

**OSCAR GLOBAL LIMITED**

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

Date- 08.10.2018

The Manager,
Department of Corporate Relationship,
Bombay Stock Exchange Limited,
PhirozeJeejeebhoy Towers,
DalalStreet,Mumbai – 400001

Scrip Code: 530173
Scrip ID: OSCARGLO

Sub: Annual Report for the Financial Year 2017-2018

Dear Sir,

Pursuant to Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed Annual Report of the Company which was approved and adopted in the 27th Annual General Meeting held on Monday, 24th September, 2018 at 3.00 P.M. and concluded at 3.30 P.M. at The Executive Club, Dolly Farms & Resorts Pvt. Ltd., Village Shaorpur, P.O. Fatehpuri, New Delhi.

Thanking you.

Yours sincerely,

For OSCAR GLOBAL LIMITED

APRAJITA ABHAY MISHRA
Company Secretary
Membership No.: ACS49403

Encl: As Above

27th

Annual

Report

2017-2018



OSCAR

OSCAR GLOBAL LIMITED

BOARD OF DIRECTORS

MR. SATISH KUMAR VERMA
Chairman & Managing Director

MR. PAWAN CHADHA
Whole Time Director & CFO

MS. ARPITA VERMA
Whole Time Director

MR. KAWALJIT SINGH BHATIA
Independent Director

MR. SANJEEV RATHORE
Independent Director

AUDITORS

M/S DUBEY & CO.
Chartered Accountants,
252-H, Sant Nagar,
East of Kailash,
New Delhi-110065

**COMMON AGENCY FOR SHARE TRANSFER
& ELECTRONIC CONNECTIVITY**

INDUS PORTFOLIO PVT. LTD.
G-65, Bali Nagar,
New Delhi-110015
Tel. No.:- 47671200, Fax No.: 25449836
Contact Person: Ms. Anamika Bhola

BANKERS

STATE BANK OF INDIA
101-102, New Delhi House,
27, Barakhamba Road,
New Delhi -110001

RBL BANK LTD.
J-13/52, Rajori Garden,
New Delhi-110027

REGISTERED OFFICE

101, Plot No. 6, LSC,
Vardhman Rajdhani Plaza,
New Rajdhani Enclave, New Delhi-110092
E-mail:- oscar@oscar-global.com
Website: www.oscar-global.net
CIN No.:- L51909DL1990PLC041701

CORPORATE OFFICE

C-76, Sector-8
NOIDA-201301
Contact No.:9810337978

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NOTICE

Dear Member(s),

NOTICE is hereby given that the 27th Annual General Meeting ("AGM") of the Members of Oscar Global Limited will be held **Monday, 24th September, 2018 at 3:00 P.M.** at Dolly Farms & Resorts private Limited, 439, Village Shaoorpur, P.O. Fatehpuri, New Delhi (route map attached) to transact the following business:

ORDINARY BUSINESS:

1. Adoption of the Audited Financial Statement and Report of the Board of Directors and Auditors thereon :

To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2018 and the Report of Directors and Auditors thereon.

2. Appointment of Ms. Arpita Verma (DIN: 01360010) Director:

To appoint a Director in place of Ms. Arpita Verma (DIN: 01360010) Director, who retires by rotation at this Annual General Meeting and being eligible, offers herself for re-appointment.

SPECIAL BUSINESS:

3. Appointment of Mr. SANJEEV RATHORE [DIN:08019738] as an Independent Director of the Company:

To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution:**

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 152 read with Schedule IV and all other applicable provisions of the Companies Act, 2013 ("the Act") and the Companies (Appointment and Qualifications of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) and Regulation 25 of SEBI (LODR) Regulations, 2015, Mr. Sanjeev Rathore [DIN:08019738], who has submitted a declaration that he meets the criteria for independence as provided in section 149(6) of the Act and who is eligible for appointment, be and is hereby appointed as an Independent Director of the Company to hold office for five consecutive years with effect from September 25th, 2018 to September 24th, 2023."

4. Re-Appointment of Mr. Pawan Chadha (DIN: 00415795) as a Whole time Director :

To consider and, if thought fit, to pass the following resolution as a **Special Resolution:**

"**RESOLVED THAT**, in accordance with the provisions of Section 196, 197 & 203 read with rule 8 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Schedule V and all other applicable Statutory provisions of the Companies Act, 2013 (including any statutory modification (s) or re-enactment thereof, for the time being in force) and as recommended by the Nomination and Remuneration Committee, approval of the shareholders be and is hereby accorded to the re-appointment of Mr. Pawan Chadha as Whole Time Director (DIN: 00415795) who has attained the age of 70 years and who is also holding a position of "Whole Time Director & C.F.O." on following terms and conditions :

Tenure	:	3 years i.e. from 1 st October, 2018 to 31 st September, 2021
Salary	:	Rs. 3,00,000/- (Rupees Three Lacs) p.m.
Perquisites	:	Rs. 1,00,000/- (Rupees One Lacs) p.m.

However, the benefits namely, Gratuity, Leave Encashment, Provident Funds etc. shall not be counted as perquisites to the extent these are exempted under Income Tax Act, 1961.

"**RESOLVED FURTHER THAT** in the event of loss or inadequacy of profits, he shall be paid minimum remuneration as per provisions of Schedule V of the Companies Act, 2013."

By Order of the Board
For an on behalf of Oscar Global Limited
Sd/-

(Satish Kumar Verma)
Chairman & Managing Director
DIN: 00225444

Residential Address: A-2/78, Punjabi Bagh,
New Delhi-110026

Place: Noida

Date : 14th August, 2018

NOTES:

1. PROXY/AUTHORIZED REPRESENTATIVE

- (i) **A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY, TO ATTEND AND ON A POLL TO VOTE INSTEAD OF HIMSELF/HERSELF AND SUCH PROXY NEED NOT BE A MEMBER OF THE COMPANY.**

The instrument appointing proxy (Proxy Form), in order to be effective must be deposited at the registered office of the Company, not less than 48 (Forty-Eight) hours before the commencement of the AGM. A blank Proxy Form (MGT-11) is enclosed with the Notice.

Members are requested to note that a person can act as proxy on behalf of the Members not exceeding 50 (fifty) and holding in aggregate not more than ten percent of the total share capital of the Company carrying voting rights. However, a member holding more than ten percent, of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other person or member.

A member would be entitled to inspect the proxies lodged at any time during the business hours of the Company, during the period beginning 24 (Twenty Four) hours before the time fixed for the commencement of the AGM and ending with the conclusion of the AGM, provided that not less than 3 (three) days of notice in writing is to be given to the Company.

- (ii) The explanatory statement pursuant to Section 102 of the Companies Act, 2013 in respect of item nos. 3 to 4 of the accompanying notice is annexed hereto.

- (iii) The relevant details as required under Regulation 26(4) & 36(3) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with Clause 1.2.5 of Secretarial Standard II of the person seeking re-appointment as Directors / under Item No. 2, 3& 4 of the Notice, is annexed to the Notice.
- (iv) Copies of all documents referred to in the notice are available for inspection at the registered office of the Company during normal business hours on all working days upto and including the date of the Annual General Meeting of the Company.
- (v) Members seeking any information with regard to accounts are requested to write to the Compliance Officer atleast ten days in advance of the annual general meeting, to enable the Company to keep the information ready.
- (vi) Members/Proxies/Authorized Representative are requested to:
 - Bring their copy of the Annual Report for the meeting and duly filled Attendance Slip enclosed herewith along with a valid identity proof such as the PAN card, passport, AADHAR card, or driving license to attend the meeting.
 - Note that all correspondence relating to share transfers / transmission / Demat of shares etc. should be addressed to: Registrar and Transfer Agents of the Company, viz. M/s Indus Portfolio Pvt. Ltd., G-65, Bali Nagar, NewDelhi-110015.
 - Quote their DP ID No. /Client ID No. or folio number in all their correspondence.
- (vii) The Annual Report for 2017-18 along with the notice of Annual General Meeting, attendance slip and proxy form is being sent by electronic mode to all the shareholders who have registered their mail ids with the depository participants / registrar and share transfer agent unless where any member has requested for the physical copy. Members who have not registered their email ids, physical copies of the Annual Report 2017-18 along with the notice of annual general meeting, attendance slip and proxy form are being sent by the permitted mode. Members may further note that the said documents will also be available on the Company's website www.oscar-global.net for download. Physical copies of the aforesaid documents will also be available at the Company's registered office for inspection during normal business hours on working days. For any communication, the shareholders may also send requests to the Company's email id viz. oscar@oscar-global.com.
- (viii) Pursuant to Section 101 of the Companies Act, 2013 and rules made there under the companies are allowed to send communication to shareholders electronically. We therefore, request you to kindly register/update your email ids with your respective depository participant and Company's registrar and share transfer agent (in case of physical shares) and make this initiative a success.
- (ix) SEBI has made the submission of PAN by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN to the Company / Registrar and Share Transfer Agent, Indus Portfolio Pvt. Ltd.(RTA).
- (x) Members holding shares in physical form are requested to consider converting their holdings to dematerialised form to eliminate risks associated with physical shares and for ease in portfolio management. Members can contact the Company or Indus Portfolio Pvt. Ltd. (RTA) for assistance in this regard.
- (xi) Members who hold shares in physical form in multiple folios in identical names or join holding in same order of names are requested to send share certificates to Indus Portfolio Pvt. Ltd. (RTA), for consolidation in to a single folio.
- (xii) The Register of Directors and Key Managerial Personnel and their Shareholding maintained under Section 170 of the Companies Act, 2013 will be available for inspection at the Annual General Meeting.
- (xiii) The route map along with prominent landmark for easy location of the 27th Annual General Meeting venue is printed on the last page of the Annual Report.

2. CUT OFF DATE:

- (i) This Notice is being sent to all the Members whose names appears as August 24th, 2018 (Friday) on the Register of Members or in the Register of beneficial owners as received from M/s Indus Portfolio Pvt. Ltd.(RTA), the Registrar and Transfer Agent ("RTA") of the Company.
- (ii) A person whose name is recorded in the Register of Members or in the Register of beneficial owners maintained by the depositories as on September 17, 2018 (Monday) (the "Cut Off Date") only shall be entitled to avail the facility of remote e-voting as well as voting at the AGM through ballot paper. The voting rights of Members shall be in proportion to their share of the paid-up equity share capital of the Company as on the Cut off Date.

3. VOTING BY MEMBERS

- (i) At the venue of AGM, voting shall be done through ballot papers ("Ballot Paper") and the Members attending AGM who have not casted their vote by Remote E-voting shall be entitled to cast their vote through Ballot Paper. Ballot Papers will be made available at the venue of the AGM.
- (ii) A Member may participate in the AGM even after exercising his right to vote through Remote E-voting but shall not be allowed to vote again at the venue of the AGM. If a Member casts vote through Remote E-voting and also at the AGM, then voting done through Remote E-voting shall prevail and voting done at the AGM shall be treated as invalid.

(I) VOTING THROUGH ELECTRONIC MEANS:

In compliance with Section 108 of the Companies Act 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended by the Companies (Management and Administration) Amendment Rules, 2015 as amended and Regulation 44 of the SEBI (Listing and Disclosure Requirements) Regulations 2015, the Company is pleased to provide facility of Remote E-voting to all its Members, to enable them to cast their votes on resolutions proposed to be considered at the Annual General Meeting (AGM) and set forth in this Notice electronically and the business mentioned in the Notice may be transacted through e-voting. The facility of E-voting is optional and not mandatory. The Company has engaged the services of National Securities Depository Limited ("NSDL") for the purpose of providing Remote E-voting facility to all its Members. The process and manner of Remote E-voting are as under:

(A) How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1 : Log-in to NSDL e-Voting system at <https://www.evoting.nsdl.com/>

Step 2 : Cast your vote electronically on NSDL e-Voting system.

Details on **Step 1** are mentioned below:

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsd.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholders’ section.
3. A new screen will open. You will have to enter your User ID, your Password and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL e-services i.e. IDEAS, you can log-in at <https://eservices.nsd.com/> with your existing IDEAS login. Once you log-in to NSDL e-services after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID, For example if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company. For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***.

5. Your password details are given below:
 - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the ‘initial password’ which was communicated to you. Once you retrieve your ‘initial password’, you need to enter the ‘initial password’ and the system will force you to change your password.
 - c) How to retrieve your ‘initial password’?
 - (i) If your email ID is registered in your demat account or with the company, your ‘initial password’ is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your ‘User ID’ and your ‘initial password’.
 - (ii) If your email ID is not registered, your ‘initial password’ is communicated to you on your postal address.
6. If you are unable to retrieve or have not received the “Initial password” or have forgotten your password:
 - a) Click on **“Forgot User Details/Password?”**(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsd.com.
 - b) **Physical User Reset Password?”** (If you are holding shares in physical mode) option available on www.evoting.nsd.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address.
7. After entering your password, tick on Agree to “Terms and Conditions” by selecting on the check box.
8. Now, you will have to click on “Login” button.
9. After you click on the “Login” button, Home page of e-Voting will open.

Details on **Step 2** is given below:

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see the Home page of e-Voting. Click on e-Voting. Then, click on Active Voting Cycles.
2. After click on Active Voting Cycles, you will be able to see all the companies “EVEN” in which you are holding shares and whose voting cycle is in active status.
3. Select “EVEN” (E-Voting Event Number) of Oscar Global Limited for which you wish to cast your vote.
4. Now you are ready for e-Voting as the Voting page opens.
5. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
6. Upon confirmation, the message “Vote cast successfully” will be displayed.
7. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
8. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to bhatia_rs@hotmail.com with a copy marked to evoting@nsdl.co.in

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "[Forgot User Details/Password?](#)" or "[Physical User Reset Password?](#)" option available on www.evoting.nsdl.com to reset the password.
3. You can also update your mobile number and e-mail id in the user profile details of the folio, which may be used for sending future communication(s).
4. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 1800-222-990 or send a request at evoting@nsdl.co.in

(B) E-voting Period

The remote e-voting facility will be available during the following period:

Commencement of remote e-voting	From 9.30 AM (IST) on Friday, September 21 st , 2018
End of remote e-voting	Upto 5:00 PM (IST) on Sunday, September 23 rd , 2018

The remote e-voting will not be allowed beyond the aforesaid date and time and the e-voting module shall be disabled by NSDL upon expiry of the aforesaid period.

(C) User ID and Password for the Members who became Members after the dispatch of AGM notice:

Any person, who acquires shares of the Company and become a member of the Company after dispatch of the notice and holding shares as of the Cut Off Date i.e. Monday, September 17, 2018, may obtain the login ID and password by sending a request at evoting@nsdl.co.in or RTA.

(II) VOTING THROUGH BALLOT PAPER

Members who have not exercised the option of Remote E-voting shall be entitled to participate and vote at the venue of the AGM on the date of the AGM. Voting at the venue of AGM shall be done through Ballot Papers and Members attending the AGM shall be able to exercise their voting rights at the meeting through Ballot Papers. After the agenda item has been discussed, the Chairman will instruct the Scrutinizer to initiate the process of voting on all the resolutions through Ballot Papers. The Ballot Paper/s will be issued to the Shareholders / Proxy holders/ Authorized Representatives present at the AGM. The Shareholders may exercise their right of vote by tick marking as ("") against "FOR" or "AGAINST" as his/her choice may be, on the agenda item in the Ballot Paper and drop the same in the Ballot Box(es) kept at the meeting hall for this purpose.

Please note that the Members who have cast their vote by Remote E-voting prior to the AGM may also attend the AGM but shall not be entitled to cast their vote again.

7. SCRUTINIZER

- (i) Mr. R.S. Bhatia, Practicing Company Secretary (C.P. No. 2514 and FCS No. 2599) has been appointed for as the Scrutinizer for providing facility to the members of the Company to scrutinize the voting and remote e-voting process in a fair and transparent manner.
- (ii) The Chairman shall, at the AGM, at the end of discussion on the resolutions on which voting is to be held, allow voting with the assistance of scrutinizer, by use of " e-voting" or "Ballot Paper" or "Poling Paper" for all those members who are present at the AGM but have not cast their votes by availing the remote –voting facility.
- (iii) The Scrutinizer shall after the conclusion of voting at the general meeting, will first count the votes cast at the meeting and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall make, not later than three days of the conclusion of the AGM, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, whoshallcountersignthesameanddeclaretheresultofthevotingforthwith.
- (iv) The results declared alongwith the report of the Scrutinizer shall be placed on the website of the Company www.oscar-global.net and on the website of NSDL immediately after the declaration of result by the Chairman or a person authorized by him in writing. The results shall also be immediately forwarded to the BSE Limited Mumbai.

8. DECLARATION OF RESULTS

The Result of voting (Remote E-voting and the voting at the AGM) on the resolutions shall be declared not later than 48 hours from the conclusion of AGM by the Chairman or any person authorized by him for this purpose. The results declared along with the report of the Scrutiniser shall be placed on the website of the Company i.e. www.oscar-global.net (in the Investors Relations section) and on the website of NSDL i.e. www.evoting.nsdl.com immediately after the result is declared and simultaneously communicated to the BSE Limited.

9. NOMINATION

Members holding shares in the physical form and desirous of making a nomination in respect of their shareholding in the Company, as permitted under Section 72 of the Companies Act, 2013 are requested to submit the request in prescribed Form SH-13 to the RTA.

10. DEMATERIALIZATION

Pursuant to the directions of the SEBI, trading in the shares of your Company is in compulsory de-materialized form. Members, who have not yet got their shares de-materialized, are requested to opt for the same in their own interest and send their share certificates through Depository Participant(s) with whom they have opened the de-materialization account to the Company's RTA.

11. ADDITIONAL INFORMATION

- (i) The statement pursuant to Section 102(1) of the Companies Act, 2013 with respect to the Special Business set out in the Notice is annexed.
- (ii) Additional information pursuant to Regulation 36(3) of the Securities and Exchange Board of India (Listing and Disclosure Obligations) Regulations 2015 and Secretarial Standard 2 issued by the Institute of Company Secretaries of India ("ICSI") pertaining to the Directors proposed to be appointed/re-appointed and fixation of remuneration vide Item No. 6 to 9of the Notice is provided in "**Annexure A**" to this Notice. Director(s) have furnished the requisite consents/ declarations for their appointment / re-appointment.
- (iii) The SEBI has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to the depository participants with whom they are maintaining their demat

accounts. Members holding shares in physical form are requested to submit their PAN details to the Company.

(iv) 1st Reminder Letter to the Shareholders regarding KYC details as per SEBI, circular No. SEBI/HO/MIRSD/DOP1/CIR/P/2018/73 dated 20th April, 2018 is enclosed with this Notice at the end :

Pursuant to SEBI, vide circular No. SEBI/HO/MIRSD/DOP1/CIR/P/2018/73 dated 20th April, 2018 and SEBI/HO/MIRSD/DOS3/CIR/P/2018/115 dated 16th July, 2018, We had send first letter to the shareholders on (date) whose ledger folios do not have or having incomplete details with regard to PAN and Bank particulars which were required to compulsorily furnish the details to the RTA/to the company for registration in the folio. As per the records with RTA, our company folio needs to be updated with the PAN / complete Bank details so that the investments held by you will be fully protected with proper KYC compliance.

ACTION REQUIRED FROM YOU:

You are requested to submit the following to update the records within 21 days from the date of this letter, as per the aforesaid SEBI Circular:

- Enclosed format duly filled in and signed by all the shareholders (in case of joint holding)
- Self-attested copy of Pan Card of all the holders
- Cancelled Cheque leaf with name (if name is not printed, self-attested copy of the pass book first page)
- Address proof (self-attested Aadhaar-card)

EXPLANATORY STATEMENT UNDER SECTION 102(1) OF THE COMPANIES ACT 2013

Item No. 3

The Board of Directors at its meeting held on 11th December, 2017 on the recommendation of Nomination and Remuneration Committee of the Company, appointed Mr. SANJEEV RATHORE [DIN: 08019738] as an Additional Director (Independent).

In terms of Section 161(1) of the Act, Mr. Sanjeev Rathore [DIN: 08019738] holds office as an Additional Director upto the date of this Annual General Meeting.

In the opinion of the Board, Mr. Sanjeev Rathore [DIN: 08019738] fulfils the criteria/ conditions specified under the Act and the SEBI (Listing and Disclosure Obligations) Requirements, 2015 for appointment as an Independent Director of the Company under Section 149(6) of Companies Act, 2013.

Mr. Sanjeev Rathore [DIN: 08019738] is a member of Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee effective March 12, 2018. A brief profile and other information as required under Regulation 36 of Securities and Exchange Board of India (Listing and Disclosure Obligations) Requirements 2015 and Secretarial Standard 2 issued by ICSI is provided in 'Annexure A' to this notice.

Your Board recommends the passing the resolution.

None of the Director, KMPs and the relatives except Mr. Sanjeev Rathore himself is interested in passing this item.

Item No. 4

The Board of Directors at its meeting held on August 14, 2018, on the recommendation of Nomination and Remuneration Committee and the Audit Committee of the Company re-appointment of Mr. Pawan Chadha as Whole Time Director (DIN: 00415795) even after attaining the age of 70 years on 11.12.2017, designated as "Whole Time Director & C.F.O." for a period of 3 (three) years, with effect from October, 1, 2018 to 30th September, 2021, liable to retire by rotation " Presently he is drawing a remuneration of Rs. 8,00,000/- p.m. including perquisites.

Salary : upto Rs. 7,00,000/- (rupees seven lacs) p.m.

Perquisites : upto Rs. 1,00,000/- (rupees one lacs) p.m.

However, the benefits namely, Gratuity, Leave Encashment Benefits, Provident Funds etc. shall not be counted as perquisites to the extent it is exempted under Income Tax Act, 1961.

A brief profile and other information as required under Regulation 36 of the SEBI (Listing and Disclosure Obligations) Requirements 2015 and Secretarial Standard 2 issued by ICSI is provided in 'Annexure A' to this notice.

None of the Director, KMPs and the relatives except Mr. Pawan Chadha himself, is interested in passing this item.

ANNEXURE A

The details of Directors seeking appointment/re-appointment/revision of the remuneration as per requirements of Companies Act, 2013, Regulation 36(3) of the Securities and Exchange Board of India (Listing and Disclosure Obligations) Regulations, 2015 and Secretarial Standard-2 issued by the Institute of Company Secretaries of India

Particulars	Ms. Arpita Verma (DIN: 01360010)	Mr. Sanjeev Rathore (DIN: 08019738)	Mr. Pawan Chadha (DIN: 00415795)
Date of Birth	22.06.1977	02.05.1989	11.12.1947
Date of first Appointment	12.08.2013	11.12.2017	09.10.1990
Qualification	MBA	Chartered Accountant	Engineer
Brief Resume	Ms. Arpita Verma is serving the company with her expertise in strategic planning and good management practices.	Mr. Sanjeev Rathore is a Chartered Accountant and has 4 years of experience of working as a Chartered Accountant. He is good in taxation and good for the Job.	Mr. Pawan Chadha is an Engineer and has around 48 years of experience. Keeping in view the background of Mr. Pawan Chadha, he is best suitable for the job.
Experience and expertise in specific functional area	17 Years	04 Years	48 Years
Directorships held in Other Companies in India	1. Rolex Electricals Companies Private Limited 2. Reliance Electronic Industries (India) Private Limited 3. Oscar Marketing Company Private Limited 4. SRD Agencies Private Limited 5. ASV Electronics Private Limited 6. Oscar Technologies Limited	NIL	NIL
Chairman/ Member of Committee of the Board of other Companies in which they are director	NIL	3	3
Shareholding in Oscar Global Limited	NIL	NIL	262150
Inter-se Relationship between Directors/ Mangers/Key Managerial Personnel	NIL	NIL	NIL
Terms and Conditions of Appointment/ Re-appointment and Remuneration	Terms & Conditions is as per the appointment Letter	Terms & Conditions is as per the appointment Letter	Terms & Conditions is as per the appointment Letter
Remuneration Last Drawn	Rs. 3,00,000 p.m.	NIL	Rs. 3,00,000 p.m. Plus Rs. 1,00,000/- Perquisites
Number of Board Meetings Attended during the Financial Year 2017-18 (Total 5 Board Meetings were held during the Financial Year).	7	2	7

Dated : 14/08/2018

TO ALL CONCERNED SHAREHOLDERS.

Dear Shareholder(s),

Sub:- Mandatory Updation of KYC details .

Pursuant to SEBI Circular No. SEBI/HO/MIRSD/DOP 1/CIR/P/2018/73 dated 20th April, 2018, in which SEBI has directed all listed Companies to update PAN and BANK details of all shareholders holding shares in physical forms through their RTA. our Company has initiated steps for registering the PAN details of all shareholders (including the Bank Account) and the Bank account details of shareholders.

As per your record with RTA, Your Bank and Pan details are not with us. We would also like to update other basic details such as mobile no, email id. We request you to submit the following details in attached format along with the supporting document within 21 days from the receipt of this letter:-

1. Self attested copy of Pan card of all the holders(including joint holders).
2. Cancelled cheque leaf with printed name(If name is not printed on the cheque , pls provide legible copy of Bank passbook/Bank statement specifying the name, address, bank account number etc duly attested by Bank Manager with his signature, name designation, employee code, bank seal & address stamp with date of attestation).
3. Self attested copy of Address proof.
4. Details in enclosed format.

In the absence of receipt of your response, enhanced due diligence will be taken.

NOTE : Those who have already submitted necessary details in response to Company's earlier letter, may please ignore this communication.

Thanking you,

Yours faithfully for

OSCAR GLOBAL LIMITED

AUTHORIZED SIGNATORY

KYC FORM

To

Date :

OSCAR GLOBAL LIMITED
C-76, SECTOR-08,
NOIDA-201301.

Folio No. :
No. of share :

Dear Sir/Madam,

With reference to your letter dated for updation of KYC Details, we are providing KYC details along with supporting documents by ticking in the appropriate checkbox below for all the fields:-

1. For Updating the PAN details of shareholder/joint shareholders(as applicable) o Registered shareholder
2. Joint Holder 1. _____
3. Joint holder 2. _____
4. Joint holder 3. _____

5. For Bank Details of Registered shareholder

Enelose Original Cancel Cheque with printed name

For Others, attach copy of Bank passbook/.

Account Statement attested by Manager

6. For Address Proof of registered holder

Aadhar card _____

Voter ID _____

Bank Statement duly attested by Bank

Utility Bill _____

*Bank statement and utility Bill shall not be later than three months old

7. Current Mobile No. _____

8. Email id _____

I/we hereby declare that the above mentioned details are true and correct. I/we give our consent to update my/our records based on the self attested copies of the supportive documents of above by affixing my/our signature(s) on it.

Signature:-

1. Registered shareholder _____
2. Joint holder 1 _____
3. Joint Holder 2 _____
4. Joint Holder 3 _____

BOARD'S REPORT

Dear Members,

Your Directors are pleased to present 27th Annual Report covering the operational and financial performance of your Company along with the Audited Financial Statements for the Financial Year ended March 31, 2018.

1. FINANCIAL SUMMARY OF THE COMPANY

A brief summary of the audited financials of the Company for the FY ended March 31, 2018 is given below. The figures of the current FY and previous FY have been prepared in accordance with the Indian Accounting Standards ('Ind AS').

Particulars	(Rs.)	
	Year ended on March 31, 2018 (Audited)	Year ended on March 31, 2017 (Audited)
Gross Sales	65,649,521.00	92,417,507.00
Other Income	1,959,772.00	572,470.20
Total Revenue	67,609,293.00	92,989,977.20
Profit before Depreciation & Tax	119,895.43	1,601,225.95
Depreciation	992,529.64	1,285,770.86
Profit before Tax	206,424.79	315,455.09
Tax adjustment for Current year	89,513.00	237,260.00
Tax adjustment for Deferred Tax	60,112.00	75,528
Profit after Tax	56,799.79	2,667.09

ADOPTION OF INDIAN ACCOUNTING STANDARD (IND AS):

Pursuant to the notification dated February 16, 2015 issued by the Ministry of Corporate Affairs, the Company has adopted the Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015.

The company adopted the Indian Accounting Standard (Ind AS) effective 01st April 2017 with transition date 1st April, 2016 as per provisions of the act in this regard.

2. KEY HIGHLIGHTS

During the period under consideration, the Total Revenue for the year fell to Rs. 6.76 Cr. in 2017-18 from Rs.9.29 Cr. in 2016-17, resulting in a decline of 27.23%

The Net Profit for the year increased to Rs. 0.57 Lac in 2017-18 from Rs.0.003 Lac in the previous year, resulting in an increase of 94.74%

The Earnings per share (EPS) for the year is Rs. 0.017 per share resulting in an increase of 99.41% as compared to Rs 0.001 per share of the previous year.

3. STATE OF COMPANY'S AFFAIRS

Your Company is in to production and export of leather Garments and accessories. The company's products are exported mainly to Europe. Of late your company is facing tough competition mainly from China and Pakistan mainly because of the reason that the cost of raw leather is much cheaper in Pakistan as compared to India, therefore Pakistani leather garments are available in much lesser cost as compared to Indian products. Further the jackets made of Polyester fabric are much cheaper in cost and easy to maintain. China is the biggest supplier. This type of jackets is gaining popularity and customer's preferences have changed from leather garments to this kind of cheaper garments. Your company is suffering because of the decline in use of leather garments. All efforts are being made to revive the sales of the company. Also Pakistani currency is much cheaper in dollar terms.

4. DIVIDEND

In view of the inadequate profits incurred, no dividend has been recommended.

5. TRANSFER TO RESERVE

During the FY2017-18, the Company has not transferred any amount to Reserve.

6. MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND DATE OF REPORT

There are no material changes affecting the affairs of the company which have occurred between the end of the financial year on March 31, 2018 of the company to which the financial statements relate and the date of this report.

7. CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the Business during the financial year under review.

8. DEPOSITS

Your Company has no unclaimed / unpaid matured deposit or interest due thereon. Your Company has not accepted any deposits covered under 'Chapter V - Acceptance of Deposits by Companies' under the Companies Act, 2013 during the financial year ended March 31, 2018.

9. CAPITAL STRUCTURE

The Authorized Share Capital of the Company as on March 31, 2018 stands at Rs. 40,000,000/- divided into 40,00,000 equity shares of Rs. 10/- each. The Paid up Equity Share Capital as at March 31, 2018 stood at Rs. 32918000/- divided into 3283600 equity shares of Rs. 10/- each fully paid –up and 16400 equity shares of Rs. 10/-each paid up @ Rs. 5/- each.

During the year under review, the Company has not issued shares with differential voting rights nor has granted any stock options or sweat equity. As on March 31, 2018, none of the Directors of the Company hold instruments convertible into equity shares of the Company

10. MANAGEMENT'S DISCUSSION AND ANALYSIS REPORT

Management's Discussion and Analysis Report for the year under review, as stipulated under Regulation 34(3) read with Schedule V (B) of the Securities of Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, is presented in a separate section forming part of the Annual Report. **Annexure I**

11. CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES

During the year under review, the Company had not entered into any contract / arrangement / transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions or covered under Section 188 of the Companies act, 2013. Hence, the details of such contracts or arrangements with its related parties are not disclosed in Form AOC-2 as prescribed under the Companies Act, 2013 and the Rules framed thereunder.

The Policy on dealing with related party transactions and on determining materiality of related party transactions as approved by the Board may be accessed on the Company's website at www.oscar-global.net

12. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

Your company does not have any unlisted/listed subsidiary company or Joint Ventures or any Associate Companies. Therefore AOC-1 is not attached.

13. DIRECTORS' RESPONSIBILITY STATEMENT

Your Directors confirm that:

- in the preparation of the annual accounts, the applicable accounting standards had been followed and there is no material departures;
- they had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that period;
- they had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- they had prepared the annual accounts on a going concern basis;
- they have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively;
- they had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

14. CORPORATE GOVERNANCE

As per Regulation 15(2) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, compliance with the Corporate Governance provisions as specified in regulation 17 to 27 and clause (b) to (i) of the sub-regulation (2) of regulation 46 and Para C, D, and E of Schedule V shall not apply to the company having Paid- up Equity Share Capital not exceeding Rs. Ten Crore and Net Worth not exceeding Rs. Twenty Five Crore, as on the last day of the previous financial year. The Company is covered under the limit as prescribed in Regulation 15(2) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, therefore Company is not required to comply with the said provisions.

15. RISK MANAGEMENT

In accordance with provisions of Regulation 21 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is not required to maintain Risk Management Committee.

At present the Company has not identified any element of risk which may threaten the existence of the Company

16. CORPORATE SOCIAL RESPONSIBILITY (CSR)

Pursuant to the provisions of Section 135 of the Companies Act, 2013, every company having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during any financial year shall constitute a Corporate Social Responsibility Committee of the Board and shall formulate a Corporate Social Responsibility Policy. Your Company is not falling under the preview of said section during the year.

17. INTERNAL FINANCIAL CONTROL

The Board has adopted the policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosures.

The Company's Internal Control Systems are commensurate with the nature of its business and the size and complexity of its operations. It comprises audit and compliance by internal audit checks by M/s Singh Hardev & Associates, Practicing Company Secretaries as Internal Auditors of the Company.

The Internal Auditors independently evaluate the adequacy of internal controls and concurrently audit the financial transactions and review various business processes. Independence of the Internal Auditors and therefore compliance is ensured by the direct report of internal audit division and Internal Auditors to the Audit Committee of the Board.

18. DIRECTORS AND OTHER KEY MANAGERIAL PERSONNEL

Your Company is managed and controlled by a Board comprising an optimum blend of Executives and Non-Executive Professional Directors. as on March 31, 2018. The Board of Directors consists of Five (5) Directors including one Managing Director, One Whole time Director & CFO, and two(2) Non-executive Independent Directors including one Woman Whole Time Director. The composition of the Board is in conformity with Regulation 17 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and the relevant provisions of the Companies Act, 2013. All the Directors possess the requisite qualifications and experience in general corporate Management, finance, banking and other allied fields which enable them to contribute effectively to the Company in their capacity as Directors of the Company.

19. DIRECTORS

There is change in Composition of Directors during the financial year ended on March 31, 2018

Mr. K.S. Bhatia was appointed as an Independent Director on 26th September, 2017 to hold office for 5 years.

Ms. Deepika Singh and Mr. Kishan Kalani resigned from the post of Independent Director w.e.f. 30th June, 2017 and 11th September, 2017 respectively. The board places its appreciation on record for the valuable services rendered by Ms. Deepika Singh and Mr. Kishan Kalani during their tenure.

Mr. Sanjeev Rathore was appointed as an Additional Director on 11th December, 2017. He is a non executive non prompter independent director. Your board has formed an opinion that he is a fit person to be appointed as an Independent Director as per provision of the section of 149(6). Your board recommends to the shareholders the appointment of Mr. Sanjeev Rathore as an Independent Director at the ensuing Annual General Meeting.

As per the provisions of the Companies Act, 2013, Ms. Arpita Verma retires by rotation at the ensuing Annual General Meeting and being eligible, offers herself for re-appointment. The Board recommends her re-appointment for approval of the members in the forthcoming Annual General Meeting.

20. KEY MANAGERIAL PERSONNEL

Ms. Heena Arora had resigned from the position of Company Secretary w.e.f. December 27, 2017.

The Board appointed Ms. Aprajita Abhay Mishra as a Company Secretary and Compliance Officer (KMP as per section 203) of the Company with effect from 5th May, 2018, to perform the duties which shall be performed by the Company Secretary under the Companies Act, 2013.

In compliance of section 203 of the Companies Act, 2013, Mr. Pawan Chadha, Whole Time Director and CFO, Mr. Satish Kumar Verma, Managing Director, Ms. Arpita Verma, Women Whole Time Director of the Company and Ms. Aprajita Abhay Mishra, Company Secretary, are the Key Managerial Personnel (KMP) of the Company.

21. DECLARATION BY INDEPENDENT DIRECTORS

As per Section 149(7) of the Companies Act, 2013, the Company has received a declaration of independence from all the Independent Directors as of March 31, 2018.

In the opinion of the Board, Independent Directors fulfill the conditions specified in the Companies Act, 2013 and rules made there under and also under SEBI (LODR), 2015. They are independent of the management.

Pursuant to Regulation 25 of SEBI (LODR), 2015 None of the Independent Director on the Board of the Company serve as an Independent Director in more than seven (7) Listed Companies nor holds the position of Whole time Director in more than three (3) any Listed Company. Independent Directors of the Company have been appointed in accordance with the applicable provisions of the Companies Act, 2013 ("Act") read with relevant rules.

22. FORMAL ANNUAL EVALUATION

The Companies Act, 2013 and SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 mandates that the Board shall monitor and review the Board evaluation i.e. evaluation of the performance of: (i) the Board as a whole, (ii) individual directors (including independent directors and Chairperson) and (iii) various Committees of the Board.

The framework includes the evaluation of directors on various parameters such as:

- Board dynamics and relationships
- Information flows
- Decision-making
- Relationship with stakeholders
- Company performance and strategy
- Tracking Board and committees' effectiveness
- Peer evaluation

In compliance with the Companies Act, 2013 and Regulation 17 (10) of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, the Board has carried out an evaluation of its own performance, Committees and performance of individual Directors during the period under review. The aspects covered in the evaluation included the contribution to and monitoring of corporate governance practices, participation in the long-term strategic planning and the fulfillment of Directors' obligations and fiduciary responsibilities, including but not limited to, active participation at the Board and Committee meetings. The evaluation involves Self-Evaluation by the Board Members and subsequent assessment by the Board of Directors. The Board of Directors expressed their satisfaction with the evaluation process.

The Board of Directors has framed a policy which lays down a framework in relation to remuneration of Directors, key managerial personnel and senior management of the company. This policy also lays down criteria for selection and appointment of Board Members. The details of the policy are explained in the Corporate Governance Report.

23. AUDITORS

Statutory Auditors

The shareholders of the Company at last AGM held on September 25, 2017 had appointed M/s. DUBEY & CO. (ICAI Registration No- 007515N), as the Statutory Auditors of the Company for an initial term of 5 years, subject to ratification by members at every AGM, if required under the provisions of the Companies Act, 2013. However, the Companies Amendment Act, 2013 has deleted the condition of ratification of statutory auditors and accordingly they hold their office till the conclusion of Annual General Meeting to be held in 2022.

Auditor's Report

Auditor's Report does not contain any observation(s)/qualification(s), hence does not call for any explanation.

During the year under review, the Auditors had not reported any matter under Section 143 (12) of the Act, therefore no detail is required to be disclosed under Section 134 (3) of the Companies Act, Act.

Cost Auditors

Companies (cost records and audit) (Amendment) Rules, 2015 are not applicable on the Company for the financial year 2017-18:

Secretarial Auditors

The Board had appointed Mr. R.S. Bhatia (CP No.2514). Practicing Company Secretary, to carry out Secretarial Audit in accordance with the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, for the financial year ended March 31, 2018.

Secretarial Auditor's Report

There is no qualification, reservation or adverse remark or disclaimer made by the auditor in the report save and except disclaimer made by them in discharge of their professional obligation.

A copy of the Secretarial Audit Report is annexed herewith as **Annexure -II** and forms part of this report.

23. COMPOSITION OF COMMITTEES

Audit Committee

The Board of Directors of the Company has a duly constituted Audit Committee in terms of the provisions of Section 177 of the Companies Act, 2013 read with the Rules framed thereunder and Regulation 18 of the Listing Regulations. The terms of reference of the Audit Committee has been approved by the Board of Directors. Composition of the Audit Committee, number of meetings held during the year under review, brief terms of reference and other details have been provided in the Corporate Governance Report which forms part of this Annual Report.

The Audit Committee comprises two (2) Independent Directors and one (1) Promoter Director. Mr. Kishan Kalani remained the Chairman of the Committee till his tenure as Director. As at the end of the financial year Mr. Sanjeev Rathore is the Chairman of the Audit committee.

The details of the composition of the Committee are set out in the following table:

S. No.	Name	Status	Designation
1.	*Mr. Kishan Kalani	Independent Director	Chairman
2.	*Ms. Deepika Singh	Independent Director	Member
3.	Mr. Pawan Chadha	Promoter Director	Member
4.	Mr. Kawaljit Singh Bhatia	Independent Director	Member
5.	#Mr. Sanjeev Rathore	Independent Director	Member / Chairman

* Ms. Deepika Singh and Mr. Kishan Kalani ceased to be members w.e.f. 30th June, 2017 and 11th September, 2017 respectively.

Mr. Sanjeev Rathore became member and Chairman w.e.f 11th December, 2017. He is a non executive non promoter independent director.

All the recommendations made by the Audit Committee were accepted by the Board. The Company Secretary of the Company acts as the secretary to the Audit Committee.

Nomination and Remuneration Committee

The Board of Directors constituted a Nomination and Remuneration Committee comprising two (2) Independent Directors and one (1) Promoter Director. Mr. Kishan Kalani remained the Chairman of the Committee till his tenure as Director. As at the end of the financial year Mr. Sanjeev Rathore is the Chairman of the Nomination and Remuneration committee.

Ms. Deepika Singh and Mr. Kishan Kalani ceased to be members w.e.f. 30th June, 2017 and 11th September, 2017 respectively.

Mr. Sanjeev Rathore became member and Chairman w.e.f 11th December, 2017. He is a non executive non promoter independent director.

The function of the Nomination and Remuneration Committee includes recommendation of appointment of Whole-time Director(s)/ Managing Director/Joint Managing Director and recommendation to the Board of their remuneration.

A Nomination and Remuneration Committee has been constituted under section 178 of the Companies Act 2013 for formulization of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees.

The aforesaid policy has been posted on the Website of the Company at www.oscar-global.net

The details of the composition of the Committee are set out in the following table:

S. No.	Name	Status	Designation
1.	*Mr. Kishan Kalani	Independent Director	Chairman
2.	Mr. Pawan Chadha	Independent Director	Member
3.	*Ms. Deepika Singh	Promoter Director	Member
4.	Mr. Kawaljit Singh Bhatia	Independent Director	Member
5.	#Mr. Sanjeev Rathore	Independent Director	Chairman/Member

Stakeholder Relationship Committee

The Board of Directors constituted a Stakeholder Relationship Committee comprises of two (2) Independent Directors and one (1) Promoter Director. Mr. Kishan Kalani remained the Chairman of the Committee till his tenure as Director. As at the end of the financial year Mr. Sanjeev Rathore is the Chairman of the Stakeholder Relationship committee.

The Stakeholder Relationship Committee, inter alia, oversees and reviews all matters connected with the investor services in connection with applications received and shares allotted in the Initial Public Offer, status of refund account, conversion of partly paid shares into fully paid shares, rematerialization and dematerialization of shares and transfer of shares of the Company.

The Committee oversees performance of the Registrar and Transfer Agents of the Company and recommends measures for overall improvement in the quality of investor services.

The details of the composition of the Committee are set out in the following table:

S. No.	Name	Status	Designation
1.	*Mr. Kishan Kalani	Independent Director	Chairman
2.	*Mr. Pawan Chadha	Independent Director	Member
3.	Ms. Deepika Singh	Promoter Director	Member
4.	Mr. Kawaljit Singh Bhatia	Independent Director	Member
5.	#Mr. Sanjeev Rathore	Independent Director	Chairman/Member

* Ms. Deepika Singh and Mr. Kishan Kalani ceased to be members w.e.f. 30th June, 2017 and 11th September, 2017 respectively.

Mr. Sanjeev Rathore became member and Chairman w.e.f 11th December, 2017. He is a non executive non promoter independent director.

25. POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

The current policy is to have an appropriate mix of executive and independent directors to maintain independence of the Board, and separate its function of governance and management. As on March 31, 2018, the Board consists of five members, three of whom are executive directors and two are non-executive independent directors.

The Policy of the Company on director's appointment and remuneration, including criteria for determining qualifications, positive attributes, independence of a director and other matters, as required under sub-section (3) of Section 178 of the Companies Act, 2013, is available on the Company website (www.oscar-global.net). There has been no change in the policy since the last financial year. We affirm that the remuneration paid to the Directors is as per the terms laid out in the Nomination and Remuneration policy of the Company.

26. VIGIL MECHANISM/ WHISTLE BLOWER POLICY

The Vigil Mechanism of the Company, which also incorporates a whistle blower policy in terms of provisions of Section 177 of the Companies Act, 2013 and Rules framed thereunder read with Regulation 22 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, includes an Ethics & Compliance Task Force comprising senior executives of the Company. The Company has a whistle blower policy/ vigil mechanism for directors and employees to report genuine concerns or grievances.

The whistle Blower policy has been posted on the Website of the Company at www.oscar-global.net

27. NUMBER OF MEETINGS OF THE BOARD

The Board met Four(8) times during the Financial Year 2017-18i.e. on 14th April, 2017, 29th May, 2017, 21st August, 2017, 11th September, 2017 11th December, 2017, 12th December, 2017 and 13th February, 2018. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013 and the SEBI LODR.

28. SEPARATE MEETING OF INDEPENDENT DIRECTORS

In accordance with the provisions of Schedule IV to the Companies Act, 2013 and Regulation 25(3) of SEBI (LODR), 2015, a separate meeting of the Independent Directors of the Company was held on 14th April, 2017 to discuss the agenda items as prescribed under the applicable laws. The meeting was attended by all Independent Directors of the Company.

29. PARTICULARS OF LOANS GIVEN, INVESTMENTS MADE, GUARANTEES GIVEN AND SECURITIES PROVIDED

The Company has not given any loan, made investment and provided security in terms of section 186 of the Companies Act, 2013.

30. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The particulars relating to conservation of energy, technology absorption, foreign exchange earnings and outgo, as required to be disclosed under the Act, are provided in **Annexure III** to this Report.

31. SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

There are no significant and material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

32. DEPOSIT

Your Company has neither accepted nor any fixed deposit was outstanding as on the Balance Sheet date.

33. EXTRACT OF ANNUAL RETURN

Pursuant to Section 92(3) and Section 134(3)(a) of the Companies Act, 2013 read with rules made thereunder, extract of Annual Return of the Company in the prescribed Form - MGT 9 is annexed as '**Annexure IV**' to this Report.

34. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has in place a policy on Prevention of Sexual Harassment in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. As per the said Policy, an Internal Complaint Committee (ICC) is in place to redress complaints received regarding sexual harassment. During the FY 2017-18, following is the summary of complaints received and disposed of:

No. of complaints received	:	NIL
No. of complaints disposed of	:	NIL

Your Directors state that during the financial year ended March 31, 2018 under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

35. PARTICULARS OF EMPLOYEES

The statement containing particulars of employees as required under section 197(12) of the Companies Act, 2013 read with rule 5 of the Companies (Appointment of Managerial Personnel) Rules, 2014 is given in **Annexure-V** and forms part of this Report. In terms of Section 136(1) of the Companies Act, 2013, the Report and the Accounts are being sent to the Members excluding the aforesaid Annexure. Any Member interested in obtaining a copy of the Annexure may write to the Company Secretary at the Registered Office of the Company.

36. COMPLIANCE WITH SECRETARIAL STANDARDS ON BOARD MEETINGS

Your Company has complied with the applicable provisions of the Secretarial Standards -1 (SS-1) on Meetings of the Board of Directors issued by The Institute of Company Secretaries of India (ICSI).

37. GENERAL DISCLOSURES

Your Directors state that no disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

1. Details relating to deposits covered under Chapter V of the Act.
2. Issue of equity shares with differential rights as to dividend, voting or otherwise.
3. Issue of shares (including sweat equity shares/ ESOP) to employees of the Company under any scheme.
4. Neither the Managing Director nor the Whole-time Directors of the Company receive any remuneration or commission from any of its subsidiaries.
5. No significant or material orders were passed by the Regulators or Courts or Tribunals which impact the going concern status and Company's operations in future.

Your Directors further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

38. ACKNOWLEDGEMENT

Your Directors would like to express their sincere appreciation for the assistance and co-operation received from the financial institutions, banks, Government authorities, customers, vendors and members during the year under review.

Your Directors proudly acknowledge the contribution and hard work of the employees of the Company and its subsidiaries at all levels, who, through their competence, hard work, solidarity and commitment have enabled the Company to achieve consistent growth.

By Order of the Board
For Oscar Global Limited
Sd/-

(Satish Kumar Verma)
Chairman & Managing Director
DIN: 00225444

Residential Address: A-2/78, Punjabi Bagh,
New Delhi-110026

Place: Noida
Date : 14th August, 2018

MANAGEMENT DISCUSSION & ANALYSIS REPORT**INDUSTRIAL SCENE**

The leather industry in India is undergoing a transformation from a mere exporter of raw material in the sixties to hat of value –added finished products in the nineties. In the wake of globalization of Indian economy supported with liberalized economic and trade policies since 1991, the industry is poised for further growth to achieve greater share in the global trade.

FINANCIAL OUTLOOK

The Company's turnover has decreased due to several adverse factors mainly from China. Further, synthetic garments and jackets are giving competition. Though this financial year was weak but your management is quite hopeful that profitability of the company will further improve in coming year.

SEGMENT WISE PERFORMANCE

The Company primarily operates in one segment that is leather garments.

OPPORTUNITIES

At present your company's is primarily engaged in the manufacture and exports of leather garments are back in fashion in the western world, the company is hopeful of good future.

THREATS

1. Competition from China & Pakistan.
2. Shortage of skilled manpower.
3. shortage of finished leather.

COMPANY OUTLOOK

Future outlook for the company is good.

RISK MANAGEMENT

The Risk Management policies of the Company ensures that all the moveable and immoveable assets of the Company are adequately covered. The same are renewed by the Board from time to time. Besides the Company is prone to usual risks of the business like change in demand, any change in export policy of the Government, international agreements on trade and tariffs etc.

INTERNAL CONTROL SYSTEM

The Company has developed an internal control system and procedures to ensure efficient conduct of business and security of its assets. Management Information system has been developed through which production performance and financial dealings are monitored by management on regular basis.

FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

The Total Revenue for the year fell to Rs. 6.76 Cr. in 2017-18 from Rs. 9.29 Cr. in 2016-17, resulting in a decline of 27.23%. The financial statements have been prepared in compliance with the requirements of the Companies Act, 2013 and relevant Accounting Standards.

PROFITS

The Company's profit before tax declined to Rs.206424.79 in 2017-18 from Rs. 315455.09 in the previous year.

EARNING PER SHARE (EPS)

The Company recorded an EPS of Rs. 0.017 in Financial Year 2017-18 as compared to 0.003 in Financial Year 2016-17.

DIVIDEND

In order to meet the additional working capital requirements of the Company, No Dividend has been declared.

HUMAN RESOURCES

The Company believes that the workers are the backbone of the Company. It is providing an opportunity to all the employees to utilize their full potential and grow in the organization. As on 31.03.2018 the total number of employees was 35.

By Order of the Board
For Oscar Global Limited
Sd/-
(Satish Kumar Verma)
Chairman & Managing Director
DIN: 00225444
Residential Address: A-2/78, Punjabi Bagh,
New Delhi-110026

Place: Noida
Date : 14th August, 2018

**SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2018**

[Pursuant to Section 204(1) of the Companies Act, 2013 and rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

The Members,
Oscar Global Limited,
101, Plot No. 6, LSC
Vardhman Rajdhani Plaza,
New Rajdhani Enclave, New Delhi
CIN No.: L51909DL1990PLC041701

I have conducted the Secretarial Audit in respect of compliance with specific applicable statutory provisions and adherence to good corporate practices by "Oscar Global Limited" (hereinafter called the company). Secretarial Audit was conducted in a manner that provided me with a reasonable basis for evaluating the corporate conduct /statutory compliance and expressing my opinion thereon.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company, the information provided by the company, its officers, agents and authorized representatives during the conduct of secretarial audit, the explanations and clarifications given to me and the representations made by the Management, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31st March, 2017 complied with the statutory provisions listed hereunder and also that the Company has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2018 according to the provisions of:

- (i) The Companies Act, 1956 and Companies Act, 2013 ("the Acts") and the rules made thereunder, as applicable;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The following Regulations prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - a. Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c. Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;
 - d. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; Not applicable
 - e. Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 - Not applicable as the Company has not issued any debt securities during the financial year under review;
 - f. Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client - Not Applicable as the Company is not registered as Registrar to an Issue and Share Transfer Agent during the financial year under review;
 - g. Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 - Not applicable as the Company has not delisted its equity shares from any stock exchange during the financial year under review; and
 - h. Securities and Exchange Board of India (Buy back of Securities) Regulations, 1998 - Not applicable as the Company has not bought back any of its securities during the financial year under review.
- (vi) The Company is primarily engaged in manufacturing and export of leather garments. There is no sector specific law applicable in the Company.

I have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (ii) The Listing Agreement entered into by the Company with BSE Limited.
- (iii) SEBI (The Listing Obligations And Disclosure Requirements) Regulations, 2015.

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, I hereby report that in my opinion, the Company has, during the financial year ended **March 31, 2018** complied with the aforesaid laws.

Based on the information received and records made available, I further report that:

1. The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the financial year under review, were carried out in compliance with the provisions of the Acts and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
2. Adequate notice was given to all the Directors regarding holding of the Board Meetings. Agenda was sent in advance before the meeting. There exists a system for Directors to seek and obtain further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting;

3. Decisions at the Board Meetings were taken unanimously and recorded as part of the Minutes of the Meetings; (No dissent was there nor any dissent recorded)

In my opinion, there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines and applicable general laws like labour laws, environmental laws and competition laws etc.

Based on the compliance mechanism established by the Company and on the basis of the Compliance Certificate(s) of the Managing Director, Company Secretary and Chief Financial Officer taken on record by the Board of Directors at its meeting(s), I am of the opinion that the management has adequate systems and processes commensurate with its size and operations, to monitor and ensure compliance with the specifically applicable laws, rules, regulations and guidelines as mentioned in this report and applicable general laws like labour laws competition laws, environmental laws, etc.

I further report that:

1. The Company sought approval of Shareholders in accordance with provisions of Section 180(1)(a) and all other applicable Statutory provisions of the Companies Act, 2013 for mortgaging or creating charge on all or any of the movable or immovable assets of the Company, its subsidiaries and associates.
2. The Company sought approval of Shareholders in accordance with provisions of Section 180(1)(c) and all other applicable Statutory provisions of the Companies Act, 2013.
3. The Company sought approval of Shareholders in accordance with provisions of Section 149, 152 read with Schedule IV and all other applicable Statutory provisions of the Companies Act, 2013 to appoint Mr. Kishan Kalani as Independent Director of the Company.
4. The Company sought approval of Shareholders in accordance with provisions of Section 149, 152 read with Schedule IV and all other applicable Statutory provisions of the Companies Act, 2013 to appoint Mr. Kishan Kalani as Independent Director of the Company.

Sd/-
R. S. Bhatia
Practicing Company Secretary
CP No: 2514

Place: New Delhi
Date: 06.08.2018

The Members,
Oscar Global Limited,
101, Plot No. 6, LSC
Vardhman Rajdhani Plaza,
New Rajdhani Enclave, New Delhi
CIN No.: L51909DL1990PLC041701

Our Secretarial Audit Report of given date is to be read along with this letter.

Management's Responsibility

1. It is the responsibility of the management of the Company to maintain secretarial records, device proper systems to ensure compliance with the provisions of all applicable laws and regulations and to ensure that the systems are adequate and operate effectively.

Auditor's Responsibility

2. Our responsibility is to express an opinion on these secretarial records, standards and procedures followed by the Company with respect to secretarial compliances.
3. We believe that audit evidence and information obtained from the Company's management is adequate and appropriate for us to provide a basis for our opinion.
4. Whether required, we have obtained the management's representation about the compliance of laws, rules and regulations and happening of events, etc.

Disclaimer

5. The Secretarial Audit is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.
6. We have not verified the correctness and appropriateness of financial records and books of accounts of the Company.

Sd/-
R. S. Bhatia
Practicing Company Secretary
CP No: 2514

Place: New Delhi
Date: 06.08.2018

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE**EARNINGS AND OUTGO**

The information under Section 134 (3) (m) of the Companies Act, 2013 read with Rule 8 (3) of the Companies (Accounts) Rules, 2014 for the year ended March 31, 2018 is given below and forms part of the Directors' Report.

The information under Section 134 (3) (m) of the Companies Act, 2013 read with Rule 8 (3) of the Companies (Accounts) Rules, 2014 for the year ended March 31, 2017 is given below and forms part of the Directors' Report.

(A) Conservation of energy:

- (i) Steps taken or impart on conservation of energy :-**No such steps were required**
- (ii) Steps taken by the company for utilizing alternate sources of energy:-**No such steps were required**
- (iii) Capital Investment on energy conservation equipments:-**No such steps were required**

(B) Technology absorption

- (I) efforts made towards technology absorption:- **No such steps were required**
- (II) benefit derived:- **NA**
- (III) In case of imported technology- N.A.
 - a) The detail of technology imported
 - b) The year of import
 - c) Whether the technology been fully absorbed
 - d) If not fully absorbed areas where absorption has not been taken place, and the reasons thereof
- (IV) Expenses incurred on R & D: NIL

FOREIGN EXCHANGE EARNINGS AND OUTGO

(Amount in Rs.)

PARTICULARS	CURRENT YEAR (2017-18)	PREVIOUS YEAR (2016-17)
Foreign Exchange Outgo	1810566	29,30,846.00
Foreign Exchange Earning	57424579	79,453,701.00

FORM NO. MGT 9

EXTRACT OF ANNUAL RETURN

As on the financial year ended on 31.03.2018

Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company
(Management & Administration) Rules, 2014.

I. REGISTRATION & OTHER DETAILS:

i.	CIN	L51909DL1990PLC041701
ii.	Registration Date	09/10/1990
iii.	Name of the Company	OSCAR GLOBAL LIMITED
iv.	Category/Sub-Category of the Company	Company limited by shares/ Indian Non-Government Company
v.	Address of the Registered office and contact details	101, plot no.6, Lsc, Vardhman Rajdhani Plaza, New Rajdhani Enclave, Delhi-110092
vi.	Whether listed company	Yes
vii.	Name, Address and Contact details of Registrar and TransferAgent, if any	Ms. Anamika Bhola Indus Portfolio Private Limited, G-65, II ND Floor, Bali Nagar, New Delhi PH. No.: 011-47671217

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

(All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

S. No.	Name and Description of main products / services	NIC Code of the Product/service	% to total turnover of the company
1	Manufacture and Export of leather garments & other goods made of leather	14104	100

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES

S. No.	Name and Address of the Company	CIN/GLN	Holding/ Subsidiary/ Associate Company	% of Shares Held	Applicable Section
1	NIL				

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i) Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year				No. of Shares held at the end of the year				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoter s									
(1) Indian									
a) Individual/ HUF	414112	0	414112	12.55	414112	0	414112	12.55	0
b) CentralGovt	0	0	0	0	0	0	0	0	0
c) State Govt(s)	0	0	0	0	0	0	0	0	0
d) Bodies Corp	1032591	0	1032591	31.29	1032591	0	1032591	31.29	0
e) Banks / FI	0	0	0	0	0	0	0	0	0
f) Any Other	0	0	0	0	0	0	0	0	0
Sub-total(A)(1):-	1446703	0	1446703	43.84	1446703	0	1446703	43.84	0
2) Foreign									0
g) NRIs-Individuals	0	0	0	0	0	0	0	0	0
h) Other-Individuals	0	0	0	0	0	0	0	0	0
i) Bodies Corp.	0	0	0	0	0	0	0	0	0
j) Banks / FI	0	0	0	0	0	0	0	0	0
k) Any Other....	0	0	0	0	0	0	0	0	0
Sub-total(A)(2):-	1446703	0	1446703	43.84	1446703	0	1446703	43.84	0

B. Public Shareholding									
1. Institutions									
a) Mutual Funds	0	18900	18900	0.57	0	18900	18900	0.57	0
b) Banks / FI	16600	0	16600	0.50	16600		16600	0.50	0
c) Central Govt	0	0	0	0	0	0	0	0	0
d) State Govt(s)	0	0	0	0	0	0	0	0	0
e) Venture Capital Funds	0	0	0	0	0	0	0	0	0
f) Insurance Companies	0	0	0	0	0	0	0	0	0
g) FIs	0	0	0	0	0	0	0	0	0
h) Foreign Venture Capital Funds	0	0	0	0	0	0	0	0	0
i) Others (specify)	0	0	0	0	0	0	0	0	0
Sub-total(B)(1)	16600	18900	35500	1.08	16600	18900	35500	1.08	0
2. Non Institutions									0
a) Bodies Corp.									
(i) Indian	42809	152200	195009	5.91	42088	149800	191888	5.81	0.1
(ii) Overseas									
b) Individuals									
(i) Individual shareholders holding nominal share capital upto Rs. 1 lakh	640964	411530	1113721	33.75	581965	409832	991797	30.05	3.7
(ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	258473	162300	359546	10.90	493490	0	493490	14.95	- 4.05
c) Others(Specify)									
Clearing House Non-Resident Indian	16721	0	16721	0.51	7722	0	7722	0.23	0.28
Indian	6000	126800	132800	4.02	6100	126800	132900	4.02	0
Sub-total(B)(2)	964967	852830	1817797	55.08	1131365	686432	1817797	55.06	8.13
Total Public Shareholding (B)=(B)(1)+(B)(2)	981567	871730	1817797	56.17	1147965	705332	1853297	56.14	8.13
C. Shares held by Custodian for GDRs & ADRs	0	0	0	0	0	0	0	0	0
GrandTotal(A+B+C)	2428270	871730	3300000	100	2594668	705332	3300000	100	0

ii) Shareholding of Promoter-

Sr. No.	Shareholder's Name	Shareholding at the beginning of the year			Shareholding at the end of the year			% change shareholding during in the year
		No. of Shares	% of total Share of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Share of the company	% of Shares Pledged / encumbered to total shares	
1.	Pawan Chadha	262150	7.94	0	262150	7.94	0	0
2.	Satish Vema	60962	1.85	0	60962	1.85	0	0
3.	SatishVerma HUF	42500	1.29	0	42500	1.29	0	0
4.	Varun Chadha	26000	0.79	0	26000	0.79	0	0
5.	Karan Kanika Verma	22500	0.68	0	22500	0.68	0	0
6.	Akansha Vinyog Limited	826500	25.05	0	826500	25.05	0	0
7.	Kanika Audio Visual P Ltd.	206091	6.24	0	206091	6.24	0	0
	Total	1446703	43.84	0	1446703	43.84	0	0

iii) Change in Promoters' Shareholding (please specify, if there is no change)

S. No.	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
	At the beginning of the year	NIL	NIL	NIL	NIL
	Add: Transfer				
	At the end of the year	NIL	NIL	NIL	NIL

iv) Shareholding Pattern of top ten Shareholders: (Other than Directors, Promoters and Holders of GDRs and ADRs):

S. No.	Particulars	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1.	Mr. Prem Nanthani	162300	4.92	162300	4.92
2.	Mr. Subramanian P	66650	2.02	66650	2.02
3.	Mr. Bijendra Katta	58497	1.77	60195	1.82
4.	Ms. Hetal V Gopani	51099	1.55	51099	1.55
5.	M/s. Pioneer Credit Limited	50000	1.52	50000	1.52
6.	Paramjit Kumar Verma	0.00	0.00	41566	1.26
7.	M/s V S Dempo & Co. Ltd.	41500	1.26	41500	1.26
8.	M/s IND Bank Merchant Banking SRV Ltd	34000	1.03	34000	1.03
9.	Mr. Mahesh	23000	0.70	23000	0.70
10.	Mr. Yogainder Nath Dawar	21000	0.64	21000	0.64

v) Shareholding of Directors and Key Managerial Personnel:

S. No	Shareholding of each Directors and each Key Managerial Personnel	Shareholding at the beginning of the year		Cumulative Shareholding during the year	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1	Mr. Satish Kumar Verma	60962	1.85	60962	1.85
2	Mr. Pawan Chadha	262150	7.94	262150	7.94
3	Ms. Arpita Verma	Nil	Nil	Nil	Nil
4	Mr. Kishan Kalani	Nil	Nil	Nil	Nil
5	Ms. Deepika Singh	Nil	Nil	Nil	Nil
6	Ms. Heena Arora	Nil	Nil	Nil	Nil
7	Mr. Kawaljit Singh Bhatia	Nil	Nil	Nil	Nil
8	Mr. Sanjeev Rathore	Nil	Nil	Nil	Nil

v. INDEBTEDNESS

- Indebtedness of the Company including interest outstanding/accrued but not due for payment.

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year	NIL	NIL	NIL	NIL
i) Principal Amount				
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	NIL	NIL	NIL	NIL
Change in Indebtedness during the financial year	NIL	NIL	NIL	NIL
* Addition				
* Reduction				
Net Change	NIL	NIL	NIL	NIL
Indebtedness at the end of the financial year	NIL	NIL	NIL	NIL
i) Principal Amount				
ii) Interest due but not paid				
iii) Interest accrued but not due				
Total (i+ii+iii)	NIL	NIL	NIL	NIL

V. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

Sl. No.	Particulars of Remuneration	Satish Kumar Verma	Pawan Chadha	Arpita Verma	Total Amount in Rs.
1.	Gross salary				
	(a) Salary as per provisions contained in section 17 (1) of the Income-tax Act, 1961	20,00,000	20,00,000	27,00,000	67,00,000
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	-	-	-	-
2.	Stock Option	-	-	-	-
3.	Sweat Equity	-	-	-	-
4.	Commission	-	-	-	-
	- as% of profit	-	-	-	-
	- others,specify...	-	-	-	-
5.	Others, please specify				
6.	Total (A)	20,00,000	20,00,000	27,00,000	67,00,000

Ceiling as per the Act: The remuneration paid to Directors and Key Management Personnel are within the limit as prescribed under Schedule V of the Companies Act, 2013.

B. Remuneration to other directors

Sl. No.	Particulars of Remuneration	Mr. Kishan Kalani	Ms. Deepika Singh	Mr. K.S. Bhatia	Mr. Sanjeev Rathore	Total Amount in Rs
	Independent Directors					
	Fee for attending board committee meetings	Nil	Nil	Nil	Nil	Nil
	Commission					
	Others, please specify					
	Total (1)	Nil	Nil	Nil	Nil	Nil
	Total Managerial Remuneration	Nil	Nil	Nil	Nil	Nil

C. Remuneration to Key Managerial Personnel other Than MD/Manager/WTD

Sl. No.	Particulars of Remuneration	Key Managerial Personnel			Total
		CEO	CS Ms. Heena Arora	CFO	
1	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	-	2,52,129	-	2,52,129
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	-	-	-	-
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	-	-	-	-
2	Stock Option	-	-	-	-
3	Sweat Equity	-	-	-	-
4	Commission	-	-	-	-
	- as % of profit	-	-	-	-
	Others, specify...	-	-	-	-
5	Others, please specify				
	Total	-	2,52,129	-	2,52,129

VI. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty/ Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
B. DIRECTORS					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL
C. OTHER OFFICERS IN DEFAULT					
Penalty	NIL	NIL	NIL	NIL	NIL
Punishment	NIL	NIL	NIL	NIL	NIL
Compounding	NIL	NIL	NIL	NIL	NIL

By Order of the Board
For Oscar Global Limited
Sd/-

(Satish Kumar Verma)
Chairman & Managing Director
DIN: 00225444

Residential Address: A-2/78, Punjabi Bagh,
New Delhi-110026

Place: Noida
Date : 14th August, 2018

PARTICULARS OF EMPLOYEES

The information required under Section 197 of the Act read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are given below:

(a) The ratio of the remuneration of each director to the median remuneration of the employees of the Company for the financial year:

Non-executive directors	Ratio to median Remuneration
Mr. Kishan Kalani	NIL
Mr. K S Bhatia	NIL
Mr. Sanjeev Rathore	NIL
Mrs. Deepika Singh	NIL

*Since this information is for part of the year, the same is not comparable.

Executive Directors	Ratio to median Remuneration
Mr. Pawan Chadha	11:56:1
Mr. Satish Kumar Verma	11:56:1
Ms. Arpita Verma	13:24:1

(b) The percentage increase in remuneration of each director, chief executive officer, chief financial officer, company secretary in the financial year:

Directors, Chief Executive Officer, Chief Financial Officer and Company Secretary	% increase in remuneration in the financial year
Mr. Pawan Chadha	NIL
Mr. Satish Kumar Verma	NIL
Ms. Arpita Verma	NIL
Ms. Heena Arora*	N.A.

*Since this information is for part of the year, the same is not comparable. Ms. Heena Arora was appointed as Company Secretary of the Company with effect from 14th April, 2017. She resigned from the position of Company Secretary w.e.f. 27th December, 2017.

(c) The percentage increase in the median remuneration of employees in the financial year :
(Permanent employees on the roll increased during the Financial Year, so there is a percentage increase in Median remuneration.)

(d) The number of permanent employees on the rolls of Company :

(e) Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

Average Salary Increase for employees – 61.49%

Average Salary Increase for KMP's – 81.81%%

(f) Affirmation that the remuneration is as per the remuneration policy of the Company:

The Company affirms remuneration is as per the remuneration policy of the Company.

Information required with respect to Section 197(12) of the Companies Act, 2013 Read With Rule 5(2) Of The Companies (Appointment And Remuneration Of Managerial Personnel) Rules, 2014

Employee Name	Designation	Gross Remuneration for the F.Y 17-18 (Rs.)	Nature of employment	Qualification	Experience (in)years)	Year of commencement of employment	Age	Last employment	% of Equity Shares	Whether employee is relative of Director or Manager
MR. SATISH KUMAR VERMA	Chairman & Managing Director	20,00,000	Permanent	Engineer	48	1990	69	N.A.	1.85%	Father of Ms. Arpita Verma (Whole Time Director)
MR. PAWAN CHADHA	Whole Time Director	20,00,000	Permanent	Engineer	46	1990	70	N.A.	7.94%	Father of Mr. Varun Chadha (President)
MS. ARPITA VERMA	Whole Time Director	27,00,000	Permanent	MBA	17	2015	40	N.A.	NIL	Daughter of Mr. Satish Kumar Verma (Chairman & Managing Director)
MR. VARUN CHADHA	PRESIDENT	24,50,00,000	Permanent	U/G	22	1996	44	N.A.	0.79%	Son of Mr. Pawan Chadha (Whole Time Director & CFO)
MR. JAG PRAVESH KUMAR	MANAGER	4,56,400	Permanent	GRADUATE	21	1997	49	N.A.	NIL	NIL
MR. MAHESH SINGH	ACCOUNT OFFICER	3,90,000	Permanent	GRADUATE	07	2014	34	N.A.	NIL	NIL
MR. NIJAM	PATTERN MASTER	3,46,500	Permanent	TECHNICAL	16	2014	42	N.A.	NIL	NIL
MR. ASHOK KUMAR DUBEY	STORE MANAGER	2,16,494	Permanent	GRADUATE	21	1998	53	N.A.	NIL	NIL
MR. GAJE SINGH	INSPECTOR	1,80,940	Permanent	SKILLED	21	1996	45	N.A.	NIL	NIL
MR. SANJAY KUMAR	OFFICE ASSTT.	1,66,320	Permanent	SKILLED	21	1995	39	N.A.	NIL	NIL

By Order of the Board
For Oscar Global Limited
Sd/-

(Satish Kumar Verma)
Chairman & Managing Director
DIN: 00225444

Residential Address: A-2/78, Punjabi Bagh,
New Delhi-110026

Place: Noida
Date : 14th August, 2018

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF OSCAR GLOBAL LIMITED, NEW DELHI

Report on the Standalone Financial Statements

We have audited the accompanying standalone financial statements of **OSCAR GLOBAL LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March, 2018, the Statement of Profit and Loss (including Other Comprehensive Income), the Statements of Cash Flow and the statement of changes in Equity for the year ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Indian Accounting Standards (Ind As) prescribed under Section 133 of the Act, read with Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in.

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.

Auditors' Responsibility

Our responsibility is to express an opinion on these standalone 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 reasonable assurance about whether the standalone 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 statements, 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. 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.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 31st March, 2018;
- b) In the case of Statement of Profit and Loss, of the total comprehensive income and loss for the year ended 31st March 2018;
- c) In the case of statement of cash flow, the flow of cash and cash equivalents for the year ended on that date.
- d) The statement of changes in equity for the year ended on that date.

Report on Other Legal and Regulatory Requirements

- 1 As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, we report that:
 - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
 - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account;
 - d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act;
 - e) On the basis of the written representations received from the directors as on 31st March, 2018 and taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2018 from being appointed as a director in terms of Section 164 (2) of the Act;
 - f) In our opinion, the Company has, in all material respects, adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2018, based on internal financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by ICAI, refer to our separate report in 'Annexure B'; and
 - g) 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) Rules, 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 pending litigation which may 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.*

For DUBEY & Co.
Chartered Accountants
Sd/-
DEEPAK DUBEY
Proprietor
Membership No.: 086349
FRN : 07515N

PLACE: NEW DELHI
DATE: 14th May, 2018

Annexure A to the Independent Auditors' Report

The Annexure referred to in our report to the members of **OSCAR GLOBAL LIMITED** ("the Company") for the year ended on 31st March 2018. We report that:

(i) In Respect of Fixed Assets

- (a) The company has maintained proper records showing full particulars including quantitative details and situation of fixed assets.
- (b) Fixed assets have been physically verified by the management at reasonable intervals; No material discrepancies were noticed on such verification.
- (c) Not Applicable

(ii) In Respect of Inventory

Physical verification of inventory has been conducted at reasonable intervals by the management and no material discrepancies were noticed at the time of verification.

(iii) Loans and advances granted to parties covered under section 189 of the Companies Act, 2013

The company has not granted any loan, secured or unsecured to companies, firms or other parties covered in the register maintained under Sec 189 of the Act. Accordingly, the provisions of clauses 3(iii)(a), 3(iii)(b) and 3(iii)(c) of the Order are not applicable.

(iv) Loans, investments, guarantees, and security under section 185 and 186 of the Companies Act, 2013

The company has neither given any loan, nor made any investment or given any securities as per Sec 185 and 186 of the Act. Accordingly, the provisions of clauses 4 of the Order is not applicable.

(v) Rules followed while accepting Deposits

The company has not accepted any deposit from public during the year. In our opinion and according to the information and explanation given to us the provisions of section 73 to 76 or any other relevant provisions of the companies Act, 2013 and companies (Acceptance of deposits) Rules 2014 with regard to deposits from the public is not applicable in the current year. No order has been passed by Company Law Board or national company law tribunal or Reserve Bank of India or any court or any other tribunal in this regard.

(vi) Maintenance of cost records

The provisions of maintenance of cost records under sub-section (l) of section 148 of the Companies Act, 2013 is not applicable.

(vii) According to the information and explanations given to us in respect of statutory dues

- (a) The company is regular in depositing with appropriate authorities undisputed statutory dues including income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and other material statutory dues applicable to it.
- (b) According to the information and explanations given to us, no undisputed amounts payable in respect of income-tax, sales-tax, service tax or cess and any other statutory dues with the appropriate authorities were in arrears, as at 31st March, 2018 for a period of more than six months from the date they became payable.

(viii) Default in Repayment of Loans taken from Bank or Financial Institutions

Not Applicable

- (ix) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, the provisions of clauses 9 of the Order is not applicable

(x) whether any fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year

According to the information and explanation given to us, no fraud by the company or any fraud on the Company by its officers or employees has been noticed or reported during the year.

(xi) whether managerial remuneration has been paid or provided in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has paid/provided for managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Act.

(xii) whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability.

Not Applicable

(xiii) whether all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013

The company has not entered into any transaction covered under Sections 177 and 188 of the Act. Accordingly, the provisions of clauses 13 of the Order are not applicable.

- (xiv) The company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review, thus the requirement of section 42 of the Companies Act, 2013 need not to be complied with. Accordingly, the provisions of clauses 14 of the Order are not applicable.
- (xv) The company has not entered into any non-cash transactions with directors or persons connected with him as per the provisions of section 192 of the Act. Accordingly, the provisions of clauses 15 of the Order are not applicable.
- (xvi) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

For DUBEY & Co.
Chartered Accountants
Sd/-
DEEPAK DUBEY
Proprietor
Membership No.: 086349
FRN : 07515N

PLACE: NEW DELHI
DATE: 14th May, 2018

Annexure - B to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **OSCAR GLOBAL LIMITED** ("the Company") as of 31 March 2018 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For DUBEY & Co.
Chartered Accountants
Sd/-
DEEPAK DUBEY
Proprietor
Membership No.: 086349
FRN : 07515N

PLACE: NEW DELHI
DATE: 14th May, 2018

BALANCE SHEET AS AT 31ST MARCH 2018

Amount in Rs.

	Note No.	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
I. ASSETS				
(1) Non-current assets				
(i) Property, Plant & Equipments	1	7,823,279.95	8,615,800.55	9,726,770.41
(ii) Financial Assets				
(a) Investments	2	-	-	-
(b) Security Deposits	3	11,652,115.00	11,652,115.00	11,652,115.00
(iii) Other Non-Current Assets	4	15,949.00	76,061.00	151,589.00
		19,491,343.95	20,343,976.55	21,530,474.41
(2) Current assets				
(a) Inventories	5	18,104,739.00	13,372,900.00	9,365,341.00
(b) Financial Assets				
(i) Cash and cash equivalents	6	3,721,606.87	7,804,322.93	11,573,234.18
(ii) Other Financial Assets	7	3,473,873.16	-	59,135.00
(c) Other Current Assets	8	4,027,198.00	4,287,475.00	4,268,375.80
		29,327,417.03	25,464,697.93	25,266,085.98
Total Assets		48,818,760.98	45,808,674.48	46,796,560.39
II. EQUITY AND LIABILITIES				
(1) Equity				
(a) Equity Share Capital	9	32,918,000.00	32,918,000.00	32,918,000.00
(b) Others Equity	10	8,109,621.27	8,052,821.48	8,050,154.39
		41,027,621.27	40,970,821.48	40,968,154.39
Liabilities				
(2) Non Current Liabilities				
(a) Financial Liabilities		-	-	-
(b) Deferred Tax Liabilities (Net)	11	15,416.00	75,528.00	-
(c) Provisions	12	3,866,265.00	4,015,365.00	3,755,595.00
		3,881,681.00	4,090,893.00	3,755,595.00
(3) Current liabilities				
(a) Financial Liabilities				
(i) Borrowings		-	-	-
(ii) Trade payables	13	3,343,180.71	-	924,279.00
(iii) Other financial liabilities	14	566,278.00	746,960.00	1,148,532.00
(b) Provisions		-	-	-
(c) Current Tax Liabilities (Net)	15	-	-	-
		3,909,458.71	746,960.00	2,072,811.00
Total Equity & Liabilities		48,818,760.98	45,808,674.48	46,796,560.39

Summary of significant accounting policies

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For Dubey & Co.
Chartered Accountants
Sd/-
(DEEPAK DUBEY)
Proprietor
Membership No. 86349
FRN : 07515N

PLACE : NEW DELHI
DATE : 14.05.2018

For and on behalf of the Board of Directors of
(OSCAR GLOBAL LIMITED)

Sd/-
PAWAN CHADHA
WHOLE TIME DIRECTOR
DIN 00415795

Sd/-
SATISH KUMAR VERMA
CHAIRMAN & MANAGING DIRECTOR
DIN-00225444

Sd/-
APRAJITA MISHRA
COMPANY SECRETARY
Membership No. 49403

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31ST MARCH 2018

Amount in Rs.

	Note No.	For the year ended 31st March 2018	For the year ended 31st March 2017
Continuing Operations			
Revenue from Operations	16 A	65,649,521.00	92,417,507.00
Other Income	16 B	1,959,772.00	572,470.20
Total Income (I)		67,609,293.00	92,989,977.20
Expenses			
Cost of Materials consumed	17 A	27,700,679.89	38,950,936.00
Increase in inventories of finished goods ,work in progress and stock in trade	17 B	(2,887,705.00)	(1,129,808.00)
Employee benefit expense	17 C	20,011,821.64	23,705,548.00
Finance Cost	17 D	41,966.00	14,385.00
Depreciation & Amortization		992,529.64	1,285,770.86
Other expenses	17E	21,543,576.04	29,847,690.25
Total Expenses (II)		67,402,868.21	92,674,522.11
Profit / (loss) before Tax (I) - (II)		206,424.79	315,455.09
Tax expense:			
(1) Current Income Tax		89,513.00	237,260.00
(2) Deferred Tax (Credit) / Charged		60,112.00	75,528.00
Profit / (loss) for the year from Continuing Operations (III)		56,799.79	2,667.09
Discontinuing Operations			
Profit / (loss) for the year from discontinued Operations		-	-
Tax Income /(Expense) of discontinuing operations		-	-
IX. Profit /(loss) for the year from discontinued Operations (after tax)		-	-
Profit / (Loss) for the year (IV)		56,799.79	2,667.09
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		-	-
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		-	-
(V) Other Comprehensive Income for the year		-	-
(VI) Total Comprehensive Income for the year		56,799.79	2,667.09
Earning per share for continuing operations [face value of Share Re. 10/-each] (Previous Year Re. 10/- each)			
(i) Basic			
Computed on the basis of total profit for the year		0.017	0.001
(ii) Diluted			
Computed on the basis of total profit for the year		0.017	0.001

Summary of significant accounting policies

2.1

The accompanying notes are an integral part of the financial statements.
As per our attached report of even date

For Dubey & Co.
Chartered Accountants
Sd/-
(DEEPAK DUBEY)
Proprietor
Membership No. 86349
FRN : 07515N

PLACE : NEW DELHI
DATE : 14.05.2018

For and on behalf of the Board of Directors of
(OSCAR GLOBAL LIMITED)

Sd/-
PAWAN CHADHA
WHOLE TIME DIRECTOR
DIN 00415795

Sd/-
SATISH KUMAR VERMA
CHAIRMAN & MANAGING DIRECTOR
DIN-00225444

Sd/-
APRAJITA MISHRA
COMPANY SECRETARY
Membership No. 49403

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st MARCH, 2018

A. Equity Share Capital

Equity Shares of Rs. 10 each issued, subscribed & fully Paid-up

At 1st April 2016

Changes in Equity Share Capital Shares during the year

At 31st March, 2017

Note	Numbers	Amount (Rs.)
9	4,000,000	40,000,000
	-	-
	4,000,000	40,000,000

B. Other Equity

For the year ended 31st March, 2017

Particulars	Reserve and Surplus			Total
	Capital Reserve	Securities Premium Reserve	Retained Earnings	
Balance as at April 01, 2016	-	44,000,000.00	(40,811,036.33)	3,188,963.67
Profit for the period	-	-	2,667.09	2,667.09
Other Comprehensive Income	-	-	-	-
Total comprehensive Income for the year	-	44,000,000.00	(40,808,369.24)	3,191,630.76
Dividends	-	-	-	-
Transfer to retained earnings	-	-	-	-
Any other change (to be specified)	-	-	-	-
As at 31st March, 2017	-	44,000,000.00	(40,808,369.24)	3,191,630.76
As at 1st April, 2017	-	44,000,000.00	(40,808,369.24)	3,191,630.76
Profit for the period	-	-	56,799.79	56,799.79
Other Comprehensive Income	-	-	-	-
Total comprehensive Income for the year	-	-	56,799.79	56,799.79
Dividends	-	-	-	-
Transfer to retained earnings	-	-	-	-
Any other change (to be specified)	-	-	-	-
General Reserve Balance	-	-	4,861,190.72	4,861,190.72
As at 31st March, 2018	-	44,000,000.00	(35,890,378.73)	8,109,621.27

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDING 31st MARCH, 2018

Background

Oscar Global Limited is The main objects of the Company is to carry on business of Export of Learther Garments of all kinds.

I SIGNIFICANT ACCOUNTING POLICIES

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

i) Basis of preparation

a) Compliance with Ind AS

The financial statements are prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act. The financial statements up to year ended March 31, 2016 were prepared in accordance with the accounting standards notified under Companies (Accounting Standard) Rules, 2006 (as amended) ("Previous GAAP") and other relevant provisions of the Act. These financial statements are the first financial statements of the Company under Ind AS. Refer note 37 for an explanation of how the transition from Previous GAAP to Ind AS has affected the Company's financial position, financial performance and cash flows.

b) Basis of Measurement

The financial statements have been prepared on a historical cost basis, except for the following:

- certain financial assets and liabilities that is measured at fair value (refer accounting policies regarding financial instruments)

c) Use of Estimates & Judgements

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is included in the following notes:

i) Income taxes: The Company's tax jurisdiction is India. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

ii) Other estimates: The preparation of financial statements involves estimates and assumptions that affect the reported amount of assets, liabilities, disclosure of contingent liabilities at the date of financial statements and the reported amount of revenues and expenses for the reporting period. Specifically, the Company estimates the probability of collection of accounts receivable by analyzing historical payment patterns etc.

d) **Current versus non-current classification**

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle

Held primarily for the purpose of trading

Expected to be realised within twelve months after the reporting period, or

Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period

All other assets are classified as non-current.

A liability is current when:

It is expected to be settled in normal operating cycle

It is held primarily for the purpose of trading

It is due to be settled within twelve months after the reporting period, or

There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. Based on the nature of products/ activities of the Company and the normal time between the acquisition of the assets and their realisation in cash or cash equivalent, the Company has determined its operating cycle as 48 months for real estate projects and 12 months for others for the purpose of classification of its assets and liabilities as current and non current.

II SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

i) Property, plant and equipment

Property, Plant and Equipment is carried at cost less accumulated depreciation and accumulated impairment losses, if any. The cost comprises its purchase price, directly attributable cost of bringing the asset to its working condition for its intended use and borrowing costs attributable to construction of qualifying asset, upto the date asset is ready for its intended use; any trade discounts and rebates are deducted in arriving at the purchase price.

Transition to Ind AS: On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognised as at April 1, 2016 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Subsequent costs

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Derecognition

An item of Property, Plant & Equipment is derecognised upon disposal or when no future economic benefits are expected from the use. Any gains and losses on disposal of an item of Property, Plant and Equipment are determined by comparing the proceeds from disposal with the carrying amount of Property, Plant and Equipment and are recognised net within "Other income/ Other expenses" in the Statement of Profit and Loss

Depreciation

Depreciation is charged on the assets as per Written Down Value method at rates worked out based on the useful lives and in the manner prescribed in the Schedule II to the Companies Act, 2013. The depreciation method, useful lives and residual value are reviewed at each of the reporting date. Depreciation on additions (disposals) is provided on a pro-rata basis i.e. from (upto) the date on which the asset is ready for use (disposed off). The residual values and useful life are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

ii) Intangible assets

Computer software

Intangible assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if any.

Amortisation methods and periods:

The Company amortises intangible assets with the finite useful life (computer software) using straight line method over a period of 5 years.

iii) Financial Instruments

a) Financial Assets

Financial assets comprise investments in equity instruments, loans and advances, trade receivables, Cash and cash equivalents and other eligible assets.

Initial recognition and measurement:

All financial assets are recognised initially at fair value except trade receivables which are initially measured at transaction price. Transaction costs that are attributable to the acquisition of the financial asset (other than financial assets recorded at fair value through profit or loss) are included in the fair value of the financial assets. Purchase or sale of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.

Subsequent Measurement:

- Financial Assets measured at amortised cost: Financial assets held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are

solely payment of principal and interest (SPPI) on principal amount outstanding are measured at amortised cost using effective interest rate (EIR) method. They are presented as current assets, except for those maturing later than 12 months after the reporting date which are presented as non-current assets. These financial assets are subsequently carried at amortized cost using the effective interest method, less any impairment loss. The EIR amortisation is recognised as finance income in the Statement of Profit and Loss.

- **Financial assets at fair value through other comprehensive income (FVTOCI):** Financial assets held within a business model whose objective is achieved by both collecting the contractual cash flows and selling the financial assets and the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payment towards principal and interest (SPPI) on principal outstanding are subsequently measured at FVTOCI. Fair value movements in financial assets at FVTOCI are recognised in other comprehensive income. However, the Company recognises interest income, impairment losses & reversals and foreign exchange gain loss in statement of profit and loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from equity to profit and loss. Interest earned is recognised under the expected interest rate (EIR) model.

- **Equity instruments other than investment in associates:** Equity instruments held for trading are classified at fair value through Profit or Loss (FVTPL). For other equity instruments the Company classifies the same as at FVTOCI. The classification is made on initial recognition and is irrevocable. Fair value changes on equity instruments at FVTOCI, excluding dividends, are recognised in other comprehensive income (OCI).

- **Financial assets at fair value through fair value through Profit or Loss (FVTPL):** Financial assets are measured at FVTPL if it does not meet the criteria for classification as measured at amortised cost or at fair value through other comprehensive income. Fair value changes are recognised in Statement of Profit and Loss.

Derecognition of financial assets:

Financial assets are derecognised when the contractual rights to the cash flows from the financial assets expire or the financial asset is transferred and the transfer qualified for derecognition. On derecognition of financial asset in its entirety the difference between the carrying amount (measured at the date of derecognition) and the consideration received (including any new asset obtained less any new liability assumed) shall be recognised in Statement of Profit and Loss.

Impairment of financial assets:

Trade receivables, contract assets, receivables under Ind AS 109 are tested for impairment based on the expected credit losses (ECL) for the respective financial asset. ECL impairment loss allowance (or reversal) recognised during the period is recognised as income/expense in the Statement of Profit and Loss. The approach followed by the company for recognising the impairment loss is given below:

1) Trade receivables

An impairment analysis is performed at each reporting date. The expected credit losses over lifetime of the asset are estimated by adopting the simplified approach using a provision matrix which is based on historical loss rates reflecting current condition and forecasts of future economic conditions.

2) Other financial assets

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL issued. If in subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on 12 month ECL.

b) Financial liabilities:

Financial liabilities comprise borrowings, trade payables and other eligible liabilities.

Initial recognition and measurement:

Financial liabilities are initially recognised at fair value. Any transaction costs that are attributable to the acquisition of the financial liabilities (except financial liabilities at fair value through profit or loss) are deducted from the fair value of financial liabilities.

Subsequent measurement

Financial liabilities at amortised cost: The Company has classified the following under amortised cost: a) Trade payables b) Other financial liabilities. Amortised cost for financial liabilities represents amount at which financial liability is measured at initial recognition minus the cumulative amortisation using the effective interest rate (EIR) method of any difference between that initial amount and the maturity amount.

- **Financial liabilities at fair value through profit or loss (FVTPL):** Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied. For trade and other payables maturing within one year from the Balance Sheet Date are carried at a value which is approximately equal to fair value due to the short maturity of these instruments.

Derecognition of financial liabilities

A financial liability shall be derecognised when, and only when, it is extinguished i.e. when the obligation specified in the contract is discharged or cancelled or expires.

c) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the counterparty.

d) Reclassification of Financial Assets

The Company determines the classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are categorised as equity instruments at FVTOCI and financial assets or financial liabilities that are

specifically designated at FVTPL. For financial assets, which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

iv) **Borrowing Costs**

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset. Other borrowing costs are recognized as expenses in the period in which they are incurred. To the extent the Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the Company determines the amount of borrowings costs eligible for capitalization by applying a capitalization rate to the expenditure incurred on such asset. The capitalization rate is determined based on the weighted average of borrowing costs applicable to the borrowings of the Company which are outstanding during the period, other than borrowings made specifically towards purchase of the qualifying asset. The amount of borrowing costs that the Company capitalizes during a period does not exceed the amount of borrowing costs incurred during that period.

v) **Impairment of non-financial assets**

The carrying amount of the Company's non-financial assets, other than deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated. The recoverable amount of an asset or cash generating unit is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risk specific to the asset. For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generates cash inflows from the continuing use that are largely independent of cash inflows of other assets or group of assets (the cash generating unit). An impairment loss is recognized if the carrying amount of an asset or its cash generating unit exceeds its estimated recoverable amount. Impairment losses are recognised in the Statement of Profit and Loss. Impairment losses are recognised in respect of cash generating units are allocated first to reduce the carrying amount of any goodwill allocated to the units and then to reduce the carrying amount of the other assets in the unit or group of units on a pro rata basis.

Reversal of impairment loss

Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized directly in other comprehensive income and presented within equity.

vi) **Inventories**

Inventories are valued at lower of cost and net realizable value. Net realisable value of property under construction assessed with reference to market value of completed property as at the reporting date less estimated cost to complete. Cost of inventory (Work-in-Progress) represents cost of land and all expenditure incurred in connection with.

vii) **Provisions and Contingencies**

A provision arising from claims, litigation, assessment, fines, penalties, etc. is recognised when the Company has a present obligation (legal or constructive) as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. These are reviewed at each balance sheet date and adjusted to reflect current management estimates. Contingent liabilities are disclosed in respect of possible obligations that have arisen from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the enterprise. When there is a possible obligation or present obligation where the likelihood of an outflow is remote, no disclosure or provision is made. A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset is disclosed, where an inflow of economic benefits is probable. When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost. The company does not recognize a contingent liability but disclosed its existence in the financial statements.

viii) **Income Taxes**

Income tax comprises current tax and deferred tax. Income tax expense is recognized in the statement of profit and loss except to the extent it relates to items directly recognized in equity or in other comprehensive income.

Current tax

Current tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for the period. The tax rates and tax laws used to compute the current tax amount are those that are enacted or substantively enacted by the reporting date and applicable for the period. The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis or to realize the asset and liability simultaneously.

Deferred tax

Deferred tax is recognized using the balance sheet approach. Deferred tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in financial statements, except when the deferred tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized. Deferred tax liabilities are recognized for all taxable temporary differences. The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be

utilized. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Minimum Alternate Taxes

Minimum Alternate Tax (MAT) is payable when the taxable profit is lower than the book profit. Taxes paid under MAT are available as a set off against regular income tax payable in subsequent years. MAT paid in a year is charged to the Statement of Profit and Loss as current tax. The Company recognises MAT credit available as an asset only to the extent that there is convincing evidence that the Company will pay normal income tax during the specified period i.e the period for which MAT credit is allowed to be carried forward. MAT credit is recognised as an asset and is shown as 'MAT Credit Entitlement'. The Company reviews the 'MAT Credit Entitlement' asset at each reporting date and write down the asset to the extent the Company does not have convincing evidence that it will pay normal tax during the specified period.

ix) Foreign Currency Translations

a) Functional and Presentation Currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in Indian Rupee (INR), which is Radhika Heights Private Limited's functional and presentation currency.

b) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are recognised in profit or loss.

x) Leases

As a Lessee:

Leases of property, plant and equipment where the company, as lessee, has substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalised at the lease's inception at the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding rental obligations, net of finance charges, are included in borrowings or other financial liabilities as appropriate. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Leases in which a significant portion of the risks and rewards of ownership are not transferred to the company as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to profit or loss on a straight-line basis over the period of the lease unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement. Arrangements containing a lease have been evaluated as on the date of transition i.e. April 1, 2016 in accordance with Ind-AS 101 First-time Adoption of Indian Accounting Standards.

As a Lessor:

Leases in which the company does not transfer substantially all the risk and benefits of ownership of the assets are classified as operating leases. Assets subject to operating lease are included in Property, Plant & Equipment. Lease income on an operating lease is recognized in the statement of profit and loss on a straight-line basis over the lease term. Costs, including depreciation are recognized immediately in the statement of profit & loss. Initial direct costs such as legal costs, brokerage costs, etc. are recognized immediately in the statement of profit and loss.

xi) Cash and Cash Equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

xii) Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Income from Services – Revenue is recognized on an accrual basis in accordance with the terms of the relevant agreement.

Interest Income: Interest income is recognized as it accrues in Statement of Profit and Loss using the effective interest method.

Dividend income - Revenue is recognized when the shareholder's right to receive payment is established at the balance sheet date. Dividend income is included under the head "Other income" in the statement of profit and loss.

xiii) Earnings Per Share

Basic earnings per share is computed using the weighted average number of equity shares outstanding during the period. Diluted earning per share is computed by dividing the net profit after tax by the weighted average number of equity shares considered for deriving basic EPS and also weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for bonus shares, as appropriate.

xiv) Segment reporting

The segmental reporting disclosures as required under Indian Accounting Standard-108 are not required, as there are no reportable business segments.

xxi) Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded as per the requirement of Part I of Schedule III, unless otherwise stated.

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDING 31st MARCH, 2018

1 Property, Plant and Equipment

(Amount In Rs)

Description	Land (Leasehold)	Building	Plant & Equipment	Furniture & Fixtures	Vehicles	Office Equipments	Total
Gross carrying value							
As at April 1, 2016*	4,184,766.00	1,119,940.00	2,254,602.50	86,568.99	1,551,738.50	529,154.42	9,726,770.41
Additions	-	-	6,398.00	13,560.00	-	154,843.00	174,801.00
Disposals	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-
Exchange differences	-	-	-	-	-	-	-
As at March 31, 2017	4,184,766.00	1,119,940.00	2,261,000.50	100,128.99	1,551,738.50	683,997.42	9,901,571.41
Additions			13,800.00	8,059.38		178,149.66	200,009.04
Disposals							
Adjustments							
Exchange differences							
As at March 31, 2018	4,184,766.00	1,119,940.00	2,274,800.50	108,188.37	1,551,738.50	862,147.08	10,101,580.45
Accumulated depreciation							
As at April 1, 2016*							
Charge for the year		106,394.30	412,642.73	25,408.26	484,501.50	256,824.07	1,285,770.86
Deduction during the year		-	-	-	-	-	-
Exchange differences		-	-	-	-	-	-
As at March 31, 2017	4,184,766.00	106,394.30	412,642.73	25,408.26	484,501.50	256,824.07	1,285,770.86
Charge for the year		96,286.84	339,151.08	20,629.34	333,219.24	203,243.14	992,529.64
Disposals		-	-	-	-	-	-
Exchange differences		-	-	-	-	-	-
As at March 31, 2018	4,184,766.00	202,681.14	751,793.81	46,037.60	817,720.74	460,067.21	2,278,300.50
Net block as at April 1, 2016*	4,184,766.00	1,119,940.00	2,254,602.50	86,568.99	1,551,738.50	529,154.42	9,726,770.41
Net block as at March 31, 2017	4,184,766.00	1,013,545.70	1,848,357.77	74,720.73	1,067,237.00	427,173.35	8,615,800.55
Net block as at March 31, 2018	4,184,766.00	917,258.86	1,523,006.69	62,150.77	734,017.76	402,079.87	7,823,279.95

*The company has exercised the exemption available under Ind AS 101 for Property, Plant and Equipment etc to measure the same at the carrying value as per previous GAAP on the date of transition i.e. Deemed Cost.

The deemed cost has been calculated as under

Deemd Cost at April 1, 2016

Particulars	Gross Block As at 1.04.2016	Accumultaed Depreciation As at 1.04.2016	Ind AS Adjustments	Net Block As at 1.04.2016
Property, plant & Equipment				
Land	4,184,766.00			4,184,766.00
Building	5,029,241.59	3,909,301.59	-	1,119,940.00
Plant & Equipment	9,226,241.87	6,971,639.37		2,254,602.50
Furniture & Fittings	1,475,259.63	1,388,690.64	-	86,568.99
Vehicle	4,902,416.19	3,350,677.69		1,551,738.50
Office Equipments	4,170,201.28	3,641,046.86	-	529,154.42
Total	28,988,126.56	19,261,356.15	-	9,726,770.41

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDING 31st MARCH, 2018

Amount in Rs.

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
2 Non Current Investments	-	-	-
3 Security Deposits			
Mobile Phones	4,000.00	4,000.00	4,000.00
PVVNL-Noida	112,377.00	112,377.00	112,377.00
Rent	6,000.00	6,000.00	6,000.00
Capital Advances			
Parsvnath Hessa Developers Pvt Ltd	11,529,738.00	11,529,738.00	11,529,738.00
	11,652,115.00	11,652,115.00	11,652,115.00
4 Other Non Current Assets			
Income Tax Refund	-	-	-
Deferred Tax assets (net)	15,949.00	76,061.00	151,589.00
	15,949.00	76,061.00	151,589.00

5 Inventories			
a. Raw Materials and Components (valued at cost)	11,226,169.00	9,382,035.00	6,504,284.00
b. Finished Goods (valued at cost or market price whichever is lower)	4,568,570.00	3,818,065.00	1,454,057.00
c. Semi Finished Goods (valued at cost or market price whichever is lower)	2,310,000.00	172,800.00	1,407,000.00
	6,878,570.00	3,990,865.00	2,861,057.00
	18,104,739.00	13,372,900.00	9,365,341.00
6 Cash and Cash Equivalents			
a) Balances with Bank	2,512,643.21	6,176,295.93	10,887,114.18
b) Cash in Hand	1,208,963.66	1,628,027.00	686,120.00
	3,721,606.87	7,804,322.93	11,573,234.18
7 Other Current Financial Assets			
Unsecured, considered good			
Advances to suppliers	744,000.00	-	40,092.00
Advance to staff	206,232.00	-	19,043.00
INPUT GST	2,523,641.16	-	-
	3,473,873.16	-	59,135.00
Refer Note 25 for information about credit risk and market risk of Loans.			
8 Other Current Assets			
Tax deducted at source	56,744.00	44,991.00	71,854.00
UP vat recoverable -5% & 14.50%	3,186.00	13,408.00	36,266.00
Premium due on F.P.S License to be received	1,600,000.00	1,000,000.00	826,399.00
Input Gst Receivable	1,861,537.00	-	-
Prepaid Electricity	54,959.00	59,316.00	-
Advance water Expense	100,000.00	-	-
Interest Accrued on FDR	-	224,817.00	241,159.80
Duty Drawback Receivable	86,913.00	1,476,259.00	2,192,319.00
Trade receivables	263,859.00	1,468,684.00	900,378.00
	4,027,198.00	4,287,475.00	4,268,375.80
9 Share Capital			
a. Authorised			
40,00,000 Equity Shares of Re.10/- each (Previous Year 40,00,000 Equity Shares of Re. 10/- each)	40,000,000.00	40,000,000.00	40,000,000.00
b. Issued			
Equity Shares of 33,00,000 (Previous Year 33,00,000) Equity Shares of Re.10/- each fully paid-up	33,000,000.00	33,000,000.00	33,000,000.00
c. Subscribed & fully Paid-up Shares			
Equity Shares of 32,83,600 of Re.05/- each fully paid-up	32,836,000.00	32,836,000.00	32,836,000.00
d. Subscribed but not fully Paid-up Shares			
Equity Shares of 16,400 of Re.10/- each paid-up @Rs. 5 each	82,000.00	82,000.00	82,000.00
Total Issued, Subscribed & fully / partly Paid-up Share Capital	32,918,000.00	32,918,000.00	32,918,000.00

c. Terms /rights attached to equity shares
The company has only one class of equity shares having a face value of Re.10/- per share. Each holder of equity shares is entitled to one vote per share. The dividend declared, if any is payable in Indian rupees. The dividend if any proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing annual General Meeting. The board has not proposed any dividend for current year and previous year. In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts including preference shares. The distribution will be in proportion to the number of equity shares held by the shareholders.

d. Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

Equity Shares	As at 31.03.2018		As at 31.03.2017		As at 01.04.2016	
	In Nos.	Amount in Rs.	In Nos.	Amount in Rs.	In Nos.	Amount in Rs.
At the beginning of the year	3,300,000	33,000,000	3,300,000	33,000,000	3,300,000	33,000,000
Add : Issued during the year ending	-	-	-	-	-	-
Outstanding at the end of the Year	3,300,000	33,000,000	3,300,000	33,000,000	3,300,000	33,000,000

e. Detail of shareholders holding more than 5% shares in the company

	As at 31.03.2018		As at 31.03.2017		As at 01.04.2016	
	In Nos.	Amount in Rs.	In Nos.	Amount in Rs.	In Nos.	Amount in Rs.
Equity shares of Re.10/- each fully paid	826,500	25.05%	826,500	25.05%	826,500	25.05%
- Akanksha Viniyog Limited	262,150	7.94%	262,150	7.94%	262,150	7.94%
Pawan Chadha						
Shares held by holding company and/or their subsidiaries/ associates	NIL	NIL	NIL	NIL	NIL	NIL
Equity Shares held by holding company are as below:						

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDING 31st MARCH, 2018

Amount in Rs.

Particulars	As at 31.03.2018	As at 31.03.2017	As at 01.04.2016
10 Other Equity			
a. Retained Earnings			
Opening balance	(40,808,369.24)	(40,811,036.33)	(41,565,088.16)
Add: Net profit/(loss) for the current year	56,799.79	2,667.09	754,051.83
Add: Remeasurements of the net defined benefit plans	-	-	-
Profit available for appropriation	(40,751,569.45)	(40,808,369.24)	(40,811,036.33)
Less : Appropriations	-	-	-
Transferred to general reserves	-	-	-
Proposed dividend	-	-	-
Corporate dividend tax	-	-	-
Closing balance	(40,751,569.45)	(40,808,369.24)	(40,811,036.33)
b. Securities premium reserve			
Opening Balance	44,000,000.00	44,000,000.00	44,000,000.00
Change during the Year	-	-	-
Closing Balance	44,000,000.00	44,000,000.00	44,000,000.00
c. General Reserve			
Opening. Balance	4,861,190.72	4,861,190.72	4,861,190.72
Change during the Year	-	-	-
Closing Balance	4,861,190.72	4,861,190.72	4,861,190.72
Total Reserves and Surplus	8,109,621.27	8,052,821.48	8,050,154.39
Securities Premium Reserve is used to record the premium on issue of shares. These reserve is utilised in accordance with the provisions of the Act.			
11 Deferred Tax Assets (Net)			
On temporary difference between the accounting base & tax base			
Deferred tax liabilities arising on account of			
Property, plant and equipment	15,416.00	75,528.00	-
Others	-	-	-
	15,416.00	75,528.00	-
12 Current Borrowings			
Long term provisions			
(a) Provision for employee benefits			
Gratuity (unfunded)	3,674,488.00	3,798,588.00	3,497,118.00
Leave Encashment	191,777.00	216,777.00	258,477.00
	3,866,265.00	4,015,365.00	3,755,595.00
Refer Note 25 for information about liquidity risk and market risk of Current Borrowings.			
13 Trade Payables			
Sundry Creditors	3,343,180.71	-	5,760.00
Advance from customers	-	-	918,519.00
	3,343,180.71	-	924,279.00
Refer Note 25 for information about liquidity risk and market risk of Trade Payables.			
14 Other Current Financial liabilities			
(a) Provision for employee benefits			
Bonus payable	221,141.00	255,662.00	350,905.00
Esic payable	6,302.00	23,318.00	16,043.00
EPF payable	39,210.00	80,720.00	-
(b) Other (Specify nature)			
Audit fee payable	150,000.00	150,000.00	150,000.00
Provision of Income tax payable	149,625.00	237,260.00	631,584.00
	566,278.00	746,960.00	1,148,532.00
Refer Note 25 for information about liquidity risk and market risk of Other Current Financial Liabilities.			
15 Current Tax Liabilities (Net)			
Provision for Income Tax	-	-	-
	-	-	-

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDING 31st MARCH, 2018

Amount in Rs.

Particulars	As at 31.03.2018	As at 31.03.2017
16 A Revenue from operations		
Sale of Product		
Export Sales	59,793,893.00	82,473,768.00
Other operating Revenues		
Sale of Duty Free License	2,044,894.00	2,884,350.00
Duty Drawback	3,210,734.00	6,885,788.00
F.P.S License Premium	600,000.00	173,601.00
Income tax refund	-	-
	65,649,521.00	92,417,507.00
16B Other income		
Interest Income	98,235.00	451,712.20
Rental Income	-	-
Input GST	1,861,537.00	0.00
Net gain/Loss on Sale on investments	-	-
Other non -operating income	-	-
Income tax refund	-	120,758.00
	1,959,772.00	572,470.20
17A COST OF RAW MATERIAL CONSUMED		
Opening Stock of Raw material	9,382,035.00	6,504,284.00
Add: Purchases	29,544,813.89	41,828,687.00
	38,926,848.89	48,332,971.00
Less: Closing Stock	11,226,169.00	9,382,035.00
	27,700,679.89	38,950,936.00
17B CHANGE IN INVENTORIES OF FINISHED/SEMI FINISHED GOODS, WORK IN PROGRESS & STOCK IN TRADE		
Opening Stock of Finished/Semi Finished Goods	3,990,865.00	2,861,057.00
Closing Stock of Finished/Semi Finished Goods	6,878,570.00	3,990,865.00
	(2,887,705.00)	(1,129,808.00)
17C EMPLOYEE BENEFIT EXPENSES		
Wages & Salaries	12,066,059.00	10,061,660.00
E.S.I. Employer Contribution	181,360.00	179,574.00
P.F .Employer Contribution	427,798.00	482,999.00
P.F .Administration Expenses	25,047.00	35,245.00
Bonus	221,141.00	255,662.00
Leave Encashment	-	-
Director Remuneration	6,700,000.00	12,000,000.00
Staff welfare	390,416.64	388,938.00
Gratuity	-	301,470.00
	20,011,821.64	23,705,548.00
17D FINANCE COST		
Interest expense	-	-
Bank Interest	-	-
Interest on TDS	41,966.00	14,385.00
Interest on Income Tax	-	-
Other borrowing costs	-	-
Applicable net gain/loss on foreign currency transaction	-	-
	41,966.00	14,385.00
17E Other expenses		
Electricity Expenses	598,393.00	574,006.00
Freight, Cartage & Forwarding Expenses	3,076,063.99	3,554,537.00
Job work Charges	10,867,764.01	17,354,908.00
Security Expenses	534,974.00	562,803.00
Advertisement Expenses	58,320.00	49,840.00
Clearing chgs on Imported Material	221,551.80	308,880.00
Auditors Remuneration	150,000.00	150,000.00
Company secretary Remuneration	226,400.00	-
Bank Charges	326,742.11	477,923.25
Business Promotion	21,029.00	17,379.00

Commission	815.00	32,825.00
Demat Charges	34,095.00	35,954.00
Other Expenses	556,236.00	876,793.00
Inspection Charges	127,508.00	65,342.00
Income tax paid	-	53,537.00
Insurance Expenses	155,977.00	149,772.00
Legal, Professional & Consultancy	731,016.00	576,906.00
Membership, Subscription & Listing Fees	297,310.00	239,280.00
Printing and Stationary Expenses	115,625.08	136,424.00
Postage & Telegram	91.00	490,886.00
Rent	33,000.00	47,000.00
Repair & Maintenance	729,690.05	1,069,116.00
Royalty	1,435,538.00	1,533,860.00
Telephone & Communication Expenses	239,887.00	277,698.00
Testing Charges	26,500.00	22,370.00
Travelling & Conveyance Expenses	979,050.00	1,114,123.00
Deferred tax Liability (P/L)	-	-
	21,543,576.04	29,847,690.25

18 INCOME TAX

The income tax expense consists of the following :

Current tax expense for the current year	89,513.00	237,260.00
Current tax expense pertaining to previous years	-	-
Minimum alternative tax (MAT) credit	-	-
Deferred tax expense/(benefit)	60,112.00	75,528.00
Total income tax	149,625.00	312,788.00

Reconciliation of tax liability on book profit vis-à-vis actual tax liability

Profit before income taxes	206,424.79	315,455.09
Enacted Tax Rate	25.75%	31.96%
Computed Tax Expense	-	-
Adjustments in respect of current income tax		
Tax impact of expenses which will never be allowed	-	-
Tax effect of expenses that are not deductible for tax purpose	-	-
Tax effect due to non taxable income	-	-
Minimum alternative tax (MAT) credit	-	-
Previously unrecognised tax losses used to reduce current tax expense	-	-
Other Temporary Differences	149,625.00	312,788.00
Total income tax expense	149,625.00	312,788.00

19 EARNINGS PER SHARE

Profit/(loss) attributable to shareholders	56,799.79	2,667.09
Weighted average number of equity shares	33,000,000	33,000,000
Nominal value per equity share	10	10
Weighted average number of equity shares adjusted for the effect of dilution	33,000,000	33,000,000
Earnings per equity share		
Basic	0.017	0.001
Diluted	0.017	0.001

20 CONTINGENCIES AND COMMITMENTS

	As at March 31, 2018	As at March 31, 2017	As at April 01, 2016
(A) Contingent liabilities			
I Income Tax	Nil	Nil	Nil
II Other Legal Cases	Nil	Nil	Nil
	-	-	-

(B) Capital and other commitments

Estimated amount of contracts remaining to be executed on capital account, net of advances and not provided in the books are as follows:

Particulars	As at March 31, 2018	As at March 31, 2017	As at April 01, 2016
Property, plant and equipment	Nil	Nil	Nil

21 LEASES

The Company has taken registered premises at New Delhi operating lease agreement for its registered office.

Particulars	As at March 31, 2018	As at March 31, 2017
Lease payments for the year recognised in the statement of profit and loss.	33,000.00	47,000.00

22 MSME

Based on the information available with the company, there are no dues as at March 31, 2018 and 31st March, 2017 payable to enterprises covered under " Micro Small and Medium Enterprises Development Act, 2006. No Interest is paid/payable by the company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006.

23 Related party transactions

As required by Indian Accounting Standard -24, the disclosures of transactions with related parties are given below:-

S. No.	Relation	Nature of transaction	As at 31-Mar-18 Rs.	As at 31-Mar-17 Rs.	
a	Mr. Satish Verma	Key Management Personnel	Managing Director Remuneration	2,000,000.00	4,800,000.00
b	Mr. Pawan Chadha	Key Management Personnel	Director Remuneration	2,000,000.00	3,600,000.00
c	Mrs. Arpita Verma	Key Management Personnel	Director Remuneration	2,700,000.00	3,600,000.00
d	Mr. Varun Chadha	Relative of Key Management Personnel	Salary in capacity of President	2,450,000.00	1,800,000.00
e	Ms. Heena Arora	Company Secretary	Salary	252,129.00	-
TOTAL			9,402,129.00	13,600,000.00	

24 FAIR VALUE MEASUREMENTS

The fair value of the assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in forced or liquidation sale. The following methods and assumptions were used to estimate the fair values:

Fair Value of cash and current deposits, trade and other current receivables, trade payables, other current liabilities and other financial instruments approximate their carrying amounts largely due to the short term maturities of these instruments.

The different levels of fair value have been defined below:

Level 1: Quoted (Unadjusted) prices in active markets for identical assets or liabilities.

Level 2: Other techniques for which all inputs which have a significant effect on the recorded fair value are observable, either directly or indirectly

Level 3: Techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market data.

Particulars	As at 31-Mar-18	As at 31-Mar-17	As at 1-Apr-16
Carrying Amount			
Financial Instruments at fair value through Profit or Loss			
Financial Assets			
(i) Investments	-	-	-
Fair Value			
Level 1	-	-	-
Level 2	-	-	-
Level 3	-	-	-
Total	-	-	-
Financial Assets at Amortised Cost			
(i) Security Deposits	11,652,115.00	11,652,115.00	11,652,115.00
(ii) Cash and cash equivalents	3,721,606.87	7,804,322.93	11,573,234.18
(iv) Short Term Loans & advances	3,473,873.16	-	59,135.00
Total Financial Assets	18,847,595.03	19,456,437.93	23,284,484.18
Financial Liabilities at Amortised Cost			
(i) Borrowings	-	-	-
(ii) Trade payables	3,343,180.71	-	924,279.00
(iii) Other financial liabilities	566,278.00	746,960.00	1,148,532.00
Total Financial Liabilities	3,909,458.71	746,960.00	2,072,811.00

25 Financial Risk Management

The Company's financial risk management is an integral part of how to plan and execute its business strategies. The Company's financial risk management policy is set by the Managing Board. The financial risks are identified, measured and managed in accordance with the Company's policies on risk management. Key financial risks and mitigation plans are reviewed by the board of directors of the Company.

A. MARKET RISK

Market risk is the risk of loss of future earnings, fair value of future cash flows that may result from a change in the price of financial instrument. The value of a financial instrument may change as a result of changes in the interest rates, equity prices and other market changes that may effect market sensitivity instruments. Market risk is attributable to all market risk sensitive financial instruments including investments and deposits, loans and borrowings.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. In order to balance the Company's position with regards to interest income and interest expense and to manage the interest rate risk, management performs a comprehensive interest rate risk management. The Company has no interest bearing borrowings hence it is not exposed to significant interest rate risk as at the respective reporting dates. They are therefore not subject to interest rate risk, since neither the carrying amount nor the future cash flows will fluctuate because of change in market interest rates.

Price Risk

Price risk arises from exposure to equity securities prices from investments held by the Company. The Company does not have any investments in equity shares.

B. CREDIT RISK

Credit risk is the risk that customer or counter-party will not meet its obligation under the contract, leading to financial loss. Credit risk arises from trade receivables and other financial assets.

Other Financial Assets

There is no credit risk exposure with respect to other financial assets as they are either supported by legal agreement or are with Nationalized banks.

- Deposits are held with Electricity Department, hence the risk of default is considered to be negligible.

- Loans to Others are supported with legal agreements, hence there is no credit risk involved.

Provision for Expected Credit losses

Financial Assets are considered to be of good quality and there is no credit risk to the Company.

C. LIQUIDITY RISK

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Group's approach to managing liquidity is to ensure as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due.

Management monitors rolling forecasts of the liquidity position and cash and cash equivalents on the basis of expected cash flows. The Company takes into account the liquidity of the market in which the entity operates.

Contractual Maturities of financial liabilities

The tables below provide details regarding the remaining contractual maturities of financial liabilities at reporting date based on contractual undiscounted payments.

	Amount In Rs			
As at 31-Mar-18	Less than 1 year/ On Demand	1 - 2 years	2 - 3 years	More than 3 years
Current				
(i) Borrowings	-	-	-	-
(ii) Trade payables	3,343,180.71	-	-	-
(iii) Other financial liabilities	566,278.00	-	-	-
Total	3,909,458.71	-	-	-
As at 31-Mar-17	Less than 1 year/ On Demand	1 - 2 years	2 - 3 years	More than 3 years
Current				
(i) Borrowings	-	-	-	-
(ii) Trade payables	-	-	-	-
(iii) Other financial liabilities	746,960	-	-	-
Total	746,960	-	-	-
As at 1-Apr-16	Less than 1 year/ On Demand	1 - 2 years	2 - 3 years	More than 3 years
Current				
(i) Borrowings	-	-	-	-
(ii) Trade payables	924,279.00	-	-	-
(iii) Other financial liabilities	1,148,532.00	-	-	-
Total	2,072,811.00	-	-	-

26 Capital Risk Management

The Company aim to manages its capital efficiently so as to safeguard its ability to continue as a going concern and to optimize returns to shareholders. The capital structure of the Company is based on management's judgment of the appropriate balance of key elements in order to meet its strategic and day-to-day needs. We consider the amount of capital in proportion to risk and manage the capital structure in light of changes in economic conditions and the risk characteristics of the underlying assets. The Company's policy is to maintain a stable and strong capital structure with a focus on total equity so as to maintain creditors and market confidence and to sustain future development and growth of its business. There in no change in the Company capital structure since previous year.

27 FIRST TIME ADOPTION OF IND AS**A. Transition to Ind AS**

These are the Company's first financial statements prepared in accordance with Ind AS.

The accounting policies set out in Note 1 have been applied in preparing the financial statements for the year ended 31 March 2018, the comparative information presented in these financial statements for the year ended 31 March 2017 and in the preparation of an opening Ind AS Statement of Financial Position at 1 April 2016. In preparing its opening Ind AS Statement of Financial Position, the Company has adjusted the amounts reported previously in financial statements prepared in accordance with the accounting standards notified under Companies (Accounting Standards) Rules, 2006 (as amended) and other relevant provisions of the Act (previous GAAP or Indian GAAP). An explanation of how the transition from previous GAAP to Ind AS has affected the Company's financial position, financial performance and cash flows is set out in the following tables and notes.

I. Ind AS optional exemptions

Set out below are the applicable Ind AS 101 optional exemptions and mandatory exceptions applied in the transition from previous GAAP to Ind AS.

Deemed cost

Property, plant and equipment

Ind AS 101 permits a first-time adopter to elect to continue with the carrying value for all of its property, plant and equipment as recognised in the financial statements as at the date of transition to Ind AS, measured as per the previous GAAP and use that as its deemed cost as at the date of transition after making necessary adjustments for de-commissioning liabilities.

II. Ind AS mandatory exceptions

Estimates

An entity's estimates in accordance with Ind ASs at the date of transition to Ind AS shall be consistent with estimates made for the same date in accordance with previous GAAP (after adjustments to reflect any difference in accounting policies), unless there is objective evidence that those estimates were in error.

Ind AS estimates as at 1 April 2016 are consistent with the estimates as at the same date made in conformity with previous GAAP. The Company made estimates for following items in accordance with Ind AS at the date of transition as these were not required under previous GAAP:

- a) Investment in Financial instruments carried at FVTPL or FVTOCI

Classification and measurement of financial assets and liabilities

The classification and measurement of financial assets will be made considering whether the conditions as per Ind AS 109 are met based on facts and circumstances existing at the date of transition.

Financial assets can be measured using effective interest method by assessing its contractual cash flow characteristics only on the basis of facts and circumstances existing at the date of transition and if it is impracticable to assess the use of effective interest method, fair value of financial asset at the date of transition shall be the new carrying amount of that asset. The measurement exemption applies for financial liabilities as well.

B. Reconciliations between previous GAAP and Ind AS

Ind AS 101 requires an entity to reconcile equity, total comprehensive income and cash flows for prior periods. The following tables represent the reconciliations from previous GAAP to Ind AS.

Reconciliation of equity as at date of transition (1 April 2016)

ASSETS	Notes to First-time Adoption	Previous GAAP	IND AS Adjustments	Amount In Rs Ind AS.
Non-current assets				
a) Property, plant and equipment	A	9,726,770.41	-	9,726,770.41
b) Capital work-in-progress		-	-	-
c) Intangibles assets		-	-	-
d) Intangible assets under development		-	-	-
e) Financial assets		-	-	-
(i) Investments	B	-	-	-
(ii) Security Deposits		11,652,115.00	-	11,652,115.00
(iii) Other financial assets		-	-	-
g) Other non-current assets		151,589.00	-	151,589.00
		21,530,474.41	-	21,530,474.41
Current assets				
a) Inventories		9,365,341.00	-	9,365,341.00
b) Financial assets		-	-	-
(i) Investments		-	-	-
(ii) Trade receivables		-	-	-
(iii) Cash and cash equivalents		11,573,234.00	-	11,573,234.00
(iv) Other bank balances		-	-	-
(v) Loans		-	-	-
(vi) Others financial assets		59,135.00	-	59,135.00
c) Other current assets		4,268,376.00	-	4,268,376.00
		25,266,086.00	-	25,266,086.00
		46,796,560.41	-	46,796,560.41
EQUITY AND LIABILITIES				
Equity				
a) Equity share capital		32,918,000.00	-	32,918,000.00
b) Other equity	C	8,050,154.39	-	8,050,154.39
		40,968,154.39	-	40,968,154.41
Non-current liabilities				
a) Financial liabilities		-	-	-
(i) Borrowings		-	-	-
(ii) Other Financial Liabilities		-	-	-
b) Deferred tax liabilities (net)	D	-	-	-
c) Provisions		3,755,595.00	-	3,755,595.00
		3,755,595.00	-	3,755,595.00
Current liabilities				
a) Financial liabilities		-	-	-
(i) Borrowings		-	-	-
(ii) Trade payables		924,279.00	-	924,279.00
(iii) Other financial liabilities		1,148,532.00	-	1,148,532.00
b) Other current liabilities		-	-	-
c) Provisions		-	-	-
d) Current Tax Liabilities (Net)		-	-	-
		2,072,811.00	-	2,072,811.00
TOTAL		46,796,560.41	-	46,796,560.41

Reconciliation of equity as at 31 March 2017				Amount In Rs
ASSETS	Notes to First-time Adoption	Previous GAAP	IND AS Adjustments	Ind AS.
Non-current assets				
a) Property, plant and equipment	A	8,615,800.55	-	8,615,800.55
b) Capital work-in-progress		-	-	-
c) Intangibles assets		-	-	-
d) Intangible assets under development		-	-	-
e) Financial assets		-	-	-
(i) Investments	B	-	-	-
(ii) Security Deposits		11,652,115.00	-	11,652,115.00
(iii) Other financial assets		-	-	-
g) Other non-current assets		76,061.00	-	76,061.00
		20,343,976.55	-	20,343,976.55
Current assets				
a) Inventories		13,372,900.00	-	13,372,900.00
b) Financial assets		-	-	-
(i) Investments		-	-	-
(ii) Trade receivables		-	-	-
(iii) Cash and cash equivalents		7,804,322.93	-	7,804,322.93
(iv) Other bank balances		-	-	-
(v) Loans		-	-	-
(vi) Others financial assets		-	-	-
c) Other current assets		4,287,475.00	-	4,287,475.00
		25,464,697.93	-	25,464,697.93
		45,808,674.48	-	45,808,674.48
EQUITY AND LIABILITIES				
Equity				
a) Equity share capital		32,918,000.00	-	32,918,000.00
b) Other equity	C	8,052,821.48	-	8,052,821.48
		40,970,821.48	-	40,970,821.48
Non-current liabilities				
a) Financial liabilities		-	-	-
(i) Borrowings		-	-	-
(ii) Other Financial Liability		-	-	-
b) *Deferred tax liabilities (net)	D	75,528.00	-	75,528.00
c) Provisions		4,015,365.00	-	4,015,365.00
		4,090,893.00	-	4,090,893.00
Current liabilities				
a) Financial liabilities		-	-	-
(i) Borrowings		-	-	-
(ii) Trade payables		-	-	-
(iii) Other financial liabilities		746,960.00	-	746,960.00
b) Other current liabilities		-	-	-
c) Provisions		-	-	-
d) Current Tax Liabilities (Net)		-	-	-
		746,960.00	-	746,960.00
TOTAL		45,808,674.48	-	45,808,674.48

Reconciliation of total comprehensive income for the period ended March 31, 2017				Amount In Rs
Particulars	Notes to First-time Adoption	Previous GAAP	IND AS Adjustments	Ind AS.
Continuing Operations				
Revenue from Operations		92,417,507.00	-	92,417,507.00
Other Income		572,470.20	-	572,470.20
Total Income (I)		92,989,977.20	-	92,989,977.20
Expenses				
Cost of material consumed		38,950,936.00	-	38,950,936.00
Increase in inventories of finished goods,work in progress		(1,129,808.00)	-	(1,129,808.00)
Employee benefit expense		23,705,548.00	-	23,705,548.00
Finance Cost		14,385.00	-	14,385.00
Depreciation & Amortization		1,285,770.86	-	1,285,770.86
Other expenses		29,847,690.25	-	29,847,690.25
Total Expenses (II)		92,674,522.11	-	92,674,522.11

Profit / (loss) before Tax (I) - (II)	315,455.09	-	315,455.09
Tax expense:	-	-	-
(1) Current Income Tax	237,260.00	-	237,260.00
(2) Deferred Tax	75,528.00	-	75,528.00
Profit / (loss) for the year from Continuing Operations (III)	2,667.09		2,667.09
Discontinuing Operations			
Profit / (loss) for the year from discontinued Operations	-	-	-
Tax Income /(Expense) of discontinuing operations	-	-	-
IX. Profit /(loss) for the year from discontinued Operations (after tax)	-	-	-
Profit / (Loss) for the year (IV)	2,667.09		2,667.09
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	-	-	-
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	-	-	-
(V) Other Comprehensive Income for the year	-	-	-
(VI) Total Comprehensive Income for the year	2,667.09		2,667.09

Reconciliation of total equity as at 31 March 2017 and 1 April 2016

Particulars	Notes to First-time Adoption	Amount In Rs	
		As at March 31, 2017	As at March 31, 2016
Total equity (shareholder's funds) as per previous GAAP		40,970,821.48	40,968,154.39
Adjustments:			
Fair Valuation of Investments- Short Term		-	-
Deferred Tax Liability created		-	-
Total Ind AS Adjustments		-	-
Total Equity under Ind AS		40,970,821.48	40,968,154.39

Reconciliation of total comprehensive income for the year ended 31 March 2017

	As at March 31, 2017
As per previous GAAP for March 2017	2,667.09
Adjustments:	
Unrealised Income on Mutual Fund Reversed	-
Deferred tax expense on Ind AS Adjustments	-
As per IND AS for March 2017	2,667.09

As per Para (10) of Ind AS 101 requires an entity reclassify items that it recognised in accordance with previous GAAP as one type of asset, liability or component of equity, but are a different type of asset, liability or component of equity in accordance with Ind ASs. Accordingly, assets and liabilities which are different types of assets and liabilities in Ind AS were reclassified as at transition date.

Explanation of material adjustments to Statement of Cash Flows

There were no material differences between the statement of cash flows presented under Ind AS and the previous GAAP except due to various reclassification adjustments recorded under Ind AS and difference in the definition of cash and cash equivalents under these two GAAPs.

The following explains the adjustments made while transition from previous accounting standards to IND AS

A Property, Plant & Equipments

The Company has opted Para D7AA in Ind AS 101 for Property Plant & Equipments. Carrying values for all of its Property, Plant & Equipment etc as at the date of transition to Ind AS, measured as per previous GAAP have been treated as their deemed cost as at the date of transition.

B Deferred tax

Indian GAAP requires deferred tax accounting using the income statement approach, which focuses on differences between taxable profits and accounting profits for the period. Ind AS 12, "Income taxes", requires entities to account for deferred taxes using the balance sheet approach, which focuses on temporary differences between the carrying amount of an asset or liability in the Balance Sheet and its tax base. The application of Ind AS 12 has resulted in recognition of deferred tax on new temporary differences, which was not required under Indian GAAP. Deferred tax impact on above stated adjustments & exemptions opted by the Company have been recognised.

C Retained Earnings

Retained Earnings as at 1 April, 2016 has been adjusted consequent to above Ind AS transition adjustments.

Notes forming part of Financial Statements

ADDITIONAL INFORMATION TO THE FINANCIAL STATEMENTS

28 Contingent liabilities and commitments (to the extent not provided for)

Particulars	As at 31 March 2018 Rs.	As at 31 March 2017 Rs.
(i) Contingent Liabilities		
(a) Claims against the company not acknowledged as debt	-	-
(b) Guarantees	-	-
(c) Other Money for which the company is contingently liable	-	-
(ii) Commitments		
(a) Estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
(b) Other commitments	-	-
Total	-	-

28A Disclosure as per clause 32 of the Listing Agreement with the Stock Exchanges

Loans and advances in the nature of loans given to subsidiaries, associates and others and investments in shares of the Company by such parties:

S.No.	Name of party	Relationship	Amount outstanding as at 31 March, 2018	Maximum balance outstanding during the year
	NIL	NIL	NIL	(NIL) (NIL)

Note: Figures in bracket relate to the previous year.

28B Disclosure as per clause 32 of the Listing Agreement with the Stock Exchanges

The Clause 49 the Equity listing Agreement with Stock Exchanges is not applicable to the company, as neither the paid up capital exceeds Rs.10 crores nor the next worth exceeds Rs.25 crore, as on the last day of the previous financial year as per SEBI Circular No.CIR/CFD/POLICY/CELL/7/2014 dated 15.09.2014

28C Value of Imports calculated on CIF basis

S. No.	Particulars	As at 31 March 2018	As at 31 March 2017
a	Raw materials	316,388.00	1,199,646.00
b	Components	-	-
c	Spare parts	-	-
d	Capital Goods	-	-
TOTAL		316,388.00	1,199,646.00

28D Expenditures in foreign currencies

S. No.	Particulars	As at 31 March 2018 Rs.	As at 31 March 2017 Rs.
a	Travelling Expenses	153,476.00	197,340.00
b	Commission	-	-
c	Sales Promotion	-	-
d	Royalty	1,435,538.00	1,533,860.00
TOTAL		1,589,014.00	1,731,200.00

29 Details of Raw material consumed

S. No.	Particulars	As at 31 March 2018		As at 31 March 2017	
		Qty	Amount (RS')	Qty	Amount (RS')
a	Leather (Sq.DCM)	4,245,580	25,480,154.00	5,651,513	32,034,291.00
b	Other Raw Material		2,220,525.89		6,916,645.00
	Total	4,245,580	27,700,679.89	5,651,513	38,950,936.00

29A Quantitative details of Consumption of imported and indigenous items

S. No.	Particulars	As at 31 March 2018		As at 31 March 2017	
			%		%
a	Imported - Raw materials	316,388.00	1.14%	1,199,646.00	3.08%
b	Indigenous - Raw materials	27,384,291.89	98.86%	37,751,290.00	96.92%
	TOTAL	27,700,679.89	100.00%	38,950,936.00	100.00%

29B Quantitative details of Production, sales and stock of each class of goods:

S. No.	Particulars	As at 31 March 2018	As at 31 March 2017	As at 31 March 2018	As at 31 March 2017
				Licenses / Export Incentives	
a	Opening Stock Qty. (Nos.)	2152	1685	-	-
		3,990,865	2,861,057	-	-
b	Production Qty. (Nos.)	17039	28009	-	-
c	Sales/Export Qty. (Nos.)	16281	27542	-	-
	Amount (Rs.)	59,793,893	82,473,768	5,255,628	9,770,138
d	Closing Stock Qty. (Nos.)	2910	2152	-	-
	Amount (Rs.)	6,878,570	3,990,865	-	-

29C Earning in foreign exchange

S. No.	Particulars	As at 31 March 2018 Rs.	As at 31 March 2017 Rs.
a	Export of goods calculated on FOB basis	57,424,579.00	79,453,701.00
b	Other earnings	-	-
TOTAL		57,424,579.00	79,453,701.00

30 Segment information

The company is operating in only one product i.e. leather garments and accessories. Hence there is no need to present financial information segment wise as required by AS-17. information segment wise as required under Indian Accounting Standard -108.

For and on behalf of the Board of Directors of
(OSCAR GLOBAL LIMITED)

For Dubey & Co.
Chartered Accountants
Sd/-
(DEEPAK DUBEY)
Proprietor
Membership No. 86349
FRN : 07515N

Sd/-
PAWAN CHADHA
WHOLE TIME DIRECTOR
DIN 00415795

Sd/-
SATISH KUMAR VERMA
CHAIRMAN & MANAGING DIRECTOR
DIN-00225444

Sd/-
APRAJITA MISHRA
COMPANY SECRETARY
Membership No. 49403

PLACE : NEW DELHI
DATE : 14.05.2018

CASH FLOW STATEMENT

	Figures (Rs.) as at March 31, 2018	Figures (Rs.) as at March 31, 2017
A. CASH FLOW FROM OPERATING ACTIVITIES :		
NET PROFIT BEFORE TAX AND EXTRA ORDINARY ITEMS	206,424.79	315,455.00
ADJUSTMENTS FOR :		
DEPRECIATION	992,529.64	1,285,770.86
INTEREST	41,966.00	14,385.00
MISC. EXPENSES WRITTEN OFF	-	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	1,240,920.43	1,615,610.86
ADJUSTMENTS FOR :		
TRADE AND OTHER RECEIVABLES	(3,153,484.16)	115,563.80
INVENTORIES	(4,731,839.00)	(4,007,559.00)
TRADE PAYABLES AND OTHER PAYABLES	2,953,286.71	(1,066,081.00)
CASH GENERATED FROM OPERATIONS	(3,691,116.02)	(3,342,465.34)
INTEREST PAID	(41,966.00)	(14,385.00)
DIRECT TAX PAID	(149,625.00)	(237,260.00)
CASH FLOW BEFORE EXTRAORDINARY ITEMS	(3,882,707.02)	(3,594,110.34)
EXTRA ORDINARY ITEMS	-	-
NET CASH FROM OPERATING ACTIVITIES	(3,882,707.02)	(3,594,110.34)
B. CASH FLOW FROM INVESTING ACTIVITIES :		
PURCHASES OF FIXED ASSETS	(200,009.04)	(174,801.00)
SALE OF FIXED ASSETS	-	-
NET CASH USED IN INVESTING ACTIVITIES	(200,009.04)	(174,801.00)
C. CASH FLOW FROM FINANCING ACTIVITIES :		
PROCEEDS FROM PUBLIC ISSUE OF SHARE CAPITAL	-	-
PROCEEDS FROM LONG TERM BORROWINGS	-	-
REPAYMENT OF FINANCE LEASE LIABILITIES	-	-
DIVIDEND PAID	-	-
NET CASH USED IN FINANCING ACTIVITIES	-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(4,082,716.06)	(3,768,911.25)
CASH AND CASH EQUIVALENTS AS AT 01.04.17 (OPENING BALANCE)	7,804,322.93	1,573,234.18
CASH AND CASH EQUIVALENTS AS AT 31.03.18 (CLOSING BALANCE)	3,721,606.87	7,804,322.93

Significant Accounting Policies and Notes on Accounts 1 & 2

Sd/-
PAWAN CHADHA
WHOLE TIME DIRECTOR
DIN 00415795

Sd/-
SATISH KUMAR VERMA
CHAIRMAN & MANAGING DIRECTOR
DIN-00337659

PLACE : NEW DELHI
Date : 14th May 2018

Sd/-
APRAJITA MISHRA
COMPANY SECRETARY
Membership No. 49403

AUDITOR'S REPORT

We have examined the attached Cash Flow Statement of Oscar Global Limited for the period ended on 31st March, 2018. The Statement has been prepared by the Company in accordance with the requirements of Clause 32 of Listing Agreement.

For DUBEY & CO.
CHARTERED ACCOUNTANTS
Sd/-
DEEPAK DUBEY
PROPRIETOR
M.NO. :086349
FRN :007515N

Place : Delhi
Date : 14th May, 2018

OSCAR GLOBAL LIMITED

CIN: L51909DL1990PLC041701

Registered Office: 101, Plot No. 6, LSC Vardhman Rajdhani Plaza,
New Rajdhani Enclave, New Delhi- 110092

Corporate Office: C-76, Sector- 08, Noida- 201301

Telephone:9810337978, 9818103500

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

PROXY FORM

FORM NO. MGT 11

[Pursuant to Section 105 (6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

27th Annual General Meeting – September 24th, 2018

Name of member(s) :
 Registered address :
 E Mail Id :
 Folio No. / Client ID :
 DP ID :

I / We, being the member(s) of shares of the above named Company, hereby appoint:

- 1) Name:
 Address:
 E-Mail Or failing him / her
- 2) Name:
 Address:
 E-Mail Or failing him / her
- 3) Name:
 Address:
 E-Mail

as my/ our proxy to attend and vote (on a poll) for me/ us and on my/ behalf at the 27thAnnual General Meeting of the Company to be held on **Monday, September 24, 2018 at 03:00 PM (IST) at Dolly Farms & Resorts Private Limited, at 439, Village Shaoorpur, P.O. Fatehpuri, New Delhi- 110030, India** and at any adjournment thereof in respect of such resolutions as are indicated below:

SI No.	Resolution	Vote	
		FOR	AGAINST
ORDINARY BUSINESS			
1	To receive, consider and adopt the Audited Financial Statements of the Company for the financial year ended March 31, 2018 and the Report of Directors and Auditors thereon.		
2	To appoint a Director in place of Mrs. Arpita Verma (DIN: 01360010), who retires by rotation at this Annual General Meeting and being eligible, offers herself for reappointment.		
SPECIAL BUSINESS			
3	To approve appointment of Mr. Sanjeev Rathore [DIN: 08019738] as an Independent Director of the Company		
4	Re-Appointment of Mr. Pawan Chadha (DIN: 00415795) as a Whole time Director of the Company.		

Signed this day of 2018.

Affix
 Rupee 1/-
 Revenue
 Stamp

Signature of the member Signature of the Proxy Holder(s)(1) (2) (3)

NOTE:

- This form of proxy in order to be effective should be duly completed, signed, stamped and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.
- It is optional to indicate your preference in the appropriate column against the Resolutions indicated in the Box. If you leave the 'For' or 'Against' column blank against any or all Resolutions, your Proxy will be entitled to vote in the manner as he/she thinks appropriate.

ATTENDANCE SLIP

OSCAR GLOBAL LIMITED

CIN: L51909DL1990PLC041701

Registered Office: 101, Plot No. 6, LSC Vardhman Rajdhani Plaza,
New Rajdhani Enclave, New Delhi- 110092

Corporate Office: C-76, Sector- 08, Noida- 201301

Telephone:9810337978, 9818103500

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

Folio No./ DP ID / Client ID

Number of shares held

I/we certify that I/we am/are member(s)/proxy for the member(s) of the Company.

I/We hereby record my/our presence at the thirty seventh Annual General Meeting of the Company on **Monday, September 24, 2018 at 03:00 PM (IST) at Dolly Farms & Resorts Private Limited, at 439, Village Shaorpur, P.O. Fatehpuri, New Delhi- 110030,**

Full name of proxy (in case of proxy)

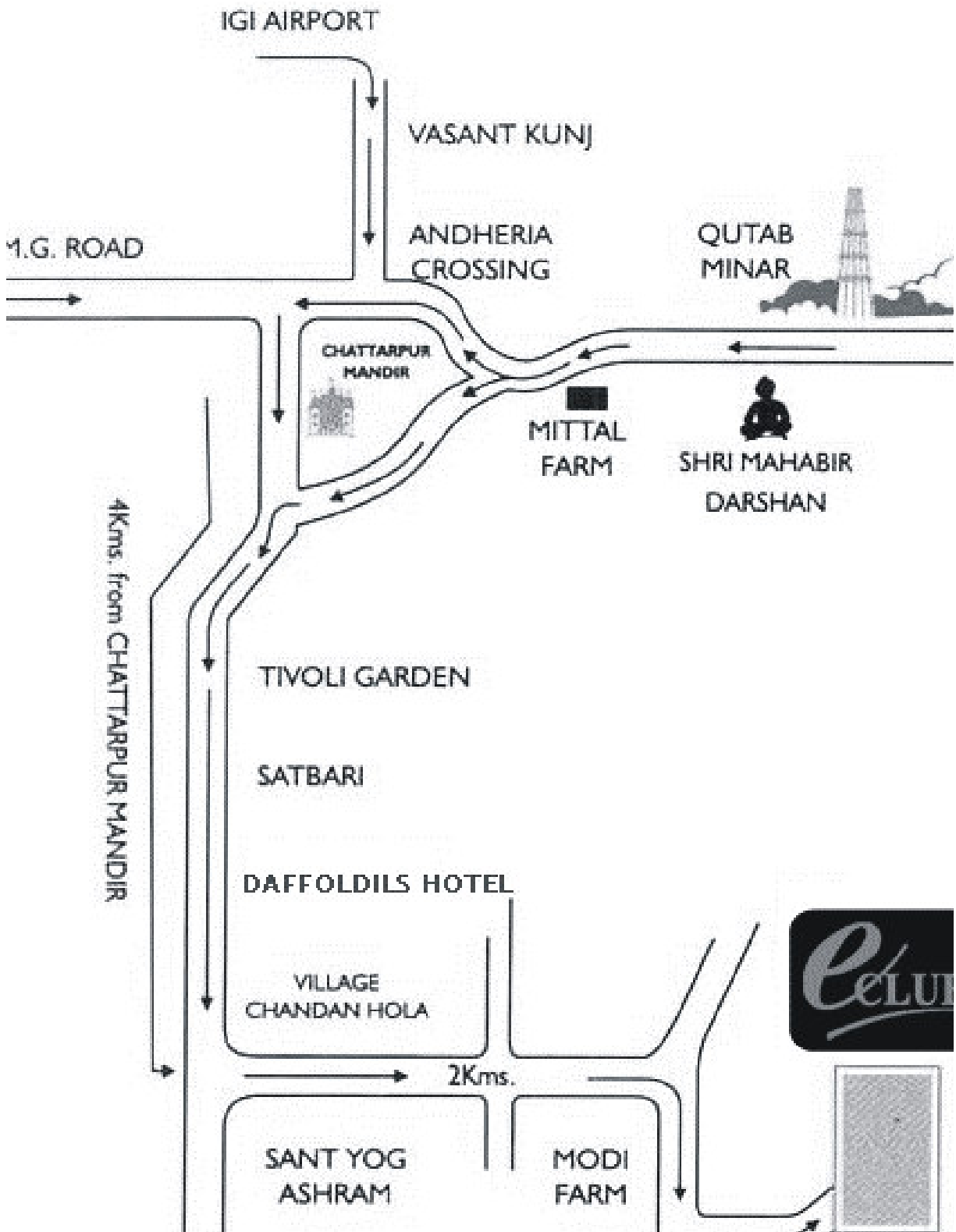
Signature of first holder/proxy

Note:

1. Please fill and sign this attendance slip and hand it over at the venue of the meeting.
2. Only members of the Company and/or their proxy will be allowed to attend the meeting.

Signature of joint holder(s)

Route Map for the venue of AGM of Oscar Global Limited to be held on Monday, 24th September 2018 at 3.00 pm



BOOK POST

If Undelivered, please return to:

OSCAR GLOBAL LIMITED

101, Plot No. 6, LSC, Vardhman Rajdhani Plaza,
New Rajdhani Enclave, New Delhi-110092