

**OASIS TRADELINK LIMITED**

**CIN: L51909GJ1996PLC031163**

**Registered Office: U-23, Narmada Complex, Behind Central Bank, Panchbatti,  
Bharuch-392001, Gujarat, India**

**Email ID: [oisistradelinklimited@gmail.com](mailto:oisistradelinklimited@gmail.com); Mobile No.: +919898046060**

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Date:19/05/2026

To,  
The Manager- Listing Department  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Fort,  
Mumbai-400 001.

**Subject: Outcome of Board Meeting held on 19<sup>th</sup> May,2026.**

**BSE Scrip Code: 538547 ISIN: INE189Q01019**

**Ref- Oasis Tradelink Limited**

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Board of Directors considered and approved Audited Financial Results for the fourth quarter and year ended March 31, 2026, we are enclosing herewith the following:

1. Annual Audited Standalone Financial results for the fourth quarter and year ended March 31, 2026;
2. Auditors report on Standalone Financial results; and
3. Declaration regarding Audit Report with unmodified opinion.

The Board meeting commenced at 03:30 P.M. and concluded at 04:25 P.M.

For **Oasis Tradelink Limited**

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pravinchandra

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**Paritoshbhai Pravinchandra Modi**

**Managing Director**

**(DIN: 02682656)**

# OASIS TRADELINK LIMITED

Regd. Office: U-23, Narmada Complex, Behind Central Bank, Panchbatti, Bharuch , Gujarat, India-392001

CIN: L51909GJ1996PLC031163 | Email Id : oasistradelinklimited@gmail.com, | Contact No. : 9898046060

## Statement of Standalone Financial Results for the quarter and year ended on March 31, 2026

(₹ In Lakh except per share data)

Particulars		Quarter Ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
<b>A</b>	<b>Date of start of reporting period</b>	01-01-2026	01-10-2025	01-01-2025	01-04-2025	01-04-2024
<b>B</b>	<b>Date of end of reporting period</b>	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
<b>C</b>	<b>Whether results are audited or unaudited</b>	Audited	Unaudited	Audited	Audited	Audited
<b>D</b>	<b>Nature of report standalone or consolidated</b>	Standalone	Standalone	Standalone	Standalone	Standalone
<b>I</b>	<b>Revenue From Operations</b>					
	Net sales or Revenue from Operations	-	-	-	-	-
<b>II</b>	<b>Other Income</b>	-	-	-	-	-
<b>III</b>	<b>Total Income (I+II)</b>	-	-	-	-	-
<b>IV</b>	<b>Expenses</b>					
(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	1.39	2.99	-	5.49	-
(e)	Finance Costs	-	-	-	-	-
(f)	Depreciation and amortisation expense	-	-	-	-	-
(g)	Other Expenses	6.18	3.14	1,225.84	14.63	1,228.10
	<b>Total expenses (IV)</b>	<b>7.57</b>	<b>6.13</b>	<b>1,225.84</b>	<b>20.12</b>	<b>1,228.10</b>
<b>V</b>	<b>Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>(7.57)</b>	<b>(6.13)</b>	<b>(1,225.84)</b>	<b>(20.12)</b>	<b>(1,228.10)</b>
<b>VI</b>	<b>Exceptional items</b>	-	-	-	-	-
<b>VII</b>	<b>Profit (loss) after exceptional items and before Tax (V-VI)</b>	<b>(7.57)</b>	<b>(6.13)</b>	<b>(1,225.84)</b>	<b>(20.12)</b>	<b>(1,228.10)</b>
<b>VIII</b>	<b>Tax Expense</b>	-	-	-	-	-
(a)	Current Tax	-	-	-	-	-
(b)	(Less):- MAT Credit	-	-	-	-	-
(c)	Current Tax Expense Relating to Prior years	-	-	-	-	-
(d)	Deferred Tax (Asset)/Liabilities	-	-	-	-	-
<b>IX</b>	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>(7.57)</b>	<b>(6.13)</b>	<b>(1,225.84)</b>	<b>(20.12)</b>	<b>(1,228.10)</b>
<b>X</b>	<b>Profit/(loss) from discontinued operations</b>	-	-	-	-	-
<b>XI</b>	<b>Tax expenses of discontinued operations</b>	-	-	-	-	-
<b>XII</b>	<b>Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-
<b>XIII A</b>	<b>Profit(Loss) For Period Before Minority Interest</b>	<b>(7.57)</b>	<b>(6.13)</b>	<b>(1,225.84)</b>	<b>(20.12)</b>	<b>(1,228.10)</b>
<b>XIII B</b>	<b>Share Of Profit / Loss of Associates and joint ventures accounted for using equity method</b>	-	-	-	-	-
<b>XIII C</b>	<b>Profit/Loss Of Minority Interest</b>	-	-	-	-	-
<b>XIV</b>	<b>Profit (Loss) for the period (XIII A + XIII B + XIII C)</b>	<b>(7.57)</b>	<b>(6.13)</b>	<b>(1,225.84)</b>	<b>(20.12)</b>	<b>(1,228.10)</b>
<b>XV</b>	<b>Other Comprehensive Income</b>					
	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	-	-	-	-	-
	<b>Total Comprehensive income</b>	-	-	-	-	-
<b>XVI</b>	<b>Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)</b>	<b>(7.57)</b>	<b>(6.13)</b>	<b>(1,225.84)</b>	<b>(20.12)</b>	<b>(1,228.10)</b>
<b>XVII</b>	<b>Details of equity share capital</b>					
	Paid-up equity share capital	1,087.46	1,087.46	1,087.46	1,087.46	1,087.46
	Reserve excluding revaluation reserve	(1,128.12)	(1,120.55)	(1,108.01)	(1,128.12)	(1,108.01)
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-

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## Statement of Standalone Financial Results for the quarter and year ended on March 31, 2026

XIX	Earnings per share					
(a)	<b>Earnings per share (not annualised for quarter ended)</b>					
	Basic earnings (loss) per share from continuing operation	(0.07)	(0.06)	(11.27)	(0.18)	(11.29)
	Diluted earnings (loss) per share from continuing operation	(0.07)	(0.06)	(11.27)	(0.18)	(11.29)
(b)	<b>Earnings per share (not annualised for quarter ended)</b>					
	Basic earnings (loss) per share from discontinued operation	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operation	-	-	-	-	-
(c)	<b>Earnings per share (not annualised for quarter ended)</b>					
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	<b>(0.07)</b>	<b>(0.06)</b>	<b>(11.27)</b>	<b>(0.18)</b>	<b>(11.29)</b>
	<b>Diluted earnings (loss) per share continuing and discontinued operations</b>	<b>(0.07)</b>	<b>(0.06)</b>	<b>(11.27)</b>	<b>(0.18)</b>	<b>(11.29)</b>

### Notes on Financial Results:-

1	The above audited standalone financial results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on May 12, 2025. The statutory auditors have carried audit of above result.
2	Figures of the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and year to date figures up to the third quarter of the relevant financial year. Also the figures up to the end of third quarter had only been reviewed and not subject to audit.
3	The audited standalone financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
4	Standalone Statement of Assets and Liabilities as on March 31, 2025 and Cash Flow Statement for the financial year ended on March 31, 2025 are attached herewith.
5	The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.

For, Oasis Tradelink Limited

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PARITOSHBHAI PRAVINCHANDRA MODI  
Managing Director  
DIN 02682656

Date :- 19-May-26  
Place:- Ahmedabad

# Oasis Tradelink Limited

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CIN:L51909GJ1996PLC031163

Email :oasistradelinklimited@gmail.com, Tel :9898046060

## BALANCE SHEET AS ON 31ST MARCH 2026

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Particulars	Note No.	AS AT MARCH 31st, 2026	AS AT MARCH 31st, 2025
<b>I. ASSETS</b>			
<b><u>(1) Non-Current Assets</u></b>			
(a) Property, Plant and Equipment Property and Intangible assets			
(i) Property, Plant and Equipment	1(b)	-	-
(ii) Intangible assets	1(b)	-	-
(b) Financial Assets			
(i) Investments		-	-
(ii) Trade Receivables	1(c)	-	-
(iii) Loans & Advances	1(d)	-	-
(iv) Others	1(e)	-	-
(c) Deferred Tax Assets (Net)		-	-
<b>Sub Total - Non current assets</b>		-	-
<b><u>(2) Current assets</u></b>			
(a) Inventories	2(a)	-	-
(b) Financial Assets			
(i) Trade Receivables	1(c)	-	-
(ii) Cash and Cash Equivalentents	2(b)(ii)	2,292	2,292
(iii) Bank balances other than (ii) above	2(b)(iii)	17,778	8,225
(iv) Loans	2(b)(iv)	-	-
(v) Other		1,40,000	-
(c) Current Tax Assets (Net)		-	-
(d) Other Current Assets	2(d)	-	3,65,801
<b>Sub Total - Current assets</b>		1,60,070	3,76,318
<b>TOTAL ASSETS</b>		<b>1,60,069</b>	<b>3,76,318</b>

<b>II. EQUITY AND LIABILITIES</b>			
<b><u>(1) Equity</u></b>			
(a) Equity Share capital	3(a)	10,87,46,360	10,87,46,360
(b) Other Equity	3(b)	-11,28,12,478	-11,08,00,916
<b>Sub Total - Total Equity</b>		<b>-40,66,118</b>	<b>-20,54,556</b>
<b><u>(2) Non-Current Liabilites</u></b>			
(a) Financial Liabilites			
(i) Borrowings	4(a)	-	-
(ii) Trade Payables		-	-
(iii) Other Financial Liabilites			
(b) Provisions	4(b)	-	-
(c) Deferred Tax Liabilities (Net)	4(c)	-	-
(d) Other Non-Current Liabilites		-	-
<b>Sub Total - Non current liabilities</b>		<b>-</b>	<b>-</b>
<b><u>(3) Current liabilities</u></b>			
(a) Financial Liabilites			
(i) Borrowings	5(a)	36,74,200	23,60,000
(ii) Trade Payables	5(b)		
Total outstanding dues of micro and small enterprises		-	-
Total outstanding dues of creditors other than micro and small enterprises		1,86,655	69,974
(iii) Other Financial Liabilites	5(c)	-	-
(b) Other Current Liabilities	5(d)	70,999	900
(c) Provisions	5(e)	2,94,333	-
(d) Current Tax Liabilities (Net)	5(f)	-	-
<b>Sub Total - Current liabilities</b>		<b>42,26,187</b>	<b>24,30,874</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>		<b>1,60,069</b>	<b>3,76,318</b>

### NOTES TO ACCOUNTS

Notes referred to above and notes attached there to form an integral part of the financial statements

As per our Report of even date attached

**For Purushottam Khandelwal & Co.**

**Chartered Accountants**

**Firm Reg. No.: 123825W**

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**CA Purushottam Khandelwal**

**Partner**

**Membership No. : 100601**

**UDIN: 26100601THWYQT3460**

**Place: Ahmedabad**

**Date:- 19/05/2026**

**For and on behalf of Board of**

**Oasis Tradelink Limited**

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**Paritosh Pravinchandra Modi**

**Managing Director**

**02682656**

**Jigneshkumar**

**Nareshbhai Katariya**

**Director**

**10691011**

# Oasis Tradelink Limited

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CIN:L51909GJ1996PLC031163

Email :oasistradelinklimited@gmail.com, Tel :9898046060

## STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

			₹	₹
Sr. No	Particulars	Note No.	01-04-2025 to 31-03-2026	01-04-2024 to 31-03-2025
I	Revenue from operations	6	-	-
II	Other Income	7	-	-
III	<b>Total Revenue (I +II)</b>		-	-
IV	<u>Expenses:</u>			
	Cost of materials consumed		-	-
	Purchases of Stock-in-Trade	8	-	-
	Changes in inventories of finished goods	9	-	-
	Employee Benefit Expense	10	5,48,656	-
	Financial Costs	11	-	-
	Depreciation and Amortization Expense	12	-	-
	Other Administrative Expenses	13	14,62,906	12,28,09,869
	<b>Total Expenses (IV)</b>		<b>20,11,562</b>	<b>12,28,09,869</b>
V	<b>Profit / (Loss) before Exceptional and Prior period items &amp; tax (III-IV)</b>		-20,11,562	-12,28,09,869
VI	Exceptional & Prior Period Items		-	-
VII	<b>Profit / (Loss) before tax (V-VI)</b>		-20,11,562	-12,28,09,869
VIII	<u>Tax expense:</u>			
	(1) Current tax		-	-
	(2) Previous Year tax		-	-
	(3) Deferred tax		-	-
IX	<b>Profit for the period from continuing operations (VII-VIII)</b>		-20,11,562	-12,28,09,869
X	<b>Profit / Loss from discontinued operations</b>		-	-
XI	Tax Expense of discontinued operations		-	-
XII	<b>Profit / Loss from discontinued operations (after tax) (X-XI)</b>		-	-
XIII	<b>Profit/(Loss) for the period (IX + XII)</b>		-20,11,562	-12,28,09,869
XIV	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss		-	-
	profit or loss		-	-
	B (i) Items that will be reclassified to profit or loss		-	-
	or loss		-	-
XV	<b>(Comprising Profit (Loss) and Other Comprehensive Income</b>		-20,11,562	-12,28,09,869
	Earnings per equity share (for continuing operation):			
	(1) Basic		-0.02	-1.13
	(2) Diluted		-0.02	-1.13
	Earnings per equity share (for discontinued operation):			
	(1) Basic		-	-
	(2) Diluted		-	-
	operations)			
	(1) Basic		-0.02	-1.13
	(2) Diluted		-0.02	-1.13

### NOTES TO ACCOUNTS

Notes referred to above and notes attached there to form an integral part of the financial statements

As per our Report of even date attached

For Purushottam Khandelwal & Co.

Chartered Accountants

Firm Reg. No.: 123825W

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CA Purushottam Khandelwal  
Partner

Membership No. : 100601

UDIN: 26100601THWYQT3460

Place: Ahmedabad

Date:- 19/05/2026

For and on behalf of Board of

Oasis Tradelink Limited

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Paritosh Pravinchandra Modi  
Managing Director

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Jigneshkumar Nareshbhai

Katariya

Director

10691011

# Oasis Tradelink Limited

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CIN: L51909GJ1996PLC031163

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## CASH FLOW STATEMENT FOR THE YEAR ENDED ON MARCH 31, 2026

		₹	₹
Particulars		AS AT MARCH 31st, 2026	AS AT MARCH 31st, 2025
<b>A.</b>	<b><u>CASH FLOW FROM OPERATING ACTIVITIES:</u></b>		
	Net profit/(loss) before extra ordinary items & taxes	-20,11,562	-12,28,09,869
	<b>Operating Profit before working capital changes</b>	<b>-20,11,562</b>	<b>-12,28,09,869</b>
	<b><u>Adjustment for:</u></b>		
	<b><u>Non-Current Assets:-</u></b>		
	Trade Receivables	-	11,46,81,661
	Loans & Advances	-1,40,000	90,82,445
	Differed Tax	-	93,017
	Other Currents Assets	3,65,801	-
	<b><u>Current Assets:-</u></b>		
	Loans & Advances	-	6,45,000
	Other Currents Assets	-	-
	<b><u>Non-Current Liabilities:-</u></b>		
	Trade Payable	1,16,682	-2,82,542
	Provisions	2,94,333	-50,000
	Other Liabilities	70,099	-16,28,658
	<b><u>Current Liabilities:-</u></b>		
	Provisions	-	-
	<b>Cash generated from Operations</b>	<b>7,06,915</b>	<b>12,25,40,923</b>
	Income Tax Paid	-	-
	<b>Net cash from Operating Activities (A)</b>	<b>-13,04,647</b>	<b>-2,68,947</b>
<b>B.</b>	<b><u>CASH FLOW FROM INVESTING ACTIVITIES:</u></b>		
	<b>Net Cash Flow from Investing Activities (B)</b>	-	-
<b>C.</b>	<b><u>CASH FLOW FROM FINANCING ACTIVITIES:</u></b>		
	(iv) Increase/(Decrease) in Current Borrowing	13,14,200	2,00,000
	<b>Net Cash Flow from Financing Activities (C)</b>	<b>13,14,200</b>	<b>2,00,000</b>
	<b>Net Increase in cash and cash equivalents (A) + (B) + (C)</b>	<b>9,553</b>	<b>-68,947</b>
	<b>Cash and cash equivalents - Opening</b>	<b>10,516</b>	<b>79,463</b>
	<b>Cash and cash equivalents - Closing</b>	<b>20,069</b>	<b>10,516</b>

As per our Report of even date attached

For Purushottam Khandelwal & Co.

Chartered Accountants

Firm Reg. No.: 123825W

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CA Purushottam Khandelwal

Partner

Membership No. : 100601

UDIN: 26100601THWYQT3460

Place: Ahmedabad

Date:- 19/05/2026

For and on behalf of Board of

Oasis Tradelink Limited

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Paritosh Pravinchandra  
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Managing Director

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Jigneshkumar

Nareshbhai Katariya

Director

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## **INDEPENDENT AUDITOR'S REPORT**

**To,**  
**The Members of OASIS TRADELINK LIMITED**  
**Report on the Audit of the Standalone Financial Statements**

### **Unmodified Opinion**

We have audited the accompanying standalone financial statements of **Oasis Tradelink Limited** ("the Company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity, and the Statement of Cash Flows for the year then ended, and notes to the standalone financial statements, including a summary of significant accounting policies and other explanatory information.

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 Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2025, and its profit (including other comprehensive income), changes in equity, and its cash flows for the year then ended.

### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Management's Responsibilities for the Financial Statements**

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these 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 accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended including the Companies (Indian Accounting Standards) Amendment Rules, 2019. 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 the 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. In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. Those charged with governance are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial Statements, whether due to fraud or error, design and perform audit procedures responsive to

those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate Internal Financial Controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial Statements, including the disclosures, and whether the financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

## Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ( "the Order" ) issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by Section 143(3) of the Act, based on our audit 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 standalone balance sheet, the standalone statement of profit and loss (including other comprehensive income), the standalone statement of changes in equity and the standalone statement of cash flows 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 Ind AS specified under Section 133 of the Act.
  - e) On the basis of the written representations received from the directors as on May 02, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.
  - f) The modification relating to the maintenance of accounts and other matters connected therewith are as stated in the paragraph 2A(b) above on reporting under Section 143(3)(b) and paragraph 2B(f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.
  - g) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "**Annexure B**".
  - h) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of Section 197(16) of the Act, as amend:  
In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its Directors during the year is in accordance with the provisions of Section 197 of the Act.
  - i) 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, as

amended, in our opinion and to the best of our information and according to the explanations given to us:

- i. The Company has disclosed the impact of pending litigations as at March 31, 2026 on its financial position in its standalone financial statements
- ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
- iii. There is no Unpaid Dividend amount available in the company therefore the requirement to transfer the unpaid dividend amount to Investor Education and Protection Fund by the Company does not applicable.
- iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity (“Intermediaries”), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;  
  
(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity (“Funding Parties”), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (“Ultimate Beneficiaries”) or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;  
  
(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.  
  
(d) Based on our examination which included test checks and information given to us, the Company has used accounting software’s for maintaining its books of account, which did not have a feature of recording audit trail (edit log) facility throughout the year for all relevant transactions recorded in the respective software’s, hence we are unable to comment on audit trail feature of the said software.

- v. During the year, no dividend paid or declared by the board of directors of the company. So, Compliance of section 123 of the Act with respect to dividend declared/paid during the year not applicable.

**For Purushottam Khandelwal & Co.**

**Chartered Accountants**

**Firm Reg. No.: 0123825W**

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**CA Purushottam Khandelwal**

**Partner**

**Membership No. : 100601**

**UDIN: 26100601THWYQT3460**

**Place: Ahmedabad**

**Date: - 19<sup>th</sup> May 2026**

## **ANNEXURE 'A'**

### **To The Independent Auditor's Report on the Financial Statements of OASIS TRADELINK LIMITED for the year ended 31 March 2026**

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

- i. In respect of the Company's Property, Plant and Equipment and Intangible Assets:
  - (a) (A) The Company do not have any property, Plant and Equipment and hence records showing full particulars of intangible assets is not applicable.  
  
(B) The Company do not have any intangible assets and hence records showing full particulars of intangible assets is not applicable.
  - (b) The Property, and Plant and Equipment and Intangible Assets cannot be physically verified as they all are sold or written off during the year 2018-19.
  - (c) According to the information and explanations given to us, there are no immovable properties, and accordingly, the requirements under paragraph 3(i)(c) of the Order are not applicable to the Company.
  - (d) According to the information and explanations given to us and based on our examination of the records of the Company, the Company does not have any Property, Plant and Equipment (including Right-of-Use assets) or intangible assets. Accordingly, no revaluation was carried out during the year.
  - (e) According to information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made there under.
- ii. The Company does not possess any inventories. Hence this clause is not applicable.
- iii. According to the information explanation provided to us, the Company has not made any investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Hence, the requirements under paragraph 3(iii) (a) to (f) of the Order are not applicable to the Company

- iv. In our opinion and according to the information and explanations given to us, the Company has not either directly or indirectly, granted any loan to any of its directors or to any other person in whom the director is interested, in accordance with the provisions of section 185 of the Act and the Company has not made investments through more than two layers of investment companies in accordance with the provisions of section 186 of the Act. Accordingly, provisions stated in paragraph 3(iv) of the Order are not applicable to the Company.
- v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under.
- vi. The maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.
- vii. According to the information and explanations given to us, in respect of statutory dues:
  - (a) The Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Goods and Service Tax, Value Added Tax, Customs Duty, Excise Duty, Cess and other material statutory dues applicable to it with the appropriate authorities.
  - (b) There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income Tax, Sales Tax, Service Tax, Value Added Tax, Goods and Service Tax, Customs Duty, Excise Duty, Cess and other material statutory dues in arrears as at 31<sup>st</sup> March , 2026 for a period of more than six months from the date they became payable.
- viii. According to the information and explanations given to us, there are no transactions which are not accounted in the books of account which have been surrendered or disclosed as income during the year in Tax Assessment of the Company. Also, there are no previously unrecorded income which has been now recorded in the books of account. Hence, the provision stated in paragraph 3(viii) of the Order is not applicable to the Company.
- ix. The Company does not have any loans or borrowings and repayment to lenders during the year. Accordingly, the provision stated in paragraph 3(ix) (a) to (c) and sub clause (e) and (f)) of the Order is not applicable to the Company.
- x. (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x)(a) of the Order is not applicable.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully, partly or optionally convertible debentures during the year. Accordingly, the provisions stated in paragraph 3 (x)(b) of the Order are not applicable to the Company.

xi. (a) During the course of our audit, examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company nor on the Company.

(b) We have not come across of any instance of fraud by the Company or on the Company during the course of audit of the standalone financial statement for the year ended 31 March 2026, accordingly the provisions stated in paragraph (xi)(b) of the Order is not applicable to the Company.

(c) As represented to us by the management, there are no whistle-blower complaints received by the Company during the year. Accordingly, the provisions stated in paragraph (xi)(c) of the Order is not applicable to company.

xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, the provisions stated in paragraph 3(xii) (a) to (c) of the Order are not applicable to the Company.

xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

xv. According to the information and explanations given to us, in our opinion during the year the Company has not entered into non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of the Act are not applicable to company. Accordingly, the provisions stated in paragraph 3(xv) of the Order are not applicable to the Company.

xvi. (a) In our opinion, the Company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions stated in paragraph clause 3 (xvi)(a) of the Order are not applicable to the Company.

(b) In our opinion, the Company has not conducted any Non-Banking Financial or Housing Finance activities without any valid Certificate of Registration from Reserve

Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(b) of the Order are not applicable to the Company.

(c) The Company is not a Core investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Hence, the reporting under paragraph clause 3 (xvi)(c) and (d) of the Order are not applicable to the Company.

- xvii. Based on the overall review of financial statements, the Company has not incurred cash losses in the current financial year and in the immediately preceding financial year. Hence, the provisions stated in paragraph clause 3 (xvii) of the Order are not applicable to the Company.
- xviii. There has been no resignation of the statutory auditors during the year. Accordingly, the reporting of issues, objections, or concerns raised by the outgoing auditors is not applicable.
- xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

- xx. According to the information and explanations given to us, the provisions of section 135 of the Act are not applicable to the Company. Hence, the provisions of paragraph (xx)(a) to (b) of the Order are not applicable to the Company.

- xxi. According to the information and explanations given to us, the Company does not have any Subsidiary, Associate or Joint Venture. Accordingly, reporting under clause 3(xxii) of the Order is not applicable.

**For Purushottam Khandelwal & Co.**

**Chartered Accountants**

**Firm Reg. No.: 0123825W**

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**CA Purushottam Khandelwal**

**Partner**

**Membership No. : 100601**

**UDIN: 26100601THWYQT3460**

**Place: Ahmedabad**

**Date:- 19<sup>th</sup> May 2026**

## **ANNEXURE “B”**

### **To The Independent Auditor’s Report on the Financial Statements of OASIS TRADELINK LIMITED for the year ended 31st March 2025**

(Referred to in paragraph 2(f) under ‘Report on Other Legal and Regulatory Requirements’ section of our report of even date)

#### **Report on the Internal Financial Controls Over Financial Reporting 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 **OASIS TRADELINK LIMITED** (“the Company”) as of **31 March 2025** 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 Board of Directors of the Company 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. 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, 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.

#### **Auditor’s Responsibility**

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company 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”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 judgement, 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 with reference to Financial Statements**

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 authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized 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 with reference to Financial Statements**

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, to the best of our information and according to the explanations given to us, 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 2025, 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 Purushottam Khandelwal & Co.**

**Chartered Accountants**

**Firm Reg. No.: 0123825W**

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**CA Purushottam Khandelwal**

**Partner**

**Membership No. : 100601**

**UDIN: 26100601THWYQT3460**

**Place: Ahmedabad**

**Date:- 19<sup>th</sup> May 2026**

**OASIS TRADELINK LIMITED**

**CIN: L51909GJ1996PLC031163**

**Registered Office: U-23, Narmada Complex, Behind Central Bank, Panchbatti,  
Bharuch-392001, Gujarat, India**

**Email ID: [oasistradelinklimited@gmail.com](mailto:oasistradelinklimited@gmail.com); Mobile No.: +919898046060**

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Date:19/05/2026

To,  
The Manager- Listing Department  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Fort,  
Mumbai-400 001.

**Subject: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 w.r.t Audit Report with Unmodified Opinion BSE Scrip Code: 538547 ISIN: INE189Q01019**

Dear Sirs,

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm and declare that the Statutory Auditors of the Company i.e. M/s. Purushottam Khandelwal & Co., Chartered Accountants, have issued the audit report on Standalone Financial results of the Company for financial year ended March 31, 2026 with unmodified opinion i.e. without any qualifications.

For **Oasis Tradelink Limited**

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**Paritoshbhai Pravinchandra Modi**

**Managing Director**

**(DIN: 02682656)**