



## 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

May 09, 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 Audited Financial Results along with the Auditors Report for the Quarter and Financial Year Ended March 31, 2026.**

Dear Sir/Madam,

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 Saturday, May 09, 2026 has, inter alia, considered and approved Audited Financial Results of the Company for the quarter and financial year ended March 31, 2026 along with Auditors Report

As required by the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, (LODR) we enclose / furnish the following particulars.

1. Audited Financial Results, Statement of Assets and Liabilities, Cash Flow Statements of the Company for the Quarter and financial year ended March 31, 2026, alongwith Audited Report by the Statutory Auditors of the Company.
2. Declaration in respect of Unmodified Opinion on Audited Financial results for the quarter and financial year ended on March 31, 2026, as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board Meeting Commenced at 04.30 pm and concluded at 05.05 pm.

Kindly take the above on records

Thanking You,

For OSCAR GLOBAL LIMITED

Gopal Bhatler  
Whole Time Director  
DIN: - 07465307

Encl: - As stated above.

**Independent Auditor’s Report on the Quarterly and Year to Date Audited 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 and year ended March 31, 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 and year ended 31<sup>st</sup> March, 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**

(a) We draw attention to Note No. 24 to the accompanying standalone financial statements regarding the change in management and control of the Company, wherein:

(i) the incoming promoters/acquirers entered into Share Purchase Agreements ("SPAs") dated September 30, 2025 with the erstwhile promoters of the Company for acquisition of 14,46,703 equity shares, representing 43.84% of the existing equity share capital and 44.06% of the voting equity share capital of the Company, together with control over the Company, subject to satisfaction of the conditions stipulated in the SPAs and compliance with applicable laws;

(ii) pursuant to the consummation of the SPAs and the mandatory open offer made under the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011, there has been a complete (i.e., 100%) change in the promoter shareholding of the Company; and

(iii) consequent thereto, subsequent to the year-end, during the month of April 2026, the erstwhile promoter directors, independent directors and the Company Secretary of the Company have resigned, and new promoter directors, independent directors and Company Secretary have been appointed in their place.

(b) We further draw attention to Note No. 24 to the accompanying standalone financial statements regarding the fact that the Company has not carried out any significant revenue generating operational activities during the last several financial years. The financial statements have, however, 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**

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the annual financial statements. 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 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 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, 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 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.

## **Other Matters**

The Statement includes the results for the quarter ended 31<sup>st</sup> March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

**For D.V. Mittal & Co.**

**Chartered Accountants**

**FRN: 002997N**

**ROHIT  
SINGHAL**

Digitally signed by

ROHIT SINGHAL

Date: 2026.05.09

17:08:35 +05'30'

**Place: New Delhi**

**Date: 09/05/2026**

**UDIN: 26516295BSYVFT7003**

**Rohit Singhal**

**(Partner)**

**Membership No. 516295**

**STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2026**

(Rs. In Lac)

S.No	Particulars	Quarter ended			Year ended	Year ended
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Un-audited	Un-audited	Audited	Audited	Audited
I.	Revenue from operations	-	-	-	-	-
II	Other Income	3.94	3.71	4.54	14.43	15.51
III	<b>Total Income (I+II)</b>	<b>3.94</b>	<b>3.71</b>	<b>4.54</b>	<b>14.43</b>	<b>15.51</b>
IV	<b>Expenses:</b>					
	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	2.69	2.94	2.68	10.88	11.08
	Finance costs	-	-	-	-	-
	Depreciation and amortisation expense	0.03	-	0.03	0.03	0.03
	Other expenses	5.52	1.20	9.09	14.67	25.45
	<b>Total Expenses</b>	<b>8.24</b>	<b>4.14</b>	<b>11.80</b>	<b>25.59</b>	<b>36.57</b>
V	Profit / (Loss) before Exceptional Items and tax (III-IV)	(4.30)	(0.43)	(7.26)	(11.16)	(21.06)
VI	Exceptional items	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	(4.30)	(0.43)	(7.26)	(11.16)	(21.06)
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)	(4.30)	(0.43)	(7.26)	(11.16)	(21.06)
X	<b>Other comprehensive income/(Loss) after tax(OCI)</b>	-	-	-	-	-
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	-	-	-	-	-
	<b>Total Other Comprehensive Income/(loss) for the period</b>	-	-	-	-	-
XI	<b>Total Comprehensive Income/(loss) for the period</b>	<b>(4.30)</b>	<b>(0.43)</b>	<b>(7.26)</b>	<b>(11.16)</b>	<b>(21.06)</b>
XII	<b>Paid up equity share capital (Face value of Rs.10/- each)</b>	<b>329.18</b>	<b>329.18</b>	<b>329.18</b>	<b>329.18</b>	<b>329.18</b>
XIII	<b>Other Equity</b>	-	-	-	-	-
XV	<b>Earning Per share*(in</b>					
	(1) Basic	(0.13)	(0.01)	(0.22)	(0.34)	(0.64)
	(2) Diluted	(0.13)	(0.01)	(0.22)	(0.34)	(0.64)

Notes:

- 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 09.05.2026
- The company is operating in a single segment as defined in IND AS-108, Hence segment reporting is not applicable to the company.
- 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.
- The company does not have any other exceptional item to report for the above periods.
- 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.
- Figures have been regrouped and or/ reclassified whenever considered necessary.

**For and on behalf of the Board of Directors**  
**OSCAR GLOBAL LIMITED**

**GOPAL BHATTER**  
**WHOLE TIME DIRECTOR**  
**DIN 07465307**

**DATE: 09/05/2026**  
**Place: - DELHI**

**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: L51909DL1990PLC041701

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2026**

(Rs in Lakhs)

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
<b>I. ASSETS</b>			
<b>(1) Non-current assets</b>			
(i) Property, Plant & Equipments	1	0.06	0.09
(ii) Financial Assets			
(a) Investments	2	-	-
(b) Security Deposits	3	-	-
(iii) Other Non-Current Assets	4	223.13	213.00
		<u>223.18</u>	<u>213.09</u>
<b>(2) Current assets</b>			
(a) Inventories	5	-	-
(b) Financial Assets			
(i) Cash and cash equivalents	6	53.76	86.53
(ii) Other Financial Assets	7	8.83	14.58
(c) Other Current Assets	8	1.43	1.56
		<u>64.03</u>	<u>102.67</u>
<b>Total Assets</b>		<u><u>287.21</u></u>	<u><u>315.76</u></u>
<b>II. EQUITY AND LIABILITIES</b>			
<b>(1) Equity</b>			
(a) Equity Share Capital	9	329.18	329.18
(b) Others Equity	10	(42.14)	(30.98)
		<u>287.04</u>	<u>298.20</u>
<b>Liabilities</b>			
<b>(2) Non Current Liabilities</b>			
(a) Financial Liabilities			
(b) Deferred Tax Liabilities (Net)	11	-	-
(c) Provisions	12	-	11.26
		<u>-</u>	<u>11.26</u>
<b>(3) Current liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	12a	-	-
(ii) Trade payables	13	-	-
(iii) Other financial liabilities	14	0.17	6.30
(b) Provisions		-	-
(c) Current Tax Liabilities ( Net)	15	-	-
		<u>0.17</u>	<u>6.30</u>
<b>Total Equity &amp; Liabilities</b>		<u><u>287.21</u></u>	<u><u>315.76</u></u>

The accompanying notes are an integral part of the financial statements.

For and on behalf of the Board of Directors of  
**OSCAR GLOBAL LIMITED**

**GOPAL BHATTER**  
WHOLE TIME DIRECTOR  
DIN 07465307

PLACE: DELHI  
DATE: 09/05/2026

**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: L51909DL1990PLC041701

**STATEMENT OF STANDALONE CASH FLOW FOR THE PERIOD ENDED 31ST MARCH, 2026**

(Rs in Lakhs)

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES :</b>			
NET PROFIT BEFORE TAX AND EXTRA ORDINARY ITEMS		(11.16)	(21.06)
ADJUSTMENTS FOR :			
DEPRECIATION		0.03	0.03
INTEREST		(14.34)	(15.45)
PROFIT ON SALE OF ASSETS		-	-
Misc Adjustment (Dep on sold Asset w/b)		-	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		<b>(25.47)</b>	<b>(36.47)</b>
ADJUSTMENTS FOR :			
TRADE AND OTHER RECEIVABLES		5.88	(1.59)
INVENTORIES		-	-
TRADE PAYABLES AND OTHER PAYABLES		(17.40)	1.86
CASH GENERATED FROM OPERATIONS		<b>(36.99)</b>	<b>(36.21)</b>
INTEREST PAID		-	-
DIRECT TAX PAID		-	-
CASH FLOW BEFORE EXTRAORDINARY ITEMS		<b>(36.99)</b>	<b>(36.21)</b>
EXTRA ORDINARY ITEMS		-	-
<b>NET CASH FROM OPERATING ACTIVITIES</b>		<b>(36.99)</b>	<b>(36.21)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES :</b>			
PURCHASES OF FIXED ASSETS		-	-
SALE OF FIXED ASSETS		-	-
Loans & Advances		(10.12)	(10.12)
Income From Investing Activities		14.34	15.45
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<b>4.22</b>	<b>5.32</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES :</b>			
PROCEEDS FROM PUBLIC ISSUE OF SHARE CAPITAL		-	-
PROCEEDS FROM LONG TERM BORROWINGS		-	-
REPAYMENT OF FINANCE LEASE LIABILITIES		-	-
DIVIDEND PAID		-	-
<b>NET CASH USED IN FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>(32.77)</b>	<b>(30.88)</b>
OPENING CASH AND CASH EQUIVALENTS		<b>86.53</b>	<b>117.41</b>
<b>CLOSING CASH AND CASH EQUIVALENTS</b>		<b>53.76</b>	<b>86.53</b>

For and on behalf of the Boards of Directors  
OSCAR GLOBAL LIMITEDPlace: Delhi  
Date: 09.05.2026GOPAL BHATTER  
WHOLE TIME DIRECTOR  
DIN : 07465307



## OSCAR GLOBAL LIMITED

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May 09, 2026

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

**Sub: Declaration for unmodified opinion in the Auditors' Report on Audited Financial Results of the Company for the financial year ended March 31, 2026**

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company, M/s D.V. Mittal & Co , Chartered Accountants [Firm Registration No. 002997N] have issued the Audit Report with an unmodified opinion on Audited Financial Results of the Company for the financial year ended March 31, 2026.

Kindly take this declaration on record

Thanking You,

**For OSCAR GLOBAL LIMITED**

**Gopal Bhatler**  
Whole Time Director  
DIN: - 07465307