

**OSCAR GLOBAL LIMITED**  
 Regd. Office : 101, Plot No. 06, LSC, Vardhman Rajdhani Plaza, New Rajdhani Enclave, Delhi -110092  
 AUDITED FINANCIAL RESULTS FOR THE  
 PERIOD ENDED ON 31ST MARCH 2015  
 CIN NO. L51909DL1990PLC041701

(Rs. in Lacs)

PARTICULARS	Three Months Ended on	Three Months Ended on	Corresponding Three Months ended on	Year to Date Figures for the Year ended on	Previous Year Ended On
	31.03.2015 Audited	31.12.2014 Unaudited	31.03.2014 Audited	31.03.2015 Audited	31.03.2014 Audited
<b>PART-1</b>					
1. (a) NET SALES/INCOME FROM OPERATIONS	265.07	505.59	470.96	1650.40	1662.08
(b) OTHER OPERATING INCOME	3.56	0.17	3.15	5.71	7.72
<b>TOTAL INCOME FROM OPERATION</b>	<b>268.63</b>	<b>505.76</b>	<b>474.11</b>	<b>1656.11</b>	<b>1669.80</b>
<b>2. EXPENDITURE</b>					
a. Consumption of Raw Materials	138.86	262.52	226.94	872.05	810.23
b. Purchase of traded goods	Nil	Nil	Nil	Nil	Nil
c. (Increase)/Decrease in stock in trade and work in progress	5.50	10.70	1.06	0.00	28.61
d. Employees cost	83.74	72.98	88.90	269.30	208.40
e. Depreciation	5.77	5.77	2.50	19.04	10.00
f. Other Expenditure	51.54	146.72	107.46	459.60	439.46
<b>TOTAL EXPENSES</b>	<b>285.41</b>	<b>498.69</b>	<b>426.86</b>	<b>1619.99</b>	<b>1496.70</b>
3. PROFIT FROM OPERATIONS BEFORE OTHER INCOME, INTEREST AND EXCEPTIONAL ITEMS	-16.78	7.07	47.25	36.12	173.10
4. OTHER INCOME	0	0	0	0	0
5. PROFIT BEFORE INTEREST AND EXCEPTIONAL ITEMS	-16.78	7.07	47.25	36.12	173.10
6. FINANCE COST	0.14	0	12.47	0.14	12.76
7. PROFIT AFTER INTEREST BUT BEFORE EXCEPTIONAL ITEMS	-16.92	7.07	34.78	35.99	160.34
8. EXCEPTIONAL ITEMS	Nil	Nil	Nil	Nil	Nil
9. PROFIT(+)/LOSS(-) FROM ORDINARY ACTIVITIES BEFORE TAX	-16.92	7.07	34.78	35.99	160.34
10. TAX EXPENSE	4.08	4.00	31.57	15.09	44.57
11. NET PROFIT(+)/LOSS(-) FROM ORDINARY ACTIVITIES AFTER TAX	-21.00	3.07	3.21	20.90	115.77
12. EXTRAORDINARY ITEM (NET OF TAX EXPENSE Rs.)	0	0	0	0	0
13. NET PROFIT(+)/LOSS(-) FOR THE PERIOD	-21.00	3.07	3.21	20.90	115.77
14. SHARE OF PROFIT/(LOSS) OF ASSOCIATES	NIL	NIL	NIL	NIL	NIL
15. MINORITY INTEREST	NIL	NIL	NIL	NIL	NIL
16. NET PROFIT/(LOSS) AFTER TAXES, MINORITY INTEREST AND SHARE OF PROFIT/(LOSS) OF ASSOCIATES.	-21.00	3.07	3.21	20.90	115.77
17. PAID UP EQUITY SHARE CAPITAL (FACE VALUE OF THE SHARE SHALL BE INDICATED)	329.18	329.18	329.18	329.18	329.18
18. RESERVE EXCLUDING REVALUATION RESERVE AS PER BALANCE SHEET OF PREVIOUS ACCOUNTING YEAR	----	----	----	----	53.77
19. EARNING PER SHARE (E.P.S.)	-0.64	0.09	0.09	0.63	3.51
(a) BASIC AND DILUTED EPS BEFORE EXTRAORDINARY ITEMS FOR THE PERIOD, FOR THE YEAR TO DATE AND FOR THE PREVIOUS YEAR (NOT TO BE ANNUALIZED)	-0.64	0.09	0.09	0.63	3.51
(b) BASIC AND DILUTED EPS AFTER EXTRAORDINARY ITEMS FOR THE PERIOD, FOR THE YEAR TO DATE AND FOR THE PREVIOUS YEAR (NOT TO BE ANNUALIZED)	-0.64	0.09	0.09	0.63	3.51
<b>PART -11</b>					
<b>A. PARTICULARS OF SHAREHOLDING PUBLIC SHAREHOLDING</b>					
-NO. OF SHARES	1862759	1862759	1862759	1862759	1862759
-PERCENTAGE OF SHAREHOLDING	56.45	56.45	56.45	56.45	56.45
<b>Promoters and Promoter Group Shareholding</b>					
a) Pledged/Encumbered					
- Number of shares	Nil	Nil	Nil	Nil	Nil
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	Nil	Nil	Nil	Nil	Nil
- Percentage of shares (as a % of the total Share capital of the company)	Nil	Nil	Nil	Nil	Nil
b) Non-Encumbered					
- Number of shares	1437241	1437241	1437241	1437241	1437241
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100	100	100	100	100
- Percentage of shares (as a % of the total Share capital of the company)	43.55	43.55	43.55	43.55	43.55
<b>PARTICULARS</b>			<b>QUARTER ENDED 31-03-2015</b>		
<b>B. INVESTOR COMPLAINTS</b>					
Pending at the beginning of the quarter			NIL		
Received during the quarter			NIL		
Disposed of during the quarter			NIL		
Remaining unresolved at the end of the quarter			NIL		

1. The Company operates in only one segment.
2. The above results have been taken on record by the Board of Directors of the Company at their meeting held on 17.04.2015
3. Previous year/quarter figures have been regrouped wherever required.

on behalf of the board  
for OSCAR GLOBAL LIMITED



(SATISH KUMAR VERMA)  
CHAIRMAN & MANAGING DIRECTOR  
DIN. 00225444

Place : New Delhi  
Date : 17.04.2015



## STATEMENTS OF ASSETS AND LIABILITIES AS AT 31ST MARCH,2015

Rs. In Lacs

PARTICULARS	As at 31st MARCH-2015	As at 31st MARCH-2014
	Audited	Audited
<b>A) EQUITY &amp; LIABILITIES</b>		
<b>1. SHAREHOLDERS' FUNDS</b>		
(a) Capital	329.18	329.18
(b) Reserves and Surplus	72.96	53.77
<b>Sub Total Shareholders Fund</b>	<b>402.14</b>	<b>382.95</b>
<b>2. Non-Current Liabilities</b>		
(a) Deferred Tax Liabilities (Net)	0.00	0.00
(b) Other Long Term Liabilities	0.00	0.00
(c) Long Term Provisions	35.95	23.46
<b>3. Minority interest</b>		
	0.00	0.00
<b>Sub Total Non-Current Liabilities</b>	<b>35.95</b>	<b>23.46</b>
<b>4. Current Liabilities</b>		
(a) Short-term borrowings	0.00	0.00
(b) Trade Payables	0.00	0.00
(c) Other Current Liabilities	0.05	0.00
(d) Short Term Provisions	20.57	59.97
<b>Sub Total Current Liabilities</b>	<b>20.62</b>	<b>59.97</b>
<b>Total Equity and Liabilities</b>	<b>458.71</b>	<b>466.38</b>
<b>B) ASSETS</b>		
<b>1. Non-Current Assets</b>		
(a) Fixed Assets	113.80	96.68
(b) Non-current investments	0	0
(c) Deferred tax assets (net)	1.27	0.18
(d) Long Term Loans and Advances	116.85	116.37
(e) Other non-current assets	0	0
<b>Sub Total Non-Current Assets</b>	<b>231.92</b>	<b>213.23</b>
<b>2. Current Assets</b>		
(a) Current investments	0	0
(b) Inventories	42.01	26.70
(c) Trade Receivables	23.76	87.04
(d) Cash and Cash Equivalents	141.96	110.63
(e) Short Term Loans and Advances	-	0.40
(f) Other Current Assets	19.06	28.38
<b>Sub Total Current Assets</b>	<b>226.79</b>	<b>253.15</b>
<b>Total Current Assets</b>	<b>458.71</b>	<b>466.38</b>

on behalf of the board  
for OSCAR GLOBAL LIMITED



(SATISH KUMAR VERMA)  
CHAIRMAN & MANAGING DIRECTOR  
DIN. 00225444

Place : New Delhi

Date : 17.04.2015



Board Meeting : 17.04.2015

Place : Delhi

Name of the Company : OSCAR GLOBAL LIMITED

Address : 101, PLOT NO. 6, LSC, VARDHMAN RAJDHANI PLAZA, NEW RAJDHANI  
ENCLAVE, NEW DELHI-110092

Company Code : L51909DL1990PLC041701

FOR THE YEAR ENDED 31st MARCH, 2015

Amount (Rs.)

S.NO.	PARTICULARS	CURRENT YEAR 31.03.2015	PREVIOUS YEAR 31.03.2014
1	Total Turnover and other receipts	165,611,089	166,980,171
	Gross Profit/(Loss) (Before deducting any of the following)	27,891,753	29,720,117
	a) Interest	14,130	83,004
	b) Depreciation	1,903,811	1,000,504
	c) Tax Liability	1,617,739	5,628,887
	d) Others-Deferred Tax	(108,510)	(1,171,596)
	Net profit available for appropriation	2,090,064	11,576,718
	Provision for Investment Allowance Reserve	-	-
	Net Profit/Loss	2,090,064	11,576,718
	a) Add/Less b/f from last year balance	(43,484,181)	(55,060,899)
	b) Other Adjustments, if any	NIL	NIL
	Add/Less		
	Less: transferred to		
	(i) General Reserve	NIL	NIL
	(ii) Debenture Redemption Reserve	NIL	NIL
	(ii) Residual Value transferred to Opening Retained Ea	170,970.67	-
	Dividend		
	Per Ordinary Share	NIL	NIL
	No. of Shares	3,300,000	3,300,000
	(Last year Rs... Per Share)		
	Per Preference Share Rs.	N.A.	N.A.
	No. of Shares	NIL	NIL
	Balance Carried Forward	(41,565,088)	(43,484,181)
	Particulars of unpaid Rights/Bonus Shares/ Convertible Debenture Issue	NIL	NIL

on behalf of the Board  
For OSCAR GLOBAL LIMITED



SATISH KUMAR VERMA  
Chairman & Managing Director  
DIN NO.-00225444



# SUSHIL VIPAN & CO.

CHARTERED ACCOUNTANTS  
107-108, SAGAR PLAZA, DISTRICT CENTRE,  
LAXMI NAGAR, DELHI - 110 092  
PHONE : +91-11-43012890, 22454890 (O) 9811066838 (M)  
email : vipagrawal2004@gmail.com

## AUDITORS' REPORT

The Members,  
**OSCAR GLOBAL LIMITED**  
NEW DELHI.

### Report on the Financial Statements

We have audited the accompanying financial statements of **OSCAR GLOBAL LIMITED**, which comprise the Balance Sheet as at March 31, 2015, and the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment; including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.





# SUSHIL VIPAN & CO.

CHARTERED ACCOUNTANTS  
107-108, SAGAR PLAZA, DISTRICT CENTRE,  
LAXMI NAGAR, DELHI - 110 092  
PHONE : +91-11-43012890, 22454890 (O) 9811066838 (M)  
email : vipagrawal2004@gmail.com

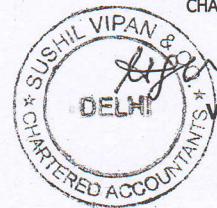
## Opinion

1. In our opinion and to the best of our information and according to the explanations given to us, the financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India:
  - a. In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2015;
  - b. In the case of the Statement of Profit and Loss Account, of the profit of the Company for the year ended on that date; and
  - c. In the case of the Cash Flow Statement, of the cash flows of the Company for the year ended on that date.

## Report on Other Legal and Regulatory Requirements

- 1 As required by the Companies (Auditors' Report) Order, 2015 issued by the Central Government of India in terms of Section 143(11) of the Companies Act, 2013, we enclose in the annexure a statement on the matters specified in paragraphs 3 and 4 of the said order.
- 2 As required by section 143(3) of the Act, we report that:
  - i. We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit.
  - ii. In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books and company does not have any other branch where separate accounting record is maintained.
  - iii. The Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account and company does not have any other branch where separate accounting record is maintained.
  - iv. In our opinion, the Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
  - v. On the basis of written representations received from the directors as on March 31, 2015, and taken on record by the Board of Directors Meeting, none of the directors is disqualified as on March 31, 2015, from being appointed as a director in terms of sub-section (2) of section 164 of the Companies Act, 2013.
  - vi. With respect to the other matters to be included in the Auditor's report in accordance with Rule 11 of the Companies (Audit and Auditors) Rule, 2014, in our opinion and to the best of our information and according to the explanations given to us
    - i. The Company does not have any pending litigations which would impact its financial position.
    - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
    - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

Place : Delhi  
Date : 17th April 2015



For SUSHIL VIPAN & CO.  
CHARTERED ACCOUNTANTS

SUSHIL VIPAN AGGARWAL  
PROPRIETOR  
M. No. : 084726  
FRN : 006127N



# SUSHIL VIPAN & CO.

CHARTERED ACCOUNTANTS  
107-108, SAGAR PLAZA, DISTRICT CENTRE,  
LAXMI NAGAR, DELHI - 110 092  
PHONE : +91-11-43012890, 22454890 (O) 9811066838 (M)  
email : vipagrawal2004@gmail.com

## ANNEXURE TO AUDITORS' REPORT

Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date of **OSCAR GLOBAL LIMITED** for the year ended on 31st March 2015.

### 1 FIXED ASSETS

- a. The Company has maintained proper record showing full particulars including quantitative details and situation of fixed assets;
- b. All the fixed assets have been physically verified by the management at reasonable intervals and according to the information and explanations given to us, no material discrepancies were noticed on such verification;

### 2 INVENTORY

- a. The physical verification of inventory has been conducted at reasonable intervals by the Management;
- b. The procedures of physical verification of inventory followed by the management were reasonable and adequate in relation to the size of the company and the nature of its business;
- c. The company has maintained proper records of inventory and no material discrepancies were noticed on physical verification;

3 The Company has not granted any loans, secured or unsecured, to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act, 2013 accordingly paragraph 3 (iii) of the order, is not applicable;

4 In our opinion and according to the information and explanation given to us there are adequate internal control system commensurate with the size of the Company and the nature of its business with regard to purchases of inventory, fixed assets and for the sales of goods. There are no continuing failure to correct major weaknesses in internal control system;

5 According to the information and explanation given to us, the Company has not accepted any deposits from the public;

6 The Central Govt. has not prescribed maintenance of Cost Records under Sec. 148(1) of Companies Act, 2013;

- 7 (a) None of the undisputed statutory dues including Provident Fund, Employee's State Insurance, Income Tax, Sales Tax, Wealth Tax, Service Tax, Custom Duty, Excise Duty, Value Added Tax, Cess and any other statutory dues were outstanding as at the last day of the financial year concerned for a period of more than six months;
- (b) There has been no disputed amount to be deposited in respect of Income Tax, Sales Tax, Wealth Tax, Service Tax, Custom Tax, Excise Duty, Value Added Tax and Cess etc;
- (c) No amount is required to be transferred to Investor Education and Protection Fund in accordance with Section 205C(2) of the Companies Act, 1956 (1 of 1956).

8 There has been accumulated losses at the end of financial year amounting to Rs. 415.65 Lacs (prev. year 434.84 Lacs) and company has not incurred cash losses during the financial year ending 31/03/2015 and in the immediately preceding financial year ending 31/03/2014;

9 In our opinion and according to the information and explanations given to us, the Company has not defaulted in the repayment of dues to banks or financial institutions;





# SUSHIL VIPAN & CO.

CHARTERED ACCOUNTANTS

107-108, SAGAR PLAZA, DISTRICT CENTRE,

LAXMI NAGAR, DELHI - 110 092

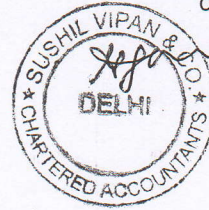
PHONE : +91-11-43012890, 22454890 (O) 9811066838 (M)

email : vipagrawal2004@gmail.com

- 10 According to the information and explanations given to us, the Company has not given any guarantee for loans taken by others from banks or financial institutions;
- 11 The company has not raised any term loan during the financial year;
- 12 To the best of our knowledge and according to the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the year.

Place : Delhi  
Date : 17th April, 2015

For SUSHIL VIPAN & CO.  
CHARTERED ACCOUNTANTS



VIPAN AGGARWAL  
PROPRIETOR  
M. No. : 084726  
FRN : 006127N