

Date: November 14, 2024

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001

Dear Sir,

**Subject: Outcome of Board meeting held today i.e. on November 14, 2024**

**Reference: Oasis Tradelink Limited (Security ID: OASIS; Security Code: 538547; ISIN: INE189Q01019)**

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on November 14, 2024, at the Registered Office of the Company which was commenced at 04:00 P.M. and concluded at 05:15 P.M., have, apart from other businesses, considered, approved and taken on record the Unaudited Financial Results of the Company for the quarter and half year ended on September 30, 2024 along with Limited Review Report (Qualified opinion).

In this regards, we are hereby submitting the followings:

1. Unaudited Financial Results for the quarter and half year ended on September 30, 2024;
2. Limited Review Report (Qualified opinion);

Kindly take the same on your record and oblige us.

Thanking you.

**For, Oasis Tradelink Limited (Under Liquidation)**

**For, Oasis Tradelink Limited (In Liquidation)**

  
Liquidator / Authorized Signatory

**Ramchandra Dallaram Choudhary**

**Liquidator**

**IP. Reg. No: IBB/IPA-001/1P-P00157/2017-2018/10326**

**AFA Valid up to: 06.11.2024**



**Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

**REVIEW REPORT TO  
THE LIQUIDATOR OF  
OASIS TRADELINK LIMITED (In Liquidation)**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **OASIS TRADELINK LIMITED** (the "Company") for the Quarter and Half Year ended September 30, 2024 (the "Statement") attached herewith, being submitted by the company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulation").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Liquidator, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A Review of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



**Basis for Qualified conclusion**

**Attention is drawn to:**

(A) The company has not made a provision for doubtful debts on its trade receivables of Rs. 11.46 Crore, which are outstanding for a long period. The absence of a provision for doubtful debts on long outstanding receivables results in an overstatement of assets and an understatement of expenses in the financial statements.

(B) The company's GST registration has been suspended by the GST Department. However, the financial statements continue to show a GST receivable balance of Rs. 60.81 lacs. This raises significant doubt about the recoverability of the GST receivable balance, without a valid GST registration.

**Qualified Conclusion**

Based on our review, except for the possible effects of the matter described in the Basis for Qualified Conclusion paragraph, nothing has come to our attention that causes us to believe that these financial statements are not prepared, in all material aspects, in accordance with the applicable financial reporting framework,

**FOR, PURUSHOTTAM KHANDELWAL & CO.  
CHARTERED ACCOUNTANTS**

**Khandelwal  
Purushottamlal  
Hukamichand**

Digitally signed by  
Khandelwal Purushottamlal  
Hukamichand  
Date: 2024.11.14 15:14:05  
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**CA PURUSHOTTAM KHANDELWAL  
(Partner)**

**M. No. 100601**

**FIRM REG.NO 123825W**

**UDIN: 24100601BJZW MK5873**

**Place: Ahmedabad**

**Date: 14-11-2024**

# OASIS TRADELINK LIMITED

Registered Office: Ground Floor, Maruti House Bldg , Toran Dining Hall , Navrangpura-380009  
CIN: L51909GJ1996PLC031163 | Email Id : oasisstradelink@gmail.com | Contact No. : 079-26566577

## Statement of Standalone Financial Results for the quarter and half year ended on September 30, 2024

Particulars		Quarter Ended			Half Year Ended		
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
(₹ In Lakh except per share data)							
A	Date of start of reporting period	01-07-2024	01-04-2024	01-07-2023	01-04-2024	01-04-2023	01-04-2023
B	Date of end of reporting period	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
I	Revenue From Operations						
	Net sales or Revenue from Operations	-	-	-	-	-	-
II	Other Income	-	-	-	-	-	-
III	Total Income (I+II)	-	-	-	-	-	-
IV	Expenses						
(a)	Cost of materials consumed	-	-	-	-	-	-
(b)	Purchases of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d)	Employee benefit expense	-	-	-	-	-	-
(e)	Finance Costs	-	-	-	-	-	-
(f)	Depreciation and amortisation expense	-	-	-	-	-	-
(g)	Other Expenses	0.55	1.21	0.02	1.76	0.02	1.30
	Total expenses (IV)	0.55	1.21	0.02	1.76	0.02	1.30
V	Profit/(loss) before exceptional items and tax (III-IV)	(0.55)	(1.21)	(0.02)	(1.76)	(0.02)	(1.30)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)	(0.55)	(1.21)	(0.02)	(1.76)	(0.02)	(1.30)
VIII	Tax Expense						
(a)	Current Tax	-	-	-	-	-	-
(b)	(Less):- MAT Credit	-	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-	-	-
(d)	Deferred Tax (Asset)/Liabilities	-	-	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(0.55)	(1.21)	(0.02)	(1.76)	(0.02)	(1.30)
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII A	Profit/(Loss) For Period Before Minority Interest	(0.55)	(1.21)	(0.02)	(1.76)	(0.02)	(1.30)
XIII B	Share Of Profit / Loss of Associates and joint ventures accounted for using equity method	-	-	-	-	-	-
XIII C	Profit/Loss Of Minority Interest	-	-	-	-	-	-
XIV	Profit (Loss) for the period (XIII A + XIII B + XIII C)	(0.55)	(1.21)	(0.02)	(1.76)	(0.02)	(1.30)
XV	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). Item that will be reclassified to profit or loss	-	-	-	-	-	-
	ii). Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Comprehensive income	-	-	-	-	-	-
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)	(0.55)	(1.21)	(0.02)	(1.76)	(0.02)	(1.30)
XVII	Details of equity share capital						
	Paid-up equity share capital	1,087.46	1,087.46	1,087.46	1,087.46	1,087.46	1,087.46
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
	Reserve excluding Revaluation Reserve	-	-	-	-	-	-
XIX	Earnings per share						
(a)	Earnings per share (not annualised for quarter ended)						
	Basic earnings (loss) per share from continuing operation	(0.01)	(0.01)	(0.00)	(0.02)	(0.00)	(0.01)
	Diluted earnings (loss) per share from continuing operation	(0.01)	(0.01)	(0.00)	(0.02)	(0.00)	(0.01)
(b)	Earnings per share (not annualised for quarter ended)						
	Basic earnings (loss) per share from discontinued operation	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operation	-	-	-	-	-	-
(c)	Earnings per share (not annualised for quarter ended)						
	Basic earnings (loss) per share from continuing and discontinued operations	(0.01)	(0.01)	(0.00)	(0.02)	(0.00)	(0.01)
	Diluted earnings (loss) per share continuing and discontinued operations	(0.01)	(0.01)	(0.00)	(0.02)	(0.00)	(0.01)



**Notes on Financial Results:-**

1	The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.
2	The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circulars.
3	The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on 14th November, 2024.
4	The Statutory Auditors of the Company have carried out limited review of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

For, Oasis Tradelink Limited

For, Oasis Tradelink Limited (IN Liquidation)

Liquidator / Authorized Signatory

Ramchandra Dallaram Choudhary

Liquidator

IBBI/IPA-001/IP-P00157/2017-2028/10326

Date :- 14th November, 2024

Place:- Ahmedabad

**Notes:**

- 1) Pursuant to order dated 04th December, 2019 (order copy received on 10th January, 2020) of the Hon'ble NCLT, Ahmedabad Bench at Ahmedabad (NCLT order) Liquidation has been initiated for the Corporate Debtor in accordance with the provisions of the Insolvency and Bankruptcy code, 2016 and related rules and regulations issued there under with effect from 04th December, 2019 (order copy received on 10th January, 2020). The Hon'ble NCLT has appointed Mr. Ramchandra Dallaram Choudhary as Liquidator. The Powers of Board of Directors of the Company remains suspended affective from the Liquidation Process commencement date and such powers along with the management of affairs of the company are vested with the Liquidator. The Liquidator has relied on the certifications, representations and statements made by the erstwhile management for such period and is signing the Financial Results solely for the purpose of discharging the powers of the Board of directors which have been conferred upon him by virtue of section 34 of the Code.
- 2) As the powers of the Board of Directors have been suspended, the above results have not been adopted by the board of directors. However the same has been signed by Shri Ramchandra Dallaram Choudhary, Liquidator of the company.
- 3) The Company has only one segment of activity, viz trading.
- 4) The figures for the previous periods have been regrouped/rearranged/rastated, wherever necessary.
- 5) There were no extraordinary items during the quarter ended September, 2024
- 6) The Statutory Auditors of the company has carried out limited review report of the above results for the September quarter ended, as per regulation 33 of the SEBI (LODR) Regulations, 2015.

# OASIS TRADELINK LIMITED

Registered Office: Ground Floor, Maruti House Bldg , Toran Dining Hall , Navrangpura-380009  
CIN: LS1909GJ1996PLC031163 | Email Id : oasistradelink@gmail.com | Contact No. : 079-26566577

## Standalone Statement of Assets and Liabilities as on September 30, 2024

(₹ In Lakh)

Particulars	Half Year Ended 30-09-2024	Year ended 31-03-2024
A	Date of start of reporting period	
B	Date of end of reporting period	
C	Whether results are audited or unaudited	
D	Nature of report standalone or consolidated	
	Unaudited	Audited
	Standalone	Standalone
<b>ASSETS</b>		
1	<b>Non-current assets</b>	
a)	Property, Plant and Equipment	
b)	Capital work-in-progress	
c)	Investment Property	
d)	Goodwill	
e)	Other Intangible assets	
f)	Intangible assets under development	
g)	Biological Assets other than bearer plants	
h)	Financial Assets	
(i)	Investments	
(ii)	Trade receivables	
(iii)	Loans	
(iv)	Other non-current financial assets	
i)	Deferred tax assets (net)	
j)	Other non-current assets	
	<b>Total Non-Current Assets</b>	
	7.38	7.38
2)	<b>Current assets</b>	
a)	Inventories	
b)	Financial Assets	
(i)	Investments	
(ii)	Trade receivables	
(iii)	Cash and cash equivalents	
(iv)	Loans	
(v)	Others (to be specified)	
c)	Current Tax Assets (Net)	
d)	Other current assets	
	<b>Total Current Assets</b>	
	94.33	94.47
	1,242.41	1,242.08
	<b>TOTAL ASSETS</b>	
	1,249.79	1,249.46
<b>EQUITY &amp; LIABILITIES :</b>		
<b>EQUITY:</b>		
a)	Equity Share Capital	
b)	Other Equity	
	<b>Equity attributable to equity holders of the Company</b>	
	1,087.46	1,087.46
	118.33	120.09
	1,205.79	1,207.55
<b>LIABILITIES :</b>		
1)	<b>Non-Current Liabilities</b>	
a)	Financial Liabilities	
(i)	Borrowings	
(ii)	Lease liabilities	
(iii)	Trade payables	
i)	Total outstanding dues of micro enterprises and small enterprises	
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	
(iv)	Other financial liabilities	
b)	Provisions	
c)	Deferred tax liabilities (Net)	
d)	Other non-current liabilities	
	<b>Total Non-Current Liabilities</b>	
	-	-
2)	<b>Current liabilities</b>	
a)	Financial Liabilities	
(i)	Borrowings	
(ii)	Lease liabilities	
(iii)	Trade payables	
i)	Total outstanding dues of micro enterprises and small enterprises	
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	
(iv)	Other financial liabilities	
b)	Other current liabilities	
c)	Provisions	
d)	Current Tax Liabilities (Net)	
	<b>Total Current Liabilities</b>	
	23.60	21.60
	-	-
	-	-
	-	-
	3.62	3.53
	-	-
	16.28	16.78
	0.50	-
	-	-
	44.00	41.91
	<b>TOTAL EQUITY AND LIABILITIES</b>	
	1,249.79	1,249.46

For, Oasis Tradelink Limited

For, Oasis Tradelink Limited (IN Liquidation)

Liquidator / Authorized Signatory

Ramchandra Dallaram Choudhary

Liquidator

IBBI/IPA-001/IP-P00157/2017-2028/10326

Date :- 14th November ,2024

Place:- Ahmedabad

# OASIS TRADELINK LIMITED

Registered Office: Ground Floor, Maruti House Bldg , Toran Dining Hall , Navrangpura-380009  
CIN: L51909GJ1996PLC031163 | Email Id : oasistradelink@gmail.com | Contact No. : 079-26566577

## Standalone Statement of Cash Flow

(₹ In Lakh)

	Particulars	Half Year Ended	Year ended
A	Date of start of reporting period	30-09-2024	31-03-2024
B	Date of end of reporting period	01-04-2024	01-04-2023
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit as per P & L A/c. before Income Tax	(1.76)	(1.30)
	<i>ADD/(LESS): - Adjustment for :</i>		
	Depreciation	-	-
	Finance Cost	-	-
	Gratuity Expense	-	-
	Loss / (Profit) on sale of Assets	-	-
	Interest Income	-	-
	Non Cash Rental Expense	-	-
	<b>Operating Profit before changes in working capital</b>	<b>(1.76)</b>	<b>(1.30)</b>
	<i>Movement in Working Capital Changes:</i>		
	(Inc)/Dec in Inventories	-	-
	(Inc)/Dec in Trade Receivables	-	(0.01)
	(Inc)/Dec in Other Current Assets	0.14	(0.12)
	(Inc)/Dec in Loans and Advances	-	-
	(Inc)/Dec in Trade Payables (including other financial liabilities and OCL)	0.09	-
	(Inc)/Dec in Other Current Liabilities	(0.50)	0.48
	(Inc)/Dec in Borrowings	2.00	-
	(Inc)/Dec in Provisions	0.50	-
	<b>Cash Generated from Operations</b>	<b>0.47</b>	<b>(0.95)</b>
	Direct Taxes paid (Net of refund)	-	-
	<b>Net Cash Flow From Operating Activities</b>	<b>0.47</b>	<b>(0.95)</b>
	<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
	Capital Exp. On Fixed Assets	-	-
	Purchase of Fixed Assets	-	-
	Interest Received	-	-
	Proceeds from sale of Property, Plant & Equipment	-	-
	Changes in Investments	-	-
	Other non-current assets	-	-
	<b>Net Cash From Investment Activities</b>	<b>-</b>	<b>-</b>
	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceed / (Repayment) in long term borrowings	-	-
	Proceed / (Repayment) in Short term borrowings	-	-
	Proceed from Issuing Shares	-	-
	Finance Cost	-	-
	<b>Net Cash From Financing Activities</b>	<b>-</b>	<b>-</b>
	<b>NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]</b>	<b>0.47</b>	<b>(0.95)</b>
	Opening Cash & Cash Equivalents	0.79	1.73
	<b>Closing Cash and Cash Equivalents</b>	<b>1.26</b>	<b>0.79</b>

**Note:**

The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (IND AS-7) Statement of Cashflows.

For, Oasis Tradelink Limited

**For, Oasis Tradelink Limited (IN Liquidator)**

Ramchandra Dallaram Choudhary  
Liquidator / Authorized Signatory

Date :- 14th November ,2024

Place:- Ahmedabad

IBBI/IPA-001/IP-P00157/2017-2028/10326