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

September 12 ,2026

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

Subject: Reply to Discrepancy – Standalone Financial Results for the Quarter Ended 30 June 2026

Ref: Discrepancy regarding submission of Standalone Auditor's Report instead of Limited Review Report for the Quarter Ended 30 June 2026

Dear Sir/Madam,

With reference to your communication regarding the above-mentioned discrepancy, we acknowledge that while submitting the Standalone Financial Results for the quarter ended 30 June 2026, the Standalone Auditor's Report was inadvertently uploaded in place of the required Limited Review Report.

We hereby inform you that the discrepancy has been rectified and the correct Limited Review Report along with the rectified PDF/XBRL filing, as applicable, has been uploaded on the BSE Listing Centre.

Kindly take the above on records

Thanking You,

For OSCAR GLOBAL LIMITED

GOPAL BHATTER
Digitally signed by GOPAL BHATTER
Date: 2026.09.12 17:13:36 +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 REVIEW REPORT

ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

To
The Board of Directors
OSCAR GLOBAL LIMITED

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of OSCAR GLOBAL LIMITED (the "Company") for the quarter ended June 30, 2026 (the "Statement"), being submitted pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review consists principally of inquiries of Company personnel and analytical and other review procedures applied to financial data. It is substantially less in scope than an audit conducted in accordance with Standards on Auditing and, accordingly, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable accounting standards and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

D.V. MITTAL & CO.
INDIA
FRN002997N
Chartered Accountants

Emphasis of Matter

We draw attention to Note No. 24 to the accompanying Statement, 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 the financial year 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 Statement has nevertheless been prepared on a going-concern basis, based on the Management's assessment and the future business plans of the new management.

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

For D.V. Mittal & Co.
Chartered Accountants
Firm Registration No.: 002997N

D.V. MITTAL & CO. CA INDIA FRN002997N Chartered Accountants

Rohit Singhal
Partner
Membership No.: 516295
UDIN: 26516295ZFRAMM3550

Place: New Delhi
Date: 12/08/2026

OSCAR GLOBAL LIMITED

Regd. Office : 1/22 , SECOND FLOOR ASIF ALI ROAD , NEW DELHI -110002
TEL:9810337978,E-mail :oscar@oscar-global.com, Website : www.oscar-global.net
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