



# 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

## AUDITED FINANCIAL RESULTS FOR THE YEAR AND QUARTER ENDED MARCH 31, 2021

Sr.No.	Particulars	Amount (Rs.) in lakhs (except EPS)				
		Quarter Ended			Year Ended	
		31.03.2021 Audited	31.12.2020 Unaudited	31.03.2020 Unaudited	31.03.2021 Audited	31.03.2020 Audited
(I)	<b>Revenue from operations</b>					
(i)	Interest Income	44.58	23.07	6.50	68.60	22.06
(ii)	Dividend Income	8.35	1.71	-	10.53	-
(iii)	Net gain on fair value changes	90.03	305.55	(88.60)	693.76	105.68
	<b>Total Revenue from operations</b>	<b>142.96</b>	<b>330.34</b>	<b>(82.10)</b>	<b>772.89</b>	<b>127.74</b>
(II)	<b>Other Income</b>	1.59	0.10	0.98	2.01	2.62
(III)	<b>Total Income (I+II)</b>	<b>144.55</b>	<b>330.44</b>	<b>(81.12)</b>	<b>774.90</b>	<b>130.35</b>
(IV)	<b>Expenses</b>					
(i)	Finance Costs	197.70	96.75	62.11	401.66	205.24
(ii)	Impairment on financial instruments	4.11	1.17	(26.31)	4.44	(26.31)
(iii)	Employee Benefits Expenses	43.68	13.13	22.41	67.48	67.98
(iv)	Depreciation, amortization and impairment	0.77	0.78	0.84	3.13	3.13
(v)	Others expenses	7.84	4.23	19.88	18.49	44.92
	<b>Total Expenses (IV)</b>	<b>254.10</b>	<b>116.07</b>	<b>78.93</b>	<b>495.19</b>	<b>294.96</b>
(V)	Profit / (loss) before exceptional items and tax (III-IV)	(109.55)	214.37	(160.05)	279.71	(164.60)
(VI)	Exceptional items	-	-	11.53	-	-
(VII)	Profit/(loss) before tax (V -VI)	(109.55)	214.37	(171.58)	279.71	(164.60)
(VIII)	<b>Tax Expense</b>					
(i)	- Current tax	(21.16)	50.00	-	28.84	-
(ii)	- Tax expense relating to prior years	(0.06)	-	-	(0.06)	0.11
(iii)	- Deferred tax	(3.21)	-	-	(3.21)	(0.00)
(IX)	Total outstanding dues of micro enterprises and small	-	-	-	-	-
(X)	Profit / (loss) for the period from continuing operations (VII-VIII)	(85.12)	164.37	(171.58)	254.14	(164.72)
(XI)	Profit/(loss) from discontinued operations	-	-	-	-	-
(XII)	Tax Expense of discontinued operations	-	-	-	-	-
(XIII)	Profit/(loss) from discontinued operations (After tax)	-	-	-	-	-
(XIV)	<b>Profit/(loss) for the period (IX+XII)</b>	<b>(85.12)</b>	<b>164.37</b>	<b>(171.58)</b>	<b>254.14</b>	<b>(164.72)</b>
(XV)	<b>Other Comprehensive Income</b>					
A	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	11.31	-	-0.11	11.31	(1.19)
	<b>Subtotal (A)</b>	<b>11.31</b>	<b>-</b>	<b>-0.11</b>	<b>11.31</b>	<b>(1.19)</b>
B	(i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	<b>Subtotal (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income (A + B)</b>	<b>11.31</b>	<b>0.00</b>	<b>(0.11)</b>	<b>11.31</b>	<b>(1.19)</b>
(XVI)	<b>Total Comprehensive Income for the period (XIII+XIV)</b> <b>(Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>(73.81)</b>	<b>164.37</b>	<b>(171.69)</b>	<b>265.45</b>	<b>(165.90)</b>
(XVII)	<b>Earnings per equity share (for continuing</b>					
	Basic (Rs.)	(4.60)	8.88	(9.27)	13.74	(8.90)
	Diluted (Rs.)	(4.60)	8.88	(9.27)	13.74	(8.90)
(XVIII)	<b>Earnings per equity share (for discontinued operations)</b>					
	Basic (Rs.)	-	-	-	-	-
	Diluted (Rs.)	-	-	-	-	-
(XIX)	<b>Earnings per equity share (for continuing and discontinued operations)</b>					
	Basic (Rs.)	(4.60)	8.88	(9.27)	13.74	(8.90)
	Diluted (Rs.)	(4.60)	8.88	(9.27)	13.74	(8.90)

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## Statement of Change in equity for the year ended 31st March, 2021

		[ Rs. In Lacs ]	
	Particulars	As at 31-03-2021	As at 31-03-2020
		Audited	Audited (Ind As)
1	<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>
2	<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	53.09	-
	<b>Balance at the end of the Year</b>	<b>244.47</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	94.91	260.81
	Profit/(Loss) for the year	265.45	(165.90)
	Statutory Reserves under RBI Act (45 IC)	(53.09)	0.00
	<b>Balance at the end of the Year</b>	<b>307.27</b>	<b>94.91</b>
	<b>Total Other Equity</b>	<b>724.19</b>	<b>458.74</b>



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## 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	As at	
	31-03-2021	31-03-2020	
	Audited	Audited	
<b>ASSETS :</b>			
<b>1 Non-current assets:</b>			
(a) Property, Plant and Equipment	13.84	15.13	
(b) Financial Assets	-	-	
(i) Investments	2.25	2.25	
(ii) Trade receivables	-	-	
(iii) Loans & Advance	-	-	
(c) Deferred tax assets (net)	3.01	-	
(d) Other non-current assets	71.57	27.36	
<b>Total Non-Current Assets</b>	<b>90.67</b>	<b>44.73</b>	
<b>2 Current assets</b>			
(a) Inventories	-	-	
(b) Financial Assets	-	-	
(i) Investments	686.04	581.80	
(ii) Trade receivables	-	-	
(iii) Cash and cash equivalents	8.63	22.37	
(iv) Bank balances other than (iii) above	-	-	
(v) Loans & Advance	103.13	12.48	
(vi) Others (Prepaid Expenses)	0.09	0.09	
(c) Current Tax Assets (Net)	-	-	
(d) Other current assets	43.95	15.15	
<b>Total Current Assets</b>	<b>841.83</b>	<b>631.91</b>	
<b>Total Assets</b>	<b>932.51</b>	<b>676.64</b>	
<b>EQUITY AND LIABILITIES :</b>			
<b>Equity</b>			
(a) Equity Share capital	185.00	185.00	
(b) Other Equity	724.19	458.74	
<b>1 Liabilities</b>			
<b>Non-current liabilities</b>			
(a) Financial Liabilities	-	-	
(i) Borrowings	-	-	
(ii) Trade payables	-	-	
(iii) Other financial liabilities (other than those	10.23	6.41	
(b) Provisions	11.22	20.57	
(c) Deferred tax liabilities (Net)	0.00	0.20	
(d) Other non-current liabilities	-	-	
<b>Total Non Current Liabilities</b>	<b>21.45</b>	<b>27.18</b>	
<b>2 Current liabilities</b>			
(a) Financial Liabilities	-	-	
(i) Borrowings	-	-	
(ii) Trade payables	-	-	
(iii) Other financial liabilities (other than those	1.86	5.71	
(b) Other current liabilities	-	-	
(c) Provisions	-	-	
(d) Current Tax Liabilities (Net)	-	-	
<b>Total Current Liabilities</b>	<b>1.86</b>	<b>5.71</b>	
<b>Total Equity and Liabilities</b>	<b>932.51</b>	<b>676.64</b>	

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# OASIS SECURITIES LTD.

## Notes:

- 1) The above audited Financial Results for the year and quarter ended March 31, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on June 23, 2021 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, 2021.
- 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.
- 5) 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.
- 6) 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.

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

Place: Mumbai  
Date: 23/06/2021

  
Anil Kumar Bagri  
Managing Director  
(DIN: 00014338)



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## Cash flow statement for the year ended 31st March 2021

(Currency: Indian Rupees)

Particulars	For year ended 31st March 2021	For year ended 31st March 2020
<b>Cash flow from operating activities</b>		
Profit/ (loss) before tax	27,971,325	(16,460,415)
Adjustments for:		
Depreciation Expense	312,546	312,741
Finance Costs	40,165,994	20,529,859
Interest Income	(7,057,874)	(2,305,409)
Dividend Income	(1,053,292)	(162,165)
Employee Benefits	6,747,625	6,798,042
Impairment on financial instruments	443,859	(2,631,372)
Net (gain)/loss on financial instruments at fair value through profit or loss (FVTPL)	(69,376,231)	(10,567,694)
	<b>(1,846,049)</b>	<b>(4,486,413)</b>
Cash inflow from interest on loans	7,057,874	2,305,409
Cash inflow from dividend	1,053,292	162,165
Cash outflow towards employee benefits	(6,550,890)	(4,722,331)
Cash outflow towards finance cost	(40,165,994)	(20,529,859)
<b>Cash generated from operation before working capital changes</b>	<b>(40,451,767)</b>	<b>(27,271,029)</b>
<b>Changes in operating assets and liabilities</b>		
(Increase)/ decrease in other receivables	(2,879,161)	(1,508,644)
(Increase)/ decrease in loans	(9,508,733)	15,289,405
(Increase)/ decrease in other Financial Assets	-	-
(Increase)/ decrease in other non financial Assets	(2,389)	(2,150)
Increase in other payables	(385,658)	426,929
Increase in provisions	(0)	1,938,121
Increase in other non financial liabilities	381,779	592,043
<b>Cash generated from operations</b>	<b>(52,845,928)</b>	<b>(10,535,325)</b>
Tax Expenses / Deferred Tax	(7,297,549)	(178,894)
<b>Net cash flow from / (used in) operating activities (A)</b>	<b>(60,143,477)</b>	<b>(10,714,219)</b>
<b>Cash flow from investing activities</b>		
Purchase of property, plant and equipment	(183,800)	(120,749)
Proceeds from sale of property, plant and equipment	-	-
Purchase of investments measured at FVTPL	(677,053,870)	(837,612,680)
Proceeds from sale of investments measured at FVTPL	736,006,938	849,854,544
Interest received on investments measured at FVTPL	-	-
<b>Net cash flow from / (used in) investing activities (B)</b>	<b>58,769,267</b>	<b>12,121,115</b>
<b>Cash flow from financing activities</b>		
Proceeds from issue of shares	-	-
Proceeds from Other Equity	-	-
Proceeds from Borrowings	23,365,721,324	12,458,229,798
Repayment of borrowings	(23,365,721,324)	(12,458,229,798)
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net increase/ (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(1,374,210)</b>	<b>1,406,896</b>
Cash and cash equivalents at the beginning of the year	2,236,879	829,983
<b>Cash and cash equivalents at the end of the year</b>	<b>862,669</b>	<b>2,236,879</b>
<b>Net increase/ (decrease) in cash and cash equivalents</b>	<b>(1,374,210)</b>	<b>1,406,896</b>

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 reclassified to confirm to IndAS presentation requirement for the purpose of this note.

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

  
Anil Kumar Bagri  
Managing Director (DIN: 00014338)