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: 14th November, 2026

Ref : Script Code 538894

Sub: Submission of Unaudited Financial Results (Standalone & Consolidated) along with Limited Review report for the Quarter/Half Year ended on 30th September, 2026

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 ended on 30th September, 2026 as approved by the Board of Directors at its meeting held on 14th November, 2026 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/ 6 months ended 30th September, 2026.
2) Limited Review Report (Standalone) for the quarter/ six months ended 30th September, 2026.
3) Limited Review Report (Consolidated) for the quarter /six months ended 30th September, 2026.

The Board meeting commenced at 02.00 P.M and concluded at 4.45 P.M.

This is for your necessary record.

Kindly acknowledge the receipt.

Thanking You

Yours truly

For OCTAL CREDIT CAPITAL LIMITED

SWEETY NAHATA

Digitally signed by SWEETY NAHATA
DN: c=IN, st=West Bengal, 2.5.4.20=d570e23e6f6ac2b27f0769cd279f56dc4d2493b53e1211cfa7c90be1d56593c14, postalCode=711101, street=4TH FLOOR 6 NURSINGH BOSE LANE NEAR HANUMAN MANDIR FAZIR BAZAR Howra MCorp, pseudonym=44c11dd124c94fe1addd9a8b46a62cae2, title=6294, serialNumber=6a0d280bc0ed1b392789f5b3b881ef73559225bf9e2472 1a32940dcb0035fe17, cn=Personal, cn=SWEETY NAHATA
Date: 2026.11.14 16:54:41 +05'30'

Sweety Nahata
(Company Secretary and Compliance Officer)

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

OCTAL CREDIT CAPITAL LIMITED

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To
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BSE Limited
Floor No. 25, P.J.Towers
Dalal Street
Mumbai 400 001

Date: 14.11.2026

Ref : Script Code 538894

Sub: Integrated Filing (Financial) (Standalone & Consolidated) for the Quarter/Six Months ended on 30th September, 2026

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 ended 30th September, 2026

This is for your necessary record.

Kindly acknowledge the receipt.

Thanking You

Yours truly

For OCTAL CREDIT CAPITAL LIMITED

SWEETY NAHATA

Sweety Nahata
Company Secretary & Compliance Officer

C.C. To
The Secretary
The Calcutta Stock Exchange Ltd.
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OCTAL CREDIT CAPITAL LIMITED

CIN – L74140WB1992PLC055931

INTEGRATED FILING (FINANCIAL)

FOR THE QUARTER ENDED 30.09.2026

A. **UNAUDITED FINANCIAL RESULTS (STANDALONE & CONSOLIDATED) FOR THE QUARTER ENDED 30.09.2026 – 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 –** As per Regulation 15 (2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015, provisions specified in regulations 17, 18, 19, 20, 21,22, 23, 24, 25, 26, 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 and para C , D and E of Schedule V shall not apply on our Company 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) - **NOT APPLICABLE**

SWEETY NAHATA

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Date: 2026.11.14 16:55:18 +05'30'

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Phone: (033) 2282-6815,2282-6818,2282-6899 | Fax: (033) 2231-4193
E-mail : octalcredit1992@gmail.com, website : www.occl.co.in

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 30th September, 2026 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.

Place:- 5 & 6, Fancy Lane 3rd Floor,
Room No. 9, Kolkata- 700 001

For VASUDEO & ASSOCIATES
Chartered Accountants

VASUDEO AGARWAL
Digitally signed by VASUDEO AGARWAL
Date: 2026.11.14 16:15:54 +05'30'

Dated: The 14th Day of November, 2026

UDIN- 26054784IYXHIP2554

CA Vasudeo Agarwal
(Partner)
Membership. No. 054784
Firm Reg No. 319299E

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 30,2026

(₹ in Lacs)

SL NO	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		FOR THE YEAR
		30.09.26	30.06.26	30.09.25	30.09.26	30.09.25	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Revenue From Operations**						
	(a) Interest Income	7.13	7.83	9.18	14.96	18.00	31.70
	(b) Dividend Income	3.74	-	1.62	3.74	1.62	6.17
	(c) Sale of Product	-	-	-	-	-	-
	Total Revenue From Operations	10.87	7.83	10.80	18.70	19.62	37.87
2	Other Income	-	-	-	-	-	0.01
3	Net Gain on Derecognition of Financial Assets or Amortized Cost	-	-	-	-	-	-
4	Net Gain on Reclassification of Financial Asset	-	-	-	-	-	-
5	**Total Income**	**10.87**	**7.83**	**10.80**	**18.70**	**19.62**	**37.88**
6	**Expenses**						
	(a) Finance Costs	-	0.04	0.02	0.04	0.02	0.12
	(b) Impairment of Financial Instrument	-	-	-	-	-	(17.17)
	(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	(0.32)	(3.28)	(0.14)	(3.60)	(1.95)	2.94
	(f) Employees Benefit Expenses	3.06	3.06	3.35	6.12	6.32	12.56
	(g) Depreciation and Amortisation Expenses	-	-	-	-	-	-
	(h) Other Expenses	1.92	6.75	1.77	8.67	7.82	28.92
	Total Expenses	**4.66**	**6.57**	**5.00**	**11.23**	**12.21**	**27.37**
7	**Profit/(Loss) before Exceptional Items tax (5 - 6)**	**6.21**	**1.26**	**5.80**	**7.47**	**7.41**	**10.51**
8	**Exceptional Items**	-	**-**	**-**	**-**	**-**	**-**
9	**Profit / (Loss) Before Tax (7+8)**	**6.21**	**1.26**	**5.80**	**7.47**	**7.41**	**10.51**
10	Tax Expense						
	1) Current tax	-	-	-	-	-	1.95
	2) Income tax for earlier year	-	-	-	-	-	(0.05)
	3) Deferred tax	0.08	0.83	0.03	0.91	0.49	(0.71)
	Total Tax Epenses	0.08	0.83	0.03	0.91	0.49	1.19
11	Profit/(Loss) for the period from continuing operations (9 - 10)	**6.13**	**0.43**	**5.77**	**6.56**	**6.92**	**9.32**
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)**	**6.13**	**0.43**	**5.77**	**6.56**	**6.92**	**9.32**
16	Other Comprehensive Income						
	(a)(i) Items that will not be Reclassified to Profit or Loss	(11.95)	13.57	(31.53)	1.62	6.32	143.17
	(ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss	1.71	(1.94)	6.99	(0.23)	1.58	(17.98)
17	**Total Comprehensive Income for the period (15 + 16)**	**(4.11)**	**12.06**	**(18.77)**	**7.95**	**14.82**	**134.50**
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)						1,427.89
20	Earning Per Equity Share						
	1) Basic	0.12	0.01	0.12	0.13	0.14	0.19
	2) Diluted	0.12	0.01	0.12	0.13	0.14	0.19

VASUDEO AGARWAL Digitally signed by VASUDEO AGARWAL Date: 2026.11.14 16:16:18 +05'30'

ARIHANT PATNI Digitally signed by ARIHANT PATNI DN: c=IN, st=West Bengal, 2.5.4.20=f93e0dc9e52e539320fbeda071b108f82373d1054bcba084aa678011b06e27025, postalCode=700020, street=5OMahendra Kumar Patni Classica Apartment 28b Sarat Bose Road Near Hindustan Club 4th Floor Flat No4b Ballygunge LRSarani, pseudonym=659a7c6795824705bb711872236ef5bd6, title=5481, serialNumber=64367d8335abfc2f3094c907c533b59d817aabbdc4468f7bdbbfddebab67ac55, o=Personal, cn=ARIHANT PATNI Date: 2026.11.14 14:15:16 +05'30'

OCTAL CREDIT CAPITAL LIMITED

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STANDALONE BALANCE SHEET AS AT 30.09.2026

(₹ in Lacs)

	STATEMENT OF ASSETS AND LIABILITIES		
		30.09.2026	31.03.2026
SL. NO.	P A R T I C U L A R S	(Unaudited)	(Audited)
A)	**ASSETS**		
1	**Financial Assets**		
	a) Cash & Cash Equivalents	4.12	19.68
	b) Receivables		
	i) Trade Receivables	-	-
	c) Loans	277.81	260.35
	d) Investment	1,849.38	1,847.76
	e) Other Financial Assets	23.01	19.41
2	**Non Financial Asset**		
	a) Current Tax Assets(Net)	3.70	1.84
	b) Property, Plant & Equipment	0.30	0.30
	c) Other Non Financial Assets	1.24	1.22
	Total Assets	**2,159.56**	**2,150.56**
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	**Financial Liabilities**		
	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	**Non-Financial Liabilities**		
	a) Current Tax Liabilities (Net)	-	-
	b) Deferred tax liabilities (Net)	222.80	221.67
	c) Other Non financial liabilities	0.83	0.90
3	**EQUITY**		
	(a) Equity Share Capital	500.09	500.09
	(b) Other Equity	1,435.84	1,427.89
	Total Liability and Equity	**2,159.56**	**2,150.56**

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ARIHANT PATNI

OCTAL CREDIT CAPITAL LIMITED

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

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STANDALONE CASH FLOW STATEMENT FOR THE HALF ENDED 30TH SEPTEMBER, 2026

₹ in Lacs

	HALF YEAR ENDED		Year Ended
	30th Sept, 2026 (Unaudited)	30th Sept, 2025 (Unaudited)	31st March, 2026 (Audited)
A: **CASH FLOW FROM OPERATING ACTIVITIES**			
Net Profit/ (Loss) Adjustment before Tax & Extra Ordinary items	7.47	7.41	10.51
Add/Less Adjustment for:			
Bad Debts		-	17.06
Impairment on Financial Instrument	-	-	(17.17)
Operating Profit before Working Capital Changes	7.47	7.41	10.40
Add/Less:- Adjustment for:			
(Increase)/Decrease in Trade Receivables	-	-	-
(Increase)/Decrease in Loans	(17.46)	(29.68)	62.11
(Increase)/Decrease in Other Financial Asset	(3.62)	(1.95)	(14.12)
(Increase)/Decrease in Current Tax Asset	(1.86)	1.51	3.34
(Increase)/Decrease in Other Non-Financial Assets	(0.02)	-	(0.11)
Increase/(Decrease) in Other Non-Financial Liabilities	(0.07)	0.22	(1.95)
Cash Generated from Operation	(15.56)	(22.49)	59.68
Less: Payment of Taxes	-	-	1.90
Net Cash used in Operating Activities	(15.56)	(22.49)	57.78
B: **CASH FLOW FROM INVESTING ACTIVITIES**			
Purchase of Investments	-	-	(76.50)
Proceeds from sale of Investments	-	26.40	26.40
Net Cash used in Investment Activities	-	26.40	(50.10)
C **CASH FLOW FROM FINANCING ACTIVITIES**			
Interest Expenses	-	-	-
Net Cash used in Financing Activities	-	-	-
Net Increase in cash & cash equivalents(A+B+C)	(15.56)	3.91	7.68
Cash and cash eqivalents (Opening Balance)	19.68	12.00	12.00
Cash and cash eqivalents (Closing Balance)	4.12	15.91	19.68
	0.00	-	-

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ARIHANT PATNI

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STANDALONE SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED FOR THE QTR/SIX MONTHS ENDED 30.09.2026

(₹ in Lacs)

SL. NO.	PARTICULARS	FOR THE QUARTER ENDED			FOR THE SIX MONTH ENDED		YEAR ENDED
		30.09.26 Un-audited	30.06.26 Un-audited	30.09.25 Un-audited	30.09.26 Un-audited	30.09.25 Un-audited	31.03.26 Audited
1	**Segment Revenue**						
	Financing Activity	7.13	7.83	9.18	14.96	18.00	31.70
	Trading In Shares & Security/Investment Activity	3.74	-	1.62	3.74	1.62	6.17
	Net Sales / Income From Operation	**10.87**	**7.83**	**10.80**	**18.70**	**19.62**	**37.87**
2	**Segment Result**						
	Financing Activity	7.13	7.79	9.16	14.92	17.98	14.52
	Trading In Shares & Security/Investment Activity	4.06	3.28	1.76	7.34	3.57	20.40
	Less: Unallocable Expense net of Unallocable Income	4.98	9.81	5.12	14.79	14.14	24.41
	Total Profit before Tax	**6.21**	**1.26**	**5.80**	**7.47**	**7.41**	**10.51**
3	**Capital Employed**						
	Financing Activity	277.81	267.35	334.96	277.81	334.96	260.35
	Trading In Shares & Security/Investment Activity	1,649.32	1,659.31	1,455.13	1,649.32	1,455.13	1,645.22
	Unallocated Corporate Assets less liabilities	8.80	13.38	18.22	8.80	18.22	22.41
	Total	1,935.93	1,940.04	1,808.31	1,935.93	1,808.31	1,927.98

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Date: 2026.11.14 16:17:19 +05'30'

ARIHANT PATNI

Independent Auditor's Review Report on Consolidated Unaudited financial results of the Company for the Quarter/Six Months ended on 30th September, 2026 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/six months ended 30th September, 2026 ("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

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 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:- 5 & 6, Fancy Lane 3rd Floor,
Room No. 9, Kolkata- 700 001

For VASUDEO & ASSOCIATES
Chartered Accountants

VASUDEO AGARWAL
Digitally signed by VASUDEO AGARWAL
Date: 2026.11.14 16:15:16 +05'30'

Dated: The 14th Day of November, 2026

UDIN- 26054784JEWEHO3389

CA Vasudeo Agarwal
(Partner)
Membership. No. 054784
Firm Reg No. 319299E

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 Second Quarter/ Half year ended September 30,2026

(₹ in Lacs)

SL NO	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		FOR THE YEAR
		30.09.26	30.06.26	30.09.25	30.09.26	30.09.25	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Revenue From Operations**						
	(a) Interest Income	7.13	7.83	9.18	14.96	18.00	31.70
	(b) Dividend Income	3.74	-	1.62	3.74	1.62	6.17
	(c) Sale of Product	-	-	-	-	-	-
	Total Revenue From Operations	10.87	7.83	10.80	18.70	19.62	37.87
2	Other Income	-	-	-	-	-	0.01
3	Net Gain on Derecognition of Financial Assets or Amortized Cost	-	-	-	-	-	-
4	Net Gain on Reclassification of Financial Asset	-	-	-	-	-	-
5	**Total Income**	**10.87**	**7.83**	**10.80**	**18.70**	**19.62**	**37.88**
6	**Expenses**						
	(a) Finance Costs	-	0.04	0.02	0.04	0.02	0.12
	(b) Impairment of Financial Instrument	-	-	-	-	-	(17.17)
	(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	(0.32)	(3.28)	(0.14)	(3.60)	(1.95)	2.94
	(f) Employees Benefit Expenses	3.06	3.06	3.35	6.12	6.32	12.56
	(g) Depreciation and Amortisation Expenses	-	-	-	-	-	-
	(h) Other Expenses	1.92	6.75	1.77	8.67	7.82	28.92
	Total Expenses	**4.66**	**6.57**	**5.00**	**11.23**	**12.21**	**27.37**
7	**Profit/(Loss) before Exceptional Items tax (5 - 6)**	**6.21**	**1.26**	**5.80**	**7.47**	**7.41**	**10.51**
8	**Share of Profit / (Loss) of Associates**	(50.32)	141.39	21.66	91.07	84.00	(167.23)
9	**Profit / (Loss) Before Tax (7+8)**	**(44.11)**	**142.65**	**27.46**	**98.54**	**91.41**	**(156.72)**
10	Tax Expense						
	1) Current tax	-	-	-	-	-	1.95
	2) Income tax for earlier year	-	-	-	-	-	(0.05)
	3) Deferred tax	0.08	0.83	0.03	0.91	0.49	(0.71)
	Total Tax Epenses	0.08	0.83	0.03	0.91	0.49	1.19
11	Profit/(Loss) for the period from continuing operations (9 - 10)	**(44.19)**	**141.82**	**27.43**	**97.63**	**90.92**	**(157.91)**
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)**	**(44.19)**	**141.82**	**27.43**	**97.63**	**90.92**	**(157.91)**
16	Other Comprehensive Income						
	(a)(i) Items that will not be Reclassified to Profit or Loss	(11.95)	13.57	(31.53)	1.62	6.32	143.17
	(ii) Income Tax Relating to items that will not be Reclassified to Profit or Loss	8.91	(22.16)	27.92	(13.25)	13.59	5.92
17	**Total Comprehensive Income for the period (15 + 16)**	**(47.23)**	**133.23**	**23.82**	**86.00**	**110.83**	**(8.82)**
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)						1,833.42
20	Earning Per Equity Share						
	1) Basic	(0.88)	2.84	0.55	1.95	1.82	(3.16)
	2) Diluted	(0.88)	2.84	0.55	1.95	1.82	(3.16)

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ARIHANT PATNI

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 BALANCE SHEET AS AT 30.09.2026

(₹ in Lacs)

	STATEMENT OF ASSETS AND LIABILITIES		
		30.09.2026	31.03.2026
SL. NO.	P A R T I C U L A R S	(Unaudited)	(Audited)
A)	**ASSETS**		
1	**Financial Assets**		
	a) Cash & Cash Equivalents	4.12	19.68
	b) Receivables		
	i) Trade Receivables	-	-
	c) Loans	277.81	260.35
	d) Investment	2,413.63	2,320.94
	e) Other Financial Assets	23.01	19.41
2	Non Financial Asset		
	a) Current Tax Assets(Net)	3.70	1.84
	b) Property, Plant & Equipment	0.30	0.30
	c) Other Non Financial Assets	1.24	1.22
	Total Assets	**2,723.81**	**2,623.74**
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	**Financial Liabilities**		
	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	**Non-Financial Liabilities**		
	a) Current Tax Liabilities (Net)	-	-
	b) Deferred tax liabilities (Net)	303.47	289.33
	c) Other Non financial liabilities	0.83	0.90
3	**EQUITY**		
	(a) Equity Share Capital	500.09	500.09
	(b) Other Equity	1,919.42	1,833.42
	Total Liability and Equity	**2,723.81**	**2,623.74**
		-	-

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CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF ENDED 30TH SEPTEMBER, 2026

₹ in Lacs

	HALF YEAR ENDED		Year Ended
	30th Sept, 2026 (Unaudited)	30th Sept, 2025 (Unaudited)	31st March, 2026 (Audited)
A: **CASH FLOW FROM OPERATING ACTIVITIES**			
Net Profit/ (Loss) Adjustment before Tax & Extra Ordinary items	98.54	91.41	(156.72)
Add/Less Adjustment for:			
Bad Debts		-	17.06
Share in Profit and Loss of Investment	(91.07)	(84.00)	167.23
Impairment on Financial Instrument	-	-	(17.17)
Operating Profit before Working Capital Changes	7.47	7.41	10.40
Add/Less:- Adjustment for:			
(Increase)/Decrease in Trade Receivables	-	-	-
(Increase)/Decrease in Loans	(17.46)	(29.68)	62.11
(Increase)/Decrease in Other Financial Asset	(3.62)	(1.95)	(14.12)
(Increase)/Decrease in Current Tax Asset	(1.86)	1.51	3.34
(Increase)/Decrease in Other Non-Financial Assets	(0.02)	-	(0.11)
Increase/(Decrease) in Current Tax Liabilities	-	(0.13)	-
Increase/(Decrease) in Other Non-Financial Liabilities	(0.07)	0.22	(1.95)
Cash Generated from Operation	(15.56)	(22.62)	59.67
Less: Payment of Taxes	-	-	1.90
Net Cash used in Operating Activities	(15.56)	(22.62)	57.77
B: **CASH FLOW FROM INVESTING ACTIVITIES**			
Purchase of Investments	-	-	(76.50)
Proceeds from sale of Investments	-	26.40	26.40
Net Cash used in Investment Activities	-	26.40	(50.10)
C **CASH FLOW FROM FINANCING ACTIVITIES**			
Interest Expenses	-	-	-
Net Cash used in Financing Activities	-	-	-
Net Increase in cash & cash equivalents(A+B+C)	(15.56)	3.78	7.68
Cash and cash eqivalents (Opening Balance)	19.68	12.00	12.00
Cash and cash eqivalents (Closing Balance)	4.12	15.78	19.68
		-	-

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CONSOLIDATED SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED FOR THE QTR/SIX MONTHS ENDED 30.09.2026

SL. NO.	PARTICULARS	FOR THE QUARTER ENDED			FOR THE SIX MONTH ENDED		YEAR ENDED
		30.09.26 Un-audited	30.06.26 Un-audited	30.09.25 Un-audited	30.09.26 Un-audited	30.09.25 Un-audited	31.03.26 Audited
1	**Segment Revenue**						
	Financing Activity	7.13	7.83	9.18	14.96	18.00	31.70
	Trading In Shares & Security/Investment Activity	3.74	-	1.62	3.74	1.62	6.17
	Net Sales / Income From Operation	**10.87**	**7.83**	**10.80**	**18.70**	**19.62**	**37.87**
2	**Segment Result**						
	Financing Activity	7.13	7.79	9.16	14.92	17.98	14.52
	Trading In Shares & Security/Investment Activity	4.06	3.28	1.76	7.34	3.57	20.40
	Less: Unallocable Expense net of Unallocable Income	4.98	9.81	5.12	14.79	14.14	24.41
	Profit/(Loss) before share of Assoicate	**6.21**	**1.26**	**5.80**	**7.47**	**7.41**	**10.51**
	Add/(Less)- Share of Profit/Loss of Assoicate	(50.32)	141.39	21.66	91.07	84.00	(167.23)
	Total Profit before Tax	**(44.11)**	**142.65**	**27.46**	**98.54**	**91.41**	**(156.72)**
3	**Capital Employed**						
	Financing Activity	277.81	267.35	334.96	277.81	334.96	260.35
	Trading In Shares & Security/Investment Activity	2,132.90	2,186.01	2,099.98	2,132.90	2,099.98	2,050.75
	Unallocated Corporate Assets less liabilities	8.80	13.39	18.22	8.80	18.22	22.41
	Total	2,419.51	2,466.75	2,453.16	2,419.51	2,453.16	2,333.51

Notes:-

1 The above Unaudited Financial Results (Standalone and Consolidated) of the company for the quarter ended September 30, 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on November 14, 2026. These Unaudited Financial Results (Standalone and Consolidated) have been subjected to Limited Review by the Statutory Auditors of the company in accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirement) Regulations, 2015 (the Regulations). The Unaudited Financial Results (Standalone and Consolidated) are in 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 as amended.

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 52(4) of SEBI (LODR), 2015. Hence, the same has not been disclosed by virtue of such exemption.

Place : Kolkata
Date : 14th November, 2026

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For and on behalf of Board of Directors

ARIHANT PATNI

Arihant Patni
Whole Time Director
DIN: 07210950