

C-76, Sector-08, Noida- 201 301, INDIA Mob. : 9810337978, 9818103500 E-mail : oscar@oscar-global.com CIN No : L51909DL1990PLC041701

Website: www.oscar-global.net

25.06.2019

To,

The Department of Corporate Services BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400 001

Scrip Code	:	530173
Scrip ID	:	OSCARGLO
SUB	:	Resubmission of Audited Financial Results for the quarter and year ended
		31.03.2019
REF	:	1. Our earlier intimation dated 28.05.2019
		2. Your E-mail dated 17.06.2019

Dear Sir,

With reference to above, we enclose herewith the following:

- 1. Declaration with regard to Auditors' Report with Unmodified Opinion.
- 2. Auditors' Report on the Financial Results for the year ended 31.03.2019.
- 3. Audited Financial Results in the prescribed format.

We request you to kindly take the above information on record.

Yours faithfully

for Oscar Global Limited

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Pawan Chadha (Whole Time Director & Chief financial officer) DIN: 00415795

Registered office: 1/22, Second Floor, Asaf Ali Road Delhi-110002

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То

The Department of Corporate Services BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, <u>Mumbai- 400 001</u>

Scrip code : 530173

Script ID : OSCARGLO

Sub

: Declaration pursuant to Regulation 33(3)(d) of the SEBI(Listing Obligation And Disclosure Requirements (Amendment) Regulations, 2016 w.r.t Audit Report with Unmodified Opinion.

Dear Sir(s),

I, Pawan Chadha, Chief Financial Officer of Oscar Global Limited [CIN: L51909DL1990PLC041701] having its Registered office 1/22,Second Floor, Asaf Ali Road Delhi-110002 Delhi India hereby declare that, the Statutory Auditors of the Company, M/s. DUBEY & CO. (ICAI Registration No- 007515N) have issued an Audit Report with unmodified opinion on the Annual Audited Financial Results of the Company (Standalone &Consolidated] for year ended 31 March, 2019.

This declaration is given pursuant to Regulation 33[3][d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended by the SEBI [Listing Obligation and Disclosure Requirements] [Amendment) Regulations, 2016 vide Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

This is for your information and records.

for Oscar Global Ltd.

Min

PAWAN CHADHA (Chief Financial Officer)

Registered office: 1/22, Second Floor, Asaf Ali Road Delhi-110002

DUBEY & CO. CHARTERED ACCOUNTANTS

Kailash Plaza 252-H, Sant Nagar East of Kailash, New Delhi-110065 Tel: 2641 8323

Independent Auditor's Report on Standalone Financial Results of the CompanyPursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of M/s Oscar Global Limited

- 1. We have audited the Standalone financial results of M/s OSCAR GLOBAL Ltd for the year ended 31.03.2019 and the year to date results for the period 01.04.2018 to 31.03.2019. attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. These standalone financial results are based on the standalone financial statements for the year ended 31 March 2019 prepared in accordance with the accounting principles generally accepted in India, including Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 ('the Act') and published standalone year to date figures up to the end of the third quarter of the financial year prepared in accordance with the recognidon and measurement principles laid down in Ind AS 34, Interim Financial Reporting, specified under Section 133 of the Act, and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these standalone financial results based on our audit of the standalone financial statements for the year ended 31 March 2019 and our review of standalone financial results for the nine months period ended 31 December 2018.
- 2. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



- 3. In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:
 - are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - ii. give a true and fair view of the net profit and other financial information for the quarter ended 31.03.2019 as well as the year to date results for the period from 01.04.2018 to 31.03.2019.

Place: New Delhi Dated: 28.05.2019

NEW DELHI

for DUBEY & CO. Chartered Accountants

(Deepak Dubey) Proprietor M.No. 086349

Regd. Office : 1/22 , SECOND FLOOR ASIF ALI ROAD , NEW DELHI -110002

TEL:9810337978,E-mail :oscar@oscar-global.com, Website : www.oscar-global.net

CIN NO.L51909DL1990PLC041701

Statement of Standlone Audited Financial Results for the Quarter and Year Ended 31st March, 2019

Particulars	Quarter ended	Preceding Quarter ended	Corresponding Quarter ended	Current year ended	Previous year ended
	31-Mar-19	31-Dec-18	31-Mar-18	31-Mar-19	31-Mar-18
	Audited	Unaudited	Audited	Audited	Audited
Revenue from operations	12.32	45.12	174.50	188.21	656.49
Other Income	1.19	273.66	19.08	276.88	19.60
Total Revenue (I+II)	13.51	318.78	193.58	465.09	676.09
Expenses:					
Cost of materials consumed	9.48	31.84	59.02	105.53	277.01
Purchases of stock-in-trade	NIL	* NIL	NIL	NIL	NIL
Increase/Decrease in inventories of finished goods, Stock inTrade and Work in Progress	38.92	18.11	(11.16)	59.66	(28.87
Employee benefits expense	45.52	56.69	52.81	143.89	200.12
Finance costs	0.00	0.02	0.06	0.08	0.41
Depreciation and amortisation expense	1.63	1.90	0.72	7.60	9.92
Other expenses	54.37	32.27	30.83	159.65	215.44
Total Expenses	149.92	140.83	132.28	476.41	674.03
Profit / (Loss) before Exceptional items and tax (III-V)	(136.41)	177.95	61.30	(11.32)	2.06
Exceptional items				-	
Profit / (Loss) before tax (V+VII)	(136.41)	177.95	61.30	(11.32)	2.06
Tax Expenses					
(1) Current tax	-	-	-	-	0.89
(2) Deferred tax	-	-	-	(0.24)	0.60
Profit / (Loss) for the period from continuing operations(VIII-IX)	(136.41)	177.95	61.30	(11.08)	0.57
Other Comprehensive income:	-	-	-	-	
A(i) Items that will not be reclassified to profit or loss	-	-	-	-	-
Remeasurements of net defined benefit plans	-	-	-	-	-
Inocme tax relating to above items	-	-	-	-	
Total Comprehensive income for the period (XII +XIII) comprising profit/loss and other (comprehensive Income for the period	(136.41)	177.95	61.30	(11.08)	0.57
Earning Per equity share (for discontinued & continuing operations) of face value of Rs. 10/- each):					
(1) Basic	(4.14)	5.41	1.86	(0.34)	0.017
(2) Diluted	(4.14)	0.41	1.00	(0.04)	0.011

Notes:

1 The said financial results for the year ended 31 march, 2019 have been reviewed by the Audit Committee and approved by the Board of Directors of the company in their respective meeting held on 28.05.2019.

The Financial results for the quarter ended march 31,2019 and year ended march 31,2019 are balaning figures between results in respect of the full financial year and published year to date figures of the third quarter of the respective financial years

3 Previous period/year figures have been re-grouped ,wherevever required.

4 The company has adopted the indian Accounting standrad s (Ind-As) from April01, 2017 and these financial results have been preared in accordance with the Ind -As as specified under section 133 of companies Act, 2013 The date of transition to Ind -AS is April01, 2016

5 The above results of the company have been audited by the statutory auditors and they have issued an unqualified audit opinion on the same.

6 Based on guiding priciples given in Ind -AS 108 on " operating Segments ", The company'sbusiness activity falls within a single operating segment namely , " Exporting of Leather Garments ", hence disclousoure requirements of Ind AS 108 are not applicable .

7 Effective April01,2018 the company adopted Ind AS 115 "Revenue from contracts with customers" using the cumultive 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.

8 There is an Exceptional Income from sale of Land & Building ,i.e. other than income from daily course of Business activities . Accordingly , the profits & EPS for the Year ended 31 Mar.2019 do not reflect the true Figures.during the period Company has sold Land & Building located at B-23, Sector-08, Noida and Net pofit on Sale of said Asset of Rs. 275.69 Lac include in other income.

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

(KARAN KANIKA VERMA) Managing Director DIN- 0034343

Date :-25-06-2019 Place:- NOIDA

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH,2019

	(Rs. In Lacs)				
Particulars	As at Current Year end 31st March, 2019	As at Previous Year end 31st March, 2018			
A. ASSETS	Sta	Standalone			
1 Non-current assets					
(a) Property, Plant & Equipments	47.25	78.2			
(b) Goodwill on consolidation	-	-			
(c) Non Current Investments		-			
(d) Defferred tax assets (net)	0.24	0.1			
(e) Loan & Advances	-	-			
(f) Other Non-Current Assets Total non-current assets	116.52	116.52			
2 Current assets	164.01	194.9			
(a) Current investments		-			
(b) Inventories	108.95	181.0			
(c) Trde receivables , Current	-	-			
(d) Cash and cash equivalents	160.99	37.22			
(e) Loan & advances	1.92	34.7:			
(f) Other Current Assets	6.98	40.2			
Total current assets	278.84	293.27			
Total Assets	442.85	488.18			
B. EQUITY AND LIABILITIES					
(1) Equity					
(a) Equity Share Capital	329.18	220.40			
(b) Others Equity	70.55	329.18			
Sub -total Equity	399.73	81.10			
_iabilities	399.13	410.28			
(2) Non Current Liabilities					
(a) Borrowings, non current					
(b) Deferred tax Liabilities (Net)		0.45			
(c) Other Non current Liabilities	and the second second second	0.15			
(d) Provisions	32.38	20.00			
Total Sub -Non Current liabilities	32.38	38.66			
(3) Current liabilities	52.30	38.81			
(a) Borrowings, current					
(b) Trade payables, current	7.88	- 33.43			
(c) Other financial liabilities	2.86	5.66			
	2.00	5.00			
(d) Provisions, current					
(d) Provisions, current Total Sub -total Current liabilities	10.74	39.09			

Date :- 25.06.2019 Place :- NOIDA On behalf of the Board for OSCAR GLOBAL LTD

KARAN KANIKA VERMA (Managing Director)