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CIN No.: L51900MH1986PLC041499 • Website: www.oasiscaps.com

Date: May 25, 2023

The General Manager DCS - CRD BSE LIMITED Phiroze Jeejeebhoy Towers 25th Floor, Dalal Street Mumbai- 400001

Scrip code: 512489

Sub.: Audited Financial Results for the quarter and year ended 31.03.2023

Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, attached is the following duly approved by the Board of Directors at their meeting held on May 25, 2023

- 1. Audited Financial Results for the quarter and year ended 31.03.2023 along with the unmodified opinion.
- 2. Auditors' Report on the Audited Financial Results for the quarter and year ended 31.03.2023.

Thank you.

Yours truly, For Oasis Securities Limited

Anil Kumar Bagri Digital Bagri Digital Bagri

Digitally signed by Anil Kumar Bagri DN: cn=Anil Kumar Bagri, = IN, st=Maharashtra, o=Personal, serjalKumber 33318200bc3260745966119be22372767bc94a 9262bfd1dc/81030fdfd4d43a

Anil Kumar Bagri Managing Director DIN: 00014338 Regd. Off.: Raja Bahadur Compound, Building No. 5, 2nd Floor, 43 Tamarind Lane, Fort, Mumbai 400 001. ©: 4046 3500 / 01 • Fax: 4046 3502 / 34 • E-mail: admin@oasiscaps.com CIN No.: L51900MH1986PLC041499 · Website: www.oasiscaps.com

Date: May 25, 2023

The General Manager (DCS – CRD) **BSE LIMITED** Phiroze Jeejeebhoy Towers Dalal Street, Fort Mumbai - 400 001

Sir / Madam,

Scrip code: 512489

## Sub: Declaration of unmodified opinion

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI circular dated 27.05.2016, the company hereby declares and confirms that the Audit Report in respect of Annual Audited Financial Results for the year ended 31st March, 2023 is with unmodified opinion from the Auditors of the company.

Thank you.

Yours truly, For Oasis Securities Limited

For Oasis Securities Limited

Anil Kumar Bagri

Digitally signed by Anil Kumar Limited

One-Personal.

One-Pers

Anil Kumar Bagri Managing Director DIN: 00014338

## ANNEXURE X

Form A (for audit report with unmodified opinion) or Form B (for audit report with modified opinion) along-with Financial Results

## FORM A (for audit report with unmodified opinion)

1.	Name of the Company	OASIS SECURITIES LIMITED
2.	Annual financial statements for the year ended	31st March 2023
3.	Type of Audit observation	Un-Modified / Emphasis of Matter
4.	Frequency of observation	Whether appeared first time/ repetitive/ since how long period
5.	To be signed by –  CEO / Managing Director  CFO  Auditor of the company  Audit Committee Chairman	Nonsan Day



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### AUDITED FINANCIAL RESULTS FOR THE YEAR AND QUARTER ENDED MARCH 31, 2023

		Amount (Rs.) in lakhs (except			SPS)	
			Quarter Ended		Year	Ended
~		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
Sr.No.	Particulars	Audited	Unaudited	Audited	Audited	Audited
(I)	Revenue from operations					
(i)	Interest Income	9.95	10.56	8.74	39.78	151.7
(ii)	Dividend Income	0.44		0.10	0.64	0.5
(iii)	Net gain on fair value changes	36.13	(72.54)	(8.35)	80.27	966.6
(111)	Total Revenue from operations	46.52	(61.98)	0.49	120.70	1,119.0
(II)	Other Income	0.12	2.55	0.09	2.86	0.5
(III)	Total Income (I+II)	46.64	(59.43)	0.58	123.56	1,119.6.
			ZI TIME LANE I			
(IV)	Expenses		ALC: HE TOUGH			
(i)	Finance Costs	0.00	- 0.00	6.08	9.50	554.0
(ii)	Impairment on financial instruments	-22.78	26.61	10.95	1.83	11.2
(iii)	Employee Benefits Expenses	18.22	18.63	72.77	74.04	178.3
(iv)	Depreciation, amortization and impairment	1.58	1.63	1.72	6.51	4.6
(v)	Others expenses	2.98	6.15	38.15	19.91	61.2
	Total Expenses (IV)	0.00	53.02	129.66	111.80	809.5
(V)	Profit / (loss) before exceptional items and tax (III-IV)	46.63	(112.45)	(129.08)	11.76	310.0
(VI)	Exceptional items			-	-	
(VII)	Profit/(loss) before tax (V -VI)	46.63	(112.45)	(129.08)	11.76	310.0
(VIII)	Tax Expense					MILE TO LONG
(i)	- Current tax	2.39		(37.80)	2.39	85.1
(ii)	- Tax expense relating to prior years	1.68	45.89		47.57	0.0
(iii)	- Deferred tax	3.49		(4.72)	3.49	(4.72
(IX)	Total outstanding dues of micro enterprises and small	-		-	-	
	enterprises					
(X)	Profit / (loss) for the period from continuing operations					21/20/20/20
()	(VII-VIII)	39.08	(158.34)	(86.57)	(41.68)	229.6
(XI)	Profit/(loss) from discontinued operations				A	
(XII)	Tax Expense of discontinued operations					
(XIII)	Profit/(loss) from discontinued operations (After tax)	VASTEM TO THE	10 10 10 10			
()	(X-XI)		11/11/11/11			
(XIV)	Profit/(loss) for the period (IX+XII)	39.08	(158.34)	(86.57)	(41.68)	229.6
(,	From (1033) for the period (124 Arr)	07.00	(100,01)	(00.07)	(11.00)	22310
(XV)	Other Comprehensive Income					
A	(i) Items that will not be reclassified to profit or loss					119
	(ii) Income tax relating to items that will not be					
	reclassified to profit or loss	8.13		-6.21	8.13	(6.21
	Subtotal (A)	8.13		-6.21	8.13	(6.21
В	(i) Items that will be reclassified to profit or loss	0.15		0.21	0.15	(0.2
	(ii) Income tax relating to items that will be reclassified to					777
	profit or loss					
	Subtotal (B)					
	Other Comprehensive Income (A + B)	8.13	0.00	-6.21	8.13	(6.21
District III	Other Comprehensive Income (A+B)	0.15	0.00	-0.21	0.15	(0.21
(XVI)	Total Comprehensive Income for the period					
(22 12)	(XIII+XIV)			A 100 A	77	
	(Comprising Profit (Loss) and other Comprehensive					
	Income for the period)		1			
	income for the period)	47.21	(158.34)	(92.77)	(33.55)	223.42
(XVII)	Earnings per equity share (for continuing					
	operations)					
	Basic (Rs.)	2.11	(8.56)	(4.68)	(2.25)	12.4
	Diluted (Rs.)	2.11	(8.56)	(4.68)	(2.25)	12.4
		2.11	(0.00)	(4.08)	(2.20)	12.4
(XVIII)	Earnings per equity share (for discontinued operations)					
	Basic (Rs.)	-			Maria Vina	
	Diluted (Rs.)	2			THE VIEW	
(XIX)	Earnings per equity share (for continuing and				1 1 1	
	discontinued operations)				MALL TO	
	Basic (Rs.)	2.11	(8.56)	(4.68)	(2.25)	12.4
-	Diluted (Rs.)	2.11	(8.56)	(4.68)	(2.25)	12.4



# OASIS SECURITIES LTD.

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#### Statement of Change in equity for the year ended 31st March, 2023

	Particulars	As at 31-03-2023	As at 31-03-2022
	raruculars	Audited	Audited
1	Equity Share Capital		
	Balance at the beginning of the year	185.00	185.0
	Changes in equity share capital during the year	*	-
	Balance at the end of the Year	185.00	185.0
2	Other Equity		
	Reserve & Surplus		
	Capital Reserve		
	Balance at the beginning of the year	0.00	0.00
	Changes in Capital Reserve during the year	-	
	Balance at the end of the Year	0.00	0.00
	Security Premium		
	Balance at the beginning of the year	171.00	171.00
	Changes in Secutity Premium during the year Balance at the end of the Year	- AV 1	
		171.00	171.00
	General Reserve		
	Balance at the beginning of the year	1.45	1.4.
	Changes in General Reserve during the year Balance at the end of the Year		
		1.45	1.45
	Statutory Reserves under RBI Act(45 IC)		
	Balance at the beginning of the year	289.16	244.47
	Changes in General Reserve during the year		44.68
	Balance at the end of the Year	289.16	289.16
	Revalution Reserve		
	Balance at the beginning of the year		1 1 1 -1
	Depreciation on Revalued Building		1/ 1/-3
	Tax effect on above		1/ /-/-
	Balance at the end of the Year		
	Retained Earning(Surplus/Deficit)		
	Balance at the beginning of the year	486.01	307.27
	Profit /(Loss) for the year	(33.55)	223.42
	Statutory Reserves under RBI Act (45 IC)	0.00	(44.68
	Balance at the end of the Year	452.46	486.01
	Total Other Equity	914.06	947.62





## DASIS SECURITIES LTD.

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Statement of Assets and Liabilities as per Regulation 33(3)(f) of SEBI LODR 2015:

	Particulars	As at 31-03-2023	As at 31-03-2022	
		Audited	Audited	
	ASSETS:			
1	Non-current assets:			
	(a) Property, Plant and Equipment	30.46	36.7	
	(b) Financial Assets			
	(i) Investments			
	(ii) Trade receivables	122.87	3,500.9	
	(iii) Loans & Advance			
	(c) Deferred tax assets (net)	4.24	7.7	
	(d) Other non-current assets	14.53	85.7	
	Total Non-Current Assets	172.10	3631.2	
2	Current assets			
	(a) Inventories			
	(b) Financial Assets	21		
	(i) Investments	629.04	339.1	
	(ii) Trade receivables		31/1/21 7 1 1 1/4	
	(iii) Cash and cash equivalents	1.48	52.2	
	(iv) Bank balances other than(iii) above	1		
	(v) Loans & Advance	322.04	293.7	
	(vi) Others (Prepaid Expenses)	0.09	0.0	
	(c) Current Tax Assets (Net)			
	(d) Other current assets	0.00	0.0	
	Total Current Assets	952.65	685.1	
	Total Assets	1124.75	4316.3	
	(a) Equity Share capital (b) Other Equity  Liabilities  Non-current liabilities (a) Financial Liabilities (i) Borrowings (ii) Trade payables (iii) Other financial liabilities (other than those specified in item (b),to be specified) (b) Provisions	185.00 914.06	185.0 947.6	
	(c) Deferred tax liabilities (Net) (d) Other non-current liabilities	-	20.40	
	Total Non Current Liabilities	17.12	39.4	
2	Current liabilities (a) Financial Liabilities			
	(i) Borrowings (ii) Trade payables	1		
	(iii) Other financial liabilities (other than those specified in item © (b) Other current liabilities	8.57	3,144.2	
	(c) Provisions			
	(d) Current Tax Liabilities (Net)	2		
	Total Current Liabilities	8.57	3144.2	
	Total Equity and Liabilities	1124.75	4316.3	





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#### Notes:

- The above audited Financial Results for the year and quarter ended March 31, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on May 25, 2023 in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.
- 2) The Statutory Auditors have carried out "Limited Review / Audit "of the financial results for the Quarter ended March 31, 2023.
- 3) The Company is currently engaged in NBFC activities and has only one segment.
- 4) Figures of the previous quarter have been regrouped, wherever necessary, to conform to the current quarter's presentation.

For and on behalf of the Board of Directors of OASIS SECURITIES LIMITED

TO MUMBAL

Anil Kumar Bagri Managing Director (DIN: 00014038)

Place: Mumbai Date: 25.05.2023



## DASIS SECURITIES LTD.

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Cash flow statement for the year ended 31st March 2023

(Currency: Indian Rupees)	For year ended	For year ended
Particulars	31st March 2023	31st March 2022
Cash flow from operating activities		
Profit/ (loss) before tax	11,76,350	3,10,04,088
Adjustments for:	11,70,330	3,10,04,000
400 <b>(</b> 100 to 100 for	6.51.272	1 62 620
Depreciation Expense Finance Costs	6,51,273 9,50,101	4,62,620 5,54,08,31
Interest Income		3,34,06,31.
Dividend Income	(42,64,728) (64,125)	(59,309
Employee Benefits	74,03,896	1,78,34,05
Impairment on financial instruments	1,83,489	11,26,793
Remeasurement gains/(losses) on defined benefit plans	8,12,907	(0.00.00.520
Net (gain)/loss on financial instruments at fair value through profit or loss (FVTPL)	(80,27,245)	(9,66,68,532
	(11,78,082)	91,08,031
Cash inflow from interest on loans & deposits	42,64,728	
Cash inflow from dividend	64,125	59,309
Cash outflow towards employee benefits	(74,03,896)	(1,67,30,644)
Cash outflow towards finance cost	(9,50,101)	(5,54,08,313
Cash generated from operation before working capital changes	(52,03,226)	(6,29,71,617)
Changes in operating assets and liabilities		
(Increase)/ decrease in other receivables	33,78,09,032	(34,57,01,117
(Increase)/ decrease in loans	(30,17,083)	(2,01,84,225
(Increase)/ decrease in other Financial Assets		
(Increase)/ decrease in other non financial Assets	65,815	(58,481)
Decrease in other payables	(31,35,64,256)	31,42,35,11-
Decrease in provisions	(13,05,607)	
Decrease in other non financial liabilities	(9,30,100)	78,210
Cash generated from operations	1,38,54,575	(11,46,02,116)
Tax Expenses / Deferred Tax	20,62,855	(98,74,476
Net cash flow from / (used in) operating activities (A)	1,59,17,430	(12,44,76,592)
Cash flow from investing activities		
Purchase of property, plant and equipment	(24,087)	(27,52,877)
Proceeds from sale of property, plant and equipment	500	, , , , , ,
Purchase of investments measured at FVTPL	(81,12,28,813)	(1,23,08,09,353)
Proceeds from sale of investments measured at FVTPL	79,02,62,283	1,35,76,96,545
Proceeds from sale of investments measured at cost		47,00,000
Interest received on investments measured at FVTPL		
Net cash flow from / (used in) investing activities (B)	(2,09,90,117)	12,88,34,314
Cash flow from financing activities		
Proceeds from issue of shares		
Proceeds from Other Equity		20.00 17.70 177
Proceeds from Borrowings		28,00,46,79,477
Repayment of borrowings		(28,00,46,79,477)
Net cash flow from / (used in) financing activities (C)		
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(50,72,687)	43,57,723
Cash and cash equivalents at the beginning of the year	52,20,392	8,62,669
Cash and cash equivalents at the end of the year	1,47,705	52,20,392
Net increase/ (decrease) in cash and cash equivalents	(50,72,687)	43,57,723

The above Cash flow statement has been prepared under the indirect method as set out in the IndAS 7 - "Statement of Cash Flows" as notified under Companies (Accounts) Rules, 2015.

The Previous GAAP figures have been reclassifed to confirm to IndAS presentation requirement for the purpose of this note.

The notes referred to above form an integral part of the financial statements As per our report of even date attached

For and on behalf of the Board of Directs Oasis Securities Limited

Anil Kumar Bagri Managing Director (DIN: 00014338



Chartered Accountants

Registered Address Correspondence Address 9R/13th Floor, Navjivan Commercial Premises, Dr. Dadasaheb Bhadkamkar Marg, Mumbai - 400 008. India. 403, Radhe Vallabh CHS Ltd., Modi Chambers, Near French Bridge, Opera House, Mumbai - 400 004. India.

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Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial
Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015, as amended

To

The Board of Directors of Oasis Securities Limited Report on the Audit of Standalone Financial Results

## Opinion

We have audited the accompanying standalone financial results of Oasis Securities Limited ("the Company") for the quarter ended 31st March 2023 and the year-to-date results for the period from 1st April, 2022 to 31st March, 2023, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2023 as well as the year to date results for the period from 1st April, 2022 to 31st March, 2023.

## **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our





Chartered Accountants

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.

## Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the annual standalone financial statements for the year ended 31st March, 2023. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Indian Accounting Standards (Ind AS) prescribed 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. 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 the Board of Directors 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.

#### Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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.





# a. v. arolkar & co.

Chartered Accountants

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

- Identify and assess the risks of material misstatement of the Statement, 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 standalone 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 financial results 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 results, including the disclosures, and whether the financial results 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.





# a. v. arolkar & C

Chartered Accountants

## Other Matters

The Statement includes the results for the quarter ended 31st March, 2023 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2023 and the published un-audited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For A. V. AROLKAR & CO.

Chartered Accountants

Firm Registration No: 100542 W

Abhay Vasant Arolkar

Partner

Membership No.:032453

UDIN: 23032453 BGSYGK7704

Place: Mumbai

Date: 25 05 2023