OSCAR

OSCAR GLOBAL LIMITED

E-41 & 42 Sector-08, Noida- 201301, INDIA
Mob. : 9810337978,
E-mail : oscar@oscar-global.com CIN No : L51909DL1990PLC041701
Website : www.oscar-global.net

August 12 ,2026

To,
Deputy General Manager,
Listing Compliance
Bombay Stock Exchange Limited Dalal Street,
Fort, Mumbai – 400001
Scrip Code: - 530173

Sub: Outcome of Board Meeting and submission of Un-Audited Financial Results along with the Limited Review Report for the Quarter June 30,2026.

Dear Sir/Madam,

The Exchange and Investors are hereby Informed that Board of Directors of the Company at their meeting held today had inter alia considered and transacted following business

1. Pursuant to Regulation 33 and Regulation 30 read with Para A of Part A of Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of the Company at its meeting held on Wednesday, August 12, 2026 has, inter alia, considered and approved Un-Audited Financial Results of the Company for the quarter ended June 30, 2026 along with Limited Review Report

2. Approved change in designation Of Mr. Gopal Bhatter (DIN: - 07465307) existing non-executive non independent director & CFO of the company to Whole Time Director of the Company subject to approval of shareholders at the upcoming 35th Annual general meeting of the company

The Board Meeting Commenced at12.25 pm and concluded at 01:21 pm.

Kindly take the above on records

Thanking You,

For OSCAR GLOBAL LIMITED

GOPAL BHATTER
Digitally signed by GOPAL BHATTER
Date: 2026.08.12 13:27:31 +05'30'

Gopal Bhatter
Whole Time Director & CFO
DIN: - 07465307

Encl: - As stated above.

D.V. Mittal & Co.
Chartered Accountants

71/6F, Rama Road Industrial Area
Najafgarh Road, New Delhi-110015
Mob: 9911191748
Office: 6264913408
Email: info@dvmittal.com
Website: www.dvmittal.com

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

To
The Board of Directors
OSCAR GLOBAL LIMITED

Opinion

We have audited the accompanying Financial Results of **OSCAR GLOBAL LIMITED** ('the Company') for the quarter ended June 30, 2026 ("the statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

a) are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard, and
b) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended 30th June, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the *"Auditors' Responsibilities for the Audit of the Financial Results"* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

Emphasis of Matter

We draw attention to Note No. 24 to the accompanying standalone financial results, which describes:

(i) the change in the management and control of the Company pursuant to the Share Purchase Agreements dated September 30, 2025 and the mandatory open offer under the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, resulting in a complete change in the promoter shareholding during FY 2025–26. Consequent thereto, in April 2026, the erstwhile promoter directors, independent directors and Company Secretary resigned, and new directors and a Company Secretary were appointed; and

(ii) that the Company has not undertaken any significant revenue-generating operations during the past several financial years. The financial results have nevertheless been prepared on a going-concern basis, based on the management's assessment and the future business plans of the new management.

Our opinion is not modified in respect of the above matters.

Management's Responsibilities for the Financial Results

The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the

D.V. MITTAL & CO. CA INDIA FRN002997N Chartered Accountants preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the audit of Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is the 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. Misstatement 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 the statement.

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

- Identify and assess the risk of material misstatement of the statement, whether due to fraud of 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, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Company has adequate internal financial control with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related

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CA INDIA
FRN002997N
Chartered Accountants

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 results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represents 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.

For D.V. Mittal & Co.
Chartered Accountants
FRN: 002997N

Place: New Delhi
Date: 12/08/2026
UDIN: 26516295ZFRAMM3550

Rohit Singhal
(Partner)
Membership No. 516295

OSCAR GLOBAL LIMITED

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CIN NO.L51909DL1990PLC041701

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

(Rs. In Lac)

S.No	Particulars	Quarter ended			Year ended
		30.06.2026	30.06.2025	31.03.2026	31.03.2026
		Un-audited	Un-audited	Audited	Audited
I.	Revenue from operations	-	-	-	-
II	Other Income	3.94	4.65	3.94	14.43
III	**Total Income (I+II)**	**3.94**	**4.65**	**3.94**	**14.43**
IV	**Expenses:**				
	Cost of materials consumed/Disposed	-	-	-	-
	Purchases of stock-in-trade	-	-	-	-
	Increase/(Decrease)Changes in inventories of finished goods, Stock in Trade and Work in Progress	-	-	-	-
	Employee benefits expense	0.77	2.64	2.69	10.88
	Finance costs	-	-	-	-
	Depreciation and amortisation expense	-	-	0.03	0.03
	Other expenses	4.61	5.10	5.52	14.67
	Total Expenses	**5.38**	**7.74**	**8.24**	**25.59**
V	Profit / (Loss) before Exceptional Items and tax (III-IV)	**(1.44)**	**(3.09)**	**(4.30)**	**(11.16)**
VI	Exceptional items	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	**(1.44)**	**(3.09)**	**(4.30)**	**(11.16)**
VIII	Tax Expenses				
	(1) Current tax	-	-	-	-
	(2) Taxes for Previous Years	-	-	-	-
	(3) Deferred tax	-	-	-	-
	Total Tax Expenses	-	-	-	-
IX	Net Profit / (Loss) for the period (VII-VIII)	**(1.44)**	**(3.09)**	**(4.30)**	**(11.16)**
X	**Other comprehensive income/(Loss) after tax(OCI)**	-	-	-	-
A	Item that will not be reclassified to profit or loss	-	-	-	-
	Income tax related to above item	-	-	-	-
B	Item that will be reclassified to profit or loss				
	Income tax related to above them	-	-	-	-
	Total Other Comprehensive Income/(loss) for the period	-	-	-	-
XI	**Total Comprehensive Income/(loss) for the period**	**(1.44)**	**(3.09)**	**(4.30)**	**(11.16)**
XII	**Paid up equity share capital (Face value of Rs.10/- each)**	**329.18**	**329.18**	**329.18**	**329.18**
XIII	**Other Equity**	-	-	-	-
XV	**Earning Per share*(in**				
	(1) Basic	**(0.04)**	**(0.09)**	**(0.13)**	**(0.34)**
	(2) Diluted	**(0.04)**	**(0.09)**	**(0.13)**	**(0.34)**

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the company in their meeting held on 12.08.2026
2. The company is operating in a single segment as defined in IND AS-108, Hence segment reporting is not applicable to the company.
3. The company is not required to comply with IND AS-18 (Revenue Recognition) as there was no revenue from operations during the period under review.
4. The company does not have any other exceptional item to report for the above periods.
5. The Standalone results have been prepared in accordance with the principle and procedure of Indian Accounting Standards (IND AS) as notified under the companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
6. Figures have been regrouped and or/ reclassified whenever considered necessary.

for and on behalf of the Board of Directors
OSCAR GLOBAL LIMITED

GOPAL BHATTER
Digitally signed by GOPAL BHATTER
Date: 2026.08.12 13:28:03 +05'30'

GOPAL BHATTER
WHOLE TIME DIRECTOR & C F O
DIN 07465307

DATE: 12/08/2026
Place: - DELHI