



Annexure - B

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

INDUSTRY OVERVIEW

Climatic conditions in India favor growing a variety of oilseeds. On the demand side, a growing population and vastly varied dietary habits have ensured a thriving market for edible oil in the country. In fact, there is a substantial demand overhang, which is expected to continue for some years. At present, this is offset by imports that cater to almost half of the total domestic consumption. With cheap imports threatening to cripple the domestic industry, the government is walking a tightrope between filling the demand supply gap and the political need to keep the domestic industry in good health. Unorganized, medium and small players dominate the industry. Hence, quality remains a concern. There is need for better regulatory control to protect consumers. Despite the variety of oilseeds grown in India, the country imports a substantial quantity of edible oil, which also works out cheaper. Allied factors contributing to imports are the higher cost of cultivation in India and uneconomic oil extraction systems.

Oilseeds in India account for around 5.0 percent of the Gross National Product (GNP) and 14.0 percent of the country's area under cultivation of crops. Castor, Groundnut, Linseed, Niger, Rapeseed, Mustard, Safflower, Sesame and Sunflower are some of the major oilseeds grown. India produces 10 percent of the world's oilseeds, but has a low productivity of around 850-900 kg per hectare (compared to a world average of around 1,100-1,350 kg per hectare).

The amount of oil extracted from the seed varies with the type and quality of seed. In many cases, the oil recovery rate is upwards of 30.0 percent with Sesame accounting for a high 45.0 percent.

BUSINESS OVERVIEW

Our Company was originally incorporated at Ahmedabad as "M/S Oasis Tradelink Private Limited" on 20th November, 1996 under the provisions of the Companies Act, 1956 vide certificate of incorporation issued by the Registrar of Companies, Gujarat, Dadra and Nagar Haveli. Our Company was converted in to a Public Limited Company and consequently the name was changed to "M/S Oasis Tradelink Limited " vide fresh certificate of incorporation dated 22nd August, 2013 issued by the Registrar of Companies, Gujarat, Dadra and Nagar Haveli.

Our Company is registered under the Companies Act, 1956 with registration no. U51909GJ1996PLC031163

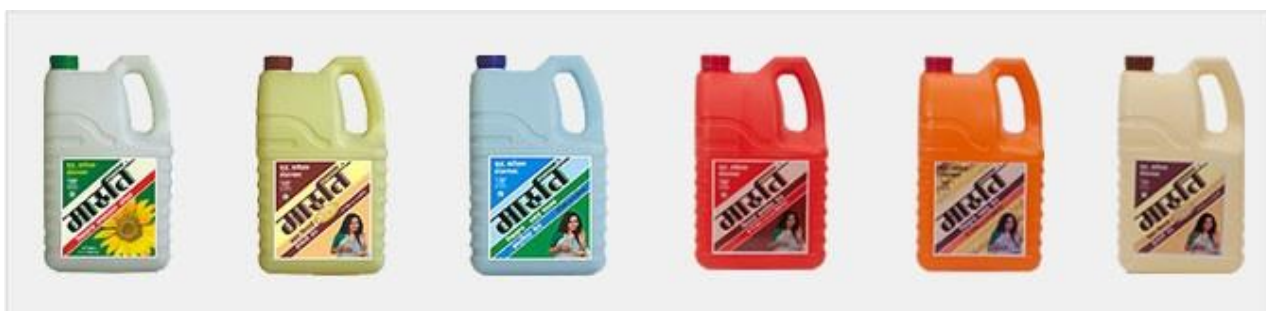
Our Company has been promoted by Mr. Snehal B Patel along with his relatives and associate entities with the intention to establish ourselves in the edible oil sector.

M/S Oasis manufactures and markets the following products:

- Refined Cottonseed Oil
- Pure Groundnut Oil



- Refined Groundnut Oil
- Refined Sunflower Oil
- Refined Corn Oil
- Pure Mustard Oil
- Refined Soybean Oil
- To do any other business in edible oil industry with available resources.



The Registered Office of our Company is situated at 1st Floor, Maruti House, Opp. Sales India, Old High Court Road, Ashram Road, Ahmedabad - 380009;

Opportunities:

- Sharp increases in demand of branded oil
- Increase in awareness regarding adulteration and increased health consciousness amongst people has further aided the growth of the organized sector
- Growing population needs more oil
- The increasing interest of the global investors in the sector.
- The nascent stage of the new distribution channels offers an opportunity for development.
- Rapid de-regulation in the industry

Threats:

- The treats of low price competition
- A large number of domestic as well as multinational players
- Highly competitive industry
- Threat of cheap imports
- The company's products have not yet developed the requisite brand image and hence get substituted with other refined edible oil brands especially in the urban markets
- Lack of quality has emerged as a major concern because of the 'Quick- buck' Route being followed in the industry.
- Change in Government policies like increase in import duty.

**HUMAN RESOURCES AND INDUSTRIAL RELATIONS:**

The Company recognizes human resources as its biggest strength which has resulted in getting acknowledgement that the Company is the right destination where with the growth of the organization, value addition of individual employees is assured. The total number of employees as on 31st March, 2019 is 0.

INTERNAL CONTROL:

The Company has an adequate internal control system for safeguarding the assets and financial transactions of the Company. The strong internal control systems have been designed in such a way that, not only it prevents fraud and misuse of the Company's resources but also protect shareholders interest.

(Oasis Tradelink Limited is under Corporate Insolvency Resolution Process pursuant to the provisions of the Insolvency and Bankruptcy Code, 2016. Its affairs, business and assets are being managed by the Resolution Professional, Mr. Ramchandra Dallaram Choudhary, appointed by Hon'ble National Company Law Tribunal, Ahmedabad Bench, Ahmedabad, vide order dated 3rd July, 2019 and subsequent confirmation from Insolvency and Bankruptcy Board of India on 26th July, 2019)

