applicable**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only half yearly filings i.e. 2nd and 4th Quarter – **Results for 3rd Quarter hence Not Applicable**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS – (applicable only for Annual Filing i.e. 4th Quarter) - **Results for 3rd Quarter hence Not Applicable**



Independent Auditor's Review Report on Standalone Unaudited financial results of the Company for the Quarter/Nine Months ended on 31st December, 2024 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 standalone financial results of **M/s. Octal Credit Capital Limited** for the quarter/nine months ended 31st December, 2024 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

SAURABH MODI

CA Saurabh Modi
(Partner)

Membership. No. 303815

UDIN- 25303815BMIUAF3695

Digitally signed by SAURABH MODI
DN: c=IN, o=PERSONAL,
email=saaurabhmodi@rediffmail.com,
2.5.4.0=4c48772c27691d0c0e9f93033c9b45262f8137a86
1fa1e6ba71099552, postalCode=700103, st=WEST BENGAL,
serialNumber=092237020a33f86c709d6e9e36e6c3f79a42c7480
2581ad38e1f6e6e6c, cn=SAURABH MODI
Date: 2025.02.12 18:07:28 +05'30'

Place:- Kolkata

Dated: The 12th Day of February, 2025

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 Quarter/ Nine months ended December 31,2024

(₹ in Lakhs)

| SL NO | PARTICULARS | QUARTER ENDED | | | NINE MONTHS ENDED | | YEAR ENDED |
|-------|--|---------------|--------------|---------------|-------------------|--------------|---------------|
| | | 31.12.24 | 30.09.24 | 31.12.23 | 31.12.24 | 31.12.23 | 31.03.2024 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Revenue From Operations | | | | | | |
| | (a) Interest Income | 8.81 | 7.57 | 6.63 | 23.54 | 19.60 | 26.23 |
| | (b) Dividend Income | 0.14 | 1.84 | 1.83 | 1.98 | 1.98 | 2.06 |
| | (c) Sale of Product | - | - | - | - | - | - |
| | Total Revenue From Operations | 8.95 | 9.41 | 8.46 | 25.52 | 21.58 | 28.29 |
| 2 | Other Income | 0.11 | - | - | 0.12 | - | 0.11 |
| 3 | Net Gain on Derecognition of Financial Assets or Amortized Cost | - | - | - | - | - | - |
| 4 | Net Gain on Reclassification of Financial Asset | - | - | - | - | - | - |
| 5 | Total Income | 9.06 | 9.41 | 8.46 | 25.64 | 21.58 | 28.40 |
| 6 | Expenses | | | | | | |
| | (a) Finance Costs | - | 0.12 | - | 0.12 | - | - |
| | (b) Impairment of Financial Instrument | - | - | - | - | - | (2.63) |
| | (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 | 2.62 | (5.26) | 0.14 | (6.53) | (5.92) | (10.65) |
| | (f) Employees Benefit Expenses | 2.97 | 3.26 | 2.97 | 9.20 | 7.80 | 10.77 |
| | (g) Depreciation and Amortisation Expenses | - | - | - | - | - | - |
| | (h) Other Expenses | 1.58 | 2.03 | 0.46 | 9.95 | 8.60 | 17.02 |
| | Total Expenses | 7.17 | 0.15 | 3.57 | 12.74 | 10.48 | 14.51 |
| 7 | Profit/(Loss) before Exceptional Items tax (5 - 6) | 1.89 | 9.26 | 4.89 | 12.90 | 11.10 | 13.89 |
| 8 | Exceptional Items | - | - | - | - | - | - |
| 9 | Profit / (Loss) Before Tax (7+8) | 1.89 | 9.26 | 4.89 | 12.90 | 11.10 | 13.89 |
| 10 | Tax Expense | | | | | | |
| | 1) Current tax | - | - | - | - | - | - |
| | 2) Income tax for earlier year | - | - | - | - | - | - |
| | 3) Deferred tax | (0.66) | 1.33 | (0.03) | 1.65 | 1.49 | 2.72 |
| | Total Tax Expenses | (0.66) | 1.33 | (0.03) | 1.65 | 1.49 | 2.72 |
| 11 | Profit/(Loss) for the period from continuing operations (9 - 10) | 2.55 | 7.93 | 4.92 | 11.25 | 9.61 | 11.17 |
| 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) | 2.55 | 7.93 | 4.92 | 11.25 | 9.61 | 11.17 |
| 16 | Other Comprehensive Income | | | | | | |
| | (a)(i) Items that will not be Reclassified to Profit or Loss | (10.83) | 5.70 | 14.46 | (5.84) | 16.63 | 261.27 |
| | (ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss | 67.12 | (0.65) | (0.33) | 66.55 | (0.56) | (37.83) |
| 17 | Total Comprehensive Income for the period (15 + 16) | 58.84 | 12.98 | 19.05 | 71.96 | 25.68 | 234.61 |
| 18 | Paid Up Equity Share Capital (Face Value Rs. 10/- each) | 500.09 | 500.09 | 500.09 | 500.09 | 500.09 | 500.09 |
| 19 | Other Equity (Excluding Revaluation Reserve) | | | | | | 852.03 |
| 20 | Earning Per Equity Share | | | | | | |
| | 1) Basic | 0.05 | 0.16 | 0.10 | 0.22 | 0.19 | 0.22 |
| | 2) Diluted | 0.05 | 0.16 | 0.10 | 0.22 | 0.19 | 0.22 |

SAURABH MODI

Digitally signed by SAURABH MODI
 DN: c=IN, o=PERSONAL, pseudonym=26e744b65ea14fc4b506a121f918dbdb, 2.5.4.20=e4cb877f2c47b501db0cee9e3033c59b45262f58137a861fa19eba71059552, postalCode=700103, st=WEST BENGAL, serialNumber=9b522372b5a33f8dc799dbec3fe0e53f79a42e7df025831dda3e51fe6bea6c, cn=SAURABH MODI
 Date: 2025.02.12 18:05:33 +05'30'

ARIHANT PATNI

Digitally signed by ARIHANT PATNI
 Date: 2025.02.12 17:58:31 +05'30'

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

STANDALONE SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED FOR THE QTR / NINE MONTHS ENDED 31.12.2024

(₹ in Lakhs)

| SL. NO. | PARTICULARS | FOR THE QUARTER ENDED | | | NINE MONTHS ENDED | | YEAR ENDED |
|---------|---|-----------------------|-----------------|-----------------|-------------------|-----------------|-----------------|
| | | 31.12.24 | 30.09.24 | 31.12.23 | 31.12.24 | 31.12.23 | 31.03.24 |
| | | Un-audited | Un-audited | Un-audited | Un-audited | Un-audited | Audited |
| 1 | Segment Revenue | | | | | | |
| | Financing Activity | 8.81 | 7.57 | 6.63 | 23.54 | 19.60 | 26.23 |
| | Trading In Shares & Security/Investment Activity | 0.14 | 1.84 | 1.83 | 1.98 | 1.98 | 2.06 |
| | Net Sales / Income From Operation | 8.95 | 9.41 | 8.46 | 25.52 | 21.58 | 28.29 |
| 2 | Segment Result | | | | | | |
| | Financing Activity | 8.81 | 7.45 | 6.63 | 23.42 | 19.60 | 23.85 |
| | Trading In Shares & Security/Investment Activity | (2.48) | 7.10 | (0.14) | 8.51 | 5.92 | 12.62 |
| | Less: Unallocable Expense net of Unallocable Income | 4.44 | 5.29 | 1.60 | 19.03 | 14.42 | 22.58 |
| | Total Profit before Tax | 1.89 | 9.26 | 4.89 | 12.90 | 11.10 | 13.89 |
| 3 | Capital Employed | | | | | | |
| | Financing Activity | 286.56 | 288.94 | 285.56 | 286.56 | 285.56 | 271.30 |
| | Trading In Shares & Security/Investment Activity | 1,117.17 | 1,062.83 | 840.74 | 1,117.17 | 840.74 | 1,051.57 |
| | Unallocated Corporate Assets less liabilities | 20.35 | 13.47 | 16.89 | 20.35 | 16.89 | 29.25 |
| | Total | 1,424.08 | 1,365.24 | 1,143.19 | 1,424.08 | 1,143.19 | 1,352.12 |

SAURAB
H MODI

Digitally signed by SAURABH MODI
DN: c=IN, o=PERSONAL,
pseudonym=26e744b65ea14fc4b506a121f918dbd
b,
2.5.4.20=e4cb877f2c47b591db0ceea9e3033c59b
4526258137a8611a19eba71059552
postalCode=700103, st=WEST BENGAL,
serialNumber=9b522372b5a35f8dc799dbbee3fe0
e53f7942c7f8b25831dda3e51fe0bea6c,
cn=SAURABH MODI
Date: 2025.02.12 18:05:53 +05'30'

ARIHAN
T PATNI

Digitally signed by
ARIHANT PATNI
Date: 2025.02.12
17:58:59 +05'30'



Independent Auditor's Review Report on Consolidated Unaudited financial results of the Company for the Quarter/Nine Months ended on 31st December, 2024 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 loss/profit after tax and total comprehensive income of its associates for the quarter / Nine months ended December 31, 2024 ("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.
4. 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. 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- 25303815BMIUAG6790

Digitally signed by SAURABH MODI
DN: cn=SAURABH MODI,
pseudoym=26e744b65ea14c485506a121f9184b0b,
2.5.4.20=e430777c4765014b0ce0e0e3033c594526258137a8
c1fa1e0eb71029925, postalCode=700033, st=WEST BENGAL,
serialNumber=9b5223772bca3398d77994b0ee3f0eb33f79a42e7d
8025831e6d4e61f6b6e4c.c=SAURABH MODI
Date: 2025.02.12 18:08:00 +05'30'

Place:- Kolkata

Dated: The 12th Day of February, 2025

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 Consolidated Unaudited Financial Result for the Quarter/ Nine months ended December 31,2024

(₹ in Lakhs)

| SL NO | PARTICULARS | QUARTER ENDED | | | NINE MONTHS ENDED | | YEAR ENDED |
|-------|---|----------------|--------------|---------------|-------------------|---------------|---------------|
| | | 31.12.24 | 30.09.24 | 31.12.23 | 31.12.24 | 31.12.23 | 31.03.2024 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Revenue From Operations | | | | | | |
| | (a) Interest Income | 8.81 | 7.57 | 6.63 | 23.54 | 19.60 | 26.23 |
| | (b) Dividend Income | 0.14 | 1.84 | 1.83 | 1.98 | 1.98 | 2.06 |
| | (c) Sale of Product | - | - | - | - | - | - |
| | Total Revenue From Operations | 8.95 | 9.41 | 8.46 | 25.52 | 21.58 | 28.29 |
| 2 | Other Income | 0.11 | - | - | 0.12 | - | 0.11 |
| 3 | Net Gain on Derecognition of Financial Assets or Amortized Cost | - | - | - | - | - | - |
| 4 | Net Gain on Reclassification of Financial Asset | - | - | - | - | - | - |
| 5 | Total Income | 9.06 | 9.41 | 8.46 | 25.64 | 21.58 | 28.40 |
| 6 | Expenses | | | | | | |
| | (a) Finance Costs | - | 0.12 | - | 0.12 | - | - |
| | (b) Impairment of Financial Instrument | - | - | - | - | - | (2.63) |
| | (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 | 2.62 | (5.26) | 0.14 | (6.53) | (5.92) | (10.65) |
| | (f) Employees Benefit Expenses | 2.97 | 3.26 | 2.97 | 9.20 | 7.80 | 10.77 |
| | (g) Depreciation and Amortisation Expenses | - | - | - | - | - | - |
| | (h) Other Expenses | 1.58 | 2.03 | 0.46 | 9.95 | 8.60 | 17.02 |
| | Total Expenses | 7.17 | 0.15 | 3.57 | 12.74 | 10.48 | 14.51 |
| 7 | Profit/(Loss) before Exceptional Items tax (5 - 6) | 1.89 | 9.26 | 4.89 | 12.90 | 11.10 | 13.89 |
| 8 | Share of Profit / (Loss) of Associates | (56.18) | 65.66 | 101.06 | 42.43 | 243.23 | 397.52 |
| 9 | Profit / (Loss) Before Tax (7+8) | (54.29) | 74.92 | 105.95 | 55.33 | 254.33 | 411.41 |
| 10 | Tax Expense | | | | | | |
| | 1) Current tax | - | - | - | - | - | - |
| | 2) Income tax for earlier year | - | - | - | - | - | - |
| | 3) Deferred tax | (0.66) | 1.33 | (0.03) | 1.65 | 1.49 | 2.72 |
| | Total Tax Expenses | (0.66) | 1.33 | (0.03) | 1.65 | 1.49 | 2.72 |
| 11 | Profit/(Loss) for the period from continuing operations (9 - 10) | (53.63) | 73.59 | 105.98 | 53.68 | 252.84 | 408.69 |
| 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) | (53.63) | 73.59 | 105.98 | 53.68 | 252.84 | 408.69 |
| 16 | Other Comprehensive Income | | | | | | |
| | (a)(i) Items that will not be Reclassified to Profit or Loss | (10.83) | 5.70 | 14.46 | (5.84) | 16.63 | 261.27 |
| | (ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss | 144.03 | (15.68) | (23.45) | 120.90 | (56.21) | (128.78) |
| 17 | Total Comprehensive Income for the period (15 + 16) | 79.57 | 63.61 | 96.99 | 168.74 | 213.26 | 541.18 |
| 18 | Paid Up Equity Share Capital (Face Value Rs. 10/- each) | 500.09 | 500.09 | 500.09 | 500.09 | 500.09 | 500.09 |
| 19 | Other Equity (Excluding Revaluation Reserve) | | | | | | 1,395.09 |
| 20 | Earning Per Equity Share | | | | | | |
| | 1) Basic | (1.07) | 1.47 | 2.12 | 1.07 | 5.06 | 8.17 |
| | 2) Diluted | (1.07) | 1.47 | 2.12 | 1.07 | 5.06 | 8.17 |

**SAURABH
MODI**

Digitally signed by SAURABH MODI
DN: cn=N, o=PERSONAL,
pseudonym=26e74b55ea14fc4b506a121f918dbdb,
2.5.4.20=e4cb8772c47b501db0c6ea9e3033c59b45262f58
137a861fa19eba7105952, postalCode=700103, st=WEST
BENGAL,
serialNumber=9b522372b5a35f8dc799dbbee3fe0e53f79a
42e7df025831dda3e51f6f6bea6c, cn=SAURABH MODI
Date: 2025.02.12 18:06:12 +05'30'

**ARIHANT
PATNI**

Digitally signed by
ARIHANT PATNI
Date: 2025.02.12
17:59:18 +05'30'

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 SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED FOR THE QTR / NINE MONTHS ENDED 31.12.2024

| SL. NO. | PARTICULARS | QUARTER ENDED | | | NINE MONTHS ENDED | | YEAR ENDED |
|---------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------|
| | | 31.12.24 Un-audited | 30.09.24 Un-audited | 31.12.23 Un-audited | 31.12.24 Un-audited | 31.12.23 Un-audited | 31.03.24 Audited |
| 1 | Segment Revenue | | | | | | |
| | Financing Activity | 8.81 | 7.57 | 6.63 | 23.54 | 19.60 | 26.23 |
| | Trading In Shares & Security/Investment Activity | 0.14 | 1.84 | 1.83 | 1.98 | 1.98 | 2.06 |
| | Net Sales / Income From Operation | 8.95 | 9.41 | 8.46 | 25.52 | 21.58 | 28.29 |
| 2 | Segment Result | | | | | | |
| | Financing Activity | 8.81 | 7.45 | 6.63 | 23.42 | 19.60 | 23.85 |
| | Trading In Shares & Security/Investment Activity | (2.48) | 7.10 | (0.14) | 8.51 | 5.92 | 12.62 |
| | Less: Unallocable Expense net of Unallocable Income | 4.44 | 5.29 | 1.60 | 19.03 | 14.42 | 22.58 |
| | Profit/(Loss) before share of Associate | 1.89 | 9.26 | 4.89 | 12.90 | 11.10 | 13.89 |
| | Add/(Less)- Share of Profit/Loss of Associate | (56.18) | 65.66 | 101.06 | 42.43 | 243.23 | 397.52 |
| | Total Profit before Tax | (54.29) | 74.92 | 105.95 | 55.33 | 254.33 | 411.41 |
| 3 | Capital Employed | | | | | | |
| | Financing Activity | 286.56 | 288.94 | 285.56 | 286.56 | 285.56 | 271.30 |
| | Trading In Shares & Security/Investment Activity | 1,757.01 | 1,681.94 | 1,264.82 | 1,757.01 | 1,264.82 | 1,594.63 |
| | Unallocated Corporate Assets less liabilities | 20.35 | 11.36 | 16.89 | 20.35 | 16.89 | 29.25 |
| | Total | 2,063.92 | 1,982.24 | 1,567.27 | 2,063.92 | 1,567.27 | 1,895.18 |

Notes:-

- 1 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 Wednesday, February 12, 2025. 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, 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 Provision for Income Tax will be accounted for at the end of the financial year
- 4 No Investors Complaints were pending at the beginning of the quarter and none were received during the quarter.
- 5 Previous Year figures are regrouped / reclassified, to confirm to the current period classification.
- 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 : 12th February, 2025

SAURAB
H MODI

Digitally signed by SAURABH MODI
DN: cn=PERSONAL,
pseudonym=26e744b65ea14fc4b506a121f918
d80b,
2.5.4.20=f4cb0772c47b501db0ceaf9e3033c5
9b45262f58137ab61fa19eb71099552,
postalCode=700103, st=WEST BENGAL,
serialNumber=9b52337f2b5a35f8dc799dbbee3
f0c53f79a426748025831dd63e51f6b8e6c,
cn=SAURABH MODI
Date: 2025.02.12 18:06:36 +05'30'

For and on behalf of Board of Directors

ARIHANT PATNI

Digitally signed by ARIHANT PATNI
Date: 2025.02.12 17:59:43 +05'30'

Arihant Patni
Whole Time Director
DIN: 07210950