OASIS SECURITIES LTD.

Regd. Off.: A-112 1st Floor, Lodha Supremus MIDC Andheri East Mumbai -400093 MH
Corporate Office: 2nd Floor, C 373 Behind Amar Jain Hospital, Block-C ,Vaishali Nagar, Jaipur-302021 Rajasthan
Contact No. 9257056969 • E-mail: sodhanioasis@gmail.com
CIN: L51900MH1986PLC041499 • Website: www.oasissecurities.in

August 08, 2026

To
The Manager
Department of Corporate Services,
BSE Ltd.,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400001 MH

Scrip Code: 512489

Subject: Notice of the 39th Annual General Meeting and Annual Report for the FY 2025-2026

Dear Sir/Madam,

Pursuant to SEBI (LODR) Regulations, 2015, please find enclosed herewith Notice of the 39th Annual General Meeting (AGM) of the Company and Annual Report for the financial year 2025-26. The same is available on the website of the Company i.e. www.oasissecurities.in and can be accessed using the below given links:

Notice of 39th AGM	**Annual Report for the FY 2025-26**
Click Here	Click Here

The Schedule of 39th AGM of the Company is as under:

Event	**Date**	**Time (IST)**
Commencement of E-Voting	Saturday, August 29, 2026	09:00 A.M.
End of E-voting	Monday, August 31, 2026	05:00 P.M.
Annual General Meeting	Tuesday, September 01, 2026	04:00 P.M.

Pursuant to the green initiative, the applicable circulars of the MCA & SEBI and in compliance with the requirements of the Companies Act, 2013 & the SEBI (LODR) Regulations, 2015, Notice convening the 39th AGM and the Annual Report of the Company for the Financial Year 2025-26 is being sent to the members through electronic mode whose e-mail IDs are registered with the Company/Depository Participant(s) ('DPs').

Further, in accordance with Regulation 36(1)(b) of the Listing Regulations, a letter providing a direct web-link for accessing the Annual Report for the Financial Year 2025- 26, is being sent to all those Members who have not registered their e-mail address.

This is for your information and records.

Yours faithfully,

***for* Oasis Securities Limited**

KIRTI
JAIN

Kirti Mool Chand Jain
Company Secretary and Compliance Officer
M. No: ACS 34031

Encl: Copy Of Annual Report 2025-26

OASIS SECURITIES LIMITED

39th Annual Report and Accounts

2025-2026

CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Rajesh Kumar Sodhani(DIN: 02516856)
Managing Director

Mr. Devi Dutt Agarwal (DIN: 10631960)
Whole Time Director

Mrs. Priya Sodhani (DIN: 02523843)
Non-Executive Director

Mr. Gyan Chand Jain (DIN: 01220412)
Non-Executive Director

Mr. Tushar Agarwal (DIN: 10932962)
Additional Independent Director

Mrs. Meenu Kabra ((DIN : 10269674)
Independent Director

STATUTORY AUDITORS
M/s Rajvanshi and Associates
Chartered Accountants,
H-15 Chitranjan Marg C-Scheme, Jaipur-302001 RJ

SECRETARIAL AUDITOR
M/s ARMS & Associates LLP
Practicing Company Secretaries
HOPE- E-251, Vardhman Marg, Opp. Jyoti Nagar Gate No. 2, Lalkothi Scheme Jaipur-302005 Rajasthan

BOARD COMMITTEES

Audit Committee
Ms. Meenu Kabra (Chairperson)
Mr. Devi Dutt Agrawal
Mr. Tushar Agrawal

Nomination & Remuneration Committee
Ms. Meenu Kabra (Chairperson)
Mr. Tushar Agrawal
Mr. Gyan Chand Jain

Stakeholders Relationship Committee
Mr. Gyan Chand Jain (Chairperson)
Ms. Meenu Kabra
Mr. Rajesh Kumar Sodhani

CHIEF FINANCIAL OFFICER
Mr. Surendra Kumar Joshi

COMPANY SECRETARY & COMPLIANCE OFFICER
Mrs. Kirti Mool Chand Jain

DEPOSITORY PARTICIPANT
National Securities Depository Ltd.
Central Depository Services (India) Ltd

REGISTRAR & SHARE TRANSFER AGENT
M/s Satellite Corporate Services Pvt. Ltd
A-106-107, Dattani Plaza, East West Indl. Compound, Andheri Kurla Road, Nr Safed Pool, Sakinaka, Mumbai-400072 Maharashtra

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Corporate Office: 2nd Floor, C 373 Behind Amar Jain Hospital, Block-C ,Vaishali Nagar, Jaipur-302021 Rajasthan
Contact No. 9257056969 • E-mail: sodhanioasis@gmail.com
CIN: L51900MH1986PLC041499 • Website: www.oasissecurities.in

NOTICE OF THE THIRTY-NINTH ANNUAL GENERAL MEETING

Notice is hereby given that the **Thirty-Ninth Annual General Meeting ("AGM")** of the Members of Oasis Securities Limited ("the Company") will be held on **Tuesday, September 01, 2026** at 04:00 P.M. (IST) through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") to transact the below businesses:

Ordinary Business:

Item No. 1 – Adoption of financial statements

To consider and adopt the audited financial statements of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors ("the Board") and auditors thereon. In this regard, pass the following resolution as an **Ordinary Resolution.**

"**RESOLVED THAT** the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, and the reports of the Board of Directors and Auditors thereon laid before this meeting be and are hereby received, considered and adopted."

Item No. 2 – Appointment of Mrs. Priya Sodhani as a Director, liable to retire by rotation

To consider and re-appoint Mrs. Priya Sodhani (DIN: 02523843), who retires by rotation and being eligible, seeks re-appointment, in this regard, pass the following resolution as an **Ordinary Resolution.**

To consider and if thought fit, to pass with or without modification(s), the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the provisions of section 152 of the Companies Act, 2013, the rules made there under and other applicable provisions, if any (including any statutory modification(s), clarifications, exemptions or re-enactments thereof for the time being in force), Mrs. Priya Sodhani (DIN: 02523843) who retires at this Thirty-Ninth Annual General Meeting, offers herself for re-appointment, be and is hereby approved to be re-appointed as a Director of the Company, liable to retire by rotation."

Special Business:

Item No. 3 – Appointment of Mr. Tushar Agrawal (DIN: 10932962) as Non-Executive Independent Director of the Company

To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution:**

"**RESOLVED THAT** pursuant to Section 149, 150, 152 read with Schedule IV and other applicable provisions of the Companies Act, 2013 ("the Act") read with Rule 8 and 14 of the Companies (Appointment and Qualification of Directors) Rules, 2014, *[including any statutory modification(s) or reenactment thereof for the time being in force]* and Regulation 16, 17, 25 and other relevant regulations, if any, of the Securities and Exchange Board of India

(Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulation"), as amended from time to time and the Articles of Association of the Company, Mr. Tushar Agrawal (DIN:10932962), who was appointed pursuant to Section 161 of the Act as an Additional Independent (Non-Executive) Director of the company on May 11, 2026 by the Board on the recommendation of Nomination and Remuneration Committee, with effect from May 11, 2026 and who has submitted a declaration that he meets the criteria for independence as provided in Section 149(6) of the Act and the Listing Regulations and who is eligible for appointment, be and is hereby appointed as the "Non-Executive Independent Director" of the Company to hold office for a first term of 5 (five) consecutive years commencing from May 11, 2026 to May 10, 2031(both days inclusive), and that he shall not be liable to retire by rotation in terms of Section 149(13) of the Companies Act, 2013.

RESOLVED FURTHER THAT the Board of Directors of the Company and Mrs. Kirti Mool Chand Jain Company Secretary & Compliance Officer be and are hereby severally authorized to do all such acts, deeds, matters and things, as it may, in its absolute discretion, deem necessary, desirable and expedient to give effect to this Resolution."

By Order of the Board of Directors
for **Oasis Securities Limited**

SD/-
Kirti Mool Chand Jain
Company Secretary & Compliance Officer
M.No.: A34031

Jaipur, August 07th, 2026

Registered Office:
A-112, 1st Floor, Lodha Supremus Midc Andheri East, Mumbai-400093, Maharashtra
CIN: L51900MH1986PLC041499
Tel.: 91-9257056969; Email: sodhanioasis@gmail.com; Website: www.oasissecurities.in;

NOTES

1. Pursuant to the General Circular No. 03/2025 on September 22, 2025, issued by the Ministry of Corporate Affairs (MCA) read together with other previous circulars issued by MCA in this regard (hereinafter collectively referred to as "the Circulars") companies are allowed to hold Annual General Meeting (AGM) through VC/ OAVM, without the physical presence of members at a common venue. Hence, in compliance with the Circulars, the AGM of the Company is being held through VC/OAVM and the deemed venue for the same shall be the Registered Office of the Company.

2. Participation of the Members through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

3. Pursuant to aforesaid MCA Circulars, since this AGM is being held through VC/OAVM, physical attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form, Attendance Slip and Route Map are not annexed to this Notice.

4. Pursuant to Section 113 of the Act, Corporate/Institutional members intending to appoint their authorized representative(s) to attend the AGM through VC / OAVM on its behalf and to vote through remote e-voting are requested to send (in advance), scanned copy (PDF/JPG Format) of a duly certified copy of the relevant Board Resolution / Letter of Authority / Power of Attorney, together with the respective specimen signatures of those representative(s), to the Scrutinizer through email at sodhanioasis@gmail.com with a copy marked to evoting@nsdl.co.in.

5. The Register of directors and key managerial personnel and their shareholding, maintained under Section 170 of the Act, and the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act, will be available electronically for inspection by the members during the AGM. All documents referred to in the Notice will also be available for electronic inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM, i.e. September 01, 2026. Members seeking to inspect such documents can send an email to sodhanioasis@gmail.com.

6. Pursuant to the provisions of Section 91 of the Act and regulation 42 of the Listing Regulation, the Register of Members and Share Transfer Books of the Company will remain closed from Wednesday, August 26, 2026 to Tuesday, September 1, 2026 (both days inclusive).

7. Members seeking further information about the accounts are requested to write at least 7 days before the date of the meeting so that it may be convenient to get the information ready at the meeting.

8. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013, which sets out details relating to Special Business at the meeting, has been annexed separately.

9. Pursuant to regulations 26(4) and 36(3) of the Listing Regulations and the Secretarial Standard on

General Meetings issued by the Institute of Company Secretaries of India, the relevant details of Directors seeking Appointments or Reappointment at this AGM are also annexed to this notice.

10. Notice of AGM and statements thereto are being sent only through the electronic mode to those Members whose e-mail addresses are registered with the Company/Registrar or the Depository Participant(s). The Company will not be dispatching physical copies of the Notice of the AGM and statements thereto, to any Member. Members are requested to register/ update their e-mail addresses, in respect of electronic holdings with the Depository through the concerned Depository Participants and in respect of physical holdings with Registrar, by following due procedure. Members may note that 39th Annual Report will also be available on the Company's website viz. www.oasissecurities.in and website of the Stock Exchange where the shares of the Company are listed i.e. BSE Ltd. at www.bseindia.com.

11. In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote.

12. In support of the *Green Initiative*, Members who have not yet registered their email addresses are kindly requested to do so with their respective Depository Participants (DPs) or with the Company's Registrar and Transfer Agent, Satellite Corporate Services Pvt. Ltd. Members holding shares in electronic form are requested to register or update their email addresses with their DPs, while those holding shares in physical form may register or update their email addresses directly with the Company or Satellite Corporate Services Pvt. Ltd.

13. Members are requested to
    a) intimate to Satellite Corporate Services Pvt. Ltd./Company, changes, if any, pertaining to their postal address, e-mail address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, in prescribed Form ISR-1 and other forms pursuant to SEBI Circular No. SEBI HO /MIRSD/MIRSD_RTAMB/P/ CIR/2021/655 dated November 3, 2021, in case of Shares held in physical form;
    b) intimate to the respective Depository Participant, changes, if any, in their registered addresses at an early date, in case of Shares held in dematerialized form;
    c) quote their folio numbers/Client ID/DP ID in all correspondence;
    d) consolidate their holdings into one folio in case they hold Shares under multiple folios in the identical order of names; and
    e) register their PAN with their Depository Participants, in case of Shares held in dematerialized form.

14. SEBI has made it mandatory for all companies to use the bank account details furnished by the Depositories and the bank account details maintained by the Registrar and Transfer Agent for payment of dividend to Members electronically. The Company has extended the facility of electronic credit of dividend directly to the respective bank accounts of the Member(s) through the Electronic Clearing Service (ECS) / National Electronic Clearing Service (NECS) / National Electronic Fund Transfer (NEFT)/Real Time Gross Settlement (RTGS)/Direct Credit, etc. As directed by SEBI, Members holding shares in physical form are requested to submit particulars of their bank account in Form ISR 1 along with the original cancelled cheque bearing the name of the Member to RTA/Company to update their bank account details. Members holding shares in demat form are requested to update their bank account details with their respective

Depository Participant ("DP"). The Company or RTA cannot act on any request received directly from the Members holding shares in demat form for any change of bank particulars. Such changes are to be intimated only to the Depository Participants of the Members. Further instructions, if any, already given by them in respect of shares held in physical form will not be automatically applicable to shares held in the electronic mode. Shareholders are requested to ensure that their bank account details in their respective demat accounts are updated, to enable the Company to provide timely credit of dividend in their bank accounts. In case, the Company is unable to pay dividend to any Member by the electronic mode, due to non-availability of the details of the bank account, the Company shall dispatch the dividend warrant/demand draft to such Member by post/courier.

15. The members / investors may send their complaints/ queries, if any to the Company's Registrar and Share Transfer Agents' E-mail id: service@satellitecorporate.com or to the Company's designated/exclusive E-mail id: sodhanioasis@gmail.com.

16. Members can avail the facility of nomination in respect of shares held by them in physical form pursuant to the provisions of Section 72 of the Act and Rule 19(1) of the Companies (Share Capital and Debentures) Rules, 2014. Members desiring to avail of this facility may send their nomination in the prescribed Form No. SH-13 duly filled to RTA at the above-mentioned address. Members holding shares in electronic form may contact their respective Depository Participants for availing this facility.

17. As per Regulation 40 of the Listing Regulations as amended, securities of listed companies can be transferred only in dematerialized form with effect from April 1, 2019, except in case of transmission or transposition of securities. Further SEBI vide its Circular dated January 25, 2022, has mandated that securities shall be issued only in dematerialized mode while processing duplicate / unclaimed suspense / renewal / exchange / endorsement / sub-division /consolidation/transmission/transposition service requests received from physical securities holders. In view of the above and to eliminate risk associated with physical shares and to avail various benefits of dematerialization, Members are advised to dematerialize their shares held in physical form.

18. In compliance with the provisions of Section 108 of the Act, and Rule 20 of the Companies (Management and Administration) Rules, 2014 as amended from time to time and the provisions of Regulation 44 of the Listing Regulations, the Members are provided with the facility to cast their vote electronically, through the remote e-voting services provided by NSDL on all resolutions set forth in this Notice of the AGM.

PROCEDURE FOR JOINING THE AGM THROUGH VC/OAVM

19. The Company has engaged the services of NSDL. Members will be able to attend the AGM through VC/ OAVM by following instructions provided in the notes to the Notice of the AGM.
20. The facility to join the AGM in the VC/OAVM mode shall be opened 30 minutes before the scheduled time of the commencement of the Meeting and shall be kept open throughout the proceedings of the Meeting.
21. Members requiring any assistance/support for participation before or during the AGM, can contact NSDL on evoting@nsdl.com or can call at 022 -4886 7000 or can contact Ms. Pallavi Mhatre, Senior Manager, at the designated E-mail ID at evoting@nsdl.com.

PROCEDURE FOR REMOTE E-VOTING AND E-VOTING AT AGM

22. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the MCA Circulars, the Company is providing facility of remote e-voting and e-voting during AGM to its Members in respect of the businesses to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-voting system as well as e-voting during the AGM proceedings will be provided by NSDL. Members attending the Meeting who have not cast their vote(s) by Remote e-Voting will be able to vote at the Meeting.
23. A person, whose name is recorded in the Register of Members or in the Register of Beneficial Owners (in case of electronic shareholding) maintained by the Depositories as on the cut-off date i.e. Tuesday, August 25, 2026, only shall be entitled to avail the facility of remote e-voting/e-voting at the AGM.
24. The Remote e-Voting facility will Commence from Saturday, August 29, 2026 at 09:00 A.M. (IST) and will end on Monday, August 31, 2026 at 05:00 P.M. (IST).
    a) A Member can opt for only single mode of voting, i.e. through Remote e-Voting or during the Meeting;
    b) Once the vote on a resolution is cast by a Member, the Member shall not be allowed to change it subsequently or cast the vote again;
    c) The Members may please note that the Remote e-Voting shall not be allowed beyond the abovementioned date and time;
    d) Any person holding shares in physical form and non individual shareholders, who acquire shares of the Company and become a Member of the Company after the Notice is sent through E-mail and holding shares as of the cut-off date i.e. Tuesday, August 25, 2026 may obtain the login ID and password by sending a request at evoting@nsdl.com. However, if you are already registered with NSDL for Remote e-Voting, then you can use your existing User ID and password for casting your vote. If you have forgotten your password, you could reset your password by using “Forgot User Details/Password” or “Physical User Reset Password” option available on www.evoting.nsdl.com. In case of Individual Shareholders holding securities in demat mode, who acquire shares of the Company and become a Member of the Company after the Notice is sent through E-mail and holding shares as of the cut-off date, may follow steps mentioned in the Notice of the AGM under “Access to NSDL e-Voting system”;
    e) A person who is not a Member as on the cut-off date should treat this Notice for information purpose only;
    f) The voting rights of Members shall be in proportion to their shares of the paid-up equity share capital of the Company as on the cut-off date i.e. Tuesday, August 25, 2026. The e-voting facility at the Meeting shall be operational till all the resolutions proposed in the Notice are considered and voted upon at the Meeting and may be used for voting only by the Members holding shares as on the cut-off date who are attending the Meeting and who have not already cast their vote(s) through Remote e-Voting;

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:

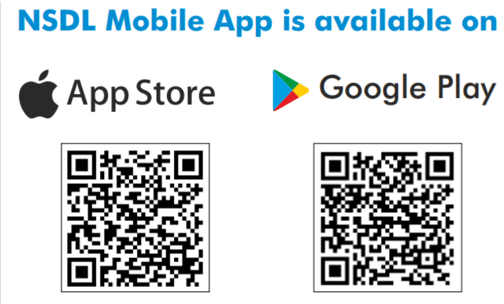
Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI Master Circular dated January 30, 2026 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner**" icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon **"Login"** which is available under **'Shareholder/Member'** section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat

	account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. 
Individual Shareholders holding securities in demat mode with CDSL	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

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.nsdl.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 ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices 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 139397 then user ID is 139397001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user 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, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

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.nsdl.com .
    b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com .
    c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
    d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
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.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies **"EVEN"** in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. 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.
5. Upon confirmation, the message "**Vote cast successfully**" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. 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 cssandeep@armsandassociates.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

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. 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 : 022 - 4886 7000 or send a request to Pallavi Mhatre, Senior Manager at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to sodhanioasis@gmail.com.

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to sodhanioasis@gmail.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **Step 1 (A**) i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode**.

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated January 30, 2026 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR E-VOTING ON THE DAY OF THE AGM ARE AS UNDER: -

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting

system. Members may access by following the steps mentioned above for Access to NSDL e-Voting system. After successful login, you can see link of "VC/OAVM" placed under "Join meeting" menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/ OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

Other Instructions

(I) The Scrutinizer shall, immediately after the conclusion of voting at the AGM, unblock the votes cast through remote e-voting (votes cast during the AGM and votes cast through remote e-voting) and will submit a consolidated Scrutinizer's Report of the total votes cast in favor or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same. The results will be announced within the time stipulated under the applicable laws.

(II) The result declared along with the Scrutinizer's Report shall be placed on the Company's website www.oasissecurities.in and on the website of NSDL immediately. The Company shall simultaneously forward the results to Stock Exchanges, where the shares of the Company are listed.

By Order of the Board of Directors
for **Oasis Securities Limited**

SD/-
Kirti Mool Chand Jain
Company Secretary & Compliance Officer
M.No.: A34031

Jaipur, August 07th, 2026

Registered Office:
A-112, 1st Floor, Lodha Supremus Midc Andheri East, Mumbai-400093,Maharashtra
CIN: L51900MH1986PLC041499
Tel.: 91-9257056969; Email: sodhanioasis@gmail.com; Website: www.oasissecurities.in;

EXPLANATORY STATEMENT
[Pursuant to section 102(1) of the Companies Act, 2013 ("Act")]

Item No. 3 –Appointment of Mr. Tushar Agrawal (DIN: 10932962) as Independent Director (Non-Executive) of the Company

Pursuant to the relevant provisions of the Companies Act, 2013 (the 'Act') and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the 'Listing Regulations'), and in terms of the Nomination and Remuneration Policy of the Company, the Board of Directors, on the recommendation of Nomination and Remuneration Committee, in their meeting held on May 11, 2026 appoint Mr. Tushar Agrawal (DIN: 10932962) as an Additional Director in the category of Independent Director of the Company under Section 149, 150, 152 and 161 read with Schedule IV of the Act, not liable to retire by rotation, subject to the approval of the shareholders of the Company.

The Company has received requisite disclosures/declarations from Mr. Tushar Agrawal:

i. Consent to act as Director u/s 152 of the Act (Form DIR-2);
ii. Disclosure of interest u/s 184(1) of the Act (Form MBP-1);
iii. Declaration u/s 164 of the Act (Form DIR- 8) to the effect that he is not disqualified to become Director;
iv. Declaration of independence u/s 149(6) of the Act and as per the Listing Regulations,
v. Declaration pursuant to BSE Circular No. LIST/COMP/14/2018-19 dated June 20, 2018, that he has not been debarred from holding office of a Director by virtue of any Order passed by the Securities and Exchange Board of India or any other such authority.

The Board is of the opinion that Mr. Tushar Agrawal possesses the requisite qualifications, expertise, and extensive professional experience to effectively contribute to the growth and governance of the Company. He is a qualified Chartered Accountant with more than 10 years of post-qualification experience in the areas of Finance, Taxation, Audit, Foreign Exchange Management Act (FEMA), Regulatory Compliance, Corporate Advisory, Banking Coordination, and Strategic Financial Consulting. During his professional career, he has gained significant exposure in handling corporate finance, statutory and regulatory compliances, business structuring, cross-border transactions, and RBI/FEMA-related matters for a diverse range of corporate entities, startups, MSMEs, and international organizations. In view of his rich professional experience, sound financial acumen, and comprehensive understanding of corporate laws and regulatory frameworks, the Board believes that his association with the Company will be of immense value and in the best interest of the Company and its stakeholders.

The resolution seeks the approval of members for appointment of Mr. Tushar Agrawal as an Independent Director pursuant to Section 149 and other applicable provisions of the Act and rules made thereunder to hold office for a first term of five consecutive years with effect from, May 11, 2026 to May 10, 2031(both days inclusive).

Mr. Tushar Agrawal would be entitled to sitting fees for attending the Meetings of the Board of Directors and/or Committees thereof as may be approved by the Board, from time to time.

Details of Mr. Tushar Agrawal is provided in the "Annexure-A" to the Notice pursuant to the provisions of (i) the Listing Regulations and (ii) Secretarial Standard on General Meetings("SS-2"), issued by the Institute of Company

Secretaries of India.

Accordingly, the Board recommends the Special Resolution as set out in item No. 3 of the accompanying notice.

Except the appointee, None of the other Directors/ Key Managerial Personnel of the Company, and/or their relatives is, in any way, concerned or interested financially or otherwise, in the proposed Resolution.

By Order of the Board of Directors
for **Oasis Securities Limited**

SD/-
Kirti Mool Chand Jain
Company Secretary & Compliance Officer
M.No.: A34031

Jaipur, August 07th, 2026

Registered Office:
A-112, 1st Floor, Lodha Supremus Midc Andheri East, Mumbai-400093,Maharashtra
CIN: L51900MH1986PLC041499
Tel.: 91-9257056969; Email: sodhanioasis@gmail.com; Website: www.oasissecurities.in;

Annexure A

Information of Director(s) seeking appointment/re-appointment at the 39th Annual General Meeting pursuant to Regulation 36(3) of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, and in terms of the Companies Act, 2013 and Secretarial Standard – 2 on the General Meetings issued by the Institute of Company Secretaries of India.

Name	Priya Sodhani	Tushar Agrawal
Designation/Category of Directorship	Director	Additional Independent Director
DIN	02523843	10932962
Date of Birth	08/01/1978	16/05/1994
Age	48 years	31 years
Date Of Original Appointment	July 18, 2024	May 11, 2026
Qualification	Graduate in Arts	Chartered Accountant
Brief resume of Director	Priya Sodhani has experience of more than 10 years in the training and advisory of various investment products like mutual funds, insurance, deposits etc.	Tushar Agrawal has more than 10 years of professional experience in the areas of Finance, Taxation, Audit, FEMA, Regulatory Compliance, Corporate Advisory, Banking Coordination and Strategic Financial Consulting. He possesses extensive exposure in handling corporate finance, compliance management, business structuring, cross-border transactions and RBI/FEMA related matters for various corporate entities, startups, MSMEs and international organizations. He is associated with diversified organizations in India as well as international markets including UAE and Singapore and has expertise in Direct & Indirect Taxation, Financial Advisory, Virtual CFO Services, Risk Management and Corporate Governance practices. He has also been actively involved in advisory assignments relating to financial planning, banking arrangements, MIS reporting, internal controls and regulatory compliances.
Relationship with other Board Members and Key Managerial Personnel of the Company	Spouse of Mr. Rajesh Kumar Sodhani, Managing Director of the Company.	Not related to any other Director or Key Managerial Personnel of the Company.
Membership of Committee of the Board	Member of Right Issue Committee.	Member of Audit Committee and Member of Nomination and Remuneration

of Director of the Company		Committee
Board Meeting attendance attended during FY 2025-26	She was present at all six Board Meetings held during the financial year.	Nil
Directorship in Other Companies	02 (Two)	01 (One)
Name of the other listed Companies where she/he is Director	01 (One)	Nil
List of other Listed Companies in which Memberships/ Chairmanships of Board Committees held	Nil	Nil
Listed entities from which director has resigned in last three years	Nil	Nil
The skills and capabilities required for the role and the manner in which he meets such requirements	Not Applicable	Associated with diversified organizations in India as well as international markets including UAE and Singapore and has expertise in Direct & Indirect Taxation, Financial Advisory, Virtual CFO Services, Risk Management and Corporate Governance practices. He has also been actively involved in advisory assignments relating to financial planning, banking arrangements, MIS reporting, internal controls and regulatory compliances.
Shareholding in the company as on 31st March, 2026	15.19% (2809510 shares)	Nil
Remuneration last drawn	Nil	Nil
Proposed Remuneration	Nil	Nil

BOARD'S REPORT

TO THE MEMBERS OF OASIS SECURITIES LIMITED

The Board of Directors present their **39th Annual Report** of Oasis Securities Limited ("the Company") along with the audited financial statements for the financial year ended March 31, 2026.

FINANCIAL RESULTS

The summary of the financial results of the Company for the year ended March 31, 2026, are as follows:

(Amount in lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Revenue from operations & other Income	**230.75**	**167.27**
Profit /(Loss) before Depreciation and Taxation	121.25	114.58
Less: Depreciation & Amortization	0	2.85
Profit / Loss before Tax	**121.25**	**111.73**
i)Tax Expenses: Current Tax	36.48	25.21
ii) Deferred tax	(16.93)	0.27
iii)Tax for earlier years & excess /short provision	--	--
iv) MAT Credit	--	--
Net Profit / (Loss) for the year	101.7	86.79
Other Comprehensive Income- Re-measurement gains/(losses) on defined benefit plans	--	--
Total comprehensive income/ (loss) for the year	101.7	86.79

OPERATIONS / STATE OF COMPANY'S AFFAIRS

During the Financial Year 2025-26, the Company continued to operate as a Non-Banking Financial Company – Non-Systemically Important Non-Deposit Taking Company (NBFC-ND), primarily engaged in lending and investment activities. The Company remained focused on prudent credit appraisal, disciplined portfolio management, effective risk mitigation and adherence to the regulatory framework prescribed by the Reserve Bank of India, the Companies Act, 2013 and SEBI regulations.

During the year under review, the Company achieved a Total Income of ₹230.75 Lakhs as compared to ₹167.27 Lakhs in the previous financial year, registering a robust growth of 37.95%. The growth was primarily driven by a significant increase in Interest Income, which rose to ₹176.39 Lakhs from ₹80.52 Lakhs in the previous year, reflecting the continued expansion of the Company's lending operations. The Company also generated Fees and Commission Income of ₹11.75 Lakhs, Dividend Income of ₹0.70 Lakhs and Other Income of ₹17.58 Lakhs during the year.

The Profit Before Tax (PBT) for the year stood at ₹121.25 Lakhs as against ₹111.73 Lakhs in the previous financial year. After providing for Current Tax of ₹36.48 Lakhs and recognising Deferred Tax Credit of ₹16.93 Lakhs, the Company reported a Profit After Tax (PAT) of ₹101.70 Lakhs as compared to ₹86.79 Lakhs in the previous year, representing a growth of 17.18%.

The Company's financial position remained healthy and resilient throughout the year. The loan portfolio increased from ₹824.68 Lakhs as on March 31, 2025 to ₹978.91 Lakhs as on March 31, 2026, demonstrating sustained growth in financing activities. The investment portfolio stood at ₹393.25 Lakhs as at the close of the financial year. Consequently, total assets increased to ₹1,447.17 Lakhs from ₹1,361.86 Lakhs in the previous year.

The Company further strengthened its capital base during the year. Shareholders' Funds increased from ₹1,322.02 Lakhs to ₹1,423.72 Lakhs, primarily due to the retention of profits earned during the year. Other Equity increased from ₹1,137.02 Lakhs to ₹1,238.72 Lakhs, while the paid-up equity share capital remained unchanged at ₹185.00 Lakhs. The Company continued to maintain adequate liquidity, a comfortable capital position and a strong balance sheet to support its future growth plans and business expansion.

Your Directors are pleased with the overall financial and operational performance of the Company during the year under review. Going forward, the Company shall continue to focus on expanding its lending portfolio, enhancing asset quality, strengthening risk management and internal control systems, maintaining high standards of corporate governance and creating sustainable long-term value for its stakeholders. The Company remains committed to ensuring full compliance with all applicable laws, regulations and regulatory guidelines issued by the Reserve Bank of India, the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

TRANSFER TO STATUTORY RESERVE FUND

Pursuant to Section 134(3)(J) of the Companies Act, 2013 and Section 45-IC (1) of Reserve Bank of India (‘RBI’) Act, 1934 non-banking financial companies (“NBFCs”) are required to transfer a sum not less than 20% of its net profit every year to reserve fund before declaration of any dividend, Accordingly, the Company has transferred amounts in the Reserves

(Amount in Lakhs)

S. No.	Reserve Head	Opening Balance	Addition	Deduction	Closing Balance
1	Statutory Reserve U/s 45-IC of RBI Act, 1934	333.75	20.34	-	354.09

MATERIAL CHANGES AND COMMITMENTS AFTER THE END OF THE FINANCIAL YEAR

After the closure of the financial year, the Company undertook a Rights Issue of Equity Shares to the existing shareholders of the Company. BSE Limited granted its in-principle approval for the proposed Rights Issue and listing of the Equity Shares proposed to be issued on rights basis, subject to compliance with applicable statutory and regulatory requirements.

Pursuant to the Letter of Offer dated June 18, 2026 and the Basis of Allotment approved by BSE Limited, the Rights Issue Committee of the Board, at its meeting held on July 13, 2026, approved the allotment of **2,77,50,000 fully paid-up Equity Shares of Re. 1/- each** at an issue price of **₹10/- per Equity Share** on a rights basis in the ratio of **3 Rights Equity Shares for every 2 Equity Shares held by the eligible shareholders**.

Consequent to the aforesaid allotment, the paid-up equity share capital of the Company increased to **₹4,62,50,000 comprising 4,62,50,000 Equity Shares of Re. 1/- each fully paid-up**.

DIVIDEND

The Board of your Company decided not to transfer any amount to the General Reserve and retain the entire amount of profit under Retained Earnings. For complete details on movement in Reserves and Surplus during the financial year ended March 31, 2026, please refer to the 'Statement of Changes in Equity' included in the standalone financial statements of this Annual Report.

Additionally, to conserve the resources of the company and requirement of working capital, Directors do not recommend any dividend for the year under consideration.

SHARE CAPITAL

During the Financial year under review, the authorised share capital of the Company stood at Rs. 5,00,00,000/- (Rupees Five Crores only) divided into 5,00,00,000 equity shares of face value of Re. 1/- each. The issued, subscribed and paid-up share capital of the Company stood at Rs.1,85,00,000/- (Rupees One Crore Eighty-Five Lakhs only) divided into 1,85,00,000 equity shares of face value of Re. 1/- each.

During the Financial year under review, the Company did not issue any equity shares, securities or instruments convertible into equity shares. The Company has not issued any sweat equity shares, employee stock options, or equity shares carrying differential rights as to dividend, voting or otherwise.

Further, the Company has not undertaken any buy-back of its equity shares during the year under review.

None of the Directors of the Company holds any securities or instruments convertible into equity shares of the Company as on March 31, 2026.

TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

Pursuant to sections 124 and 125 of the Act read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("IEPF Rules") there was no dividend which is unclaimed/ unpaid for more than seven years, hence the company is not required to transfer any amount to Investor Education and Protection Fund.

DEMATERIALISATION OF SHARES

The Company's shares are compulsorily traded on the floor of the stock exchanges in electronic form by all investors. Equity shares of the Company representing 96.62 percent of the Company's equity share capital are dematerialized as on March 31, 2026. Under the Depository System, the International Securities Identification Number (ISIN) allotted to the Company's shares is INE876A01023.

CHANGE IN REGISTERED OFFICE

During the year under review, the Registered Office of the Company was shifted from Raja Bahadur Compound, Building No. 5, 2nd Floor, 43 Tamarind Lane, Fort, Mumbai – 400023 to A-112, 1st Floor, Lodha Supremus, MIDC, Andheri East, Mumbai – 400093. The change was effected to facilitate administrative convenience, operational efficiency and better infrastructure support for the Company's business operations.

ALTERATION OF ARTICLES OF ASSOCIATION

During the year under review, the Members of the Company, through Postal Ballot, approved certain amendments to the Articles of Association ("AOA") of the Company to align the same with the provisions of the Companies Act, 2013, the Depositories Act, 1996, SEBI Regulations and prevailing corporate governance requirements.

The key amendments approved by the Members, inter alia, included:

- Substitution of Article 13(i) relating to calls on shares, empowering the Board of Directors to make calls on Members in respect of monies unpaid on shares, including share premium, in accordance with the provisions of the Companies Act, 2013;
- Revision of Articles 19 to 22 pertaining to transfer and transmission of shares/securities to incorporate provisions relating to securities held in dematerialised form, recognition of beneficial ownership, transmission of securities and entitlement to rights and benefits arising therefrom;
- Substitution of Articles 23 to 26 to incorporate comprehensive provisions relating to dematerialisation of securities, recognition of beneficial owners, transfer of securities through depositories and applicability of the Depositories Act, 1996 and SEBI Regulations; and
- Other consequential and enabling amendments to harmonise the Articles of Association with the applicable statutory and regulatory framework.

The amended Articles of Association are available on the website of the Company and can be inspected by the Members in accordance with the applicable provisions of law.

DETAILS OF SUBSIDIARIES / JOINT VENTURES / ASSOCIATES

The company does not have any subsidiary, Associate and Joint venture Company.

DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Board plays crucial role in overseeing how the management serves the short and long term interests of shareholders and other stakeholders. This belief is reflected in our governance practices, under which we strive to maintain an effective, informed and independent Board of Directors and keep our governance practices under continuous review.

As on March 31, 2026 the total Board strength comprises of 6 (Six) including 2 (Two) Executive, 2 (Two) Non-Executive and 2 (Two) Independent Directors:

S. No.	Name	Designation	DIN	Date of Appointment
1.	Mr. Rajesh Kumar Sodhani	Managing Director	02516856	18-07-2024
2.	Mr. Devi Dutt Agarwal	Whole Time Director	10631960	18-07-2024
3.	Mrs. Priya Sodhani	Non-Executive Director	02523843	18-07-2024
4.	Mr. Gyan Chand Jain	Non-Executive Director	01220412	18-07-2024
5.	Mrs. Meenu Kabra	Independent Director	10269674	05-08-2024
6.	Mr. Manish Bihani	Independent Director	03466971	11-02-2025

During the financial year under review, the following changes took place in the composition of the Board of Directors and the Key Managerial Personnel of the Company:

S. No	Name Of Director/KMP	DIN/PAN	Designation	Date Of Appointment/ Cessation	Nature of change (Appointment/Cessation)
1	Manish Bihani	03466971	Independent Director	01-09-2025	Change in Designation
2	Devi Dutt Agarwal	AGWPA6965A	Chief Financial Officer	23-03-2026	Cessation

In accordance with the provisions of Section 152 of the Act read with Articles of Association, Mrs. Priya Sodhani (DIN: 02523843), Director of the Company, retires by rotation at the ensuing Annual General Meeting (AGM) in accordance with Section 152(6) of the Companies Act, 2013 and she is eligible for re-appointment.

Pursuant to the provisions of Section 203 of the Companies Act, 2013, the following individuals have been designated as Key Managerial Personnel (KMP) of the Company:

- Mr. Rajesh Kumar Sodhani (DIN: 02516856) – Managing Director
- Mr. Devi Dutt Agarwal (DIN: 10631960) – Whole-Time Director
- Ms. Kirti Mool Chand Jain – Company Secretary and Compliance Officer

Changes after the close of the financial year:

- Mr. Surendra Kumar Joshi was appointed as Chief Financial Officer by the Board with effect from April 10, 2026.
- Mr. Tushar Agarwal was appointed as an Additional Independent Director (Non-Executive) by the Board with effect from May 11, 2026.
- Mr. Manish Bihani resigned from the office of Non-Executive Independent Director of the Company with effect from July 01, 2026.

Necessary resolutions seeking the approval of shareholders for the above-mentioned appointments and reappointments, where applicable, have been included in the notice convening the ensuing

Annual General Meeting. Relevant details of the Directors retiring by rotation and/or seeking appointment/re-appointment, as required under the Listing Regulations and Secretarial Standard-2 issued by the Institute of Company Secretaries of India (ICSI), are provided in Annexure attached to the Notice of the Annual General Meeting.

It is confirmed that none of the Directors are disqualified or debarred from being appointed or continuing as Directors as per the provisions of the Companies Act, 2013 and the applicable regulations of the Securities and Exchange Board of India (SEBI).

INDEPENDENT DIRECTORS

In compliance of Section 149 of Companies Act, 2013, a separate meeting of Independent Directors was held on February 16, 2026 inter alia, to discuss

a. Review of the performance of Non-Independent Directors and the Board of Directors as a whole.
b. Review of the performance of the Chairman of the Company taking into account the views of the Executive and Non-Executive Directors.
c. Assess the quality, content and timeliness of flow of information between the management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

Attendance of Independent Directors at the meeting held on February 16, 2026 is given hereunder:

Name of Director	Attendance there at
Mrs. Meenu Kabra	Yes
Mr. Manish Bihani	Yes

DECLARATION BY INDEPENDENT DIRECTORS

The Company has received declarations from all the Independent Directors confirming that they meet the criteria of independence as prescribed under the provisions of the Act, read with the Schedules and Rules issued thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force). The Independent Directors have also confirmed that they have complied with the Company's code of conduct prescribed in Schedule IV to the Companies Act, 2013.

It is to be further noted that as per the provisions of Rule 6 of the Companies (Appointment and Qualifications of Directors) Rules, 2014 (as amended from time to time), every Independent Director appointed in the company required to clear the online proficiency self-assessment test conducted by the institute within a period of two years from the date of inclusion of his/her name in the data bank, failing which, his/her name shall stand removed from the databank of the Institute. In accordance to the said, all the Independent Directors of the company have registered their name as Independent Directors in Database of IICA and shall appear in the online proficiency self-assessment test within the specified period.

NUMBER OF MEETING OF BOARD OF DIRECTORS

The Board Meeting dates are finalized well in advance and communicated to all Directors to facilitate their participation. During the Financial Year under review, Board Meetings were conducted both physically at the Corporate Office of the Company and through Video Conferencing/Other Audio-Visual Means, as permitted under the applicable provisions of the Companies Act, 2013. Detailed agenda papers and explanatory notes were circulated sufficiently in advance to enable the Directors to engage in meaningful deliberations and informed decision-making.

In addition to the scheduled meetings, the Board convenes additional meetings as and when necessary to address specific business requirements. In cases of urgency or exigency, resolutions are passed through circulation, in accordance with the applicable provisions.

During the Financial Year, the Company held 07 Board Meetings of the Board of Directors as per Section 173 of Companies Act, 2013 which is summarized below. The provisions of the Companies Act, 2013 were adhered to while considering the time gap between the two meetings.

Name of the Directors	Date of Board Meetings and Attendance there at						
	April 11, 2025	May 08, 2025	June 30, 2025	July 28, 2025	November 13, 2025	January 28, 2026	February 16, 2026
Devi Dutt Agarwal	Yes	Yes	Yes	Yes	Yes	No	Yes
Gyan Chand Jain	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Meenu Kabra	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Priya Sodhani	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Rajesh Kumar Sodhani	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Manish Bihani	Yes	Yes	Yes	Yes	No	Yes	Yes

AUDIT COMMITTEE

The Committee is governed by, in line with the regulatory requirements mandated by the Companies Act, 2013. The primary objective of the Committee is to monitor and provide an effective supervision of the management's financial reporting process, to ensure accurate and timely disclosures, with the highest level of transparency, integrity and quality of financial reporting.

The Audit Committee of the Company comprises of 2 (Two) Non-Executive Independent Directors and One Executive Director and is constituted in accordance with the requirements of the Companies Act 2013. All the members of the committee are financially literate and possess thorough knowledge of accounting principles. The board has accepted the recommendations of the Audit Committee.

The composition of the Committee and attendance of the members at the meetings of the Committee is as under:

Name of Committee Members	Designation/ Category	Attendance of the members at the Committee Meetings				
		May 08, 2025	June 30, 2025	July 28, 2025	November 13, 2025	January 28, 2026
Devi Dutt Agarwal	Chairperson- Whole Time Director	Yes	Yes	Yes	Yes	No
Meenu Kabra	Member- Independent Director	Yes	Yes	Yes	Yes	Yes
Manish Bihani	Member- Independent Director	Yes	Yes	Yes	Yes	Yes

Subsequent to the close of the financial year under review, pursuant to the provisions of Section 177 of the Companies Act, 2013 read with the applicable Rules made thereunder and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Audit Committee of the Board was reconstituted with effect from June 12, 2026. Accordingly, the composition of the Audit Committee as on the date of this Report is as under:

Name of Committee Members	Designation/ Category
Meenu Kabra	Chairperson- Independent Director
Devi Dutt Agarwal	Member- Whole Time Director
Tushar Agrawal	Member- Additional Independent Director

NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee is constituted and governed in accordance with the provisions of Section 178 of the Companies Act, 2013, the applicable Rules made thereunder and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Committee is entrusted with the responsibility of identifying and recommending suitable candidates for appointment to the Board and Senior Management, formulating the criteria for evaluation of Directors, overseeing performance evaluation, and recommending a fair and transparent remuneration policy for Directors, Key Managerial Personnel and Senior Management Personnel.

The Nomination and Remuneration Committee of the Company comprises of 2 (Two) Non-Executive Independent Directors and 1(One) Non-Executive Director and is constituted in accordance with the requirements of the Companies Act 2013. All the members of the Committee possess the requisite knowledge, experience and expertise to effectively discharge the functions entrusted to the Committee. The board has accepted the recommendations of the Nomination and Remuneration Committee.

The composition of the Committee and attendance of the members at the meeting of the Committee is as under:

Name of Committee Members	Designation/ Category	Attendance of the members at the Committee Meetings	
		June 30, 2025	January 28, 2026
Meenu Kabra	Chairperson- Independent Director	Yes	Yes
Manish Bihani	Member- Independent	Yes	Yes

	Director		
Gyan Chand Jain	Member- Non - Executive Director	Yes	Yes

Subsequent to the close of the financial year under review, pursuant to the provisions of Section 178 of the Companies Act, 2013 read with the applicable Rules made thereunder and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Nomination and Remuneration Committee of the Board was reconstituted with effect from June 12, 2026. Accordingly, the composition of the Nomination and Remuneration Committee as on the date of this Report is as under:

Name of Committee Members	Designation/ Category
Meenu Kabra	Chairperson- Non-executive Independent Director
Gyan Chand Jain	Member- Non-Executive Non Independent Director
Tushar Agarwal	Member-Additional Non-executive Independent Director

STAKEHOLDER RELATIONSHIP COMMITTEE

The Stakeholders' Relationship Committee is constituted and governed in accordance with the provisions of Section 178 of the Companies Act, 2013, the applicable Rules made thereunder and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Committee is entrusted with the responsibility of considering and resolving the grievances of security holders of the Company, including complaints relating to transfer and transmission of securities, non-receipt of annual reports, issue of duplicate share certificates and other matters concerning investor services. The Committee also oversees and reviews the measures taken for effective redressal of investor grievances and ensures a high standard of investor service and stakeholder satisfaction.

The Stakeholder Relationship Committee of the Company comprises of 4 (Four) Directors. The composition of the Committee and attendance of the members at the meetings of the Committee is as under:

Name of Committee Members	Designation/ Category	Attendance of the members at the Committee Meeting	
		August 01, 2025	November 13, 2025
Gyan Chand Jain	Chairman- Non - Executive Director	Yes	Yes
Manish Bihani	Member- Independent Director	Yes	No
Meenu Kabra	Member- Independent Director	Yes	Yes
Rajesh Kumar Sodhani	Member- Managing Director	Yes	Yes

Consequent upon the resignation of Mr. Manish Bihani with effect from July 01, 2026, the Stakeholders' Relationship Committee was reconstituted in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Accordingly, the composition of the Stakeholders' Relationship Committee as on the date of this Report is as follows:

Name of Committee Members	Designation/ Category
Gyan Chand Jain	Chairperson- Non-executive Non- Independent Director
Meenu Kabra	Member- Non-Executive Independent Director
Rajesh Kumar Sodhani	Member- Managing Director

CORPORATE SOCIAL RESPONSIBILITY

The provisions of Section 135 of the Companies Act, 2013 relating to Corporate Social Responsibility (CSR) are not applicable to the Company for the financial year under review.

WHISTLE BLOWER POLICY / VIGIL MECHANISM

The Company is committed to adhere to the highest standards of ethical, moral and legal conduct of business operations. To maintain these standards, the Company encourages its employees who have concerns about suspected misconduct to come forward and express these concerns without fear of punishment or unfair treatment. A Vigil (Whistle Blower) Mechanism formulated by the Company provides a channel to the employees and Directors to report to the management concerns about unethical behavior, actual or suspected fraud or violation of the Codes of Conduct or Policy. The mechanism provides for adequate safeguards against victimization of employees and Directors to avail of the mechanism and also provide for direct access to the Managing Director/Chairman of the Audit Committee in exceptional cases. The revised policy is placed on the website of the Company which includes provisions enabling employees to report instances of leak of unpublished price sensitive information as per Regulation 9A(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015. Web link: oasissecurities.in.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION AND CRITERIA FOR INDEPENDENT DIRECTORS

The Remuneration Policy for directors and senior management and the Criteria for selection of candidates for appointment as directors, independent directors, and senior management are placed on the website of the Company i.e. oasissecurities.in.

There has been no change in the policies since the last fiscal year. The Board of Directors affirms that the remuneration paid to the directors is as per the terms laid out in the Remuneration Policy of the Company.

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
b) The directors 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;

c) The directors 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;
d) The directors had prepared the annual accounts on a going concern basis; and
e) The Company, being a listed entity, has laid down adequate internal financial controls to be followed by the Company and such internal financial controls were adequate and operating effectively during the financial year.
f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

ADEQUACY OF INTERNAL FINANCIAL CONTROLS

The Company has proper and adequate system of internal financial controls commensurate with its nature and size of business and meets the following objectives:

a) Providing assurance regarding the effectiveness and efficiency of operations
b) Efficient use and safe guarding of resources
c) Compliance with policies, procedures and applicable laws and regulations and
d) Transactions being accurately reported and recorded timely

The Company has budgetary control system to monitor expenditures and operations against budgets on an on-going basis.

The internal auditor also regularly reviews the adequacy of internal financial control system.

ANNUAL RETURN

Pursuant to Section 92(3) read with Section 134(3)(a) of the Act, the Annual Return as on March 31, 2026 is available on the Company's website on www.oasissecurities.in.

AUDITORS

❖ **STATUTORY AUDITOR AND REPORT THEREON**

At the 37th Annual General Meeting held on September 18, 2024, the Members approved appointment of M/s Rajvanshi & Associates, Chartered Accountants, (Firm Registration No. 005069C) as Statutory Auditors of the Company to hold office for a period of five years till the conclusion of Annual General Meeting to be held for the Financial Year 2028-29.

Pursuant to Section 139 and 141 of the Companies Act, 2013 and relevant Rules prescribed there under, the Company has received certificate from the Auditors to the effect, inter-alia, that their re-appointment would be within the limits laid down by the Act, shall be as per the term provided under the Act, and that they are not disqualified for such appointment under the provisions of applicable laws.

There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Reports that may call for any explanation from the Directors.

During the review under Section 143 (12) of the Companies Act, 2013, the statutory auditor has not reported instances of fraud committed against the Company by its officers or employees to the audit committee, the details of which would need to be mentioned in the Board's report.

❖ SECRETARIAL AUDITOR AND REPORT THEREON

In terms of the provisions of Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Members of the Company at the 38th Annual General Meeting approved the appointment of M/s ARMS & Associates LLP, Company Secretaries (Firm Registration No. P2011RJ023700), as the Secretarial Auditor of the Company for a term of five consecutive financial years, commencing from FY 2025–26 and ending with FY 2029–30.

M/s ARMS & Associates LLP conducted the Secretarial Audit of the Company for the financial year ended March 31, 2026, and submitted the Secretarial Audit Report in Form MR-3. The Secretarial Audit Report forms part of this Board's Report as **Annexure I**.

Further, the Secretarial Auditor has confirmed that they have subjected themselves to Peer Review process by the Institute of Company Secretaries of India ("ICSI") and hold valid certificate issued by the Peer Review Board of ICSI.

There is no adverse remark, qualifications or reservation in the Secretarial Audit Report of the Company.

❖ INTERNAL AUDITOR AND REPORT THEREON

In accordance with the provisions of section 138 of the Act and rules made thereunder, Company has appointed M/s Bhatter & Company as the Internal Auditors.

The periodic reports of the said Internal Auditors are regularly placed and reviewed by the Audit Committee and Board of Directors. No material adverse observations requiring separate reporting were reported by the Internal Auditor during the year.

During the financial year 2025-2026, no fraud was reported by the Internal Auditor of the Company in their Audit Report.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO

In view of the nature of the Company's business as a Non-Banking Financial Company (NBFC), the particulars relating to conservation of energy and technology absorption are not applicable. However, the Company continues to take appropriate measures to conserve energy across its operations.

There were no foreign exchange earnings or outgo during the year under report.

PARTICULARS OF EMPLOYEES

Pursuant to Section 197 of the Act read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 the particulars of employees are annexed as Annexure II.

PUBLIC DEPOSITS

The Company has not accepted any deposits from public during the year.

SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORY / JUDICIAL AUTHORITY

The Company has not received any significant and material orders, passed by the regulators and courts or tribunal that materially impacts the ongoing status of the Company and its future operations.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

Being a Non-Banking Financial Company (NBFC) engaged in the business of lending and investment activities, the provisions of Section 186 of the Companies Act, 2013 relating to loans, guarantees, securities and investments are applicable subject to the exemptions available under Section 186(11) of the Act. The loans granted and investments made during the year were in the ordinary course of the Company's business. Details of the loans and investments are disclosed in the Financial Statements forming part of this Annual Report.

RISK MANAGEMENT POLICY

The Board of Directors of the Company has framed a risk management policy and is responsible for reviewing the risk management plan and ensuring its effectiveness. The audit committee has additional oversight in the area of financial risks and controls. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis.

RELATED PARTY TRANSACTIONS

All contracts/ arrangements/ transactions entered by the Company during the FY 2025-26 with related parties were on an arm's length basis and in the ordinary course of business and approved by the Audit Committee and omnibus approval were obtained, where applicable.

During the year under review, there has been no materially significant Related Party Transactions having potential conflict with the interest of the Company. Necessary disclosures required under the AS 24 have been made in the Notes to the Financial Statements for the year ended March 31, 2026.

EVALUATION OF BOARD, ITS COMMITTEES AND INDIVIDUAL DIRECTORS

An annual evaluation of the Board's own performance, Board committees and individual directors was carried out pursuant to the provisions of the Act in the following manner:

Sr. No.	Performance evaluation of	Performance evaluation performed by	Criteria
1	Each Individual directors	Nomination and Remuneration Committee	Attendance, Contribution to the Board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and guidance provided, key performance aspects in case of executive directors etc.
2	Independent Directors	Entire Board of Directors excluding the director who is being evaluated	Attendance, Contribution to the Board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and guidance provided etc.
3	Board and its committees	All directors	Board composition and structure; effectiveness of Board processes, information and functioning, fulfillment of key responsibilities, performance of specific duties and obligations, timely flow of information etc. The assessment of committees based on the terms of reference of the committees and effectiveness of the meetings.

POLICY ON PREVENTION, PROHIBITION AND REDRESSAL OF SEXUAL HARASSMENT AT WORKPLACE

In order to prevent sexual harassment of women at workplace "The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013" was notified on December 09, 2013, under the said Act, every Company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at workplace of any women employee.

In terms of the provisions of the said Act, the Company has adopted a Policy on Prevention, Prohibition and Redressal of Sexual Harassment at the Workplace.

Company has formed an "Internal Complaints Committee" for prevention and redressal of sexual harassment at Workplace. The Committee is having requisite members and is chaired by a senior woman member of the organization. The following is a summary of sexual harassment complaints received and disposed off during the year 2025-26:

Number of complaints pending at the beginning of the Financial Year	NIL
Number of complaints received during the Financial Year	NIL
Number of complaints disposed off during the Financial Year	NIL
Number of complaints unsolved at the end of the Financial Year	NIL
Number of cases pending for more than ninety days	NIL

LISTING FEES

The Company has paid the listing fees to BSE Ltd. for the year 2026-2027.

DISCLOSURE UNDER THE MATERNITY BENEFIT (AMENDMENT) ACT, 2017

The Company is in compliance with the provisions of the Maternity Benefit Act, 1961, which ensures maternity benefits to women employees as per applicable law. During the financial year ended March 31, 2026, the provisions of the Act were applicable to the Company; however**,** no instances arose wherein maternity benefits were availed by any woman employee of the Company.

The Company remains committed to providing a safe, inclusive, and supportive work environment for all employees, in line with applicable laws and best practices.

INSIDER TRADING REGULATIONS AND CODE OF DISCLOSURE

The Board of Directors has adopted the Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information and Code of Internal Procedures and Conduct for Regulating, Monitoring and Reporting of Trading by Insiders in accordance with the requirements of the SEBI (Prohibition of Insider Trading) Regulation, 2015 and is available on our website. The web link is oasissecurities.in.

MANAGEMENT'S DISCUSSION AND ANALYSIS

In terms of provisions of Regulation 34 of the Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015, the Management's Discussion and Analysis is set out in this Annual Report as **Annexure III**.

CORPORATE GOVERNANCE REPORT

As per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Corporate Governance is not applicable to the Company.

MAINTENANCE OF COST RECORDS

Maintenance of cost records and requirement of cost audit as prescribed under the provisions of Section 148(1) of the Companies Act, 2013 are not applicable to the business activities of the Company.

COMPLIANCES OF SECRETARIAL STANDARDS

The company has devised proper systems to ensure compliance with the provisions of all applicable secretarial standards issued by the Institute of Company Secretaries of India and that such systems are adequate and operating effectively.

STATUS OF CASES FILED UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016

The company has neither made any application nor any application was made against the Company during the financial year 2025-2026.

ACKNOWLEDGMENTS

The Board of Directors places on record its sincere appreciation and gratitude to the Company's customers, business associates, bankers, auditors and all other stakeholders for their continued trust, support and co-operation extended to the Company throughout the year. The Directors also express their gratitude to the Central and State Governments, regulatory authorities and other statutory bodies for their valuable guidance, support and assistance.

The Board further acknowledges the commitment, dedication and hard work of the employees at all levels, whose efforts have significantly contributed to the growth and success of the Company during the year under review.

The Directors would also like to place on record their heartfelt appreciation to the Members of the Company for their continued confidence in the management and their unwavering support to the Company.

By Order of the Board of Directors
for **Oasis Securities Limited**

SD/-
Rajesh Kumar Sodhani
Managing Director
DIN: 02516856

SD/-
Devi Dutt Agarwal
Whole Time Director
DIN: 10631960

Jaipur, August 07, 2026

Registered Office:
A-112, 1st Floor, Lodha Supremus Midc Andheri East, Mumbai-400093,Maharashtra
CIN: L51900MH1986PLC041499
Tel.: 91-9257056969; Email: sodhanioasis@gmail.com; Website: www.oasissecurities.in;

ARMS & ASSOCIATES LLP
Practicing Company Secretaries
E-251, Vardhman Marg, Lal Kothi Scheme, Jaipur-302005, Rajasthan
Telephone: 0141-4816711, Mob No.: +91-9828050920
Email: cssandeep@armsandassociates.com
Website: www.armsandassociates.com

ANNEXURE-I

Form MR-3

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

To,
The Members,
OASIS SECURITIES LIMITED
A-112, 1st Floor, Lodha Supremus,
MIDC, Andheri East, Mumbai-400093 Maharashtra

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **OASIS SECURITIES LIMITED (CIN L51900MH1986PLC041499)** (hereinafter called "**the Company**"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company 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, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2026 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:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026 according to the provisions of:

1. The Companies Act, 2013 (the Act) and the rules made thereunder;
2. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
3. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
4. 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;
5. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

    a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
    b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
    c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
    d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **(Not applicable to the Company during the audit period)**
    e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **(Not applicable to the Company during the audit period)**

f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with client;
g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; and **(Not applicable to the Company during the audit period)**
h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable to the Company during the audit period)**
i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015.

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

1. Secretarial Standards issued by The Institute of Company Secretaries of India.
2. The Listing Agreements entered into by the Company with Stock Exchange(s), if applicable;

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

We further report that

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 period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

We further report that 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.

We further report that during the audit period there were no specific events/ actions having a major bearing on the company's affairs.

Place: Jaipur
Date: June 12, 2026
UDIN: F010106H000621409

For ARMS & ASSOCIATES LLP
Company Secretaries
ICSI URN: P2011RJ023700
PR: 6756/2025

SD/-
LATA GYANMALANI
Partner
FCS 10106 CP No. 9774

This report is to be read with our letter of even date which is annexed as **'Annexure –A'** and form an integral part of this report.

ARMS & ASSOCIATES LLP
Practicing Company Secretaries
E-251, Vardhman Marg, Lal Kothi Scheme, Jaipur-302005, Rajasthan
Telephone: 0141-4816711, Mob No.: +91-9828050920
Email: cssandeep@armsandassociates.com
Website: www.armsandassociates.com

Annexure – A

To,
The Members,
OASIS SECURITIES LIMITED
A-112, 1st Floor, Lodha Supremus,
MIDC, Andheri East, Mumbai-400093 Maharashtra, India

Our report of even date is to be read along with this letter:

1. Maintenance of Secretarial records is the responsibility of the Management of the Company. Our responsibility is to express an opinion on these Secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verifications were done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company.

4. Where ever required, we have obtained the Management Representation about the compliance of Laws, Rules and Regulations and happening of events etc.

5. The compliance of the Provisions of Corporate and other applicable Laws, Rules, Regulations, standards is the responsibility of the Management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit Report 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.

Place: Jaipur
Date: June 12, 2026
UDIN: F010106H000621409

For ARMS & ASSOCIATES LLP
Company Secretaries
ICSI URN: P2011RJ023700
PR: 6756/2025

SD/-
LATA GYANMALANI
Partner
FCS 10106 CP No. 9774

ANNEXURE II

Disclosure In Board's Report As Per Provisions Of Section 197 Of The Companies Act, 2013 Read With Rule 5(1) Of The Companies (Appointment And Remuneration Of Managerial Personnel) Rules, 2014

1. **The ratio of the remuneration of each director to the median remuneration of the employees of the company for the financial year 2025-2026:**

The median remuneration of employees of the Company during the financial year 2025-2026 is ₹ 2,27,378/- and ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year is provided in the table below:

(Amount in Lakhs)

S. No.	Name of Director	Designation	Remuneration/ Sitting Fee Paid	Ratio to median
1.	Mr. Devi Dutt Agarwal	Chairman and Whole Time Director	Nil	Nil
2.	Mr. Rajesh Kumar Sodhani	Managing Director	Nil	Nil
3.	Mrs. Priya Sodhani	Director	Nil	Nil
4.	Mr. Gyan Chand Jain	Director	1.67**	0.73
5.	Mr. Meenu Kabra	Independent Director	0.10	0.04
6.	Mr. Manish Bihani*	Independent Director	0.10	0.04

**Resignation from the post of Non-Executive Independent Director w.e.f. July 01, 2026*

***This amount represent the fees paid towards consultancy services avail from the director*

(ii) No remuneration was paid to any Director, Chief Executive Officer, Chief Financial Officer during the financial year under review. The details regarding the percentage increase in remuneration are therefore not applicable, except in the case of the Company Secretary:

Directors, Chief Executive Officer, Chief Financial Officer and Company Secretary	% increase/ decrease in remuneration in the financial year
Kirti Mool Chand Jain, Company Secretary	12.53%

(iii) The percentage increase in the median remuneration of employees in the financial year: 7.25%

(iv) The number of permanent employees on the rolls of company: 07 (including Directors)

(v) Average percentile increases 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:
During the year there has been no exceptional increase in managerial remuneration.

(vi) 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.

(vii) During the year, there was no employee who was in receipt of remuneration more than an aggregate of Rupees One Crore Two Lakhs for the year or Rupees Eight Lakhs Fifty Thousand per month, if employed for part of the year.

OASIS SECURITIES LIMITED

39th ANNUAL REPORT (2025-26)

Information as per Rule 5(2) of the (Companies Appointment and Remuneration of Managerial Persons) 2014 and forming part of the Directors' Report for the year ended March 31, 2026

A. Top Ten employees in terms of remuneration drawn during the year including those employed throughout the year and in receipt of remuneration Aggregating not less than one crore and two lakh rupees for the year ended March 31, 2026 – Not Applicable

B. Employed for part of the year and in receipt of remuneration aggregating not less than Rs. Eight Lakh And Fifty Thousand rupees per month : NIL

By Order of the Board of Directors
for **Oasis Securities Limited**

SD/-	**SD/-**
Rajesh Kumar Sodhani	**Devi Dutt Agarwal**
Managing Director	**Whole Time Director**
DIN: 02516856	**DIN: 10631960**

Jaipur, August 07, 2026

Registered Office:
A-112, 1st Floor, Lodha Supremus Midc Andheri East, Mumbai-400093,Maharashtra
CIN: L51900MH1986PLC041499
Tel.: 91-9257056969; Email: sodhanioasis@gmail.com; Website: www.oasissecurities.in;

ANNEXURE III

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

a. Industry Structure and Developments

The Indian economy continued to demonstrate resilience during Financial Year 2025-26 despite global geopolitical developments, inflationary pressures and volatility in international financial markets. Supported by strong domestic consumption, infrastructure investments, policy reforms and increasing digitisation, India remained one of the fastest-growing major economies in the world.

The Non-Banking Financial Company (NBFC) sector continued to play a vital role in providing credit access, supporting entrepreneurship and contributing to financial inclusion. Improved asset quality, stable regulatory oversight by the Reserve Bank of India ("RBI"), increasing formalisation of the economy and sustained demand for credit created favourable conditions for growth in the financial services sector.

Against this backdrop, the Company continued to strengthen its lending operations while maintaining a prudent approach towards credit underwriting, risk management and regulatory compliance.

b. Business Overview

The Company is registered as a Non-Banking Financial Company – Non-Systemically Important Non-Deposit Taking Company (NBFC-ND) and is primarily engaged in lending and investment activities.

The Company's business strategy is focused on maintaining a high-quality loan portfolio, prudent investment management, effective risk controls and sustainable growth. During the year under review, the Company continued to expand its lending activities while maintaining sound asset quality and a disciplined approach towards deployment of funds.

c. Business Performance and Financial Review

The Company delivered a satisfactory financial performance during the Financial Year 2025-26.

Total Income increased to ₹230.75 Lakhs as compared to ₹167.27 Lakhs in the previous financial year, representing a growth of 37.95%. The growth was primarily driven by an increase in Interest Income, which rose to ₹176.39 Lakhs from ₹80.52 Lakhs in the previous year, reflecting expansion of the Company's lending operations.

Profit Before Tax stood at ₹121.25 Lakhs as compared to ₹111.73 Lakhs during the previous financial year. Profit After Tax increased to ₹101.70 Lakhs from ₹86.79 Lakhs in the previous year, registering a growth of 17.18%.

The Company's loan portfolio increased from ₹824.68 Lakhs as on March 31, 2025 to ₹978.91 Lakhs as on March 31, 2026, demonstrating continued growth in financing activities. The investment portfolio stood at ₹393.25 Lakhs as at March 31, 2026.

The Company maintained a strong financial position with total assets of ₹1,447.17 Lakhs and shareholders' funds of ₹1,423.72 Lakhs as on March 31, 2026.

d. Opportunities and Outlook

India's long-term economic fundamentals continue to remain strong. Growing formalisation of the economy, increasing financial inclusion, rising demand for credit, technological advancements and supportive regulatory initiatives are expected to create significant opportunities for the NBFC sector.

The Company intends to leverage these opportunities by expanding its lending portfolio, strengthening customer relationships, enhancing operational efficiencies and maintaining prudent risk management practices. The Directors remain optimistic about the long-term prospects of the Company and expect sustainable growth in the coming years.

e. Risks and Concerns

The Company's business is exposed to various risks including credit risk, liquidity risk, interest rate risk, market risk, operational risk and regulatory risk.

To mitigate these risks, the Company follows prudent lending policies, robust credit appraisal mechanisms, continuous monitoring of borrower accounts and effective internal control systems. The Company regularly reviews its risk management framework to ensure timely identification, assessment and mitigation of business risks.

The management continues to monitor macroeconomic developments and regulatory changes that may impact the Company's operations and financial performance.

f. Internal Control Systems and their Adequacy

The Company has established adequate internal control systems commensurate with the size, scale and complexity of its operations. The internal control framework is designed to ensure safeguarding of assets, accuracy of accounting records, compliance with applicable laws and regulations and reliability of financial reporting.

The internal controls are periodically reviewed and strengthened wherever necessary. The Audit Committee regularly reviews the effectiveness of internal control systems, risk management processes and compliance mechanisms.

g. Financial and Operational Performance

The Company's operational performance remained satisfactory during the year under review. Growth in lending activities contributed significantly to higher interest income and overall profitability. The Company maintained a healthy balance sheet, adequate liquidity position and strong capital base to support future business growth.

The management continues to focus on operational efficiency, portfolio quality, disciplined cost management and sustainable profitability.

h. Segment-wise Performance

The Company operates in a single reportable segment, namely financing and investment activities. Accordingly, separate segment-wise performance reporting is not applicable.

i. Human Resources and Industrial Relations

Human resources remain a valuable asset of the Company. The Company continues to focus on employee development, professional growth and maintaining a healthy work environment.

Industrial relations remained cordial throughout the year and no material labour disputes were reported.

As on March 31, 2026, the Company had 7 employees on its rolls.

j. Material Developments in Human Resources / Industrial Relations

There were no material developments on the human resources or industrial relations front during the year under review. The Company continues to promote a culture of professionalism, integrity, teamwork and performance excellence.

k. Key Financial Ratios

The Company continuously monitors key financial and operational parameters including profitability, asset quality, liquidity, leverage and capital adequacy to ensure financial stability and sustainable growth.

l. Cautionary Statement

Statements made in this Management Discussion and Analysis Report describing the Company's objectives, projections, estimates, expectations or predictions may constitute forward-looking statements within the meaning of applicable laws and regulations. Actual results may differ materially from those expressed or implied due to various factors including economic conditions, changes in government policies, regulatory developments, market conditions and other risks and uncertainties beyond the Company's control. The Company undertakes no obligation to publicly update or revise any forward-looking statements, whether as a result of new information, future events or otherwise.

Order of the Board of Directors
for **Oasis Securities Limited**

SD/-
Rajesh Kumar Sodhani
Managing Director
DIN: 02516856

SD/-
Devi Dutt Agarwal
Whole Time Director
DIN: 10631960

Jaipur, August 07, 2026

<u>Registered Office:</u>
A-112, 1st Floor, Lodha Supremus Midc Andheri East, Mumbai-400093,Maharashtra
CIN: L51900MH1986PLC041499
Tel.: 91-9257056969; Email: sodhanioasis@gmail.com; Website: www.oasissecurities.in;

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INDEPENDENT AUDITOR'S REPORT

TO
THE MEMBERS OF
OASIS SECURITIES LIMITED

REPORT ON THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying standalone Financial statements of **OASIS SECURITIES LIMITED** (hereinafter referred to as "the Company") for the year ended March 31, 2026 which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss (including comprehensive income), Statement of Changes in Equity, and the Statement of Cash Flows, for the year then ended on that date, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid 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 accounting principles generally accepted in India including the Indian Accounting Standards ("Ind AS") 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 2026, the profit and other comprehensive income, statement of changes in equity and its cash flows for the year ended on that date.

Basis for Opinion
We conducted our audit of the financial statement in accordance with the Standards on Auditing ("SA"s) 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 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key audit matters
Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Ind AS financial statements of the current period. These matters were addressed in the context of our audit of the Ind AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be the key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the Ind AS financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the standalone Ind AS financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying Ind AS financial statements.

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The manner in which the key audit matters have been addressed is given below in tabular form:

Key audit matters	How our audit addressed the key audit matters
a. Impairment of financial assets (expected credit loss)	
Ind AS 109 requires the Company to recognise impairment loss allowance towards its financial assets (designated at amortised cost and fair value through profit & loss) using the expected credit loss (ECL) approach. Such ECL allowance is required to be measured considering the guiding principles of Ind AS 109 including: • unbiased, probability weighted outcome under various scenarios. • time value of money. • impact arising from forward looking macro-economic factors and. • availability of reasonable and supportable information without undue costs. Applying these principles involves significant estimation in various aspects, such as: • grouping of borrowers based on homogeneity by using appropriate statistical techniques. • staging of loans and estimation of behavioural life. • determining macro-economic factors impacting credit quality of receivables. • estimation of losses for loan products with no/minimal historical defaults. Considering the significance of such allowance to the overall financial statements and the degree of estimation involved in computation of expected credit losses, this area is considered as a key audit matter.	• We read and assessed the Company's accounting policies for impairment of financial assets and their compliance with Ind AS 109. • We tested the criteria for staging of loans based on their past-due status to check compliance with requirement of Ind AS 109. Tested a sample of performing (stage 1) loans to assess whether any loss indicators were present requiring them to be classified under stage 2 or 3 and vice versa. • We evaluated the reasonableness of the Management estimates by understanding the process of ECL estimation and tested the controls around data extraction and validation. • Tested the ECL model, including assumptions and underlying computation. • Assessed the floor/minimum rates of provisioning applied by the Company for loan products with inadequate historical defaults. Audited disclosures included in the Ind AS financial statements in respect of expected credit losses.

b. Fair Valuation of Investments	
The Company's investments (other than investment in Subsidiary and Associates) are measured at fair value at each reporting date and these fair value measurements significantly impact the Company's financials. Within the Company's investment portfolio, the valuation of certain assets such as unquoted equity and bonds requires significant judgement as a result of quoted prices being unavailable and limited liquidity in these markets.	We have assessed the Company's process to compute the fair value of various investments. For quoted instruments we have independently obtained market quotations and recalculated the fair valuations. For the unquoted instruments management used amortized cost method.

Information other than the Ind AS financial statements and auditors' report thereon

The Company's Board of Directors is responsible for preparation of the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.
Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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In connection with our audit of the financial statements, our responsibility is to read the other information when it becomes available and, in doing so, consider whether other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

When we read the Annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate action as applicable under the relevant laws and regulations.

Management's responsibility for the Ind AS 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 along with other comprehensive income/profit, statement of changes in equity and cash flows of the company in accordance with the accounting principles generally accepted in India, including the Ind AS specified under section 133 of the Act. 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, board of directors 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.
The Board of Directors is 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 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 SAs 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 financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism 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 Companies Act, 2013 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 management.

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• Conclude on the appropriateness of management's 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 evidences 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweight the public interest benefits of such communication.

Report on other legal and regulatory requirements

As required by the Companies (Auditors' Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Companies Act, 2013, we give in the "Annexure A", a statement of the matters specified in paragraph 3 and 4 of the Order.

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 purpose 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, Statement of Profit Loss (including other comprehensive income), Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account;

(d) In our opinion, the aforesaid financial statements comply with Ind AS specified under Section 133 of the Act;

(e) Based on the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the Directors is disqualified as on 31st March, 2026 from being appointed as a Director in terms of Section 164(2) of the Act;

(f) With respect to the adequacy of internal financial controls over financial reporting of the company and the operating effectiveness of such control, refer to our separate report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;

(g) In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of Section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under Section 197 of the Act.

(h) 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:

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i. The company does not have any pending litigations which would impact its financial position in its financial statements.

ii. The company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses; and

iii. There are no amounts required to be transferred to the Investor Education and Protection Fund by the Company during the year under audit.

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(s) or entity(ies), including foreign entities ("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(s) or entity(ies), including foreign entities ("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 such audit procedures that have been considered reasonable and appropriate in the circumstances, performed by us, nothing has come to our notice that has caused us to believe that the representations made under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b)
above, contain any material misstatement.

v. The Company has not declared any dividend during the year.

vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended 31 March 2026, which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with.

For Rajvanshi & Associates
Chartered Accountants

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

Abhishek Rajvanshi
Partner
Membership No.: 440759
Firm Regn. No.: 005069C
Place: Jaipur
Date: 11.05.2026
UDIN: 26440759ONEOUA9296

Annexure 'A' to the Independent Auditors Report of the company for year ended 31st March, 2026 (Referred to in paragraph 1 under "Report on Other Legal and Regulatory Requirements" of our report of even date).

Based on the audit procedures performed for the purpose of reporting a true and fair view on the financial statements of the company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:

(i) Reporting on Property, Plant and Equipment's and Intangible Asset

The Company does not have any Property, Plant and Equipment as at the balance sheet date. Accordingly, the requirements of clause 3(i)(a) to 3(i)(e) of the Companies (Auditor's Report) Order, 2020 are not applicable to the Company.

(ii) Reporting on Inventory

(a) According to the information and explanations given to us, the Company does not have any inventory. Accordingly, the provisions of clause 3(ii)(a) of the Order are not applicable.

(b) In our opinion and according to the information and explanations given to us, during the year, the Company has not been sanctioned any working capital or working capital limits in excess of Rs. 5 crores, in aggregate from banks or financial institutions because of security of current assets. Accordingly, the provisions of clause 3(ii)(b) of the Order are not applicable.

(iii) Reporting on Loan, Investment, Guarantees, Securities and Advances in nature of loan

(a) To the best of our information and according to the explanations given to us, the Company's principal business is to give loans. Accordingly, the provisions of clause 3(iii)(a) of the Order are not applicable.

(b) In our opinion and according to the information and explanations given to us the investments made by the company and the terms and conditions of the grant of all loans and advances are not, prima facie, prejudicial to the Company's interest. According to the information and explanations given to us, the Company has not provided any guarantee, security during the year.

(c) In respect of loans and advances in the nature of loans, granted by the Company as part of its business for providing loans to customers, the schedule of repayment of principal and payment of interest has been stipulated by the Company. Having regard to the nature of the Company's business and the voluminous nature of loan transactions, it is not practicable to furnish entity-wise details of amount due, due date for repayment or receipt and the extent of delays in respect of loans and advances which were not repaid / paid when they were due or were repaid / paid with a delay, in the normal course of lending business.

(d) According to the information and explanations given to us and based on our examination of the records, the total amount overdue for more than ninety days in respect of loans and advances in the nature of loans is Rs. 1,73,77,355 as at March 31, 2026. In our opinion, the Company has taken reasonable steps for recovery of the principal and interest in accordance with its recovery policy, including follow-up notices / recovery proceedings, wherever considered necessary.

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(e) The Company's principal business is to give loans. Accordingly, the provisions of clause 3(iii)(e) of the Order are not applicable.

(f) According to the information and explanations given to us and based on the audit procedures performed, the Company has not granted any loans or advances in the nature of loans which are either repayable on demand or without specifying any terms or period of repayment.

(iv) Reporting on Compliance of section 185 and 186:

In our opinion and according to the information and explanation given to us, there are no loans, guarantees, investments and securities granted/provided in respect of which provision of section 185 and 186 of the Companies Act, 2013 are applicable and hence not commented upon.

(v) Reporting on Deposits:

In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits during the year, had no unclaimed deposits at the beginning of the year and there are no amounts which are deemed to be deposits within the meaning of Sections 73 to 76 of the Act and the Companies (Acceptance of Deposits) Rules, 2014 (as amended). Accordingly, the provisions of clause 3(v) of the Order are not applicable.

(vi) Reporting on Cost records:

According to the information and explanations given to us, the Central Government has not specified maintenance of cost records under sub-section (1) of Section 148 of the Act, in respect of Company's products/ services. Accordingly, the provisions of clause 3(vi) of the Order are not applicable.

(vii) Reporting on Statutory Dues:

(a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, undisputed statutory dues including Goods and Services Tax, Provident Fund, Employees' State Insurance, Income Tax, Tax Deducted at Source, cess and other statutory dues, wherever applicable, have generally been regularly deposited with the appropriate authorities.

(b) According to the information and explanations given to us and based on our examination of the records of the Company, there are no statutory dues referred to in sub-clause (a) which have not been deposited on account of any dispute, except a TDS demands appearing on the TRACES portal amounting to₹1,03,870/-, comprising prior-year demands of **₹98,460/-** (FYs 2007-08, 2009-10, 2010-11, 2011-12, 2012-13 and 2014-15), and demands relating to **FY 2024-25 (₹1,220/-)** and **FY 2025-26 (₹4,190/-)**.

(viii) Reporting on Unrecorded Income:

In our opinion and according to information and explanation given to us, there are no such transactions which were not recorded in the books of accounts earlier and have been surrendered or disclosed as income during in the tax assessments under the Income Tax Act, 1961 (43 of 1961). Accordingly, the provisions of clause 3(viii) of Order are not applicable.

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(ix) Reporting on Repayment and usage Borrowings:

(a) The Company has not defaulted in repayment of loans or borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanations given to us and on the basis of our audit procedures, we report that the Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(c) Money raised by way of term loans, were applied for the purposes for which they were raised other than temporary deployment pending application of proceeds in the normal course of business.

(d) On the basis of the procedures performed by us and on an overall examination of the financial statements of the Company, we report that no funds raised on short term basis have prima facie been used for long-term purposes by the Company.

(e) The Company does not have any subsidiary, associate or joint venture. Accordingly, reporting under paragraph 3(ix)(e) of the Order is not applicable to the Company.

(f) The Company does not have any subsidiary, associate or joint venture. Accordingly, reporting underparagraph 3(ix)(f) of the Order is not applicable to the Company.

(x) Reporting to use of money raised through issue of own shares:

(a) In our opinion and according to information and explanations given to us, the company did not raise moneys by way of initial public offer or further public offer (including debt instruments) during the year. Accordingly, the provisions of clause 3(x) (a) of the Order are not applicable.

(b) According to the information and explanation 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 convertible debentures during the year as per Section 42 and 62 of Companies Act, 2013.Accordingly, the provisions of clause 3(x) (b) of the Order are not applicable.

(xi) Reporting on Fraud:

(a) To the best of our knowledge and according to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.

(b) In our opinion and according to the information and explanations given to us, since no fraud by company or on the company has been noticed or reported during the period covered by our audit, accordingly, the provisions of clause 3(xi) (b) of the Order are not applicable.

(c) As represented to us by the management, there are no whistle blower complaints received by the company during the year.

(xii) Reporting on Nidhi Company:

The company is not a Nidhi company. Accordingly, provisions of clause 3(xii)(a) to 3(xii)c of the Order are not applicable.

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(xiii) Reporting on Related Party Transactions:

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) Reporting on Internal Audit:

(a) In our opinion and based on our examination of, the company has an internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports of the Company issued till date, for the period under audit.

(xv) Reporting on Non-cash transactions with Directors:

According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with Directors or persons connected with them. Accordingly, the provision of clause 3(xv) of the Order is not applicable.

(xvi) Reporting on Registration u/s 45-IA of RBI Act:

(a) The Company is required to be registered under Section 45-IA of the RBI Act, 1934 and such registration has been obtained by the Company.

(b) The Company has conducted non-banking financial activities during the year and the Company holds valid Certificate of Registration from the RBI as per the Reverse Bank of India Act, 1934.

(c) The Company is not a Core Investment Company ("CIC") as defined in the regulations made by the Reserve Bank of India.

(d) The Group has no CIC which are part of the Group.

(xvii) Reporting on Cash Losses:

The company has not any incurred cash losses in the financial year and in the immediately preceding financial year company as per the cash flow statement provided by the company.

(xviii) Reporting on Auditor's resignation:

According to the information and explanations given to us, there has been no resignation of the statutory auditors during the year, Accordingly, provisions of clause 3(xviii) of the Order are not applicable .

(xix) Reporting on Financial Position:

According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence

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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 that Company is not capable of meeting its liabilities existing at the balance sheet date 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 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 an when they fall due.

(xx) Reporting on CSR Compliance:

According to the information and explanations given to us, the provisions of clause 3(xx) of the order are not applicable because of company not liable for CSR activities u/s 135 of the Companies Act, 2013.

(xxi) Reporting on the Opinion:

The Company did not have any subsidiary, associate or joint venture, accordingly, reporting under clause 3(xxi) of the Order is not applicable.

For Rajvanshi & Associates
Chartered Accountants

Abhi

Abhishek Rajvanshi
Partner
Membership No.: 440759
Firm Regn. No.: 005069C
Place: Jaipur
Date: 11.05.2026
UDIN: 26440759ONEOUA9296

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JAIPUR
Chartered Accountants

RAJVANSHI & ASSOCIATES

CHARTERED ACCOUNTANTS

H-15, CHITRANJAN MARG, C-SCHEME, JAIPUR - 302 001

TELE: (O) 0141- 2363340, MOBILE: 9314668454,

E-mail: - vikasrajvanshi.jaipur@gmail.com, www.rajvanshicassociates.com

Annexure 'B' to the Independent Auditors Report of the company for year ended 31st March, 2026

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 **OASIS SECURITIES LIMITED** ("the Company") as of 31 March 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as on March 31, 2026, 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.

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.

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

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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.

For Rajvanshi & Associates
Chartered Accountants

RAJVANSHI & ASSOCIATES
JAIPUR
Chartered Accountants

Abhi

Abhishek Rajvanshi
Partner
Membership No.: 440759
Firm Regn. No.: 005069C
Place: Jaipur
Date: 11.05.2026
UDIN: 26440759ONEOUA9296

OASIS SECURITIES LTD.

Regd. Off.: A-112, 1st Floor, Lodha Supremus, MIDC, Andheri East, Mumbai – 400093, Maharashtra
Branch Office: 2nd Floor, C 373 Behind Amar Jain Hospital, Block C, Vaishali Nagar, Jaipur-302021 Rajasthan
Mobile No. 9257056969, E-mail: Sodhanioasis@gmail.com ,CIN: L51900MH1986PLC041499, Website: www.oasiscaps.com

Balance sheet as at 31st March 2026

Rs in (Lakhs)

Particulars	Note no.	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
ASSETS			
Financial Assets			
(a) Cash and cash equivalents	3	41.57	13.31
(b) Bank Balance other than (a) above		-	-
(c) Receivables			
(i) Trade Receivables		-	-
(ii) Other Receivables		-	-
(d) Loans	4	978.91	824.68
(e) Investments	5	393.25	446.00
(f) Other Financial Assets	6	0.12	50.00
Sub Total -Financial Assets		**1413.84**	**1333.99**
Non Financial Assets			
(a) Current Tax Assets (Net)	7	12.66	6.69
(b) Deferred Tax Assets (Net)	8	17.79	0.86
(c) Property, Plant & Equipement		-	19.44
(d) Other Non-Financial Assets	9	2.88	0.88
Sub Total- Non Financial Assets		**33.33**	**27.87**
TOTAL ASSETS		**1447.17**	**1361.86**
LIABILITIES AND EQUITY			
LIABILITIES			
Financial Liabilities			
(a) 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		-	-
b) Other payables			
i) Total outstanding dues of micro enterprises and small enterprises		-	1.66
ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	10	0.05	0.36
c) Other Financial Liabilities	11	0.37	-
Sub Total- Financial Liabilities		**0.42**	**2.02**
Non-Financial Liabilities			
(a) Current Tax Liabilities (Net)		-	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Provisions	12	3.03	2.18
(d) Other Non Financial Liabilities	13	20.00	35.64
Sub Total -Non Financial Liabilities		**23.03**	**37.82**
EQUITY			
a) Equity Share Capital	14	185.00	185.00
b) Other Equity	15	1238.72	1137.02
Sub Total equity		**1423.72**	**1322.02**
TOTAL EQUITY AND LIABILITIES		**1447.17**	**1361.86**

Corporate Information and Significant Accounting Policies 1-2
Notes to the financial statements 3-35
As per our report of even date

For Rajvanshi & Associates
Chartered Accountants
(FRN: 005069C)

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

Abhi

Abhishek Rajvanshi
Partner
Membership No: 440759
UDIN:26440759ONEOUA9296

For and on behalf of the Board of Directors
OASIS SECURITIES LTD.

For OASIS SECURITIES LIMITED
Rajesh Kumar Sodhani
Rajesh Kumar Sodhani
Managing Director
Managing Director
(DIN: 02523854)

For OASIS SECURITIES LTD
Priya Sodhani
Director
Priya Sodhani
Director
(DIN: 02523843)

SKJoshi
Surendra Kumar Joshi
Chief Financial Officer
(PAN:CDQPJ2719C)

Kirti
Kirti Mool Chand Jain
Company Secretary & Compliance Officer
(M. No.:34031)

Place : Jaipur
Date : 11.05.2026

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Statement of profit and loss for the year ended 31st March 2026

Rs in (Lakhs)

Particulars	Note No.	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
Income			
a) Revenue from Operations			
(i) Interest Income	16	176.39	80.52
(ii) Dividend Income		0.70	0.27
(iii) Fees and commission Income	17	11.75	-
(iv) Net gain on fair value changes	18	24.34	79.94
(v) Net gain on derecognition of financial instruments under amortised cost category		-	-
(vi) Other operating Income			
b) Other Income	19	17.58	6.54
Total Income		**230.75**	**167.27**
Expenses			
a) Finance costs	20	0.20	0.12
b) Impairment on financial instruments	21	44.77	(21.35)
c) Employee benefits expense	22	29.62	19.58
d) Depreciation and amortisation expense		0.00	2.85
e) Other expenses	23	34.91	54.34
Total Expenses		**109.50**	**55.54**
Profit before tax		**121.25**	**111.73**
Tax Expenses			
- Current Tax		36.48	25.21
- Deferred Tax		(16.93)	0.27
Total Tax Expense		**19.56**	**24.94**
Profit for the period		**101.70**	**86.79**
Other Comprehensive Income			
a) Items that will not be reclassified to profit or loss		-	-
(i) Remeasurement gains/losses on defined benefit plans		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
b) Items that will be reclassified to profit or loss		-	-
(i) Income tax relating to items that will be reclassified to profit or loss		-	-
Total Other Comprehensive Income/ (Loss), net of taxes		-	-
Total Comprehensive Income / (Loss) for the period		**101.70**	**86.79**
Earning per Equity Share	24		
a) Basic (Rs)		0.55	0.47
b) Diluted (Rs)		0.55	0.47

Corporate Information and Significant Accounting Policies 1-2
Notes to the financial statements 3-35
As per our report of even date attached

For Rajvanshi & Associates
Chartered Accountants
(FRN: 005069C)

RAJVANSHI & ASSOCIATES CA JAIPUR Chartered Accountants

Abhishek Rajvanshi
Partner
Membership No: 440759
UDIN:26440759ONEOUA9296

For and on behalf of the Board of Directors
OASIS SECURITIES LTD.

For OASIS SECURITIES LIMITED For OASIS SECURITIES LTD.

Rajesh Kumar Sodhani
Managing Director
Managing Director
(DIN: 025[illegible]56)

Priya Sodhani
Director
(DIN: 02523843)
Director's

Surendra Kumar Joshi
Chief Financial Officer
(PAN:CDQPJ2719C)

Kirti Mool Chand Jain
Company Secretary & Compliance Officer
(M. No.:34031)

Place : Jaipur
Date : 11.05.2026

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Cash flow statement for the year ended 31st March 2026

Rs in (Lakhs)

Particulars	Year ended March 31, 2026 (Audited)	Year ended March 31, 2025 (Audited)
Cash flow from operating activities		
Profit/ (loss) before tax	121.25	111.73
Adjustments for:		
Depreciation Expense	-	2.85
Dividend Income	(0.70)	(0.27)
Impairment on financial instruments	44.77	(21.35)
Remeasurement gains/(losses) on defined benefit plans		0.00
Net (gain)/loss on financial instruments at fair value through profit or loss (FVTPL)	(24.34)	79.94
(Gain)/Loss on sale of fixed assets	-	9.24
Cash generated from operation before working capital changes	**140.98**	**182.15**
Changes in operating assets and liabilities		
(Increase)/ decrease in deffered tax asset and current tax	(22.89)	(6.97)
(Increase)/ decrease in other receivables	-	-
(Increase)/ decrease in loans	(198.99)	(426.95)
(Increase)/ decrease in other Financial Assets	49.88	(3.57)
(Increase)/ decrease in other non financial Assets	(2.00)	(0.58)
Increase / (Decrease) in other payable	(1.97)	(0.10)
Increase / (Decrease) in provisions	0.85	15.63
Increase / (Decrease) in other non financial liabilities	(15.64)	2.43
Increase / (Decrease) in other financial liabilities	0.37	0.00
Cash generated from operations	**(49.41)**	**(237.96)**
Tax Expense	(19.56)	(24.94)
Net cash flow from / (used in) operating activities (A)	**(68.97)**	**(262.90)**
Cash flow from investing activities		
Purchase of property, plant and equipment	-	(19.44)
Proceeds from sale of property, plant and equipment	-	13.00
Purchase of investments measured at FVTPL	(349.71)	0.00
Proceeds from sale of investments measured at FVTPL	469.76	278.69
Proceeds from sale of investments measured at cost	-	-
Investment in FD	(23.51)	(27.10)
Cash inflow from dividend	0.70	0.27
Net cash flow from / (used in) investing activities (B)	**97.23**	**245.42**
Cash flow from financing activities		
Proceeds from issue of shares	-	-
Proceeds from Other Equity	-	-
Proceeds from Borrowings	-	-
Repayment of borrowings	-	-
Net cash flow from / (used in) financing activities (C)	**0.00**	**0.00**
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	**28.26**	**(17.47)**
Cash and cash equivalents at the beginning of the year	13.31	30.78
Cash and cash equivalents at the end of the year	**41.57**	**13.31**
Components of cash and cash equivalents:		
Cash on hand	**3.36**	**0.40**
Cash at Bank	**38.21**	**11.83**
Cheque in hand	**-**	**1.08**

The above Cash flow statement has been prepared under the indirect method as set out in the IndAS 7 - "Statement of Cash Flows" as notified under Companies (Accounts) Rules, 2015.

The Previous GAAP figures have been reclassifed to confirm to IndAS presentation requirement for the purpose of this note.

Corporate Information and Significant Accounting Policies 1-2
Notes to the financial statements 3-35
As per our report of even date

For Rajvanshi & Associates
Chartered Accountants
(FRN: 005069C)

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

Abhishek Rajvanshi
Partner
Membership No: 440759
UDIN:26440759ONEOUA9296

For and on behalf of the Board of Directors
OASIS SECURITIES LTD.

For OASIS SECURITIES LIMITED For OASIS SECURITIES LTD.

Rajesh Kumar Sodhani
Managing Director
(DIN: 02516856)

Priya Sodhani
Director
(DIN: 02523843)

Director's

Surendra Kumar Joshi
Chief Financial Officer
(PAN:CDQPJ2719C)

Kirti Mool Chand Jain
Company Secretary & Compliance Officer
(M. No.:34031)

Place : Jaipur
Date : 11.05.2026

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STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2026

A. Equity Share Capital Rs in (Lakhs)

Balance as at 1st April 2025	Changes in equity share capital during the year	Balance as at 31st March 2026
185.00	-	185.00

B. Other Equity

Particulars	Reserves and Surplus				Other Comprehensive Income	Total
	Retained Earnings	Statutory Reserve	General Reserve	Securities Premium		
Balance as on 1st April 2024	**561.38**	**316.39**	**1.45**	**171.00**	-	**1050.23**
Changes in accounting policy/prior period errors			-	-		
Restated balance at the beginning of the reporting period	561.38	316.39	1.45	171.00	-	1050.22
Profit for the year	86.79	-	-	-	-	86.79
Other Comprehensive Income for the year	-	-	-	-	-	-
Total Comprehensive Income for the year	86.79	-	-	-	-	86.79
Transfer from retained earnings	(17.36)	17.36	-	-	-	-
Balance as at March 31, 2025	**630.82**	**333.75**	**1.45**	**171.00**	-	**1137.02**
Balance as on 1st April 2025	**630.82**	**333.75**	**1.45**	**171.00**	-	**1137.02**
Changes in accounting policy/prior period errors						
Restated balance at the beginning of the reporting period	630.82	333.75	1.45	171.00	-	1137.02
Profit for the year	101.70	-	-	-	-	101.70
Other Comprehensive Income for the year	0.00	-	-	-	-	-
Total Comprehensive Income for the year	101.70	-	-	-	-	101.70
Transfer from retained earnings	(20.34)	20.34	-	-	-	-
Balance as at March 31, 2026	**712.18**	**354.09**	**1.45**	**171.00**	-	**1238.72**

Corporate Information and Significant Accounting Policies 1-2
Notes to the financial statements 3-35
As per our report of even date

For Rajvanshi & Associates
Chartered Accountants
(FRN: 005069C)

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

Abhi

Abhishek Rajvanshi
Partner
Membership No: 440759
UDIN:26440759ONEOUA9296

For and on behalf of the Board of Directors
OASIS SECURITIES LTD

For OASIS SECURITIES LIMITED

For OASIS SECURITIES LTD

Rajesh Kumar Sodhani	**Priya Sodhani**
Managing Director	**Director**
(DIN: 02516856)	**(DIN: 02523843)**
Managing Director	Director's
Surendra Kumar Joshi	**Kirti Mool Chand Jain**
Chief Financial Officer	**Company Secretary & Compliance Officer**
(PAN:CDQPJ2719C)	**(M. No.:34031)**

Place : Jaipur
Date : 11.05.2026

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Notes annexed to and forming part of the Standalone Financial Statement as at 31st March 2026

1. Corporate Information

Oasis Securities Ltd ('the Company') is a public limited company incorporated under the erstwhile Companies Act, 1956 on 6th November, 1986. The Company is registered with Registrar of Companies, Mumbai, Maharashtra vide registration no. L51900MH1986PLC041499 having its registered office address at A-112, 1st Floor, Lodha Supremus, MIDC, Andheri East, Mumbai, Maharashtra, 400093 and corporate office address at 2nd Floor, C 373, Behind Amar Jain Hospital, Block C ,Vaishali Nagar, Jaipur, Rajasthan, 302021.

Oasis Securities Ltd is a Non-Banking Financial Company – Non-Systemically Important Non-Deposit Taking Company (NBFC-ND), engaged in the business of non-banking financial activities.

The financial statements were approved by the Board of Directors and authorised for issue on 11th May 2026.

2. Basis of Preparation and Presentation
2.1. Compliance with Ind AS

The standalone financial statements comply in all material respects with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 ("the Act"), read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, and other relevant provisions of the Act. They also adhere to the Master Direction – Non-Banking Financial Company – Systemically Important Non-Deposit taking Company and Deposit taking Company (Reserve Bank) Directions, 2016 ('the NBFC Master Directions'), the RBI notification for implementation of Indian Accounting Standards issued vide circular RBI/2019-20/170 DOR(NBFC).CC.PD. No.109/22.10.106/2019-20 dated March 13, 2020, and other applicable RBI circulars/notifications.

The Balance Sheet, the Statement of Profit and Loss, and the Statement of Changes in Equity are prepared and presented in the format prescribed under Division III of Schedule III to the Act. The Statement of Cash Flows is prepared in accordance with Ind AS 7 "Statement of Cash Flows." Collectively, the Balance Sheet, Statement of Profit and Loss, Statement of Cash Flows, Statement of Changes in Equity, summary of the material accounting policy information, and other explanatory notes comprise the financial statements of the Company.

The accounting policies have been applied consistently, except where a new accounting standard has been adopted for the first time or where changes to an existing standard require a revision in accounting policy.

The standalone financial statements are presented in Indian Rupees (₹), which is the Company's functional currency, in denominations of crore, rounded off to two decimal places as permitted by Schedule III to the Act.

2.2 Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in India requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements. Management believes that the estimates made in the preparation of the financial statements are prudent and reasonable. Actual results could differ from those estimates. Any revision to accounting estimates is recognised prospectively in current and future periods.

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2.3 Basis of Measurement

The Ind AS Financial Statements have been prepared on a going concern basis using historical cost convention and on accrual method of accounting, except for certain financial assets and liabilities, including financial instruments which have been measured at fair value as described below

2.4 Key Accounting Estimates and Judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Revisions to accounting estimates are recognized prospectively. Information about critical judgments in applying accounting policies, as well as estimates and assumptions that have the most significant effect to the carrying amounts of assets and liabilities, are included in the following notes:

(i) Determination of the estimated useful lives of property, plant and equipment and intangible assets.

(ii) Recognition and measurement of provisions and contingencies, key assumptions about the likelihood and magnitude of an outflow of resources.

(iii) Recognition of deferred tax assets.

(iv) Fair value of financial instruments.

(v) Applicable discount rate.

(vi) Impairment on financial assets

(vii) Provision for tax expenses

(viii) Provision and other contingent liabilities

2.5 Measurement of fair values

The Company measures certain financial instruments at fair value in accordance with the requirements of Indian Accounting Standards (Ind AS) applicable to Non-Banking Financial Companies (NBFCs). The Company has established appropriate internal controls and valuation procedures for determining fair values.

Fair value is determined using valuation techniques that are appropriate in the circumstances and for which sufficient data is available. These techniques maximise the use of observable market inputs and minimise the use of unobservable inputs. Management regularly reviews the valuation methodologies, significant assumptions, and inputs used in the measurement of fair values. Where fair values are determined using third-party quotations or pricing services, management evaluates whether such valuations are reasonable and comply with the requirements of Ind AS, including the appropriate classification within the fair value hierarchy.

The fair value hierarchy is based on the nature of inputs used in the valuation techniques and is classified into the following levels:

Level 1

Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Company can access at the measurement date.

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Level 2

Inputs are observable either directly or indirectly for the asset or liability, other than quoted prices included within Level 1. These include quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and other observable market inputs such as interest rates, yield curves, credit spreads, and implied volatilities.

Level 3

Inputs are unobservable inputs for the asset or liability and are used when observable market data is not available. Such valuations involve management estimates and assumptions.

Where fair value measurement uses inputs from different levels of the hierarchy, the entire fair value measurement is classified based on the lowest level input that is significant to the overall valuation.

The Company recognises transfers between levels of the fair value hierarchy at the end of the reporting period in which the transfer occurs.

2.6 Estimation of impairment allowance on financial assets

The Company recognises impairment allowances for expected credit losses ("ECL") on financial assets measured at amortised cost in accordance with the principles of Ind AS 109 – Financial Instruments. At each reporting date, the Company assesses whether there has been a significant increase in credit risk and whether any financial asset is credit-impaired.

A financial asset is considered credit-impaired when one or more events that have an adverse impact on the estimated future cash flows of the asset have occurred.

The ECL is determined using an approach based on Probability of Default ("PD"), Loss Given Default ("LGD") and Exposure at Default ("EAD"), including applicable undisbursed commitments. The Company has developed an internal ECL methodology and framework consistent with the requirements of Ind AS 109 and relevant regulatory guidance applicable to NBFCs.

For the purpose of impairment assessment, the Company classifies its loan assets and other financial assets measured at amortised cost into the following three stages based primarily on the number of days past due ("DPD") and assessment of credit deterioration:

- **Stage 1**: Financial assets that have not experienced a significant increase in credit risk since initial recognition and are generally up to 29 days past due. For these assets, 12-month ECL is recognised.
- **Stage 2**: Financial assets that have experienced a significant increase in credit risk since initial recognition but are not credit-impaired, generally comprising assets overdue between 30 and 89 days past due. For such assets, lifetime ECL is recognised.
- **Stage 3**: Financial assets that are considered credit-impaired, including assets overdue for 90 days or more. Lifetime ECL is recognised for these assets.

Lifetime ECL represents the expected credit losses resulting from all possible default events over the expected life of the financial instrument. In contrast, 12-month ECL represents the portion of lifetime ECL arising from default events that are possible within 12 months from the reporting date.

The measurement of ECL reflects an unbiased and probability-weighted estimate of credit losses, considering historical experience, current conditions and forward-looking information.

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JAIPUR
Chartered Accountants

2.7 Summary of Significant Accounting Policies

a) Revenue Recognition

Revenue is recognized to the extent it is probable that economic benefits will flow to the Company and revenues can reliably be measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and reduced for estimated customer returns, rebates, taxes or duties collected on behalf of the government and other similar allowances.

b) Interest Income

Interest income is recognised on a time proportion basis taking into account the amount outstanding and the effective interest rate. Interest income is included under revenue from operation in the statement of profit and loss.

c) Net gain on fair value changes

The Company designates certain financial assets, such as investments in debt instruments, for subsequent measurement either at fair value through profit or loss (FVTPL) or at fair value through other comprehensive income (FVOCI), in accordance with the criteria specified under Ind AS 109. Gains or losses arising from changes in the fair value of financial assets measured at FVTPL, as well as realised gains on derecognition of financial assets measured at both FVTPL and FVOCI, are recognised by the Company on a net basis.

d) Other income

The Company recognises income from recoveries of financial assets that were previously written off either upon actual realisation or when the right to receive such amounts is established without any uncertainty regarding their recovery.

e) Other expense

Other expenses are recognised on an accrual basis, net of Goods and Services Tax (GST), except in cases where input tax credit is not statutorily permitted.

f) Property, Plant & Equipment

Property, Plant & Equipment are stated at cost net of recoverable taxes, trade discounts and rebates and include amounts added on revaluation, less accumulated depreciation and impairment loss if any. The cost of property, plant & equipment's comprises its purchase price, borrowing cost and any other cost directly attributable to bringing the asset to its working condition for its intended use. Subsequent expenditure is capitalised only if it is probable that future economic benefits associated with the expenditure will flow to the Company and the cost of the item can be measured reliably.

Depreciable amount for property, plant and equipment is the cost of property, plant and equipment less its estimated residual value.

Depreciation is provided on Written down value over the estimated useful lives of the property, plant and equipment, except Leasehold Improvements, prescribed under Schedule II to the Companies Act, 2013 on pro rata basis. In cases, where the useful lives are different from that prescribed in Schedule II, they are based on internal technical evaluation.

The estimated useful lives, residual values and depreciation methods are reviewed by the management at each reporting date and adjusted if appropriate.

Property, plant and equipment are derecognised either on disposal or when no economic benefits are expected from its use or disposal. The gain or loss arising from disposal of property, plant and equipment are determined by

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comparing the proceeds from disposal with the carrying amount of property, plant and equipment and recognised in the Statement of Profit and Loss in the year of occurrence.

g) Impairment of non-financial assets

At the end of each reporting period, the Company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that the assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of impairment loss (if any)

If the recoverable amount of asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised as an expenses in the Statement of Profit and Loss.

When an impairment loss subsequently reverses, the carrying amount of an asset is increased to the revised estimate of its recoverable amount, so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the Statement of Profit and Loss.

h) Depreciation

Depreciation on fixed assets (including investment property) except leasehold improvements is provided on written down value in the manner and rates prescribed in Schedule II to the Companies Act, 2013. Depreciation is charged on a pro-rata basis for assets purchased / sold during the year.

i) Income Tax

i) Current Income Tax is measured at the amount expected to be paid to the tax authorities in accordance with Indian Income Tax Act, 1961.

ii) Deferred tax is recognized on temporary differences between the carrying amounts of assets and liabilities in the separate financial statements and their corresponding tax bases used to compute taxable profit. Deferred tax liabilities are generally recognized for all taxable temporary differences, while deferred tax assets are recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available to utilize those differences. However, deferred tax assets and liabilities are not recognized for temporary differences arising from the initial recognition of assets or liabilities in a transaction (other than a business combination) that affects neither accounting profit nor taxable profit, and deferred tax liabilities are also not recognized for temporary differences arising from the initial recognition of goodwill.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced if it is no longer probable that sufficient taxable profits will be available for recovery.

Deferred tax assets and liabilities are measured at the tax rates expected to apply in the period of realization or settlement, based on laws that have been enacted or substantively enacted by the reporting date.

j) Borrowing Costs

Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing of funds and is measured with reference to the effective interest rate applicable to the respective borrowing. Borrowing costs, allocated to qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset are capitalized upto the time all the activities necessary to prepare the qualifying asset for its intended use or sale are complete. A qualifying asset is an asset that necessarily requires a substantial period of time to get ready to its intended use or sale. All other borrowing costs are recognised as an expense in the period in which they are incurred.

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k) Financial Instruments
A financial instrument is any contract that gives rise to financial asset of one entity and financial liability or equity instrument of another entity.
Financial Assets

Financial assets are recognised when the Company becomes a party to the contractual provisions of the instrument.

i) Initial recognition and measurement

All financial assets are recognized at fair value on initial recognition, except for trade receivables which are initially measured at transaction price. Transaction costs that are directly attributable to the acquisition of financial assets, which are not at fair value through profit or loss, are added to the fair value on initial recognition.

ii) Subsequent measurement and classification
"For the purpose of subsequent measurement, the financial assets are classified into three categories:

- Financial assets at amortised cost

- Financial assets at fair value through Other Comprehensive Income (FVTOCI)

- Financial assets at fair value through profit or loss (FVTPL) on the basis of its business model for managing the financial assets."

iii) Financial assets at amortised cost

A financial asset is subsequently measured at amortised cost if it is held within a business model whose objective is to hold assets for collecting contractual cash flows and the contractual terms of the asset give rise on specified dates to cash flows that are solely payments of principal and interest (SPPI) on the principal amount outstanding.

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate (EIR) method, less impairment, if any. The EIR amortisation is included in finance income in the Statement of Profit and Loss. The losses arising from impairment are recognised in the Statement of Profit and Loss.

iv) Financial asset at Fair Value through other comprehensive income (FVTOCI)

A financial asset is measured at fair value through other comprehensive income (FVTOCI) if it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Debt instruments included within the FVTOCI category are measured initially as well as at each reporting date at fair value. Fair value movements are recognized in the other comprehensive income (OCI). Interest income measured using the EIR method and impairment losses, if any are recognised in the Statement of Profit and Loss. On derecognition, cumulative gain or loss previously recognised in OCI is reclassified from the equity to 'other income' in the Statement of Profit and Loss.

v) Financial asset at Fair Value through profit or loss (FVTPL)

A financial asset which are not classified in any of the above categories are measured at FVTPL. Such financial assets are measured at fair value with all changes in fair value, including interest income and dividend income if any, recognised as 'other income' in the Statement of Profit and Loss.

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vi) Financial assets as Equity Investments

All equity instruments other than investment in subsidiaries and associate are initially measured at fair value; the Company may, on initial recognition, irrevocably elect to measure the same either at FVOCI or FVTPL.

The Company makes such election on an instrument-by-instrument basis. A fair value change on an equity instrument is recognised as other income in the Statement of Profit and Loss unless the Company has elected to measure such instrument at FVOCI. Fair value changes excluding dividends, on an equity instrument measured at FVOCI are recognised in OCI. Amounts recognised in OCI are not subsequently reclassified to the Statement of Profit and Loss. Dividend income on the investments in equity instruments are recognised as 'other income' in the Statement of Profit and Loss.

vii) Derecognition

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised (i.e. removed from the Company's balance sheet) when:

- The rights to receive cash flows from the asset have expired, or

- The Company has transferred its rights to receive cash flows from the asset and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

In accordance with IND AS 109, a substantial renegotiation or modification of the contractual cash flows of a financial asset leads to the derecognition of the existing financial asset. When such a modification results in the derecognition of the original asset and the subsequent recognition of the modified asset, the modified asset is considered a 'new' financial asset.

viii) Impairment of financial assets

"The Company applies 'Simplified Approach' for measurement and recognition of impairment loss on the following financial assets and credit exposure:

- Financial assets that are debt instruments and are measured at amortised cost e.g. loans, deposits and bank balance

- Trade receivables

The application of simplified approach does not require the Company to track changes in credit risk. Rather, it recognises impairment loss allowance based on lifetime expected credit loss at each reporting date, right from its initial recognition."

Financial assets where no significant increase in credit risk has been observed are considered to be in 'stage 1' and for which a 12-month ECL is recognised. Financial assets that are considered to have significant increase in credit risk are considered to be in 'stage 2' and those which are in default or for which there is objective evidence of impairment are in 'stage 3'. Lifetime ECL is recognised for stage 2 and stage 3 financial assets.

At initial recognition, allowance (or provision in the case of loan commitments) is required for ECL towards default events that are possible in the next 12 months, or less, where the remaining life is less than 12 months. In the event of a significant increase in credit risk, allowance (or provision) is required for ECL towards all possible default events over the expected life of the financial instrument ('lifetime ECL'). Financial assets (and the related impairment loss allowances) are written off in full, when there is no realistic prospect of recovery.

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Financial Liabilities

i) Classification

The Company classifies all financial liabilities as subsequently measured at amortised cost.

ii) Initial recognition and measurement

All financial liabilities are recognised initially at fair value and, in case of loans and borrowings and payables, net of directly attributable transaction costs.

iii) Loans and Borrowings

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the Effective Interest Rate (EIR) method. Amortised cost is calculated by taking into account any discount or premium on acquisition and transactions costs. The EIR amortisation is included as finance costs in the Statement of Profit and Loss. Gains and losses are recognised in Statement of Profit and Loss when the liabilities are derecognised.

iv) Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

Offsetting of Financial instruments

Financial assets and liabilities are offset and the net amount is presented in the balance sheet when there is a legally enforceable right to offset the recognized amounts and an intention to settle the liability simultaneously. This legally enforceable right must not be contingent on future events and must be enforceable both in the normal course of business and in the event of default, insolvency, or bankruptcy of the Company or the counterparty.

l) Earnings Per Share

In accordance with Ind AS 33 'Earnings per Share', Basic Earnings Per Share (EPS) is calculated by dividing the profit or loss for the year attributable to the equity holders of the Company by the weighted average number of equity shares outstanding during the year.

Diluted EPS is determined by dividing the profit or loss attributable to the equity holders of the Company by the weighted average number of equity shares outstanding during the year, adjusted for the weighted average number of equity shares that would be issued upon the conversion of all dilutive potential equity shares into equity shares of the Company.

m) Cash and Cash Equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and on hand and short term deposits with an original maturity of three months or less, which are subject to an insignificant risk of changes in value. For the purpose of the statement of cash flow, cash and cash equivalents consists of cash and short-term deposits, as defined above, net of outstanding bank overdrafts as they are considered an integral part of the Company's cash management.

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n) Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognized when there is a present obligation, whether legal or constructive, arising from 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 of the amount can be made. When a provision is measured based on the estimated cash flows required to settle the present obligation, its carrying amount represents the present value of those cash flows, provided the effect of the time value of money is material. The discount rate applied to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the specific risks associated with liability. Any increase in the provision due to the passage of time is recognized as an interest expense.

Contingent liabilities are disclosed when there is a possible obligation arising from past events, 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 Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount cannot be made.

Contingent Assets are not recognised in the financial statements. Contingent Assets if any, are disclosed in the notes to the financial statements.

o) Intangible Assets

Intangible Assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses.

Intangible Assets are amortised over the useful economic life and assessed for impairment whenever there is an indication that the intangible asset may be impaired. The amortisation period and the amortisation method for an intangible asset are reviewed at least at the end of each reporting period. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are considered to modify the amortisation period or method, as appropriate, and are treated as changes in accounting estimates. The amortisation expense on intangible is recognised in the statement of profit and loss account.

Gains or losses arising from derecognition of an **intangibl**e asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognised in the statement of profit or loss when the asset is derecognised.

p) Employee Benefits

i) Short – term employee benefits

All employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits. Benefits such as salaries, wages, performance incentives etc. are recognised at actual amounts due in the period in which the employee renders the related service. The undiscounted amount of short-term employee benefits to be paid in exchange for employee services is recognized as an expense as the related service is rendered by employees.

ii) Post Employment Benefits

Defined Benefit Plan : The cost of providing benefit like gratuity is determined using the actuarial valuation using the projected unit credit method carried out as at the balance sheet date. Actuarial gain or loss are recognised immediately in the Profit or Loss Account or Other comprehensive income.

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All expenses represented by current service cost, past service cost, if any, and net interest expense / (income) on the net defined benefit liability / (asset) are recognised in the Statement of Profit and Loss. Remeasurements of the net defined benefit liability / (asset) comprising actuarial gains and losses are recognised immediately in Other Comprehensive Income (OCI).

When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service or the gain or loss on curtailment is recognised immediately in the Statement of Profit and Loss. The Company recognises gains and losses on the settlement of a defined benefit plan when the settlement occurs.

iii) Other long term employment benefits

The Company's policy for earned leave provides that unavailed leave lapses if not utilised within the prescribed period and is not encashable. Accordingly, the liability for earned leave is recognised only to the extent of leave expected to be availed before lapse, and no long-term employee benefit obligation exists at the reporting date for unutilised leave expected to lapse.

For Rajvanshi & Associates
Chartered Accountants
(FRN: 005069C)

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

Abhishek Rajvanshi
Partner
Membership No: 440759
Place : Jaipur
Date : 11.05.2026
UDIN:26440759ONEOUA9296

For and on behalf of the Board of Directors

For OASIS SECURITIES LIMITED
Managing Director

For OASIS SECURITIES LTD.
Director's

Rajesh Kumar Sodhani
Managing Director
(DIN: 02516856)

Priya Sodhani
Director
(DIN: 02523843)

Surendra Kumar Joshi
Chief Financial Officer

(PAN:CDQPJ2719C)

Kirti Mool Chand Jain
Company Secretary &
Compliance Officer
(M. No.:34031)

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Notes annexed to and forming part of the Standalone Financial Statement as at 31st March 2026

3. Cash and cash equivalents — Rs in (Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
(i) Cash on hand	3.36	0.40
(ii) Balances with banks :		
- in current accounts	38.21	11.83
(iii) Cheque in hand	0.00	1.08
Total	**41.57**	**13.31**

4. Loans

(Considered good)	As at 31st March 2026	As at 31st March 2025
Particulars	**At amortised cost**	**At amortised cost**
(A) Loans		
Term loan	1026.99	828.00
Total Gross (A)	**1026.99**	**828.00**
Less: Allowance for expected credit loss	(48.08)	(3.31)
Total Net (B)	978.91	824.68
Total	**978.91**	**824.68**
(B)Loans		
(a) Secured by Tangible Assets	725.97	92.71
(b) Unsecured	301.01	735.29
Total - Gross (B)	**1026.99**	**828.00**
Less: Impairment Loss Allowance	(48.08)	(3.31)
Total - Net (B)	**978.91**	**824.68**
(C)Loans		
(I). Loans in India		
- Public Sector	-	-
- Others	1026.99	828.00
Total - Gross C(I)	**1026.99**	**828.00**
Less: Impairment Loss	(48.08)	(3.31)
Total - Net C(I)	**978.91**	**824.68**
b. Loans outside India		
- Public Sector	-	-
- Others	-	-
Total - Gross C(II)	-	-
Less: Impairment Loss	-	-
Total - Net C(II)	-	-

4.1(a) An analysis of changes in the gross carrying amount:

Rs in (Lakhs)

Particulars	As at 31st March 2026				As at 31st March 2025			
	Stage 1	Stage 2	Stage 3	TOTAL	Stage 1	Stage 2	Stage 3	TOTAL
Gross carrying amount opening balance	**828.00**	-	-	**828.00**	**401.05**	-	-	**401.05**
New assets originated or purchased	521.03	-	-	**521.03**	1972.83	-	-	**1972.83**
Assets repaid(excluding write offs)	322.04	-	-	**322.04**	1545.88	-	-	**1545.88**
New Assets originated (net)	**1026.99**	-	-	**1026.99**	**828.00**	-	-	**828.00**
Transfers from Stage 1	(247.14)	73.37	173.77	-	-	-	-	-
Transfers from Stage 2	-	-	-	-	-	-	-	-
Transfers from Stage 3	-	-	-	-	-	-	-	-
Changes to contractual cash flows due to modifications not resulting in derecognition	-	-	-	-	-	-	-	-
Amounts written off	-	-	-	-	-	-	-	-
Foreign exchange adjustments	-	-	-	-	-	-	-	-
Gross carrying amount closing balance	**779.85**	**73.37**	**173.77**	**1026.99**	**828.00**	-	-	**828.00**

4.1(b) An analysis of changes in the ECL (Expected Credit Loss) allowances:

Particulars	As at 31st March 2026				As at 31st March 2025			
	Stage 1	Stage 2	Stage 3	Total	Stage 1	Stage 2	Stage 3	Total
Opening Balance of ECL Allowance	**3.31**	-	-	**3.31**	24.66	-	-	**24.66**
New Assets originated or increase in existing assets	1.56	-	-	**1.56**	5.13	-	-	**5.13**
Assets closed or repaid (Including Written Off/ Paid off)	0.97	-	-	**0.97**	26.48	-	-	**26.48**
New Assets originated (net)	**3.91**	-	-	**3.91**	**3.31**	-	-	**3.31**
Transfer from Stage 1	**(0.74)**	**1.47**	**43.44**	**44.17**	-	-	-	-
Transfer from Stage 2	-	-	-	-	-	-	-	-
Transfer from Stage 3	-	-	-	-	-	-	-	-
Closing Balance of ECL Allowance	**3.17**	**1.47**	**43.44**	**48.08**	**3.31**	-	-	**3.31**

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5. Investments

Rs in (Lakhs)

Particulars	As at 31st March 2026		As at 31st March 2025	
	At Amortized Cost	At Fair Value through profit and loss	At Amortized Cost	At Fair Value through profit and loss
Investment in Property*				
Plot No 341,Vasundhra nagar-II, Sanganer	6.48	-	-	-
Plot No 342,Vasundhra nagar-II, Sanganer	6.48	-	-	-
Plot No 343,Vasundhra nagar-II, Sanganer	6.48	-	-	-
Balances with banks				
- in Fixed deposits(with original maturity more than 3 months)	50.61		27.10	
Investment in Equity shares (Quoted)				
Suraj Estate Developers	-	-	-	8.19
Dynamic Cables Ltd. (INE600Y01019)	-	36.14	-	41.76
Godavari Drugs Ltd. (INE362C01012)	-	12.90	-	11.72
Mayur Uniquoters Ltd.	-	-	-	3.31
One97 Communications Ltd.	-	-	-	11.75
Mafatlal Industries Ltd. (INE270B01035)	-	23.80	-	29.38
Solar Industries India Ltd. (INE624Z01016)	-	5.31	-	6.41
DCB Bank Ltd.(INE503A01015)	-	15.85	-	11.20
Hindalco Industries Ltd. (INE038A01020)	-	35.38	-	-
G M Breweries Ltd. (INE075D01018)	-	20.59	-	-
Arham Technologies Ltd.(IN80L2Y01012)	-	99.65	-	-
Investment in Equity shares (Unquoted)				
Star Big B Pvt. Ltd. (INE0XBO01011)	25.00	-	25.00	-
Investment in Mutual Fund (Quoted)				
Aditya Birla Sun Life Liquid Fund (INF209K01LZ1)	-	-	-	17.54
Bajaj Finserv Money Market Fund (INF0QA701441)	-	-	-	60.69
Canara Robeco Liquid Fund (INF760K01CW9)	-	-	-	50.38
SBI Magnum Low Duration Fund (INF200K01MO2)	-	-	-	141.56
Axis Ultra Short Duration Fund (INF846K01G23)	-	48.58	-	-
SUBTOTAL	**95.05**	**298.19**	**52.10**	**393.90**
GRAND TOTAL	393.25		418.90	

*Fair Value of Investment Property

The Company measures investment property using the cost model in accordance with Ind AS 40 – Investment Property.

The fair value of investment property as at 31 March 2026 is ₹ 144.37 lakhs. The fair value represents the price that would be received to sell the property in an orderly transaction between market participants at the measurement date.

Rs in (Lakhs)

Particulars	Carrying Amount (₹)	Fair Value (₹)
Investment Property	19.44	144.37

The fair value measurement of the investment property has been categorised as Level 3 of the fair value hierarchy.

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Rs in (Lakhs)

6. Other Financial Assets

Particulars	As at 31st March 2026	As at 31st March 2025
Other Receivables	0.12	50.00
Total	**0.12**	**50.00**

7. Current Tax Assets

Particulars	As at 31st March 2026	As at 31st March 2025
Advance Tax	45.00	26.50
TDS for F.Y 2025-26	4.14	0.00
TDS on Dividend Income	0.00	0.01
TDS on Interest Income	0.00	5.39
Current Tax Expense	(36.48)	(25.21)
Total	**12.66**	**6.69**

8. Deferred tax Asset (net)

Particulars	As at 31st March 2026	As at 31st March 2025
Deferred tax asset		
Temporary difference in carrying value of property, plant and equipment	-	-
Temporary difference in Fair value change in P&L (FVTPL)	5.57	-
Temporary difference in Impairment allowance for financial instrument	11.98	0.86
Provision for employee benefits	0.24	0.00
Gross deferred tax assets	**17.79**	**0.86**
Net deferred tax liability/ (asset)	**17.79**	**0.86**

9. Other non-financial assets

Particulars	As at 31st March 2026	As at 31st March 2025
Receivable from statutory authorities(Net)	2.88	0.88
Total	**2.88**	**0.88**

10. Payables

Particulars	As at 31st March 2026	As at 31st March 2025
Trade Payable		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
Other Payable		
Total outstanding dues of micro enterprises and small enterprises	-	1.66
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.05	0.36
	0.05	2.02
Total	**0.05**	**2.02**

The amount due to Micro and Small Enterprises as defined in the "The Micro, Small and Medium Enterprises Development Act, 2006" has been determined to the extent such parties have been identified on the basis of data collected by the Management. This has been relied upon by the auditors. The disclosure relating to Micro and Small Enterprises is as under:

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Rs in (Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
(i) Principal amount remaining unpaid	-	1.66
(ii) Interest due thereon remaining unpaid	-	-
(iii) Interest paid by the Company in terms of Section 16 of Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED Act, 2006') along with the amount of payment made to the supplier beyond the appointed day during the period.	-	-
(iv) Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act, 2006	-	-
(v) Interest accrued and remaining unpaid	-	-
(vi) Interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise.	-	-
Total	-	**1.66**

11.Other Financial Liabilities

Particulars	As at 31st March 2026	As at 31st March 2025
TDS Payable	0.34	-
EPF Payable	0.04	-
Total	**0.37**	-

12. Provisions

Particulars	As at 31st March 2026	As at 31st March 2025
Provision for Audit Fees	0.79	-
Provision for gratuity & others	0.96	-
Provision for expenses	1.28	2.18
Total	***3.03***	***2.18***

13. Other non-financial liabilities

Particulars	As at 31st March 2026	As at 31st March 2025
Statutory dues payable :		
Other payable	-	15.64
Security received	20.00	20.00
	-	-
Total	**20.00**	**35.64**

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14. Equity Share Capital **Rs in (Lakhs)**

Particulars	As at 31st March 2026		As at 31st March 2025	
	No. of shares	Amount	No. of shares	Amount
Authorised				
5,00,00,000 Equity shares of Rs 1 each	500.00	500.00	500.00	500.00
Issued, Subscribed & Paid-up				
1,85,00,000 Equity shares of Rs 1 each	185.00	185.00	185.00	185.00
	185.00	**185.00**	**185.00**	**185.00**

(i) Reconciliation of number of Equity shares and amount outstanding at the beginning and at the end of the reporting period:

Equity Shares	As at 31st March 2026		As at 31st March 2025	
	No. of shares	Amount in Lakhs	No. of shares	Amount in Lakhs
Balance at the beginning of the period/year				
- Number of shares	185.00	185.00	18.50	18.50
Add: Shares increased due to split during the period/year				
- Number of shares	-	-	166.50	166.50
Outstanding at the end of the year	**185.00**	**185.00**	**185.00**	**185.00**

(b) During the year 2024-25, company has split its equity shares of face value Rs.10 to Rs.1 per share, which increased the number of shares from 18,50,000 to 1,85,00,000 on 28 February 2025.

(ii) Terms/ rights attached to equity shares:

The Company has one class of equity shares having par value of Rs.1 per share. Accordingly, all equity shares rank equally with regard to dividends and share in the Company's residual assets. The equity shares are entitled to receive dividend as declared from time to time. The voting rights of an equity shareholder on a poll are in proportion to his share of the paid-up equity capital of the Company. Voting rights cannot be excercised in respect of shares on which any call or other sums presently payable have not been paid.

In the event of liquidation of the Company, the holders of the equity shares will be entitled to receive remaining assets of the Company after distribution of all preferential amounts. The distribution will be in proportion of the shares held by each shareholder.

(iii) Details of shareholders holding more than 5% Shares in the Company:

Name of shareholder	As at 31st March 2026		As at 31st March 2025	
	No. of shares	% of Holding	No. of shares	% of Holding
Equity shares of Rs 1 each, fully paid-up are held by				
Rajesh Kumar Sodhani	1,01,67,500	54.96%	1,01,67,500	54.96%
Priya Sodhani	28,09,510	15.19%	28,09,510	15.19%

(iv) Shareholding of promoters

Name of promoters	Shares held by promoter as at 31 March, 2026		Shares held by promoter as at 31 March, 2025		% Change during the year
	No. of shares	% of total shares	No. of shares	% of total shares	
Individual/HUF			-	-	
Gyan Chand Jain	91,500	0.49	91,500	0.49	
Rajesh Kumar Sodhani	1,01,67,500	54.96	1,01,67,500	54.96	
Priya Sodhani	28,09,510	15.19	28,09,510	15.19	
Kailash Chandra Sodhani HUF	27,580	0.15	27,580	0.15	
Non individual :-					
Sodhani Capital Limited	87,655	0.47	-	-	0.47%
Total shares held by Promoters	1,31,83,745	71.26%	1,30,96,090	70.79%	
Total shares issued by company	1,85,00,000	100	1,85,00,000	100	

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15. Other Equity **Rs in (Lakhs)**

Particulars	**Nature and Purpose**	**As at 31st March 2026**	**As at 31st March 2025**
Securities Premium	Securities premium represents premium received on issue of shares. This amount can be utilised in accordance with the provisions of the Companies Act, 2013.	171.00	171.00
General Reserve	Amount set aside from retained profits as a reserve to be utilised for premissible general purpose as per Law	1.45	1.45
Statutory Reserve under RBI Act	Statutory reserve represents the Reserve Fund created under section 45-IC of the Reserve Bank of India Act, 1934. The Company is required to transfer a sum not less than twenty percent of its net profit every year as disclosed in the statement of profit and loss. The statutory reserve can be utilized for the purposes as may be specified by the Reserve Bank of India from	354.09	333.75
Retained Earnings	Retained earnings represents total of all profits retained since Company's inception. Retained earnings are credited with current year profits, reduced by losses, if any, dividend payouts, transfers to General reserve or any such other appropriations to specific reserves. It also includes impact of remeasurement of defined benefit plans.	712.18	630.82
TOTAL		**1238.72**	**1137.02**

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Rs in (Lakhs)

16. Interest Income

Particulars	As at 31st March 2026	As at 31st March 2025
On financial assets measured at amortised cost:		
- on loans	175.49	76.44
- on bank deposits	0.90	4.08
Total	**176.39**	**80.52**

17.Fees and Commission Income

Particulars	As at 31st March 2026	As at 31st March 2025
Commission income	0.06	-
Processing Fees	10.02	-
Legal Fees	0.70	-
Login Fees	0.12	-
EMI Bouncing Charges	0.41	-
File Cancellation Charges	0.07	-
Penal Charges	0.09	-
Loan Closure Charges	0.29	-
Cheque Bouncing Charges	0.01	-
Total	**11.75**	-

18. Net gain on fair value changes

Particulars	As at 31st March 2026	As at 31st March 2025
Net gain/(loss) on financial instruments at Fair Value through profit or Loss		
- On trading portfolio:		
Investments		
Realised gain/(loss)	12.18	111.51
Unrealised gain/(loss)	12.17	(34.65)
Derivatives		
Realised gain/(loss)	-	3.08
Total	**24.34**	**79.94**

19. Other income

Particulars	As at 31st March 2026	As at 31st March 2025
Interest on income tax refund	0.36	0.00
Fees and Other charges	-	0.67
Processing Charges	-	4.80
Liability Written Back	17.22	1.07
Total	**17.58**	**6.54**

20. Finance costs

Particulars	As at 31st March 2026	As at 31st March 2025
Other Interest Expense	0.20	0.12
Total	**0.20**	**0.12**

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Rs in (Lakhs)

21. Impairment of financial instruments

Particulars	As at 31st March 2026	As at 31st March 2025
On financial assets measured at amortised cost:		
- On loans	44.77	(21.35)
Total	**44.77**	**(21.35)**

22. Employee benefits expense

Particulars	As at 31st March 2026	As at 31st March 2025
Salaries, wages and bonus	28.16	18.68
Contribution to provident and other funds	0.29	0.15
Staff welfare expenses	-	0.37
Director's sitting fees	0.20	0.37
Gratuity Expenses	0.96	-
Total	**29.62**	**19.58**

23. Other expenses

Particulars	As at 31st March 2026	As at 31st March 2025
Rent Expenses	14.36	10.01
Advertisement expenses	0.93	1.05
Business development expenses	-	4.84
Telephone and Internet exp	0.39	0.63
Platform fee expenses	1.40	0.74
Donations	-	7.50
Depository Charges	0.01	0.33
Electricity expenses	0.00	0.23
Legal and professional fees	14.40	7.52
Membership & Subscription	0.05	0.44
Miscellaneous expenses	0.26	0.09
Motor car expenses	-	0.30
Payment to auditors' (refer note below)	0.79	0.75
Printing and stationery	0.06	0.01
Repairs and maintenance	1.34	2.36
Travelling and conveyance	-	1.66
Listing Fees	-	3.85
Loss on sale of assets	-	9.24
Transaction charges/Brokerage charges	0.30	0.13
Software renewal expenses	-	0.03
Trading Charges	-	2.57
Web-Site Expenses	0.16	-
Office Expenses	0.26	-
Credit reporting and Rating Services	0.19	-
Statutory Dues	0.01	-
Total	**34.91**	**54.34**

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Note no. 24

Earnings per Share is calculated by dividing the Profit after Tax, attributable to the Equity shareholders by the weighted average number of Equity Shares Outstanding during the year as below:

(Rs in full figures)

Particulars	2025-26	2024-25
Profit after Taxation (Rs.)	1,01,69,832.73	86,79,481.83
Weighted average no. of shares		
- For Basic E.P.S (in No)	1,85,00,000.00	1,85,00,000.00
- For Diluted E.P.S (in No) (Refer Below	1,85,00,000.00	1,85,00,000.00
Note)		
Basic Earnings per share (Rs.)	0.55	0.47
Diluted Earnings per Share (Rs.)	0.55	0.47

25. Segment reporting

The Company operates in a single reportable segment i.e. Fund based activities including investment activities (Investment in securities) and financing activity, since the nature of the fund based activities are exposed to similar risk and return profiles hence they are collectively operating under a single segment. The Company operates in a single geographical segment i.e. domestic. Hence, the financial statements are reflective of the information required by Ind AS 108 on "Operating Segments", as prescribed in Companies (Indian Accounting Standards (IND AS)) Rules 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016.

26. Commitments and Contingent liabilities

Particulars	As at 31st March 2026	As at 31st March 2025
Contingent liabilities not provided for in respect of:		
(i) TDS demand	1,03,870.00	-

27. Related party disclosures

(a) **Entities in which Directors, Key Management Personnel or their relatives have significant influence.**

Name of party

Sodhani Academy Of Fintech Enablers Limited
Sodhani Capital Limited

(b) **Key managerial personnel**

Meenu Kabra	Director
Gyan Chand Jain	Director
Priya Sodhani	Director
Devi Dutt Agarwal	Whole-time director
Rajesh Kumar Sodhani	Managing Director
Manish Bihani	Director
Kirti Mool Chand Jain	Company Secretary
Surendra Kumar Joshi	CFO

(c) **Significant transactions with related parties**

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year:

Nature of transaction	Name of the Parties	As at 31st March 2026	As at 31st March 2025
Board sitting fees	Indra Kumar Bagri	-	0.09
Board sitting fees	Smita Pachisia	-	0.09
Board sitting fees	Vimal Damani	-	0.09
Board sitting fees	Meenu Kabra	0.10	0.10
Board sitting fees	Manish Bihani	0.10	0.00
Salary & allowance	Kirti Jain	1.42	1.38
Rent Paid	Rajesh Kumar Sodhani	14.56	2.00
Consultancy Charges	Gyan Chand Jain	1.67	-
Salary & allowance	Surendra Kumar Joshi	5.42	-

(d) Note:

The related party disclosures made in the financial statements are as per the requirements of Ind AS 24 on "Related Party Disclosures", as prescribed in Companies (Indian Accounting Standards (IND AS)) Rules 2015 and the Companies (Indian Accounting Standards)

No related party has any balance outstanding with the company for the financial year 2025-26 and 2024-25.

28. Financial Ratios

Sr.no	Ratio	Numerator	Denominator	31st March 2026	31st March 2025	% Variance
1	Capital to risk-weighted assets ratio (CRAR)	1423.72	1166.87	122%	99%	23%
2	Tier I CRAR	1423.72	1166.87	122%	99%	23%
3	Tier II CRAR	-	1166.87	-		

28.1 Capital to risk-weighted assets ratio (CRAR) – Stock of High Quality Liquid Assets divided by Expected cash outflows for 30 days & Liquidity Coverage Ratio are not appliable since the Company is a Non-deposit taking NBFCs with asset size below ₹ 100 crore and pursuant to circular dt. 04.11.2019 RBI/2019-20/88 DOR.NBFC (PD) CC. No.102/03.10.001/2019-20.

Tier I Capital :

Particulars	31st March 2026	31st March 2025
Paid up equity share Capital	185.00	185.00
All Reserves & Surplus (exl. Revaluation reserve)	1238.72	1137.02
Intangible Assets/ficticious assets		
Current & b/f losses	-	-
Equity investments in subsidiaries	-	-
Total	**1423.72**	**1322.02**

Tier II Capital :

Particulars	31st March 2026	31st March 2025
Undiclosed Reserves	-	-
Revaluation reserve	-	-
(-) Discounting (55%)	-	-
General Provision & Loss reserves	-	-
Hybrid Debt Capital instruments	-	-
Subordinate debts	-	-
Investment reserves	-	-
Total	-	-

Total Capital Fund (Tier I + Tier II)	**1423.72**	**1322.02**

Risk Weighted assets :		**31st March 2026**	**31st March 2025**	**31st March 2026**	**31st March 2025**
Particulars	**Weight in %**	**Amount**	**Amount**	**Risk Weighted Assets**	**Risk Weighted Assets**
Cash balance, Balance with RBI & advances guarnateed by Govt.	0%	3.36	0.40	-	-
Balance with other banks, advances guaranteed by banks	20%	41.57	13.31	8.31	2.66
Loans(secured)	50%	725.97	92.34	362.99	46.17
Loans(unsecured)	*100%*	*301.01*	732.34	*301.01*	732.34
Other receivables	100%	0.12	0.12	0.12	0.12
Investments	125%	393.25	418.90	491.56	523.62
Security deposit	100%	-	-	-	-
Property , plant and equipment	100%	-	19.44	-	19.44
Other non-financial asset	100%	2.88	0.88	2.88	0.88
Deferred tax asset	0%	17.79	0.86	-	-
Current Tax Asset	0%	12.66	6.69	-	-
Total		**1498.61**	**1285.28**	**1166.87**	**1325.23**

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29. Financial instruments – Fair values and risk management

a) Accounting classification and fair values

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy. It does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value.

31st March 2026	Carrying amount/Fair Value			Fair Value Hierarchy			
	Fair Value Through Profit and Loss	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
Financial assets							
Cash and cash equivalents	-	41.57	**41.57**	41.57	-	-	**41.57**
Bank Balances other than cash		-	-				
Recievables							
Trade recievable	-	-	-	-	-	-	-
Other recievable	-	-	-	-	-	-	-
Loans	-	978.91	**978.91**	-	-	978.91	**978.91**
Investments							
In mutual funds	48.58	-	**48.58**	48.58		-	**48.58**
In equity shares	249.61	25.00	**274.61**	249.61	-	25.00	**274.61**
In Property	-	19.44	**19.44**	-	-	19.44	**19.44**
In FD	-	50.61	**50.61**	-	50.61	-	**50.61**
Other Financial Assets	-	0.12	**0.12**	-	-	0.12	**0.12**
Total	**298.19**	**1115.65**	**1413.84**	**339.76**	**50.61**	**1023.47**	**1413.84**
Financial liabilities							
Payables							
Trade payables	-	-	-	-	-	-	-
Other payables	-	0.05	**0.05**	-	-	0.05	**0.05**
Other Financial Liabilities	-	0.37	**0.37**	-	-	0.37	**0.37**
Total	**-**	**0.42**	**0.42**	**-**	**-**	**0.42**	**0.42**

31st March 2025	Carrying amount/Fair Value			Fair Value Hierarchy			
	Fair Value Through Profit and Loss	Amortised Cost	Total	Level 1	Level 2	Level 3	Total
Financial assets							
Cash and cash equivalents	-	13.31	**13.31**	13.31	-	-	**13.31**
Bank Balances other than cash	-	-	-	-	-	-	-
Recievables							
Trade recievable	-	-	-	-	-	-	-
Other recievable	-	-	-	-	-	-	-
Loans	-	824.68	**824.68**	-	-	824.68	**824.68**
Investments							
In mutual funds	270.17	-	**270.17**	270.17	-	-	**270.17**
In equity shares	123.72	25.00	**148.72**	123.72	-	25.00	**148.72**
In FD	27.10	-	**27.10**	-	27.10	-	**27.10**
Other Financial Assets	-	50.00	**50.00**	-	-	50.00	**50.00**
Total	**421.00**	**912.99**	**1333.99**	**407.20**	**27.10**	**899.68**	**1333.99**
Financial liabilities							
Payables							
Trade payables	-	-	-	-	-	-	-
Other payables	-	2.02	**2.02**	-	-	-	-
Total	**-**	**2.02**	**2.02**	**-**	**-**	**-**	**-**

b) Fair value hierarchy

The fair value of financial instruments as referred to in note (a) above have been classified into three categories depending on the inputs used in the valuation technique. The hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and lowest priority to unobservable inputs (Level 3 measurements).

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The categories used are as follows:

Level 1 - Quoted prices (unadjusted) for identical assets and liabilities in an active markets.
Level 2 - Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices).
Level 3 - Inputs for the asset or liability that are not based on observable market data (unobservable inputs)

c) Measurement of Fair Value

The fair values of financial assets and liabilities are included at the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Methods and assumptions used to estimate the fair values are consistent in all the years. The following methods and assumptions were used to estimate the fair values:

i) The fair values of investments in mutual fund units is based on the net asset value ('NAV') as stated by the issuers of mutual funds. Net asset values represent the price at which the issuer will issue further units in the mutual fund and the price at which issuers will redeem such units from the investors.

ii) The Management assesses that fair values of trade receivables, cash and cash equivalents, other bank balances, loans, trade payables, current borrowings, other current liabilities and other financial liabilities (current), approximate to their carrying amounts largely due to the short-term maturities of these instruments.

iii) The carrying amount of financial assets and financial liabilities measured at amortised cost in the financial statements are a reasonable approximation of their fair values since the Company does not anticipate that the carrying amount would be significantly different from the values that would eventually be received or settled.

d) Risk Management Framework

The Company's business activities expose it to a variety of financial risks, namely credit risk, liquidity risk and market risks. Market risks comprise currency risk and interest rate risk. The Company's Senior Management and Key Management Personnel have the ultimate responsibility for managing these risks. The Management has a process to identify and analyse the risks faced by the Company, to set appropriate risk limits and to control and to monitor risks and adherence to these limits. Risk Management policies and systems are reviewed regularly to reflect changes in market conditions and Company's activities. Further, Audit Committee undertakes regular reviews of Risk Management Controls and Procedures.

i) Credit risk

Credit risk is the risk that a customer or counterparty fails to meet its contractual obligations resulting in financial loss to the Company. The Company is exposed to credit risk from its operating activities (trade & other receivables) and from its financing activities including investments in mutual funds, deposits with banks and financial institutions and financial instruments. Credit risk has always been managed by the Company through credit approvals and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. On account of adoption of Ind AS 109, the Company has adopted expected lifetime credit loss model to assess the impairment loss, and is positive of the realisibility of the other trade receivables and other Financial Asset.

Loans, Trade & other Receivables

Credit risk from trade & other receivables is managed by establishing credit limits, credit approvals and monitoring creditworthiness of the customers. Outstanding customer receivables are regularly monitored. The Company has computed credit loss allowances based on Expected Credit Loss Model, which excludes transactions with subsidiaries. The ageing of trade receivables is as follows:

Particulars	As at 31st March 2026	As at 31st March 2025
Loans	1026.99	828.00
Less: Allowance for expected credit loss	(48.08)	(3.31)
	978.91	**824.68**
Trade & Other Receivables		
Outstanding for less than one year	-	-
Others	-	-
	-	-
Less: - Allowance for doubtful debts	-	-
Total	**978.91**	**824.68**

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Investments in Mutual Funds and Bank Balances

The Company's exposure in balances with banks and investments in Mutual Funds is limited, as the counterparties are highly rated banks and financial institutions.

ii) Liquidity risk

Liquidity risk is the risk that the Company will face in meeting its obligations associated with its financial liabilities. The Company's approach to managing liquidity is to ensure that it will have sufficient funds to meet its liabilities when due without incurring unacceptable losses.

The following tables detailed the Company's remaining contractual maturities of financial liabilities as at the reporting date with agreed repayment periods. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Company can be required to pay. The table includes both interest and principal cash flows.

Contractual maturities of Financial Liabilities as on 31st March 2026

31st March 2026	**Carrying amount**	**Fair Value Hierarchy**		
		Total	**Within 12 months**	**After 12 months**
Trade Payables				
Other Payables	-	-	-	-
Total financial liabilities (A)	0.05	**0.05**	0.05	-
Total	**0.05**	**0.05**	**0.05**	-

31st March 2025	**Carrying amount**	**Fair Value Hierarchy**		
		Total	**Within 12 months**	**After 12 months**
Trade payables				
Other payables	-	-	-	-
Total financial liabilities (A)	2.02	**2.02**	2.02	-
Total	**2.02**	**2.02**	**2.02**	-

iii) Market risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises

Currency risk

The Company's operations are only in India which results in no foregin currency risk exposure.

Interest rate risk

The company has no borrowings and investments in interest bearing instruments. Hence, company has no interest rate risk exposure.

Capital Management

The Company's objective is to maintain appropriate levels of capital to support its business strategy taking into account the regulatory, economic and commercial environment. The Company aims to maintain a strong capital base to support the risks inherent to its business and growth strategies. The Company endeavours to maintain a higher capital base than the mandated regulatory capital at all times.

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JAIPUR
Chartered Accountants

Regd. Off.: A-112, 1st Floor, Lodha Supremus, MIDC, Andheri East, Mumbai – 400093, Maharashtra
Branch Office: 2nd Floor, C 373 Behind Amar Jain Hospital, Block C, Vaishali Nagar, Jaipur-302021 Rajasthan
Mobile No. 9257056969, E-mail: Sodhanioasis@gmail.com ,CIN: L51900MH1986PLC041499, Website: www.oasiscaps.com

30. Maturity analysis of assets and liabilities

The table below set out carrying amount of assets and liabilities according to when they are expected to be recovered or settled. With regard to loans and advances to customers, the Company uses the same basis of expected repayment behaviour as used for estimating the EIR.

Particulars	As at March 31, 2026			As at March 31, 2025		
	Within 12 months	After 12 months	Total	Within 12 months	After 12 months	Total
ASSETS						
Financial assets	**487.10**	**926.75**	**1413.84**	**264.83**	**1069.15**	**1333.99**
Cash and cash equivalents	41.57	-	41.57	13.31	-	13.31
Bank Balances other than	-	-	-	-	-	-
Recievables						
Trade recievable	-	-	-	-	-	-
Other recievable	-	-	-	-	-	-
Loans	445.41	533.50	978.91	201.53	623.16	824.68
Investments	-	393.25	393.25	-	446.00	446.00
Other Financial Assets	0.12	-	0.12	50.00	-	50.00
Non-financial assets	**12.66**	**20.67**	**33.33**	**6.69**	**21.18**	**27.87**
Property, plant and equipment	-	-	-	-	19.44	19.44
Other non-financial assets	-	2.88	2.88	-	0.88	0.88
Deferred Tax asset	-	17.79	17.79	-	0.86	0.86
Current Tax asset	12.66	-	12.66	6.69	-	6.69
Total Assets (A+B)	**499.75**	**947.42**	**1447.17**	**271.53**	**1090.33**	**1361.86**
LIABILITIES						
Financial liabilities	**0.42**	-	**0.42**	**2.02**	-	**2.02**
Payables						
Trade payables	-	-	-	-	-	-
Other payables	0.05	-	**0.05**	2.02	-	**2.02**
Other Financial Liabilities	0.37	-				
Non-financial liabilities	**2.07**	**20.96**	**23.03**	**35.64**	**2.18**	**37.82**
Deferred tax liabilities (net)	-	-	-	-	-	-
Provisions	2.07	0.96	3.03	-	2.18	2.18
Other non-financial liabilities	-	20.00	20.00	35.64	-	35.64
Total liabilities (A+B+C)	**2.49**	**20.96**	**23.46**	**37.66**	**2.18**	**39.84**

31. Other matters

Information with regard to other matters specified Schedule III of the Act, is either nil or not applicable to the Company for the year.

32. Previous years' figures have been regrouped / restated wherever necessary to conform to current year's classification

33. Other Notes:

a) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.

b) The quarterly information statement filed by the Company with banks or financial institutions are in agreement with the books of accounts.

c) The Company has not been declared as Wilful defaulter by any Banks, Financial institution or Other lenders.

d) The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

e) The provision related to number of layers as prescribed under section 2(87) of the Companies Act read with Companies (Restriction on number of Layers) Rules, 2017 is not applicable to Compnay.

f) The Company have not advanced or given loan or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall 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 to or on behalf of the Ultimate Beneficiaries except loans or advances given in normal course of business.

g) The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall 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 except loans or advances given in normal course of business.

h) The Company does not have any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

i) The Company have not traded or invested in Crypto currency or Virtual Currency during the financial year.

j) Relationship with Struck off Companies :
The Company has performed an assessment to identify transactions with struck off companies as at 31 March 2026 and no such company was identified.

34. Events after reporting date :
There have been no events after the reporting date that require disclosure in these financial statements.

As per our report of even date attached

For Rajvanshi & Associates
Chartered Accountants
(FRN: 005069C)

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

Abhishek Rajvanshi
Partner
Membership No: 440759
UDIN:26440759ONEOUA9296

Place : Jaipur
Date : 11.05.2026

For and on behalf of the Board of Directors
OASIS SECURITIES LTD.

For OASIS SECURITIES LIMITED For OASIS SECURITIES LTD.

Managing Director	Director's
Rajesh Kumar Sodhani	**Priya Sodhani**
Managing Director	**Director**
(DIN: 02516856)	**(DIN: 02523843)**
Surendra Kumar Joshi	**Kirti Mool Chand Jain**
Chief Financial Officer	**Company Secretary**
(PAN:CDQPJ2719C)	**(M. No.:34031)**

35.1 Additional NBFC disclosures:

As required in terms of paragraph 18 of Master Direction DNBR.PD.007/03.10.119/2016-17 dated May 31, 2018 – Master Direction - Non-Banking Financial Company -Non-Systemically Important Non-Deposit taking Company and Deposit taking Company (Reserve Bank) Directions, 2016 ("Directions").

Particulars	March 31, 2026		March 31, 2025	
	Amount outstanding	Amount overdue	Amount outstanding	Amount overdue
(1) Loans and advances availed by the NBFCs inclusive of interest accrued thereon but not paid:				
(a) Debentures : Secured	-	-	-	-
: Unsecured	-	-	-	-
(other than falling within the meaning of public deposits*)				
(b) Deferred credits	-	-	-	-
(c) Term loans	-	-	-	-
(d) Inter-corporate loans and borrowings	-	-	-	-
(e) Commercial Paper	-	-	-	-
(f) Other Loans – WCDL	-	-	-	-
(g) Other Loans – Cash Credit	-	-	-	-
(h) Other Loans – Finance Lease Obligation	-	-	-	-
* Please see Note 1 below				
(2) Break-up of (1)(f) above (Outstanding public deposits inclusive of interest accrued thereon but not paid):				
(a) In the form of Unsecured debentures	-	-	-	-
(b) In the form of partly secured debentures i.e. debentures where there is a shortfall in the value of security	-	-	-	-
(c) Other public deposits	-	-	-	-
* Please see Note 1 below				
Assets side:	Amount outstanding	Amount overdue	Amount outstanding	Amount overdue
(3) Break-up of Loans and Advances including bills receivables [other than those included in (4) below]:				
	March 31, 2026		March 31, 2025	
(a) Secured	725.97	-	92.71	-
(b) Unsecured	301.01	-	735.29	-
(4) Break up of leased assets and stock on hire and hypothecation loans counting towards AFC activities				
	March 31, 2026		March 31, 2025	
(i) Lease assets including lease rentals under sundry debtors:				
(a) Finance lease	-	-	-	-
(b) Operating lease	-	-	-	-
(ii) Stock on hire including hire charges under sundry debtors:				
(a)Assets on hire	-	-	-	-
(b)Repossessed Assets	-	-	-	-
(iii) Other loans counting towards AFC activities				
(a) Loans where assets have been repossessed	-	-	-	-
(b) Loans other than (a) above	-	-	-	-
(5) Break-up of investments:				
	March 31, 2026		March 31, 2025	
Current Investments:				
1. Quoted:				
(i)Shares: (a)Equity	249.61	-	123.72	-
(b)Preference	-	-	-	-
(ii) Debentures and Bonds	-	-	-	-
(iii) Units of mutual funds	48.58	-	270.17	-
(iv) Government Securities	-	-	-	-
(v) Others – Commercial Paper	-	-	-	-
2. Unquoted:				
(i)Shares: (a)Equity	25.00	-	25.00	-
(b)Preference	-	-	-	-
(ii) Debentures and Bonds	-	-	-	-
(iii) Units of mutual funds	-	-	-	-
(iv) Government Securities	-	-	-	-
(v) Others – Commercial Paper	-	-	-	-

RAJVANSHI & ASSOCIATES
JAIPUR
Chartered Accountants

(5) Break-up of investments:

	March 31, 2026		March 31, 2025	
Long term investments:				
1. Quoted:				
(i)Shares: (a)Equity	-	-	-	-
(b)Preference	-	-	-	-
(ii) Debentures and Bonds	-	-	-	-
(iii) Units of mutual funds	-	-	-	-
(iv) Government Securities	-	-	-	-
(v) Others – Commercial Paper	-	-	-	-
2. Unquoted:				
(i)Shares: (a)Equity	-	-	-	-
(b)Preference	-	-	-	-
	-	-	-	-
(ii) Debentures and Bonds	-	-	-	-
(iii) Units of mutual funds	-	-	-	-
(iv) Government Securities				
(v) Investment in Land / Plots	19.44	-		
(vi) Bank Fixed Deposits	50.61	-	27.10	-
(vii) Others – Commercial Paper	-	-	-	-

(6) Borrower group-wise classification of assets financed as in (3) and (4) above:

Category	Amount net of provisions		Amount net of provisions	
	March 31, 2026		March 31, 2025	
	Secured	Unsecured	Secured	Unsecured
1. Related Parties**				
(a) Subsidiaries	-	-	-	-
(b) Companies in the same group	-	-	-	-
(c) Other related parties	-	-	-	-
2. Other than related parties	725.97	301.01	92.71	735.29
Total	**725.97**	**301.01**	**92.71**	**735.29**

** As per Ind AS 24 *** Refer note 27

(7) Investor group-wise classification of all investments (current and long term) in shares and securities (both quoted and unquoted):

Category	Amount net of provisions		Amount net of provisions	
	March 31, 2026		March 31, 2025	
1. Related Parties**				
(a) Subsidiaries	-	-	-	-
(b) Companies in the same group	-	-	-	-
(c) Other related parties	-	-	-	-
2. Other than related parties	393.25	-	446.00	-
Total	393.25	-	446.00	-

** As per Ind AS 24 *** Refer note 27

Other information:

	March 31, 2026		March 31, 2025	
(i) Gross Non-Performing Assets				
(a) Related parties	-	-	-	-
(b) Other than related parties	-	-	-	-
(ii) Net Non-Performing Assets				
(a) Related parties	-	-	-	-
(b) Other than related parties	-	-	-	-
(iii) Assets acquired in satisfaction of debt	-	-	-	-

RAJVANSHI & ASSOCIATES * Chartered Accountants * JAIPUR

OASIS SECURITIES LTD.

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Branch Office: 2nd Floor, C 373 Behind Amar Jain Hospital, Block C, Vaishali Nagar, Jaipur-302021 Rajasthan
Mobile No. 9257056969, E-mail: Sodhanioasis@gmail.com ,CIN: L51900MH1986PLC041499, Website: www.oasiscaps.com

35.3 Expected Credit Loss as at 31-03-2026 Rs. in (Lakhs)

Asset Classification as per RBI norms	Asset Classification as per INDAS 109	Gross Carrying Amount As per INDAS	Loss Allowances (Provisions) as required under INDAS 109	Net Carrying Amount	Provision required as per IRACP norms	Difference between INDAS 109 provisions and IRACP norms
Performing Assets:						
Standard	Stage 1	779.85	3.17	776.68	2.13	1.03
	Stage 2	73.37	1.47	71.90		1.47
Subtotal		**853.21**	**4.63**	**848.58**	**2.13**	**2.50**
Non-performing Assets:						
Substandard	Stage 3	173.77	43.44	130.33	43.44	0.00
Doubtful						
-upto 1 year	Stage 3					
-1 to 3 year	Stage 3					
-more than 3 year	Stage 3					
Subtotal for doubtful		-	-	-	-	-
Loss	Stage 3					
Subtotal for NPA		-	-	-	-	-
	Total	**1026.99**	**48.08**	**978.91**	**45.58**	**2.50**

For Rajvanshi & Associates
Chartered Accountants
(FRN: 005069C)

RAJVANSHI & ASSOCIATES JAIPUR Chartered Accountants

Abhishek Rajvanshi
Partner
Membership No: 440759
UDIN:26440759ONEOUA9296

For and on behalf of the Board of Directors
OASIS SECURITIES LTD.

For OASIS SECURITIES LIMITED
For OASIS SECURITIES LTD.

Rajesh Kumar Sodhani
Managing Director
Managing Director
(DIN: 02516856)

Priya Sodhani
Director
Director's
(DIN: 02523843)

Surendra Kumar Joshi
Chief Financial Officer
(PAN:CDQPJ2719C)

Kirti Mool Chand Jain
Company Secretary & Compliance Officer
(M. No.:34031)

Place : Jaipur
Date : 11.05.2026