



OASIS SECURITIES LTD.

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UNAUDITED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2020

Sr.No.	Particulars	Amount (Rs.) in lakhs (except EPS)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2020 Unaudited	30.06.2020 Unaudited	30.09.2019 Unaudited	30.09.2020 Unaudited	30.09.2019 Unaudited	31.03.2020 Audited
(I)	Revenue from operations						
(i)	Interest Income	0.91	0.04	3.75	0.95	9.13	22.06
(ii)	Dividend Income	0.47	-	1.20	0.47	1.20	-
(iii)	Net gain on fair value changes	253.29	44.89	-	298.18	-	105.68
(iv)	Net gain on derecognition of financial instruments under amortised cost category	0.00	-	-	-	-	-
(v)	Sale of products	0.00	-	2,253.32	-	5,861.25	-
(vi)	Others (to be specified)	0.00	-	-	-	-	-
	Total Revenue from operations	254.67	44.93	2,258.28	299.60	5,871.57	127.74
(II)	Other Income	(0.07)	0.39	0.15	0.32	0.28	2.62
(III)	Total Income (I+II)	254.60	45.31	2,258.42	299.92	5,871.86	130.35
(IV)	Expenses						
(i)	Finance Costs	107.21	0.00	27.53	107.21	55.23	205.24
(ii)	Impairment on financial instruments	(0.07)	(0.78)	-	(0.85)	-	(26.31)
(iii)	Purchases of Stock-in-trade	0.00	-	2,056.18	-	5,249.84	-
(iv)	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	0.00	-	133.25	-	494.03	-
(v)	Employee Benefits Expenses	4.17	6.49	10.96	10.67	21.31	58.09
(vi)	Depreciation, amortization and impairment	0.78	0.78	0.77	1.57	1.52	3.13
(vii)	Others expenses	1.91	4.51	5.86	6.43	18.92	44.47
	Total Expenses (IV)	114.01	11.01	2,234.55	125.02	5,840.85	284.61
(V)	Profit / (loss) before exceptional items and tax (III-IV)	140.60	34.30	23.87	174.90	31.01	(154.26)
(VI)	Exceptional items	-	-	-	-	-	11.53
(VII)	Profit/(loss) before tax (V - VI)	140.60	34.30	23.87	174.90	31.01	(165.79)
(VIII)	(i) total outstanding dues of micro enterprises and small enterprises	-	-	-	-	-	-
(IX)	Profit / (loss) for the period from continuing operations	140.60	34.30	23.87	174.90	31.01	(165.79)
(X)	Profit/(loss) from discontinued operations	-	-	-	-	-	-
(XI)	Tax Expense of discontinued operations	-	-	-	-	-	-
(XII)	Profit/(loss) from discontinued operations (After tax) (X-XI)	-	-	-	-	-	-
(XIII)	Profit/(loss) for the period (IX+XII)	140.60	34.30	23.87	174.90	31.01	(165.79)
(XIV)	Other Comprehensive Income						
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	-	-	-	-	-	(0.11)
	Subtotal (A)	0.00	0.00	0.00	0.00	0.00	(0.11)
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	-	-	-	-	-	-
	Subtotal (B)	-	-	-	-	-	-
	Other Comprehensive Income (A + B)	0.00	0.00	0.00	0.00	0.00	(0.11)
(XV)	Total Comprehensive Income for the period	140.60	34.30	23.87	174.90	31.01	(165.90)
(XVI)	Earnings per equity share (for continuing operations)						
	Basic (Rs.)	7.60	1.85	1.29	9.45	1.68	(8.97)
	Diluted (Rs.)	7.60	1.85	1.29	9.45	1.68	(8.97)
(XVII)	Earnings per equity share (for discontinued operations)						
	Basic (Rs.)	-	-	-	-	-	-
	Diluted (Rs.)	-	-	-	-	-	-
(XVIII)	Earnings per equity share (for discontinued operations)						
	Basic (Rs.)	7.60	1.85	1.29	9.45	1.68	(8.97)
	Diluted (Rs.)	7.60	1.85	1.29	9.45	1.68	(8.97)

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OASIS SECURITIES LTD.

Statement of Change in equity for the year ended 30.09.2020

		Rs. In Lacs	
	Particulars	As at 30-09-2020	As at 31-03-2020
		Unaudited	Audited
1	Equity Share Capital		
	Balance at the beginning of the year	185.00	185.00
	Changes in equity share capital during the year	-	-
	Balance at the end of the Year	185.00	185.00
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 Security Premium during the year	-	-
	Balance at the end of the Year	171.00	171.00
	General Reserve		
	Balance at the beginning of the year	1.45	1.45
	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	191.38	191.38
	Changes in General Reserve during the year	-	-
	Balance at the end of the Year	191.38	191.38
	Revaluation Reserve		
	Balance at the beginning of the year	-	-
	Depreciation on Revalued Building	-	-
	Tax effect on above	-	-
	Balance at the end of the Year	-	-
	Retained Earning(Surplus/Deficit)		
	Balance at the beginning of the year	94.91	260.81
	Profit/(Loss) for the year	174.90	(165.90)
	Statutory Reserves under RBI Act (45 IC)	0.00	0.00
	Balance at the end of the Year	269.80	94.91
	Total Other Equity	633.64	458.74



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 30-09-2020	As at 31-03-2020
		Unaudited	Audited
1	ASSETS :		
	Non-current assets:		
	(a) Property, Plant and Equipment	13.56	15.13
	(b) Financial Assets	-	-
	(i) Investments	549.98	584.05
	(ii) Trade receivables	-	-
	(ii) Loans & Advance	-	-
	(c) Deferred tax assets (net)	-	-
	(d) Other non-current assets	27.04	27.36
	Total Non-Current Assets	590.58	626.54
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	95.29	-
	(iii) Cash and cash equivalents	77.31	22.37
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans & Advance	4.65	12.48
	(vi) Others (Prepaid Expenses)	0.09	0.09
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	78.28	15.15
	Total Current Assets	255.62	50.10
	Total Assets	846.20	676.64
1	EQUITY AND LIABILITIES :		
	Equity		
	(a) Equity Share capital	185.00	185.00
	(b) Other Equity	633.64	458.74
	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)	5.88	6.41
	(b) Provisions	20.57	20.57
	(c) Deferred tax liabilities (Net)	0.20	0.20
	(d) Other non-current liabilities	-	-
	Total Non Current Liabilities	26.65	27.18
2	Current liabilities		
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b).to be specified)	0.92	5.71
	(b) Other current liabilities	-	-
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	-	-
	Total Current Liabilities	0.92	5.71
	Total Equity and Liabilities	846.20	676.64



OASIS SECURITIES LTD.

Cash flow statement for the year Half ended 30th Sept 2020
(Currency: Indian Rupees)

	For Half year ended 30.09.2020	For year ended 31.03.2020
Cash flow from operating activities		
Profit/ (loss) before tax	17,489,565	(16,578,941)
Adjustments for:		
Depreciation Expense		
Finance Costs	156,772	312,741
Interest Income	10,720,944	20,524,313
Dividend Income	(126,452)	(2,305,409)
Employee benefits	(47,019)	(162,165)
Impairment on financial instruments	1,066,601	5,808,731
Net (gain)/loss on financial instruments at fair value through profit or loss (FVTPL)	-	(2,631,372)
	(29,818,131)	(10,567,694)
Cash inflow from interest on loans	(557,720)	(5,599,796)
Cash inflow from dividend	126,452	2,305,409
Cash outflow towards employees benefits	47,019	162,165
Cash outflow towards finance cost	(1,066,601)	(4,767,331)
	(10,720,944)	(20,524,313)
Cash generated from operation before working capital changes	(12,171,795)	(28,423,866)
Changes in operating assets and liabilities		
(Increase)/ decrease in Trade receivables	(9,529,368)	-
(Increase)/ decrease in other receivables	(6,312,779)	(1,508,644)
(Increase)/ decrease in loans	783,909	16,323,716
(Increase)/ decrease in other Financial Assets	-	-
(Increase)/ decrease in other non financial Assets	-	-
(Increase)/ decrease in investment	31,935	(2,150)
Increase in other payables	-	-
Increase in provisions	(479,996)	426,929
Increase in other non financial liabilities	-	2,056,647
	(53,438)	592,043
Cash generated from operations	(27,731,532)	(10,535,325)
Tax Expenses / Deferred Tax		(178,894)
Net cash flow from / (used in) operating activities (A)	(27,731,532)	(10,714,219)
Cash flow from investing activities		
Purchase of property, plant and equipment	-	(120,749)
Proceeds from sale of property, plant and equipment		-
Purchase of investments measured at FVTPL	(209,620,717)	(837,612,680)
Proceeds from sale of investments measured at FVTPL	242,846,196	849,854,544
Interest received on investments measured at FVTPL		-
Investment in associates		-
Net cash flow from / (used in) investing activities (B)	33,225,478	12,121,115
Cash flow from financing activities		
Proceeds from issue of shares	-	-
Proceeds from Other Equity	-	-
Proceeds from Borrowings	9,383,137,191	12,458,229,798
Repayment of borrowings	(9,383,137,191)	(12,458,229,798)
Net cash flow from / (used in) financing activities (C)	-	-
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	5,493,946	1,406,896
Cash and cash equivalents at the beginning of the year	2,236,879	829,983
Cash and cash equivalents at the end of the year	7,730,826	2,236,879
Net increase/ (decrease) in cash and cash equivalents	5,493,947	1,406,896

Signature



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Notes:

- 1) The above unaudited Financial Results for the half year and quarter ended September 30, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 11, 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 half year and Quarter ended September 30, 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.

- 6) The Financial Statement of the previous quarter has been presented as per the previous IGAAP results for the quarter ended September 30, 2019.

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

- 7)
 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


Anil Kumar Bagri
Managing Director
(DIN: 00014338)

Place: Mumbai
Date: November 11, 2020



a.v. aROLKAR & CO.

Chartered Accountants

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To,
The Board of Directors,
Oasis Securities Limited,
Mumbai.

Dear Sir,

Re : Limited Review Report of the unaudited financial results for the quarter ended September 30, 2020 and year to date from April 1, 2020 to September 30, 2020.

We have reviewed the accompanying statement of unaudited financial results of Oasis Securities Limited for the period ended September 30, 2020 and year to date from April 1, 2020 to September 30, 2020 ("The Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("The Regulation") as amended, read with SEBI circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ("the Circular"), to the extent applicable.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Statement based on our review.





a.v. aROLKAR & CO.

Chartered Accountants

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 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 provides 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 Indian Accounting Standards specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in the in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A. V. Arolkar & Co.,
Chartered Accountants
FRN : 100542W

Abhay Vasant Arolkar

Partner

Membership No. 032453

UDIN : 20032453 AAAABV4541

Place : Mumbai

Date : November 11, 2020

