

C-76, Sector-08, Noida- 201 301, INDIA Mob. : 9810337978, 9818103500 E-mail': oscar@oscar-global.com CIN No : L51909DL1990PLC041701 Website : www.oscar-global.net

Date: 16.10.2020

The Deputy General Manager, Department of Corporate Relationship, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai 400001.

# Scrip Code: 530173 Scrip ID: OSCARGLO

# Sub: <u>Submission of Standalone Unaudited Financial Results for the Quarter and half year ended</u> <u>30<sup>th</sup> September, 2020 pursuant to the Regulation 33 of the SEBI (Listing Obligations and</u> <u>Disclosure Requirements) Regulations, 2015</u>

Dear sir/ma'am,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed a copy of Standalone Unaudited Financial Results for the Quarter and half year ended 30<sup>th</sup> September, 2020, as approved by the Board in it's meeting and Statement of Assets & Liabilities as on that date, Cash Flow Statement for the half year ended 30.09.2020 along with the copy of Limited Review Report by the Statutory Auditors of the Company on the aforesaid Financial Results.

We request you to kindly take the above information on record.

Thanking You, for Oscar Global Limited

Karan Kanika Verma Chairman & Managing Director DIN: 0003(4343

#### Regd. Office : 1/22 , SECOND FLOOR ASIF ALI ROAD , NEW DELHI -110002 TEL:9810337978,E-mail :oscar@oscar-global.com, Website : www.oscar-global.net

#### CIN NO.L51909DL1990PLC041701

#### STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2020

| S.Nc | Particulars   | Quarter ended |            |            | Half Year Ended |            | Year ended |
|------|---|---------------|------------|------------|-----------------|------------|------------|
|      |   | 30.09.2020    | 30.06.2020 | 30.09.2019 | 30.09.2020      | 30.09.2019 | 31.03.2020 |
|      |   | Un-audited    | Un-Audited | Un-Audited | Un-Audited      | Un-Audited | Audited    |
| 1.   | Revenue from operations   | 0.00          | 0.00       | 0.00       | 0.00            | 0.00       | 0.00       |
| 11   | Other Income  | 5.46          | 0.00       | 0.77       | 5.46            | 2.09       | 7.05       |
| 111  | Total Income (I+II)   | 5.46          | 0.00       | 0.77       | 5.46            | 2.09       | 7.05       |
| IV   | Expenses:   |               |            |            |                 |            |            |
|      | Cost of materials consumed/Disposed   | 8.35          | 0.00       | 0.00       | 8.35            | 0.00       | 0.00       |
| * •  | Purchases of stock-in-trade   | NIL           | NIL        | NIL        | NIL             | NIL        | NIL        |
|      | Increase/(Decrease)Changes in inventories of finished goods, Stock<br>in Trade and Work in Progress |               | •          |            |                 | •          | 15.69      |
|      | Employee benefits expense   | 2.37          | 0.75       | 34.49      | 3.12            | 68.41      | 115.01     |
|      | Finance costs   | 0.00          | 0.00       | 0.00       | 0.00            | 0.00       | 0.00       |
| 10   | Depreciation and amortisation expense   | 1.20          | 1.10       | 2.04       | 2.30            | 3.24       | 5.36       |
|      | Other expenses  | 9.38          | 1.12       | 9.22       | 10.50           | 17.38      | 26.37      |
| 1.   | Total Expenses  | 21.30         | 2.97       | 45.75      | 24.27           | 89.03      | 162.43     |
| V    | Profit / (Loss) before Exceptional Items and tax (III-IV)   | (15.84)       | (2.97)     | (44.98)    | (18.81)         | (86.94)    | (155.38    |
| VI   | Exceptional items   |               |            |            |                 | -          |            |
| VII  | Profit / (Loss) before tax (V-VI)   | (15.84)       | (2.97)     | (44.98)    | (18.81)         | (86.94)    | (155.38)   |
| VIII | Tax Expenses  |               |            |            |                 |            |            |
|      | (1) Current tax   | -             |            | -          | -               |            |            |
|      | (2) Deferred tax  | -             | -          | -          | -               | -          | 0.05       |
|      | Total Tax Expenses  | -             | -          |            |                 |            | 0.05       |
| IX   | Net Profit / (Loss) for the period (VII-VIII)   | (15.84)       | (2.97)     | (44.98)    | (18.81)         | (86.94)    | (155.43    |
| X    | Other comprehensive income/(Loss) after tax(OCI)  | -             | -          | -          | -               | -          |            |
| A    | Item that will not be reclassified to profit or loss  | -             | -          |            | -               | -          | -          |
|      | Income tax related to above item  | -             | -          | -          |                 | -          | -          |
| в    | Item that will be reclassified to profit or loss  |               |            |            |                 |            |            |
|      | Income tax related to above them  | -             | -          |            |                 |            | -          |
|      | Total Other Comprehensive Income/(loss) for the period  | -             | -          |            | -               | -          | -          |
| XI   | Total Comprehensive Income/(loss) for the period  | (15.84)       | (2.97)     | (44.98)    | (18.81)         | (86.94)    | (155.43)   |
| XII  | Paid up equity share capital (Face value of Rs.10/- each)   | 329.18        | 329.18     | 329.18     | 329.18          | 329.18     | 329.18     |
| XIII | Other Equity  | •             | •          | •          |                 | •          | -          |
| XV   | Earning Per share*(in   |               |            |            |                 |            |            |
|      | (1) Basic   | (0.48)        | (0.09)     | (1.37)     | (0.57)          | (2.64)     | (4.72)     |
|      | (2) Diluted   | -             | L-N.       |            |                 | -          | -          |

Notes:

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the company in their meeting held on 16.10.2020.

2 The company is operating in a single segment as defined in IND AS-108, Hence segment reporting is not applicable to the company.

3 The company is not required to comply with IND AS-18(Revenue Recognition) as there was no revenue from operations during the period under review.

4 The company does not have any other exceptional item to report for the above periods.

5 The Standalone results have been prepared in accordance with the principle and procedure of Indian Accounting Standards (IND AS) as notified under the companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.

6 Effective April 01, 2018, the adopted IND AS 115 " Revenue from contracts with customers' using the cumulative catch up transaction method which is applied to contracts that were not completed as April 01, 2018. Accordingly the comparatives have not been retrospectively adjusted. The adoption of Ind AS 115 did not have any material impact on financial results.

7 Figures have been regrouped and or/ reclassified whenever considered necessary.

for and on behalf of the Board of Directors OSCAR GLOBAL LIMITED (KARAN KANIKA VERMA) Chairman & Managing Director DIN- 0034343

Date :- 16.10.2020 Place:-NOIDA

# STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2020

|                                     | ·····  | (Rs. In Lacs)                         |  |
|-------------------------------------|--|---------------------------------------|--|
| Particulars                         | As at<br>30th September, 2020  | As at<br>31st March, 2020<br>AUDITED  |  |
|                                     | UN-AUDITED   |                                       |  |
|                                     | Standa   | lone                                  |  |
| A. ASSETS                           | · · · · · · · · · · · · · · · · · · ·  |                                       |  |
| 1 Non-current assets                |  |                                       |  |
| (a) Property, Plant & Equipments    | 42.22  | 42.22                                 |  |
| (b) Goodwill on consolidation       | and the second | -                                     |  |
| (c) Non Current Investments         | - 11 - 12 - 12 - 12 - 12 - 12 - 12 - 12  |                                       |  |
| (d) Defferred tax assets (net)      | 0.20   | 0.20                                  |  |
| (e) Loan & Advances                 | allowed the state of the state of the  |                                       |  |
| (f) Other Non-Current Assets        | 116.52   | 116.52                                |  |
| Total,non-current assets            | 158.94   | 158.94                                |  |
| 2 Current assets                    |  |                                       |  |
| (a) Current investments             |  | · · · · · · · · · · · · · · · · · · · |  |
| (b) Inventories                     | 84.91  | 93.27                                 |  |
| (c) Trde receivables , Current      |  |                                       |  |
| (d) Cash and cash equivalents       | 5.99   | 8.45                                  |  |
| (e) Loan & advances                 | 3.30   | 4.62                                  |  |
| (f) Other Current Assets            | 1.81   | 6.80                                  |  |
| Total current assets                | 96.01  | 113.14                                |  |
| Total Assets                        | 254.95   | 272.08                                |  |
|                                     |  |                                       |  |
| B. EQUITY AND LIABILITIES           |  |                                       |  |
| (1) Equity                          | 329.18   | 329.18                                |  |
| (a) Equity Share Capital            | (103.69)   | (84.88                                |  |
| (b) Others Equity Sub -total Equity |  | 244.30                                |  |
| Liabilities                         | 220110   |                                       |  |
| (2) Non Current Liabilities         |  |                                       |  |
| (a) Borrowings, non current         |  |                                       |  |
| (b) Deferred tax Liabilities (Net)  |  |                                       |  |
| (c) Other Non current Liabilities   |  | -                                     |  |
| (d) Provisions                      | 25.29  | 25.2                                  |  |
| Total Sub -Non Current liabilities  | 25.29  | 25.2                                  |  |
| (3) Current liabilities             |  |                                       |  |
| (a) Borrowings, current             |  |                                       |  |
| (b) Trade payables, current         | 1.74   | 0.0                                   |  |
| (c) Other financial liabilities     | 2.43   | 2.4                                   |  |
| (d) Provisions, current             |  |                                       |  |
| Sub -total Current liabilities      | 4.17   | 2.4                                   |  |
| Total Equity & Liabilities          | 254.95   | 272.0                                 |  |

Date :- 16.10.2020 Place :- NOIDA On behalf of the Board for OSCAR GLOBAL LIMITED

KARAN KANIKA VERMA

(Chairman & Managing Director) DIN: 00034343

Regd. Office : 1/22 , SECOND FLOOR ASIF ALI ROAD , NEW DELHI -110002

TEL:9810337978,E-mail :oscar@oscar-global.com, Website : www.oscar-global.net

STATEMENT OF STANDALONE UN-AUDITED CASH FLOW FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2020

|   |   |  | (Rs.In Lac   |
|---|---|--|--|
| Particulars   | Period Ended 30,<br>September 2020 UN<br>-AUDITED | Period Ended 30,<br>September 2019 UN -<br>AUDITED | Year Ended 31,<br>March 2020<br>AUDITED  |
| A. CASH FLOW FROM OPERATING ACTIVITIES :                    |   |  | and the second |
| NET PROFIT BEFORE TAX AND EXTRA ORDINARY ITEMS              | (18.81)   | (86.94)  | (155.39  |
| ADJUSTMENTS FOR :   |   |  |  |
| DEPRECIATION  | 2.30  | 3.24   | 5.35   |
| INTEREST  | -   |  |  |
| MISC. EXPENSES WRITTEN OFF                                  | -   |  |  |
| OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES             | (16.51)   | (83.70)  | (150.03  |
| ADJUSTMENTS FOR :   |   |  |  |
| TRADE AND OTHER RECEIVABLES                                 | 1.56  | 0.23   | (2.52  |
| INVENTORIES   | 8.35  | -  | 15.69  |
| TRADE PAYABLES AND OTHER PAYABLES                           | 4.15  | (25.04)  | (15.35   |
| CASH GENERATED FROM OPERATIONS                              | (2.45)  | (108.51)   | (152.21  |
| INTEREST PAID   | -   | -  |  |
| DIRECT TAX PAID   | -   |  |  |
| CASH FLOW BEFORE EXTRAORDINARY ITEMS                        | (2.45)  | (108.51)   | (152.21  |
| EXTRA ORDINARY ITEMS  | -   |  | -  |
| NET CASH FROM OPERATING ACTIVITIES                          | (2.45)  | (108.51)   | (152.21  |
| B. CASH FLOW FROM INVESTING ACTIVITIES :                    |   |  |  |
| PURCHASES OF FIXED ASSETS                                   | -   |  | (0.33  |
| SALE OF FIXED ASSETS  | -   | -  |  |
| NET CASH USED IN INVESTING ACTIVITIES                       |   | •  | (152.5   |
| C. CASH FLOW FROM FINANCING ACTIVITIES :                    |   |  |  |
| PROCEEDS FROM RUBLIC ISSUE OF SHARE CAPITAL                 | -   |  | The Constant of the  |
| PROCEEDS FROM LONG TERM BORROWINGS                          | -   | -  | -  |
| REPAYMENT OF FINANCE LEASE LIABILITIES                      | _   | -  |  |
| DIVIDEND PAID   | -   |  | -  |
| NET CASH USED IN FINANCING ACTIVITIES                       | •   | •  | -  |
| NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS        | (2.45)  | (108.51)   | (152.55  |
| CASH AND CASH EQUIVALENTS AS AT 01.04.20 (OPENING BALANCE)  | 8,44  | 161.00   | 160.99   |
| CASH AND CASH EQUIVALENTS AS AT 30.09.20 (CLOSING BALANCE)  | 5.99  | 52.49  | 8.4  |
| CASH AND CASH EQUITALENTS AS AT SUUS 20 ( CLOSING BALANCE ) | 5.55  | 52.45  | 0.4  |

for OSCAR GLOBAL DIMITED

(KARAN KANIKA VERMA) Managing Director DIN- 0034343

1

PLACE : NOIDA DATED : 16.10.2020

### **DUBEY & CO.** CHARTERED ACCOUNTANTS

Kailash Plaza 252-H, Sant Nagar East of Kailash, New Delhi-110065 Tel: 2641 8323

To The Board of Directors Oscar Global Limited C-76 SECTOR-08, NOIDA-201301 Uttar Pradesh

- 1. We have reviewed the unaudited financial results of OSCAR GLOBAL LIMITED (the "Company") for the quarter and the half year ended September 30<sup>th</sup>, 2020 which are included in the accompanying 'Statement of standalone un-audited financial results for guarter and half year ended 30 th September 2020, the statement of assets and liabilities as on that date (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the."Listing Regulations, 2015"), which has been initialled by us for identification purposes .The Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
- 2. We conducted our review 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 Statement is free of material misstatement.
- 3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as above, nothing has come. to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

for DUBEY & CO. Chartered Accountants

Place : NOIDA Date : 16.10.2020



(DEEPAK DUBEY) Proprietor M.No. 086349

UDIN: 20086349AAAAAK 2394