



## OSCAR GLOBAL LIMITED

E-41 & 42 Sector-08, Noida- 201301, INDIA  
Mob. : 9810337978,  
E-mail : oscar@oscar-global.com  
CIN No : L51909DL1990PLC041701  
Website : www.oscar-global.net

**12th February, 2024**

BSE Limited,  
Corporate Relationship Deptt.,  
PJ Towers, 25th Floor, Dalal Street,  
Mumbai – 400 001

Calcutta Stock Exchange  
7, Lyons Range, Dalhousie,  
Kolkata-700001

Scrip Code No: 530173

**Sub: Outcome of Board Meeting**

**Ref: Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Madam,

The Board of the Company at it's meeting held on 12<sup>th</sup> February, 2024 inter alia has considered and transacted the following businesses:

- 1 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Unaudited Financial Results (UFR) for the quarter/half year ended on 30 September, 2023 and has been approved.
- 2 The Limited Review Report (LRR) on the above said UFR, issued by the Statutory Auditors was noted. It was also noted that the said report does not have any qualification/modified opinion. The above said UFR and LRR are enclosed as Annexure-A&B.
- 3 Reappointed AVA Associates as Internal Auditor of the company for the Financial Year 2023-2024

The Board meeting commenced at 2.30 P.M. and concluded at 3.15 P.M.

This may be treated as the price sensitive information as per SEBI PIT Regulations.

Please take the same on record.

Thanking You,  
Yours Faithfully,  
**For OSCAR GLOBAL LIMITED**

**Nitasha Sinha**  
**(Company Secretary & Compliance Officer)**  
**Membership No. 27439**  
**Encl:a/a**

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER, 2023**

(Rs. In Lac)

| S.No | Particulars  | Quarter ended |               |             | Nine Month Ended |               | Year ended     |
|------|--|---------------|---------------|-------------|------------------|---------------|----------------|
|      |  | 31.12.2023    | 30.09.2023    | 31.12.2022  | 31.12.2023       | 31.12.2022    | 31.03.2023     |
|      |  | Un-audited    | Un-Audited    | Un-Audited  | Un-Audited       | Un-Audited    | Audited        |
| I.   | Revenue from operations  | 0.00          | 0.00          | 0.00        | 0.00             | 0.00          | 0.00           |
| II   | Other Income   | 7.87          | 1.94          | 6.83        | 13.90            | 11.53         | 12.97          |
| III  | <b>Total Income (I+II)</b>   | <b>7.87</b>   | <b>1.94</b>   | <b>6.83</b> | <b>13.90</b>     | <b>11.53</b>  | <b>12.97</b>   |
| IV   | <b>Expenses:</b>   |               |               |             |                  |               |                |
|      | Cost of materials consumed/Disposed  | 0.00          | 0.00          | 0.00        | 0.00             | 0.00          | 0.00           |
|      | Purchases of stock-in-trade  | 0.00          | 0.00          | 0.00        | 0.00             | 0.00          | 0.00           |
|      | Increase/(Decrease)Changes in inventories of finished goods, Stock in Trade and Work in Progress | 0.00          | 0.00          | 0.00        | 0.00             | 0.00          | 0.00           |
|      | Employee benefits expense  | 2.81          | 3.06          | 5.05        | 8.51             | 10.84         | 16.08          |
|      | Finance costs  | 0.00          | 0.00          | 0.00        | 0.00             | 0.00          | 0.00           |
|      | Depreciation and amortisation expense  | 0.00          | 0.00          | 0.00        | 0.00             | 0.08          | 0.10           |
|      | Other expenses   | 1.53          | 2.10          | 1.63        | 8.75             | 8.18          | 20.86          |
|      | <b>Total Expenses</b>  | <b>4.34</b>   | <b>5.16</b>   | <b>6.68</b> | <b>17.26</b>     | <b>19.11</b>  | <b>37.04</b>   |
| V    | Profit / (Loss) before Exceptional Items and tax (III-IV)  | 3.53          | (3.23)        | 0.15        | (3.36)           | (7.58)        | (24.07)        |
| VI   | Exceptional items  | 0.00          | 0.00          | 0.00        | 0.00             | 0.00          | 0.00           |
| VII  | Profit / (Loss) before tax (V-VI)  | 3.53          | (3.23)        | 0.15        | (3.36)           | (7.58)        | (24.07)        |
| VIII | Tax Expenses   |               |               |             |                  |               |                |
|      | (1) Current tax  | 0.00          |               | 0.00        | 0.00             | 0.00          | -              |
|      | (2) Taxes for previous years   | 0.00          | 0.00          | 0.00        | 0.00             | 0.81          | 0.80           |
|      | (3) Deferred tax   | 0.00          | 0.00          | 0.00        | 0.00             | 0.00          | 0.00           |
|      | Total Tax Expenses   | 0.00          | 0.00          | 0.00        | 0.00             | 0.81          | 0.80           |
| IX   | Net Profit / (Loss) for the period (VII-VIII)  | 3.53          | (3.23)        | 0.15        | (3.36)           | (8.39)        | (24.87)        |
| X    | <b>Other comprehensive income/(Loss) after tax(OCI)</b>  | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b> | <b>0.00</b>      | <b>0.00</b>   | <b>0.00</b>    |
| A    | Item that will not be reclassified to profit or loss   | 0.00          | 0.00          | 0.00        | 0.00             | 0.00          | 0.00           |
|      | Income tax related to above item   | 0.00          | 0.00          | 0.00        | 0.00             | 0.00          | 0.00           |
| B    | Item that will be reclassified to profit or loss   | 0.00          | 0.00          | 0.00        | 0.00             | 0.00          | 0.00           |
|      | Income tax related to above them   | 0.00          | 0.00          | 0.00        | 0.00             | 0.00          | 0.00           |
|      | <b>Total Other Comprehensive Income/(loss) for the period</b>                                    | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b> | <b>0.00</b>      | <b>0.00</b>   | <b>0.00</b>    |
| XI   | <b>Total Comprehensive Income/(loss) for the period</b>  | <b>3.53</b>   | <b>(3.23)</b> | <b>0.15</b> | <b>(3.36)</b>    | <b>(8.39)</b> | <b>(24.87)</b> |
| 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   | 0.00          | 0.00          | 0.00        | 0.00             | 0.00          | 0.00           |
| XV   | Earning Per share*(in  |               |               |             |                  |               |                |
|      | (1) Basic  | 0.11          | (0.10)        | 0.00        | (0.10)           | (0.25)        | (0.76)         |
|      | (2) Diluted  | 0.11          | (0.10)        | 0.00        | (0.10)           | (0.25)        | (0.76)         |

Notes:

- The above financial results for the quarter & nine-month ended 31st December 2023 have been approved by the Audit Committee and approved by the Board of Directors of the company in their respective meeting held on 12.02.2024. The Statutory Auditors have expressed an unqualified and unmodified Auditor opinion in its Limited Review Report.
- Provision for Income Tax will be made at the end of the Year.
- Previous year / quarter figure have been regrouped/ rearranged wherever necessary.
- There is no Separate Segment to be reported as per Ind AS 108.

for and on behalf of the Board of Directors

**OSCAR GLOBAL LIMITED**

(KARAN KANIKA VERMA)

Chairman & Managing Director

DIN- 0034343

Date :- 12.02.2024

Place:-NOIDA

**D.V. Mittal & Co.**  
Chartered Accountants



71/6F, Rama Road Industrial Area  
Najafgarh Road, New Delhi-110015  
Mob: 9911191748  
Office: 011-45689638  
Email: [info@dvmittal.com](mailto:info@dvmittal.com)  
Website: [www.dvmittal.com](http://www.dvmittal.com)

### **LIMITED REVIEW REPORT TO OSCAR GLOBAL LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **OSCAR GLOBAL LIMITED** for the Quarter ended December 2023. This 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 these financial statements based on our review.

We conducted our review in accordance with the Statement on Review Engagement (SRE) 2400, Engagements to Review Financial Statement 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 unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For D.V. Mittal & Co.**  
**Chartered Accountants**  
**(Firm Registration No.: 002997N)**

**ROHIT**  
**SINGHAL**  
Digitally signed by  
ROHIT SINGHAL  
Date: 2024.02.12  
15:05:14 +05'30'

**Rohit Singhal**  
**Partner**  
**M. No.: 516295**  
**UDIN: 24516295BKBHLN5366**

**Place: New Delhi**  
**Date: 12/02/2024**

1. **Name** : **Vinod Gupta**  
2. **Name of Firm** : **AVA Associates**  
3. **Name of Staff** : **Partner**  
4. **Date of Birth** : **23.03.1964**  
5. **Nationality** : **Indian**  
6. **Address** : **Flat No.107, First Floor, C-240, Pandav Nagar, New Delhi: 110092**

**7. Qualification:**

|                             |   |      |
|-----------------------------|---|------|
| Company Secretary           | The Institute of Company Secretaries of India (ICSI), Delhi | 1993 |
| Bachelor in Commerce (Hons) | Delhi University  | 1988 |

**8. Membership of Professional Associations:**

- Fellow Member of the Institute of Company Secretaries of India (ICSI)

**9. Countries of Work Experience: India**

**10. Language**

| Language | Speak | Read | Write |
|----------|-------|------|-------|
| English  | Good  | Good | Good  |
| Hindi    | Good  | Good | Good  |

**11. Employment Record:**

| Firm                  | From - To Date            | Designation/ Role |
|-----------------------|---------------------------|-------------------|
| AVA Associates        | November 2004 to Till Now | Partner           |
| Gupta Vinod & Company | April, 1993 till Now      | Proprietor        |

| 12. Detailed Task Assigned | Work Undertaken that Best Illustrates Capability to Handle the Tasks Assigned  |
|----------------------------|--|
|                            | <p><b>Name of Assignment or Project: Support to IIFCL Projects Limited (A Govt of India Enterprise) in incorporation of centrally funded SPVs under hybrid PPP model under the Companies Act 2013</b><br/> <b>Year: 2015 - 2016</b><br/> <b>Location: New Delhi</b><br/> <b>Client: IIFCL Projects Limited, Government of India</b><br/> <b>Main project features:</b> The IIFCL Projects Limited was mandated by the Govt of India to incorporate a centrally funded SPV named Indian Port Rail Corporation Limited (IPRCL) under the Ministry of Shipping using hybrid annuity based Public Private Partnership (PPP) model to promote the role of ports in development of railways.</p> |

**Position held:** PPP and Legal Specialist

**Activities performed:**

- Preparation and finalization of the shareholders' agreement
- Managing CAG related legal compliances
- Facilitating Induction of new directors
- Preparation of agenda for Board meetings
- Facilitation of the Annual General Meeting
- Review of records and documents of company
- Ensuring filing of documents as per legal compliance

**Name of Assignment or Project: Implementation of Operations of Venture Capital Fund for Energy Efficiency (VCFEE)**

**Year:** 2015 - Ongoing

**Location:** New Delhi

**Client:** Bureau of Energy Efficiency (BEE), Ministry of Power, Government of India

**Main project features:** The BEE proposed to register the Venture Capital Fund for Energy Efficiency (VCFEE). To encourage equity investment in Energy Efficiency projects, BEE has created the Venture Capital Fund for Energy Efficiency (VCFEE). It is a fund to provide equity capital for energy efficiency projects in the country. The Fund shall provide last mile equity support to specific energy efficiency projects

**Position held:** Legal Specialist

**Activities performed:**

- Led the process of registration of the Venture Capital Fund Trust
- Conducted analysis between Trust Deeds prepared previously and the VCFEE Rules)
- Prepared and finalized Energy Performance Contract Standard agreement
- Prepared and finalized the standard M&V Procedure for the projects invested in
- Preparation of investment strategy for the VCFEE
- Preparation of General Guidelines for Risk Analysis of Investments proposal
- Conducted a comparative study of the working of other Similar VCF
- Preparation of Standard Agreement between the Project SPV / applicant and the VCFEE for terms of investment
- Preparation of an Operational Manual of VCFEE

**Name of Assignment or Project: Establishment of Four projects for Karnataka Milk Federation (KMF) with Government of Karnataka under PPP mode.**

**Year:** 2017 and still going on

**Location:** Bangalore

**Client:** Karnataka Milk Federation

**Main project features:** Establishment of various projects related to Milk production, Packing and Storage under Public Private Partnership ;

**Position held:** Legal Advisor in Transaction Advisory Team;  
**Activities performed:** Leading the team in drafting and preparation of Concession Agreement and supervising the Tender process for selection of PPP partner;

**Name of Assignment or Project: Formation of a Special Purpose Vehicle (SPV) company under the Ministry of Health and Family Welfare of the Government of NCT of Delhi**

**Year:** 2014 - Ongoing

**Location:** New Delhi

**Client:** Delhi Healthcare Limited, Govt of NCT of Delhi

**Main project features:** The Ministry of Health and Family Welfare of the Government of NCT of Delhi proposed to incorporate a SPV company to improve the delivery of healthcare facilities in the NCT of Delhi.

**Position held:** Legal Specialist

**Activities performed:**

- Evaluation of the legal framework for formation of the SPV
- Drafting of the Charter of the SPV company
- Incorporation of the company
- Post incorporation legal compliance
- Consulting on Taxation issues of the company
- Assistance in conducting the meeting of the Board of Directors

**Name of Assignment or Project: Consultant on Corporate Legal Matters**

**Year:** 2014 - Ongoing

**Location:** New Delhi

**Client:** Geospatial Delhi Limited, Govt of NCT of Delhi

**Main project features:** Advisory

**Position held:** Legal Specialist

**Activities performed:**

- Regular Legal compliances applicable on the company
- Evaluation of the existing commercial agreements
- Induction and changes in the Directors
- Vetting of agreements and contracts
- Consultation on the structural changes in the charter of the company

**Name of Assignment or Project: Professional Services towards meeting the Secretarial Compliances of the Indian Ports Association**

**Year:** 2015

**Location:** New Delhi

**Client:** Indian Ports Association (IPA), Government of India

**Main project features:** The IPA hired me on a retainer basis to provide professional services to ensure that IPA complies with all the legal compliances under the Companies Act of 2013.

**Position held:** Consulting Company Secretary

**Activities performed:**

- Supporting preparation and filing of annual returns and other annual reports as required by the Registrar of Companies (RoC)
- Managing CAG related legal compliances
- Preparation of agenda for Board meetings
- Facilitation of the Annual General Meeting
- Review of records and documents of company
- Filing of documents as per legal compliance

**More than 100 appearances in National Company Law Tribunal Benches in the matters of Companies Act 2013 and the Insolvency and Bankruptcy Code, 2016**

**As a PARTNER at AVA Associates, New Delhi since 2004, I have been leading the firm's practice in various areas. My experience includes:**

**Corporate Litigations, Agreements & Contracts**

- Foreign collaborations,
- Joint Ventures and setting up of subsidiaries in India and abroad.
- Memorandum of understanding,
- Promoters agreements,
- Shareholders agreements and
- Commercial & legal agreements.

**Business Valuation**

- Valuation of business entity.
- Valuation of Securities.
- Valuation of moveable and immovable properties.
- Valuation of Intangible asset and intellectual properties
- Web Business Valuation

**Audit, Due Diligence & Compliance Audit**

- Legal Due Diligence for corporate planning to enter into primary market and other Compliance(s) Audit.
- Acquisition due diligence.
- Vendor due diligence.
- Compliance audit of Regulations relating to Insider trading, Secretarial Audit, Share Transfer Audit, Systems Audit for stock brokers/trading members/clearing members of various stock exchanges.
- Directors Liability Audit.
- Compliance management of various organisations and/or corporate entities.
- Management Process Audit.

|  |   |
|--|---|
|  | <p><b>FEMA, RBI, NBFCS &amp; FOREX LAWS</b></p> <ul style="list-style-type: none"> <li>• Foreign Investments in India</li> <li>• External Commercial Borrowings</li> <li>• Joint Venture /Branch/Subsidiary in and outside India</li> <li>• Guidance in Issue of GDR/ADR/IDR</li> <li>• Consultancy on NBFCS matters</li> <li>• Representation and liaison with the office of Reserve Bank of India</li> <li>• Advice on legal and procedural matters falling under FEMA and arranging various approvals and compliance pursuant to various regulations issued under FEMA.</li> </ul> <p><b>Legal Services</b></p> <ul style="list-style-type: none"> <li>• Amalgamation/ Merger and Demerger.</li> <li>• Public Issue Management; Private Equity Infusion.</li> <li>• Reduction in share capital, Buy-Back of shares and Forfeiture of shares.</li> <li>• Issue of Preference shares &amp; Debentures Issue.</li> <li>• Reference to BIFR / AAIFR and appearance before them as authorized agents.</li> <li>• Winding-up of Company and all allied matters, Striking off under section 560 of the Companies Act, 1956.</li> <li>• Legal issues in shifting, buying and selling of Industrial properties/ estates, machinery and tools Including documentation and representation as agent.</li> <li>• Drafting of Contracts / Joint venture Agreements / Memorandum of Understandings.</li> <li>• Petition with company courts in various legal and procedural matters.</li> <li>• Business advice on shifting, buying and selling of Industrial properties/ estates, machinery and tools Including documentation, as agent</li> <li>• Drafting of Agreements, Deeds and documents.</li> <li>• Consulting on various corporate laws and Industrial Law matters.</li> </ul> |
|--|---|

**13. Certification:**

I, the undersigned, certify that to the best of my knowledge and belief, this CV correctly describes my qualifications, and experience.

**Vinod Gupta**

+91 9312230937; vinod.gupta.k@gmail.com