

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2021

S.No	Particulars	Quarter ended			Half Year Ended		(Rs. In Lac)
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Un-audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I.	Revenue from operations						
II	Other Income	2.03	1.90	0.00	3.93	0.00	0.00
III	Total Income (I+II)	7.79	0.93	5.46	8.72	5.46	5.28
IV	Expenses:	9.82	2.83	5.46	12.65	5.46	5.28
	Cost of materials consumed/Disposed	39.69	13.97	8.35	53.66	8.35	39.69
	Purchases of stock-in-trade	NIL	NIL	NIL	NIL	NIL	NIL
	Increase/(Decrease)Changes in inventories of finished goods, Stock in Trade and Work in Progress	-	-	-	-	-	-
	Employee benefits expense	2.59	1.44	2.37	4.03	3.12	9.58
	Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortisation expense	0.25	0.90	1.20	1.15	2.30	3.93
	Other expenses	7.35	5.42	9.38	12.77	10.50	17.85
	Total Expenses	49.88	21.73	21.30	71.61	24.27	70.95
V	Profit / (Loss) before Exceptional Items and tax (III-IV)	(40.06)	(18.90)	(15.84)	(58.96)	(18.81)	(65.67)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	(40.06)	(18.90)	(15.84)	(58.96)	(18.81)	(65.67)
VIII	Tax Expenses						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	0.02
IX	Net Profit / (Loss) for the period (VII-VIII)	(40.06)	(18.90)	(15.84)	(58.96)	(18.81)	(65.69)
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	-	-	-	-	-	-
B	Item that will be reclassified to profit or loss	-	-	-	-	-	-
	Income tax related to above item	-	-	-	-	-	-
	Total Other Comprehensive Income/(loss) for the period						
XI	Total Comprehensive Income/(loss) for the period	(40.06)	(18.90)	(15.84)	(58.96)	(18.81)	(65.69)
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	(1.22)	(0.57)	(0.48)	(1.79)	(0.57)	(2.00)
	(2) Diluted	-	-	-	-	-	-

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- 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 12.11.2021.
- The company is operating in a single segment as defined in IND AS-108, Hence segment reporting is not applicable to the company.
- 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.
- The company does not have any other exceptional item to report for the above periods.
- 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.
- 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.
- Figures have been regrouped and or/ reclassified whenever considered necessary.

for and on behalf of the Board of Directors
 OSCAR GLOBAL LIMITED

(KARAN KANJKA VERMA)
 Chairman & Managing Director
 DIN- 0034343

Date - 12.11.2021
 Place-NOIDA

OSCAR GLOBAL LIMITED
STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2021

(Rs. In Lacs)

Particulars	As at 30th September, 2021	As at 31st March, 2021
	UN-AUDITED	AUDITED
A. ASSETS		
1 Non-current assets		
(a) Property, Plant & Equipments	30.87	37.50
(b) Goodwill on consolidation	-	-
(c) Non Current Investments	-	-
(d) Deferred tax assets (net)	0.18	0.17
(e) Loan & Advances	-	-
(f) Other Non-Current Assets	116.52	116.52
Total non-current assets	147.57	154.19
2 Current assets		
(a) Current investments	-	-
(b) Inventories	-	53.66
(c) Trade receivables, Current	-	-
(d) Cash and cash equivalents	11.28	3.42
(e) Loan & advances	6.07	5.83
(f) Other Current Assets	0.55	2.11
Total current assets	17.90	65.02
Total Assets	165.46	219.21
B. EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity Share Capital	329.18	329.18
(b) Others Equity	(209.52)	(150.54)
Sub -total Equity	119.66	178.64
Liabilities		
(2) Non Current Liabilities		
(a) Borrowings, non current	-	-
(b) Deferred tax Liabilities (Net)	-	-
(c) Other Non current Liabilities	-	-
(d) Provisions	25.04	25.36
Total Sub -Non Current liabilities	25.04	25.36
(3) Current liabilities		
(a) Borrowings, current	19.50	13.50
(b) Trade payables, current	1.26	-
(c) Other financial liabilities	-	1.72
(d) Provisions, current	-	-
Sub -total Current liabilities	20.76	15.22
Total Equity & Liabilities	165.46	219.22

On behalf of the Board
FOR OSCAR GLOBAL LIMITED

Karanka
KARAN KANIKA VERMA
 (Chairman & Managing Director)
 DIN: 00034343

Date :- 12.11.2021
 Place :- NOIDA

OSCAR GLOBAL LIMITED

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 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, 2021

(Rs.In Lac)

Particulars	Period Ended 30, September 2021 UN -AUDITED	Period Ended 30, September 2020 UN - AUDITED	Year Ended 31, March 2021 AUDITED
A. CASH FLOW FROM OPERATING ACTIVITIES :			
NET PROFIT BEFORE TAX AND EXTRA ORDINARY ITEMS	(58.98)	(18.81)	(65.66)
ADJUSTMENTS FOR :			
DEPRECIATION	1.15	2.30	3.92
INTEREST	-	-	-
PROFIT ON SALE OF ASSETS	(8.72)	-	(0.58)
MISC ADJUSTMENT (DEP ON SOLD ASSET W/B)	-	-	0.03
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(66.54)	(16.51)	(62.29)
ADJUSTMENTS FOR :			
TRADE AND OTHER RECEIVABLES	1.32	1.56	3.47
INVENTORIES	53.67	8.35	39.59
TRADE PAYABLES AND OTHER PAYABLES	-0.79	4.15	(0.68)
CASH GENERATED FROM OPERATIONS	-12.34	(2.45)	(19.90)
INTEREST PAID	-	-	-
DIRECT TAX PAID	-	-	-
CASH FLOW BEFORE EXTRAORDINARY ITEMS	(12.34)	(2.45)	(19.90)
EXTRA ORDINARY ITEMS	-	-	-
NET CASH FROM OPERATING ACTIVITIES	(12.34)	(2.45)	(19.90)
B. CASH FLOW FROM INVESTING ACTIVITIES :			
PURCHASES OF FIXED ASSETS	-	-	-
SALE OF FIXED ASSETS	14.20	-	1.37
NET CASH USED IN INVESTING ACTIVITIES	14.20	-	1.37
C. CASH FLOW FROM FINANCING ACTIVITIES :			
PROCEEDS FROM PUBLIC ISSUE OF SHARE CAPITAL	-	-	-
PROCEEDS FROM LONG TERM BORROWINGS	6.00	-	13.50
REPAYMENT OF FINANCE LEASE LIABILITIES	-	-	-
DIVIDEND PAID	-	-	-
NET CASH USED IN FINANCING ACTIVITIES	6.00	-	13.50
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	7.86	(2.45)	(5.02)
CASH AND CASH EQUIVALENTS AS AT 01.04.21 (OPENING BALANCE)	3.42	8.44	8.44
CASH AND CASH EQUIVALENTS AS AT 30.09.21 (CLOSING BALANCE)	11.28	5.99	3.42

for OSCAR GLOBAL LIMITED


 (KARAN KANIKA VERMA)
 Managing Director
 DIN- 0034343

PLACF : NOIDA
 DAT 12.11.2021

LIMITED REVIEW REPORT TO OSCAR GLOBAL LTD.

We have reviewed the accompanying statement of unaudited financial results of Oscar Global Limited for the Quarter ended September 2021. 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

Partner

(Membership No.: 516295)

UDIN: 21516295AAAAJS7321

Place: New Delhi

Date: 12/11/2021