



# OASIS SECURITIES LTD.

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

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Date: 31.07.2020

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

**Scrip code: 512489**

**Sub.: Audited Financial Results for the quarter and year ended 31.03.2020**

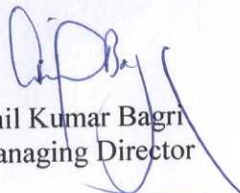
Sir/Madam,

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 31.07.2020:

1. Audited Financial Results for the quarter and year ended 31.03.2020 along with the unmodified opinion.
2. Auditors Report on the Audited Financial Results for the quarter and year ended 31.03.2020

Thank you.

Yours truly,  
For **OASIS SECURITIES LIMITED**

  
Anil Kumar Bagri  
Managing Director



# OASIS SECURITIES LTD.

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## AUDITED FINANCIAL RESULTS FOR THE YEAR AND QUARTER ENDED MARCH 31, 2020

Sr.No.	Particulars	Amount (Rs.) in lakhs (except EPS)				
		Quarter Ended			Year Ended	
		31.03.2020 Audited	31.12.2019 Unaudited	31.03.2019 Unaudited	31.03.2019 Audited (GAAP)	31.03.2020 Audited
(I)	<b>Revenue from operations</b>					
(i)	Interest Income	6.50	6.43	-	7.41	22.06
(ii)	Dividend Income	-	-	-	1.01	-
(iii)	Rental Income	-	-	-	-	-
(iv)	Fees and commission Income	-	-	-	-	-
(v)	Net gain on fair value changes	(88.60)	-	-	-	105.68
(vi)	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-
(vii)	Sale of products	-	1,519.46	3,498.34	8,978.02	-
(viii)	Sale of services	-	-	-	-	-
(ix)	Others (to be specified)	-	-	-	-	-
	<b>Total Revenue from operations</b>	<b>(82.10)</b>	<b>1,525.89</b>	<b>3,498.34</b>	<b>8,986.43</b>	<b>127.74</b>
(II)	<b>Other Income</b>	0.98	0.15	7.59	0.60	2.62
(III)	<b>Total Income (I+II)</b>	<b>(81.12)</b>	<b>1,526.04</b>	<b>3,505.93</b>	<b>8,987.03</b>	<b>130.35</b>
(IV)	<b>Expenses</b>					
(i)	Finance Costs	62.11	87.91	0.55	62.51	205.24
(ii)	Impairment on financial instruments	(26.31)	-	-	68.82	(26.31)
(iii)	Purchases of Stock-in-trade	-	1,789.73	3,282.04	8,815.09	-
(iv)	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	-	(347.18)	240.74	(12.38)	-
(v)	Employee Benefits Expenses	22.41	14.36	12.42	27.53	58.09
(vi)	Depreciation, amortization and impairment	0.84	0.76	0.62	2.39	3.13
(vii)	Others expenses	19.88	5.67	5.63	28.07	44.47
	<b>Total Expenses (IV)</b>	<b>78.93</b>	<b>1,551.25</b>	<b>3,541.99</b>	<b>8,992.04</b>	<b>284.61</b>
(V)	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>(160.05)</b>	<b>(25.21)</b>	<b>(36.06)</b>	<b>(5.01)</b>	<b>(154.26)</b>
(VI)	<b>Exceptional items</b>	11.53	-	-	-	11.53
(VII)	<b>Profit/(loss) before tax (V - VI)</b>	<b>(171.58)</b>	<b>(25.21)</b>	<b>(36.06)</b>	<b>(5.01)</b>	<b>(165.79)</b>
(VIII)	(i) total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-
(IX)	<b>Profit / (loss) for the period from continuing operations (VII-VIII)</b>	<b>(171.58)</b>	<b>(25.21)</b>	<b>(36.06)</b>	<b>(5.01)</b>	<b>(165.79)</b>
(X)	<b>Profit/(loss) from discontinued operations</b>	-	-	-	-	-
(XI)	<b>Tax Expense of discontinued operations</b>	-	-	-	-	-
(XII)	<b>Profit/(loss) from discontinued operations (After tax) (X-XI)</b>	-	-	-	-	-
(XIII)	<b>Profit/(loss) for the period (IX+XII)</b>	<b>(171.58)</b>	<b>(25.21)</b>	<b>(36.06)</b>	<b>(5.01)</b>	<b>(165.79)</b>
(XIV)	<b>Other Comprehensive Income</b>					
A	(i) Items that will not be reclassified to profit or loss	-	-	0.06	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.11)	-	-1.55	(1.42)	(0.11)
	<b>Subtotal (A)</b>	<b>(0.11)</b>	<b>-</b>	<b>-1.49</b>	<b>(1.42)</b>	<b>(0.11)</b>
B	(i) Items that will be reclassified to profit or loss	-	-	(68.82)	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Subtotal (B)</b>	<b>-</b>	<b>-</b>	<b>(68.82)</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income (A + B)</b>	<b>(0.11)</b>	<b>0.00</b>	<b>(70.31)</b>	<b>(1.42)</b>	<b>(0.11)</b>
(XV)	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>(171.69)</b>	<b>(25.21)</b>	<b>(106.36)</b>	<b>(6.43)</b>	<b>(165.90)</b>
(XVI)	<b>Earnings per equity share (for continuing operations)</b>					
	Basic (Rs.)	(9.28)	(1.36)	(5.75)	(0.35)	(8.97)
	Diluted (Rs.)	(9.28)	(1.36)	(5.75)	(0.35)	(8.97)
(XVII)	<b>Earnings per equity share (for discontinued operations)</b>					
	Basic (Rs.)	-	-	-	-	-
	Diluted (Rs.)	-	-	-	-	-
(XVIII)	<b>Earnings per equity share (for continuing and discontinued operations)</b>					
	Basic (Rs.)	(9.28)	(1.36)	(5.75)	(0.35)	(8.97)
	Diluted (Rs.)	(9.28)	(1.36)	(5.75)	(0.35)	(8.97)

*Amptg*  
MUMBAI





# OASIS SECURITIES LTD.

## Statement of Change in equity for the year ended 31st March, 2020

[ Rs. In Lacs ]

	Particulars	As at 31-03-2020	As at 31-03-2019
		Audited	Audited (Ind As)
<b>1</b>	<b>Equity Share Capital</b>		
	Balance at the beginning of the year	185.00	185.00
	Changes in equity share capital during the year	-	-
	<b>Balance at the end of the Year</b>	<b>185.00</b>	<b>185.00</b>
<b>2</b>	<b>Other Equity</b>		
	<b>Reserve &amp; Surplus</b>		
	<b>Capital Reserve</b>		
	Balance at the beginning of the year	0.00	0.00
	Changes in Capital Reserve during the year	-	-
	<b>Balance at the end of the Year</b>	<b>0.00</b>	<b>0.00</b>
	<b>Security Premium</b>		
	Balance at the beginning of the year	171.00	171.00
	Changes in Security Premium during the year	-	-
	<b>Balance at the end of the Year</b>	<b>171.00</b>	<b>171.00</b>
	<b>General Reserve</b>		
	Balance at the beginning of the year	1.45	1.45
	Changes in General Reserve during the year	-	-
	<b>Balance at the end of the Year</b>	<b>1.45</b>	<b>1.45</b>
	<b>Statutory Reserves under RBI Act(45 IC)</b>		
	Balance at the beginning of the year	191.38	191.38
	Changes in General Reserve during the year	-	-
	<b>Balance at the end of the Year</b>	<b>191.38</b>	<b>191.38</b>
	<b>Revaluation Reserve</b>		
	Balance at the beginning of the year	-	-
	Depreciation on Revalued Building	-	-
	Tax effect on above	-	-
	<b>Balance at the end of the Year</b>	<b>-</b>	<b>-</b>
	<b>Retained Earning(Surplus/Deficit)</b>		
	Balance at the beginning of the year	260.81	291.51
	Profit /(Loss) for the year	(165.90)	(30.70)
	Statutory Reserves under RBI Act (45 IC)	0.00	0.00
	<b>Balance at the end of the Year</b>	<b>94.91</b>	<b>260.81</b>
	<b>Total Other Equity</b>	<b>458.74</b>	<b>624.64</b>

*[Signature]*



# OASIS SECURITIES LTD.

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

Standalone Statement of Assets and Liabilities :

[ Rs. In Lacs ]

Particulars	As at 31-03-2020	As at 31-03-2019
	Audited	Audited
<b>ASSETS :</b>		
<b>1 Non-current assets:</b>		
(a) Property, Plant and Equipment	15.13	17.05
(b) Capital work-in-progress		
(c) Investment Property		
(d) Goodwill		
(e) Other Intangible assets		
(f) Intangible assets under development		
(g) Biological Assets other than bearer plants		
(b) Financial Assets		
(i) Investments	2.25	600.80
(ii) Trade receivables		
(ii) Loans & Advance		
(c) Deferred tax assets (net)	-	0.00
(d) Other non-current assets	27.36	25.66
<b>Total Non-Current Assets</b>	<b>44.73</b>	<b>643.50</b>
<b>2 Current assets</b>		
(a) Inventories		
(b) Financial Assets		
(i) Investments	581.80	
(ii) Trade receivables		
(i) Cash and cash equivalents	22.37	8.30
(ii) Bank balances other than (iii) above		
(iii) Loans & Advance	12.48	159.82
(iv) Others (Prepaid Expenses)	0.09	0.09
(c) Current Tax Assets (Net)		
(d) Other current assets	15.15	0.07
<b>Total Current Assets</b>	<b>631.91</b>	<b>168.28</b>
<b>Total Assets</b>	<b>676.64</b>	<b>811.78</b>
<b>EQUITY AND LIABILITIES :</b>		
<b>Equity</b>		
(a) Equity Share capital	185.00	185.00
(b) Other Equity	458.74	624.64
<b>1 Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables		
(iii) Other financial liabilities (other than those	6.41	0.49
(b) Provisions	20.57	
(c) Deferred tax liabilities (Net)	0.20	0.20
(d) Other non-current liabilities	0	
<b>Total Non Current Liabilities</b>	<b>27.18</b>	<b>0.70</b>
<b>2 Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade payables		
(iii) Other financial liabilities (other than those	5.71	1.45
(b) Other current liabilities		
(c) Provisions		
(d) Current Tax Liabilities (Net)	-	-
<b>Total Current Liabilities</b>	<b>5.71</b>	<b>1.45</b>
<b>Total Equity and Liabilities</b>	<b>676.64</b>	<b>811.79</b>





# OASIS SECURITIES LTD.

**Oasis Securities Limited**  
**Cash flow statement for the year ended 31st March 2020**  
*(Currency: Indian Rupees)*

	For year ended 31st March 2020	For year ended 31st March 2019
<b>Cash flow from operating activities</b>		
<b>Profit/ (loss) before tax</b>	<b>(16,578,941)</b>	<b>(2,927,766)</b>
<b>Adjustments for:</b>		
Depreciation Expense	312,741	239,376
Finance Costs	20,524,313	6,250,360
Interest Income	(2,305,409)	(829,191)
Dividend Income	(162,165)	(100,523)
Employee benefits	5,808,731	2,951,171
Impairment on financial instruments	(2,631,372)	7,558,655
Net (gain)/loss on financial instruments at fair value through profit or loss (FVTPL)	(10,567,694)	(15,595,235)
	<b>(5,599,796)</b>	<b>(2,453,153)</b>
Cash inflow from interest on loans	2,305,409	829,191
Cash inflow from dividend	162,165	100,523
Cash outflow towards employees benefits	(4,767,331)	(2,816,395)
Cash outflow towards finance cost	(20,524,313)	(6,250,360)
<b>Cash generated from operation before working capital changes</b>	<b>(28,423,866)</b>	<b>(10,590,194)</b>
<b>Changes in operating assets and liabilities</b>		
(Increase)/ decrease in other receivables	(1,508,644)	9,936,140
(Increase)/ decrease in loans	16,323,716	(12,142,683)
(Increase)/ decrease in other Financial Assets	(2,150)	(23,876)
(Increase)/ decrease in other non financial Assets	-	-
(Increase)/ decrease in investment	426,929	12,258
Increase in other payables	2,056,647	(2,815,746)
Increase in provisions	592,043	(99,600)
Increase in other non financial liabilities	-	-
	<b>(10,535,325)</b>	<b>(15,723,701)</b>
<b>Cash generated from operations</b>	<b>(178,894)</b>	<b>2,253,472</b>
Tax Expenses / Deferred Tax	<b>(10,714,219)</b>	<b>(13,470,229)</b>
<b>Net cash flow from / (used in) operating activities (A)</b>		
<b>Cash flow from investing activities</b>		
Purchase of property, plant and equipment	(120,749)	(1,799,818)
Proceeds from sale of property, plant and equipment	-	-
Purchase of investments measured at FVTPL	(837,612,680)	(881,794,828)
Proceeds from sale of investments measured at FVTPL	849,854,544	897,802,314
Interest received on investments measured at FVTPL	-	-
Investment in associates	-	-
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>12,121,115</b>	<b>14,207,668</b>
<b>Cash flow from financing activities</b>		
Proceeds from issue of shares	-	-
Proceeds from Other Equity	12,458,229,798	4,704,529,397
Proceeds from Borrowings	(12,458,229,798)	(4,704,529,397)
Repayment of borrowings	-	-
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>1,406,896</b>	<b>737,439</b>
<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>		
Cash and cash equivalents at the beginning of the year	829,983	92,544
<b>Cash and cash equivalents at the end of the year</b>	<b>2,236,879</b>	<b>829,983</b>
<b>Net increase/ (decrease) in cash and cash equivalents</b>	<b>1,406,896</b>	<b>737,439</b>

- a) 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.
- b) The Previous GAAP figures have been reclassified to confirm to IndAS presentation requirement for the purpose of this note.

*[Signature]*

*[Circular Stamp: OASIS SECURITIES LTD. MUMBAI]*





# OASIS SECURITIES LTD.

## Notes:

- 1) The above audited Financial Results for the Year and quarter ended March 31, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on July 31, 2020 in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.
- 2) The Statutory Auditors have carried out "Limited Review" of the financial results for the Quarter ended March 31, 2020.
- 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. The Company has adopted Indian Accounting Standards (Ind AS) from April 1, 2019 with transaction date of April 1, 2019. Accordingly, these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards (Ind AS) 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issues thereunder and other accounting principles generally accepted in India Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS 34.
- 5) The Financial Statement of the previous quarter has been presented as per the previous IGAAP results for the quarter ended March 31, 2019 and December 31, 2019.

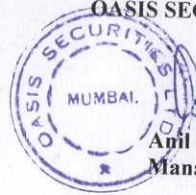
The transition from previous GAAP to Ind AS has affected the company's financial position and the presentations namely as follows:

1. The Stock of Shares and Securities, which was presented as Inventories as per previous IGAAP has been presented as Investments held for trading FVTPL and corresponding the sales and purchases of Shares and Securities has been disclosed as GAIN from Sale of Investments.
  2. The Loans to staff has been recalculated as per the fair valuation methodology.
  3. The provisions on the loans has been provided as per the Expected Credit loss method.
- Similar adjustments and reclassification effects has been presented in the financial statements.

- 8) Reconciliation of Net Profit for the Year ended March 31, 2019 reported under IGAAP to Ind AS:

Particulars	Quarter Ended 31.03.2019	Year Ended 31.03.2019
	(Audited)	(Audited)
<b>Net Profit after tax reported under previous GAAP</b>		
Borrowings measured at amortised cost	(106.36)	(6.43)
Actuarial (Gain)/ loss recognized in other Comprehensive Income	-	-
Others	-	-
Tax adjustments on above	-	(24.27)
<b>Net Profit after tax reported under Ind AS</b>		
Other Comprehensive Income/(loss)(net of tax)	(106.36)	(30.70)
<b>Total Comprehensive Income/(Loss) for the period as reported under Ind AS.</b>	<b>(106.36)</b>	<b>(30.70)</b>

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



Anil Kumar Bagri (DIN: 00014338)  
Managing Director

Place: Mumbai  
Date: July 31, 2020



## OASIS SECURITIES LTD.

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

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Date: July 31, 2020

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 31<sup>st</sup> March, 2020 is with unmodified opinion from the Auditors of the company.

Thank you.

Yours truly,  
For Oasis Securities Limited

  
Anil Kumar Bagri  
Managing Director  
DIN: 00014338





Registered Address : 9R/13th Floor, Navivan Commercial Premises, Dr. Dadasaheb Bhadkamkar Marg, Mumbai-400 008, India  
Correspondence Address : 403, Radhe Vallab CHS Ltd., Modi Chambers, Near French Bridge, Opera House, Mumbai-400 004, India  
Landline : 022 4354 4435, Email ID: info@avarolkar.com Web : www.avarolkar.com

### INDEPENDENT AUDITORS' REPORT

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

To,

The Board of Directors of Oasis Securities limited.

We have audited the quarterly financial results of Oasis Securities limited for the quarter ended 31<sup>st</sup> March 2020 and the year to date results for the period 1<sup>st</sup> April 2019 to 31<sup>st</sup> March 2020, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.







In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net loss and other financial information for the quarter ended 31<sup>st</sup> March 2020 as well as the year to date results for the period from 1<sup>st</sup> April 2019 to 31<sup>st</sup> March 2020

For A. V. AROLKAR & CO.

Chartered Accountants

Firm Registration No: 100542 W



Abhay Vasant Arolkar

Partner

Membership No.: 32453

UDIN : 20032453AAAAAT7135

Place : Mumbai

Date : July 31, 2020.