



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 07,2026

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

Sub: Notice of the Thirty Fifth(35th) Annual General Meeting and Annual Report for the Financial Year 2025-26.

Ref: Regulation 34 and other applicable regulations of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 34 and other applicable regulations of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, please find enclosed herewith Annual Report for the financial year 2025-26 of Oscar Global Limited ("the Company") and Notice convening Thirty Fifth (35th) Annual General Meeting to be held on Wednesday, September 30, 2026 through Video Conferencing/Other Audio Visual Means.

The Annual Report for the financial year 2025-26 alongwith the Notice convening 35th Annual General Meeting are being sent to all the Shareholders of the Company whose email addresses are registered with the Company/ Company's Registrar & Transfer Agent / respective Depository Participant(s)/Depositories. Physical copies of the Annual Report for FY 2025-26 will be provided to the shareholders on their request.

Kindly take the above on records

Thanking You,

For OSCAR GLOBAL LIMITED

GOPAL
BHATTER

Digitally signed by
GOPAL BHATTER
Date: 2026.09.07
23:31:31 +05'30'

Gopal Bhattar
Whole Time Director & CFO
DIN: - 07465307

Encl: - As stated above.

35TH ANNUAL REPORT

FINANCIAL YEAR
2025-26

OSCAR
GLOBAL LIMITED



CORPORATE INFORMATION

CIN: L51909DL1990PLC041701

BOARD OF DIRECTORS

Karan Kanika Verma (Resigned w.e.f. 10.04.2026)	Chairman & Managing Director
Pawan Chadha (Resigned w.e.f. 06.04.2026)	Whole Time Director & CFO
Sanjeev Rahore (Resigned w.e.f. 06.04.2026)	Non-Executive Independent Director
Nishu (Resigned w.e.f. 06.04.2026)	Non-Executive, Independent Director
Monam Kapoor (Resigned w.e.f. 06.04.2026)	Non-Executive, Non Independent Director
Gopal Bhatler (Appointed w.e.f 04/04/2026)	Whole-time director & CFO
Arvind Ganpat Desai (Appointed w.e.f 04/04/2026)	Additional Director (Independent Director)
Sonia Bhatler (Appointed w.e.f 04/04/2026)	Additional Director
Monika Bhatler (Appointed w.e.f 04/04/2026)	Additional Director
Radheshyam Pandey (Appointed w.e.f 04/04/2026)	Additional Director (Independent Director)

BOARD COMMITTEE

<u>AUDIT COMMITTEE:</u>		<u>NOMINATION & REMUNERATION COMMITTEE:</u>	
Mr. Sanjeev Rathore	Chairperson	Mr. Sanjeev Rathore	Chairperson
Ms. Monam Kapoor	Member	Ms. Monam Kapoor	Member
Ms. Nishu	Member	Ms. Nishu	Member

STAKEHOLDER RELATIONSHIP COMMITTEE:

Mr. Sanjeev Rathore	Chairperson
Ms. Monam Kapoor	Member
Ms. Nishu	Member

<u>SECRETARIAL AUDITOR</u> M/s. Ramesh Chandra Bagdi (Practicing Company Secretaries) Address: 31, Shraddhanand Marg, Chhawani, Indore (Mp)-452001	<u>STATUTORY AUDITORS</u> (CHARTERED ACCOUNTANTS) M/S D.V. MITTAL & CO. 71/6F, 1 st Floor, Rama Road, Industrial Area, Najafgarh Road, Delhi – 110015.
<u>REGISTERED OFFICE</u> 1/22, Second Floor, Asaf Ali Road Delhi-110002, Central Delhi, Delhi, Delhi, India, 110002	<u>SCRUTINIZER</u> M/s. Ramesh Chandra Bagdi (Practicing Company Secretaries) Address: 31, Shraddhanand Marg, Chhawani, Indore (Mp)-452001
<u>BANKERS</u> State Bank of India (1 st Floor, 74, Janpath, New Delhi – 110001) HDFC Bank Limited (Ansal Fortune Arcade K Block Sector-18, Noida – 201301 (U.P.)	<u>INVESTORS HELPDESK & EMAIL</u> Gopal Bhattar oscar@oscar-global.com Phn- 9810337978
<u>COMPANY SECRETARY & COMPLIANCE OFFICER</u> Ms. Nitasha Sinha (Resigned w.e.f. 06.04.2026) Ms. NEELAM DIVESH SABOO (appointed w.e.f. 07/04/2026)	<u>REGISTRAR AND TRANSFER AGENT</u> INDUS SHARE SHREE PVT. LTD. G-65, Bali Nagar, New Delhi-110015 Tel. No.: - 47671200 Contact Person: Mr. R.S. Kushwaha Email: rs.kushwaha@indusinvest.com
<u>STOCK EXCHANGE(S) WHERE COMPANY'S SECURITIES ARE REGISTERED</u> Bombay Stock Exchange Limited (BSE Limited)	<u>WEBSITE</u> www.oscar-global.net
<u>EMAIL</u> oscar@oscar-global.com	<u>CONTACT NO.</u> +91-9810337978

NOTICE

Dear Member(s),

NOTICE is hereby given that the **35th Annual General Meeting** (“AGM”) of **Oscar Global Limited** will be held on **Wednesday, 30th September, 2026 at 02:30 A.M.** through Video Conferencing/Other Audio Visual Means (‘VC/OAVM’) facility to transact the following businesses:

ORDINARY BUSINESS:

1. APPROVAL AND ADOPTION OF AUDITED FINANCIAL STATEMENTS OF THE COMPANY FOR THE YEAR ENDED MARCH 31, 2026 ALONG WITH AUDITOR’S REPORT AND BOARD’S REPORT

To receive, consider and adopt the Audited Financial Statement of the Company for the financial year ended March 31, 2026 including Balance Sheet, Statement of Profit & Loss and Cash Flow Statement and the Report of Board of Directors and Auditors thereon and if thought fit, to pass with or without modification the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 134 of the Companies Act 2013, the Financial Statements containing the Balance Sheet, Profit and Loss Account, Cash Flow statements, Note & Schedules appended thereto for the Financial Year ended 31st March 2026 together with the Board’s Report and Auditor’s Report thereon be and are hereby received, considered and adopted.”

2. APPOINTMENT OF M/S JOSHI GADGIL & CO. (FRN: 138022W) AS STATUTORY AUDITOR OF THE COMPANY.

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

“RESOLVED THAT, pursuant to Section 139, 142 of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 and pursuant to the recommendation made by the Audit Committee and Board of Directors, M/s Joshi Gadgil & Co., Chartered Accountants, (Firm Registration No. 138022W) allotted by The Institute of Chartered Accountants of India (ICAI) be and are hereby appointed as the Statutory Auditors of the Company, who shall hold office from the conclusion of this 35th Annual General Meeting for a term of consecutive five years till conclusion of the 40th Annual General Meeting and that the Board be and is hereby authorized to fix such remuneration as may be determined by the Audit Committee in addition to reimbursement of all out-of-pocket expenses as may be incurred in connection with the statutory audit of the Company.”

“RESOLVED FURTHER THAT any of the director of the company, be and is hereby severally authorized to do and perform all necessary acts, deeds and things including incidental matters in connection with the above including execution, signing and filing of any forms, returns and documents with the concerned authorities.”

SPECIAL BUSINESS:

3. REGULARISATION OF ADDITIONAL DIRECTOR MR. ARVIND GANPAT DESAI (DIN: 00353903) AS NON-EXECUTIVE & INDEPENDENT DIRECTOR OF THE COMPANY

To consider and, if thought fit, to pass with or without modification, the following resolution as a Special Resolution.

“RESOLVED THAT pursuant to the provisions of Section 149, 150, 152, 161(1) read with schedule IV and Companies (Appointment and Qualification of Directors) Rules, 2014, and other applicable provisions, sections, rules of the Companies Act, 2013 (including any statutory modifications or re-enactment thereof for the time being in force), and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’), on the recommendation of the Nomination & Remuneration Committee and approval of the Board of Directors for appointment of Mr. Arvind Ganpat Desai (DIN: 00353903) as an Additional Director (Non-Executive & Independent) w.e.f 04.04.2026, approval of the members is be and hereby accorded in 35th Annual General Meeting by way of special resolution for appointment of Mr. Arvind Ganpat Desai (DIN: 00353903) as an Non-Executive & Independent Director not liable to retire by rotation for the period of five years from the date of conclusion of this 35th Annual General Meeting.

“RESOLVED FURTHER THAT any of the Director or Company Secretary of Company for the time being be and is hereby severally authorized to sign and execute all such documents and papers (including appointment letter etc.) as may be required for the purpose and file necessary e-form with the Registrar of Companies and to do all such acts, deeds and things as may considered expedient and necessary in this regard”.

4. REGULARISATION OF ADDITIONAL DIRECTOR MR. GOPAL BHATTER (DIN: 07465307) AS WHOLE TIME DIRECTOR OF THE COMPANY

To consider and, if thought fit, to pass with or without modification, the following resolution as a Special Resolution.

“RESOLVED THAT pursuant to the provisions of Section 149, 150, 152, 161(1) read with schedule IV and Companies (Appointment and Qualification of Directors) Rules, 2014, and other applicable provisions, sections, rules of the Companies Act, 2013 (including any statutory modifications or re-enactment thereof for the time being in force), and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’), on the recommendation of the Nomination & Remuneration Committee and approval of the Board of Directors for appointment of Mr. Gopal Bhatte (DIN: 07465307) as an Additional Whole Time Director w.e.f 04.04.2026, approval of the members is be and hereby accorded in 35th Annual General Meeting by way of special resolution for appointment of Mr. Gopal Bhatte (DIN: 07465307) as an Whole Time Director liable to retire by rotation for the period of five years from the date of conclusion of this 35th Annual General Meeting.

“RESOLVED FURTHER THAT any of the Director or Company Secretary of Company for the time being be and is hereby severally authorized to sign and execute all such documents and papers (including appointment letter etc.) as may be required for the purpose and file necessary e-form with the Registrar of Companies and to do all such acts, deeds and things as may considered expedient and necessary in this regard”.

5. REGULARISATION OF ADDITIONAL DIRECTOR MS. SONIA BHATTER (DIN: 07550283) AS NON-EXECUTIVE & NON-INDEPENDENT DIRECTOR OF THE COMPANY

To consider and, if thought fit, to pass with or without modification, the following resolution as a Special Resolution.

“RESOLVED THAT pursuant to the provisions of Section 149, 150, 152, 161(1) read with schedule IV and Companies (Appointment and Qualification of Directors) Rules, 2014, and other applicable provisions, sections, rules of the Companies Act, 2013 (including any statutory modifications or re-enactment thereof for the time being in force), and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’), on the recommendation of the Nomination & Remuneration Committee and approval of the Board of Directors for appointment of Ms. Sonia Bhatte (DIN: 07550283) as an Additional Director (Non-Executive & Non-Independent) w.e.f 04.04.2026, approval of the members is be and hereby accorded in 35th Annual General Meeting by way of special resolution for appointment of Ms. Sonia Bhatte (DIN: 07550283) as an Non-Executive & Non-Independent Director liable to retire by rotation for the period of five years from the date of conclusion of this 35th Annual General Meeting.

“RESOLVED FURTHER THAT any of the Director or Company Secretary of Company for the time being be and is hereby severally authorized to sign and execute all such documents and papers (including appointment letter etc.) as may be required for the purpose and file necessary e-form with the Registrar of Companies and to do all such acts, deeds and things as may considered expedient and necessary in this regard”.

6. REGULARISATION OF ADDITIONAL DIRECTOR MS. MONIKA BHATTER (DIN: 07676624) AS NON-EXECUTIVE & NON-INDEPENDENT DIRECTOR OF THE COMPANY

To consider and, if thought fit, to pass with or without modification, the following resolution as a Special Resolution.

“RESOLVED THAT pursuant to the provisions of Section 149, 150, 152, 161(1) read with schedule IV and Companies (Appointment and Qualification of Directors) Rules, 2014, and other applicable provisions, sections, rules of the Companies Act, 2013 (including any statutory modifications or re-enactment thereof for the time being in force), and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’), on the recommendation of the Nomination & Remuneration Committee and approval of the Board of Directors for appointment of Ms. Monika Bhatte (DIN: 07676624) as an Additional Director (Non-Executive & Non-Independent) w.e.f 04.04.2026, approval of the members is be and hereby accorded in 35th Annual General Meeting by way of special resolution for appointment of Ms. Monika Bhatte (DIN: 07676624) as an Non-Executive & Non-Independent Director liable to retire by rotation for the period of five years from the date of conclusion of this 35th Annual General Meeting.

“RESOLVED FURTHER THAT any of the Director or Company Secretary of Company for the time being be and is hereby severally authorized to sign and execute all such documents and papers (including appointment letter etc.) as may be required for the purpose and file necessary e-form with the Registrar of Companies and to do all such acts, deeds and things as may considered expedient and necessary in this regard”.

7. REGULARISATION OF ADDITIONAL DIRECTOR MR. RADHEYSHYAM PANDEY (DIN: 11395013) AS NON-EXECUTIVE & INDEPENDENT DIRECTOR OF THE COMPANY

To consider and, if thought fit, to pass with or without modification, the following resolution as a Special Resolution.

“RESOLVED THAT pursuant to the provisions of Section 149, 150, 152, 161(1) read with schedule IV and Companies (Appointment and Qualification of Directors) Rules, 2014, and other applicable provisions, sections, rules of the Companies Act, 2013 (including any statutory modifications or re-enactment thereof for the time being in force), and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘Listing Regulations’), on the recommendation of the Nomination & Remuneration Committee and approval of the Board of Directors for appointment of Mr. Radheyshyam Pandey (DIN: 11395013) as an Additional Director (Non-Executive & Independent) w.e.f 04.04.2026, approval of the members is be and hereby accorded in 35th Annual General Meeting by way of special resolution for appointment of Mr. Radheyshyam Pandey (DIN: 11395013) as an Non-Executive & Independent Director not liable to retire by rotation for the period of five years from the date of conclusion of this 35th Annual General Meeting.

“RESOLVED FURTHER THAT any of the Director or Company Secretary of Company for the time being be and is hereby severally authorized to sign and execute all such documents and papers (including appointment letter etc.) as may be required for the purpose and file necessary e-form with the Registrar of Companies and to do all such acts, deeds and things as may considered expedient and necessary in this regard”.

8. APPOINTMENT OF SECRETARIAL AUDITOR FOR ONE (1) TERM OF FIVE CONSEQUITIVE FINANCIAL YEARS FROM 2026-2027 TO 2030-2031.

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

“RESOLVED THAT, pursuant to the provisions of Section 204 of the Companies Act, 2013, and the rules made thereunder read with Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, approval of the members of the Company is be and is hereby accorded to the Board of Directors to appoint M/s Ramesh Chandra Bagdi & Associates, Peer reviewed firm of Company Secretaries having (Peer Review No. 1560/2021), as the Secretarial Auditor of the Company for the one term of five consecutive Financial years from the year 2026-27 to 2030-31 to conduct the Secretarial Audit and to submit the Secretarial Audit Report in accordance with the requirements of the Companies Act, 2013, and any other applicable laws, rules, and regulations”.

“RESOLVED FURTHER THAT, the Board of Directors be and is hereby authorized to fix the remuneration payable to the Secretarial Auditor for the one term of five years from the financial year 2026-27 to 2030-31, and to do all such acts, deeds, matters, and things as may be necessary to give effect to this resolution, including the signing of necessary documents, filing with the Registrar of Companies, and ensuring compliance with all relevant provisions of law.”

9. INCREASE IN THE AUTHORISED SHARE CAPITAL OF THE COMPANY AND ALTERATION OF CAPITAL CLAUSE OF MEMORANDUM OF ASSOCIATION OF THE COMPANY

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

“RESOLVED THAT pursuant to the provisions of Section 13, 61(1)(a), 64 of the Companies Act, 2013 (“the Act”) and other applicable provisions of the Act, if any, (including any statutory modification(s) and re-enactment(s) thereof for the time being in force) read with the Companies (Share Capital and Debentures) Rules, 2014 framed there under and Articles of Association of the Company, on the recommendation of the Board of Directors of the Company, the consent of the Members of the Company be and is hereby accorded to increase the Authorized Share Capital of the Company from the present Rs. 4,00,00,000/- (Rupees Four Crore Only) divided into 40,00,000 (Fourty Lakh) Equity Shares of Rs. 10/- (Rupee Ten) each to ₹ 60,00,00,000/- (Rupees Sixty Crores Only) consisting of 6,00,00,000 (Six Crores) equity shares of face value Rs. 10/- (Rupee Ten) each ranking pari-passu in all respects with the existing equity shares.

RESOLVED FURTHER THAT the Memorandum of Association of the Company be and is hereby altered by substituting the existing Clause V thereof by the following new Clause V as under:

V. The Authorised Share Capital of the Company shall be ₹60,00,00,000/- (Rupees Sixty Crores Only) consisting of 6,00,00,000 (Six Crores) Equity Shares of Re. 10/- (Rupee Ten) each with power to increase and reduce the capital of the company and to divide the shares in the capital for the time being into different classes and to attach thereto respectively such preferential or special rights or privileges or conditions as maybe determined by or in accordance with the regulations of the company.

RESOLVED FURTHER THAT the directors of the Company be and are hereby severally authorised to do all such act(s), deed(s) and things including filing of all forms and documents with Registrar of Companies and other Regulatory Authorities as may be necessary and incidental to give effect to the aforesaid resolution.”

For and on behalf of Oscar Global Limited

Date: 05.09.2026
Place: Noida

Sd/-
Gopal Bhatte
Director
DIN: 07465307

NOTES:**I. General Instructions for accessing and participating in the 35th AGM through VC/OAVM Facility and voting through electronic means including remote e-Voting**

1. The Ministry of Corporate Affairs ('MCA'), vide its General Circular No. 20/2020 dated May 5, 2020 read with subsequent General circulars issued from time to time, the latest one being General Circular No. 09/2024 dated September 19, 2024 ('MCA Circulars'), permitted holding of Annual General Meeting through VC/OAVM facility and dispensed physical presence of the members at the meeting. In compliance with the provisions of the Companies Act, 2013 ('Act'), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), and MCA Circulars, the 34th Annual General Meeting ('AGM') of the Members of the Company is being held through VC/OAVM facility. The detailed procedure for remote e-voting and participating through VC/OAVM facility in the meeting is mentioned in Note No. 16. The Registered Office of the Company shall be deemed to be the venue for AGM. In compliance with the MCA Circulars, items of special business as mentioned in this Notice are considered unavoidable and forms part of this Notice.
2. As the AGM will be conducted through VC/OAVM, the facility for appointment of proxy by the Members is not available for this AGM and hence, the proxy form is not attached to this Notice. Further, as the meeting will be conducted through VC/OAVM, the attendance slip and route map is not annexed to this Notice. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.
3. The Members can join the AGM in the VC/OAVM mode 30 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available from 11:00 AM to members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.
4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.
5. Electronic copy of the Notice of the **Thirty fifth Annual General Meeting** and Annual Report for 2025-26 is being sent to all the members whose email IDs are registered with the Company/Depository Participant. A letter containing the weblink including the exact path of Annual Report is being sent to the shareholders who have not registered their email id.
6. 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 Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-Voting to its Members in respect of the business 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 venue voting on the date of the AGM will be provided by NSDL.

7. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at <https://www.oscar-global.net/investors/annual-reports>. The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.
8. Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.
9. In case of joint holders attending the AGM, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company as on Wednesday, September 23, 2026 (cut-off date) will be entitled to vote during the AGM.
10. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 (the 'Act') is annexed.
11. The Company has appointed **M/s. Ramesh Chandra Bagdi & Associates, Peer Reviewed Firm of Company Secretaries (Peer Review No. 1560/2021)** to act as a Scrutinizer to scrutinize the entire e-voting process in a fair and transparent manner.
12. Regulation 40 of the Listing Regulations, as amended, mandates that transfer, transmission and transposition of securities held in physical form shall be effected only in demat mode. Further SEBI vide Master Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 7, 2024 mandated the listed companies to issue securities in dematerialized form only while processing service requests viz. issue of duplicate securities certificate, claim from unclaimed suspense account, renewal/exchange of securities certificate, endorsement, sub-division/splitting of securities certificate, consolidation of securities certificates/folios, transmission and transposition. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR-4 available on the Company's website <https://www.oscar-global.net/investors>. Members can contact the Company or RTA, for any assistance in this regard. Please note that any service request can be processed only after the folio is KYC compliant.
13. SEBI has mandated that any service request from members holding securities in physical mode shall be entertained only upon registration of the PAN, KYC details and nomination. Moreover, to avail online services, the security holders can register mobile

number and e-mail ID. Members are requested to submit Form ISR-1 duly filled and signed along with self-attested copy of the PAN card and such other documents as prescribed in the Form, to register or update:

- a. PAN, KYC details and nomination.
- b. E-mail address to receive communication through electronic means, including Integrated Annual Report and Notice and other communications.

The said Form is available on the Company's website at <https://www.oscar-global.net/investors/others> and on the website of RTA i.e. Indus Share shree Private Limited.

14. Members may access the scanned copy of (i) the Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act; (ii) or any other documents as may be required electronically during the AGM. All other documents referred to in the Notice and Explanatory Statement may also be inspected electronically on all working days during normal business hours without any fee by the members by writing an email to the Company Secretary at oscar@oscar-global.com.

15. The Members can opt for only one mode of voting i.e. remote e-Voting or e-Voting at the AGM. In case of voting by both the modes, vote cast through remote e-Voting will be considered final and e-Voting at the AGM will not be considered.

16. THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on 27th September, 2026 at 09:00 A.M. and ends on 29th September, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. 23rd September, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 23rd September, 2026.

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 circular dated December 9, 2020 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:

<u>Type of shareholders</u>	<u>Login Method</u>
<u>Individual Shareholders holding securities in demat mode with NSDL.</u>	- 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. - 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 - 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. - Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on  App Store   Google Play 

<u>Individual Shareholders holding securities in demat mode with CDSL</u>	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 or joining virtual meeting & voting during the meeting. 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 evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
<u>Individual Shareholders (holding securities in demat mode) login through their depository participants</u>	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.co.in or call at 022 - 4886 7000 and 022 - 2499 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 and 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***** and 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 who hold shares in Physical Form.	EVEN Numbers followed by Folio number registered with the Company For example if folio number is 001*** and EVEN is 101456 then your user ID is 101456001***.
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5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use 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.co.in 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 bhatia_r_s@hotmail.com with a copy marked to evoting@nsdl.co.in. 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 and 022 - 2499 7000 or send a request to Mr. Abhishek Mishra at evoting@nsdl.co.in.

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 <https://www.oscar-global.net/> .
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 <https://www.oscar-global.net/> . 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 and joining virtual meeting for Individual shareholders holding securities in demat mode.**
3. Alternatively shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 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.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at <https://www.oscar-global.net/> . The same will be replied by the company suitably.
6. Members who would like to ask questions during the 35th AGM with regard to the financial statements or any other matter to be placed at the 35th AGM, need to register themselves as a speaker by sending their request from their registered email address mentioning their name, DP ID and Client ID number/ folio number and mobile number, to reach the Company's email address oscar@oscar-global.com at least 72 hours in advance before the start of the 35th AGM i.e. by 30th September, 2026 by 11:30 a.m. IST. Those Members who have registered themselves as a speakers shall be allowed to ask questions during the 35th AGM, depending up on the availability of time.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

1. REGULARISATION OF MR. ARVIND GANPAT DESAI (DIN: 00353903) AS NON-EXECUTIVE & INDEPENDENT DIRECTOR OF THE COMPANY

Mr. Arvind Ganpat Desai (DIN: 00353903) was appointed as an Additional Director Non – Executive Independent Director w.e.f. April 04, 2026 for a term and a period upto 5 years w.e.f. the date of appointment as an Additional Director under provisions of the Companies Act, 2013 (the Act) and will be regularized as independent Director by the Shareholders at the Annual General Meeting (AGM). Based on the opinion of Board and on its evaluation Mr. Arvind Ganpat Desai fulfils the conditions specified in the Act, Rules made thereunder and SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. It is proposed to appoint him as an Independent Director for a term and a period up 5 years.

The above appointment of Mr. Arving Ganpat Desai as an Independent Director on the Board of the Company, is not being liable to retire by rotation in terms of Sections 149 & 152 of the Act, requires approval of the Members in the General Meeting by passing a Special Resolution pursuant to Regulation 25(2A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

None of the Directors and Key Managerial Personnel of the Company or their relatives are concerned or interested in the resolution financially or otherwise except Mr. Arvind Ganpat Desai to the extent to whom the resolution relates. The Board of Directors of your Company recommends passing of the resolution as set out at Item No.3 as a Special Resolution.

2. REGULARISATION OF ADDITIONAL DIRECTOR MR. GOPAL BHATTER (DIN: 07465307) AS WHOLE TIME DIRECTOR OF THE COMPANY

Mr. Gopal Bhatte (DIN: 07465307) was appointed as an Additional Director Whole Time Director w.e.f. April 04, 2026 for a term and a period upto 5 years w.e.f. the date of appointment as an Additional Director under provisions of the Companies Act, 2013 (the Act) and will be regularized as Whole Time Director by the Shareholders at the Annual General Meeting (AGM). Based on the opinion of Board and on its evaluation Mr. Gopal Bhatte fulfils the conditions specified in the Act, Rules made thereunder and SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. It is proposed to appoint him as a Whole time Director for a term and a period up 5 years.

The above appointment of Mr. Gopal Bhatte as a Whole Time Director on the Board of the Company, is being liable to retire by rotation in terms of Sections 149 & 152 of the Act.

None of the Directors and Key Managerial Personnel of the Company or their relatives are concerned or interested in the resolution financially or otherwise except Mr. Gopal Bhatte to the extent to whom the resolution relates. The Board of Directors of your Company recommends passing of the resolution as set out at Item No.4 as a Special Resolution.

3. REGULARISATION OF ADDITIONAL DIRECTOR MS. SONIA BHATTER (DIN: 07550283) AS NON-EXECUTIVE & NON-INDEPENDENT DIRECTOR OF THE COMPANY

Ms. Sonia Bhatte (DIN: 07550283) was appointed as an Additional Director Non – Executive Non-Independent Director w.e.f. April 04, 2026 for a term and a period upto 5 years w.e.f. the date of appointment as an Additional Director under provisions of the Companies Act, 2013 (the Act) and will be regularized as Non-independent Director by the Shareholders at the Annual General Meeting (AGM). Based on the opinion of Board and on its evaluation Ms. Sonia Bhatte fulfils the conditions specified in the Act, Rules made thereunder and SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. It is proposed to appoint her as a Non-Independent Director for a term and a period up 5 years.

The above appointment of Ms. Sonia Bhatte as a Non-Independent Director on the Board of the Company, is being liable to retire by rotation in terms of Sections 149 & 152 of the Act.

None of the Directors and Key Managerial Personnel of the Company or their relatives are concerned or interested in the resolution financially or otherwise except Ms. Sonia Bhatte to the extent to whom the resolution relates. The Board of Directors of your Company recommends passing of the resolution as set out at Item No.5 as a Special Resolution.

4. REGULARISATION OF ADDITIONAL DIRECTOR MS. MONIKA BHATTER (DIN: 07676624) AS NON-EXECUTIVE & NON-INDEPENDENT DIRECTOR OF THE COMPANY

Ms. Monika Bhatte (DIN: 07676624) was appointed as an Additional Director Non – Executive Non-Independent Director w.e.f. April 04, 2026 for a term and a period upto 5 years w.e.f. the date of appointment as an Additional Director under provisions of the Companies Act, 2013 (the Act) and will be regularized as Non-independent Director by the Shareholders at the Annual General Meeting (AGM). Based on the opinion of Board and on its evaluation Ms. Monika Bhatte fulfils the conditions specified in the Act, Rules made thereunder and SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. It is proposed to appoint her as a Non-Independent Director for a term and a period up 5 years.

The above appointment of Ms. Monika Bhatte as a Non-Independent Director on the Board of the Company, is being liable to retire by rotation in terms of Sections 149 & 152 of the Act.

None of the Directors and Key Managerial Personnel of the Company or their relatives are concerned or interested in the resolution financially or otherwise except Ms. Monika Bhatte to the extent to whom the resolution relates. The Board of Directors of your Company recommends passing of the resolution as set out at Item No.6 as a Special Resolution.

5. REGULARISATION OF ADDITIONAL DIRECTOR MR. RADHEYSHYAM PANDEY (DIN: 11395013) AS NON-EXECUTIVE & INDEPENDENT DIRECTOR OF THE COMPANY

Mr. Radheshyam Pandey (DIN: 11395013) was appointed as an Additional Director Non – Executive Independent Director w.e.f. April 04, 2026 for a term and a period upto 5 years w.e.f. the date of appointment as an Additional Director under provisions of the Companies Act, 2013 (the Act) and will be regularized as independent Director by the Shareholders at the Annual General Meeting (AGM). Based on the opinion of Board and on its evaluation Mr. Radheshyam Pandey fulfils the conditions specified in the Act, Rules made thereunder and SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. It is proposed to appoint him as an Independent Director for a term and a period up to 5 years.

The above appointment of Mr. Radheshyam Pandey as an Independent Director on the Board of the Company, is not being liable to retire by rotation in terms of Sections 149 & 152 of the Act, requires approval of the Members in the General Meeting by passing a Special Resolution pursuant to Regulation 25(2A) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

None of the Directors and Key Managerial Personnel of the Company or their relatives are concerned or interested in the resolution financially or otherwise except Mr. Radheshyam Pandey to the extent to whom the resolution relates. The Board of Directors of your Company recommends passing of the resolution as set out at Item No.7 as a Special Resolution.

6. APPOINTMENT OF SECRETARIAL AUDITOR FOR THE ONE (1) TERM OF FIVE CONSECUTIVE FINANCIAL YEARS

In terms of Section 204 of the Companies Act, 2013, every listed company and every other prescribed class of companies, is required to appoint a Secretarial Auditor to conduct the Secretarial Audit for the company. The Secretarial Audit Report is required to be annexed to the Board's Report in terms of the said Section.

The Board of Directors, after considering the provisions of Section 204 of the Companies Act, 2013, and the rules made thereunder read with Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the regulations made thereunder upon recommendation received from the Audit Committee to appoint M/s Ramesh Chandra Bagdi & Associates, Peer reviewed firm of Company Secretaries having (Peer Review No. 1560/2021), to undertake the Secretarial Audit for the one term of five consecutive financial years from 2026-27 to 2030-31.

M/s Ramesh Chandra Bagdi & Associates (Peer Review No. 1560/2021) possesses the requisite qualifications, experience, and expertise to perform the duties of a Secretarial Auditor, and it is proposed that they be appointed to conduct the Secretarial Audit and submit the Secretarial Audit Report in for MR-3.

The proposed appointment and the remuneration to be paid to the Secretarial Auditor shall be in accordance with the terms and conditions mutually agreed upon between the Board of Directors and the appointed Secretarial Auditor, which shall be subject to approval.

The Board therefore, submits the item No. 08 for your consideration and recommends it to be passed as an Ordinary Resolution. None of the Directors or the Key Managerial Personnel of the Company including their relatives is in any way concerned or interested in the Resolution.

7. APPROVAL FOR INCREASE IN THE AUTHORISED SHARE CAPITAL OF THE COMPANY AND ALTERATION OF CAPITAL CLAUSE OF MEMORANDUM OF ASSOCIATION OF THE COMPANY

With a view to augmenting the financial resources of the Company and to meet its future capital requirements, the Company proposes to increase its Authorised Share Capital from ₹4,00,00,000/- (Rupees Four Crores Only) to ₹60,00,00,000/- (Rupees Sixty Crores Only), divided into 6,00,00,000 (Six Crores) Equity Shares of ₹10/- (Rupees Ten) each.

The proposed increase in the Authorised Share Capital will facilitate the Company in raising further capital, as and when required, and provide greater flexibility to meet its future business requirements and expansion plans.

Consequent upon the increase in the Authorised Share Capital of the Company, the existing Clause V of the Memorandum of Association of the Company is required to be altered so as to reflect the increased Authorised Share Capital.

Pursuant to Sections 13, 61(1)(a) and 64 of the Companies Act, 2013 and other applicable provisions of the Act and the rules made thereunder, the approval of the Members of the Company is required for the aforesaid increase in Authorised Share Capital and alteration of Clause V of the Memorandum of Association.

The set of Memorandum of Association is available for inspection at the Registered Office of the Company during business hours between 11.00 A.M. to 2.00 P.M. on all working days of the Company (Except Saturday, Sundays and Public holidays)

None of the Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company. The Board recommends the Ordinary Resolution set out at Item No. 9 of the accompanying Notice for approval by the Members.

For and on behalf of Oscar Global Limited

Sd/-

Date: 05.09.2026
Place: Noida

Gopal Bhatler
Whole Time Director & CFO
DIN: 07465307

DISCLOSURE REGARDING APPOINTMENT & RE-APPOINTMENT OF DIRECTORS IN THE ENSUING AGM

(In Pursuance of Regulation 36 (3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

ITEM NO.1 APPOINTMENT OF MR. ARVIND GANPAT DESAI (DIN: 00353903) AS NON-EXECUTIVE & INDEPENDENT DIRECTOR OF THE COMPANY

Name of Director	ARVIND GANPAT DESAI
Nationality	Indian
Date of Appointment	04/04/2026
Qualifications	Graduation
Number of Shares held in the Company	NA
Expertise in specific Functional areas	Corporate Governance, Financial, Business Management, Real Estate
Director of other Listed Companies (excluding foreign Companies)	NIL
Membership/ Chairmanship Audit and Stakeholder of Committees of the Board in other Listed Companies	NIL
Relationship between Director Inter se	NIL

ITEM NO.2 APPOINTMENT OF MR. GOPAL BHATTER (DIN: 07465307) AS WHOLE TIME DIRECTOR OF THE COMPANY

Name of Director	GOPAL BHATTER
Nationality	Indian
Date of Appointment	04/04/2026
Qualifications	Chartered Accountant and Company Secretary
Number of Shares held in the Company	NA
Expertise in specific Functional areas	Financial Sector
Director of other Listed Companies (excluding foreign Companies)	NIL
Membership/ Chairmanship Audit and Stakeholder of Committees of the Board in other Listed Companies	NIL
Relationship between Director Inter se	Relation with newly appointed directors Ms. Sonia Bhattar and Ms. Monika Bhattar. Ms. Soina Bhattar is wife of Mr. Gopal Bhattar and Ms. Monika Bhattar is Sister of Mr. Gopal Bhattar.

ITEM NO.3 APPOINTMENT OF MS. SONIA BHATTER (DIN: 07550283) AS NON-EXECUTIVE & NON-INDEPENDENT DIRECTOR OF THE COMPANY

Name of Director	SONIA BHATTER
Nationality	Indian
Date of Appointment	04/04/2026
Qualifications	Graduation
Number of Shares held in the Company	NA
Expertise in specific Functional areas	Textile Sector
Director of other Listed Companies (excluding foreign Companies)	NIL
Membership/ Chairmanship Audit and Stakeholder of Committees of the Board in other Listed Companies	NIL
Relationship between Director Inter se	Relation with newly appointed directors Mr. Gopal Bhattar and Ms. Monika Bhattar. Mr. Gopal Bhattar is husband of Ms. Sonia Bhattar and Ms. Monika Bhattar is Sister in law of Ms. Sonia Bhattar.

ITEM NO.4 APPOINTMENT OF MS. MONIKA BHATTER (DIN: 07676624) AS NON-EXECUTIVE & NON-INDEPENDENT DIRECTOR OF THE COMPANY

Name of Director	MONIKA BHATTER
Nationality	Indian
Date of Appointment	04/04/2026
Qualifications	Graduation
Number of Shares held in the Company	NA
Expertise in specific Functional areas	Textile Sector
Director of other Listed Companies (excluding foreign Companies)	NIL
Membership/ Chairmanship Audit and Stakeholder of Committees of the Board in other Listed Companies	NIL
Relationship between Director Inter se	Relation with newly appointed directors Ms. Sonia Bhatte and Mr. Gopal Bhatte. Ms. Soina Bhatte is sister in law of Ms. Monika Bhatte and Mr. Gopal Bhatte is brother of Ms. Monika Bhatte.

ITEM NO.5 APPOINTMENT OF MR. RADHEYSHYAM PANDEY (DIN: 11395013) AS NON-EXECUTIVE & INDEPENDENT DIRECTOR OF THE COMPANY

Name of Director	RADHEYSHYAM PANDEY
Nationality	Indian
Date of Appointment	04/04/2026
Qualifications	Graduate
Number of Shares held in the Company	NA
Expertise in specific Functional areas	More than 25 years of experience in Financial Sector
Director of other Listed Companies (excluding foreign Companies)	NIL
Membership/ Chairmanship Audit and Stakeholder of Committees of the Board in other Listed Companies	NIL
Relationship between Director Inter se	NIL

BOARD'S REPORT

To,
 The Members,
Oscar Global Limited

Your Directors are pleased to present 35th Annual Report covering the operational and financial performance of your Company along with the Audited Financial Statements for the Financial Year ended March 31, 2026.

1. FINANCIAL SUMMARY OF THE COMPANY

A brief summary of the audited financials of the Company for the FY ended March 31, 2026 is given below. The figures of the current FY and previous FY have been prepared in accordance with the Indian Accounting Standards ('Ind AS').

(Rs. In lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
Total Income	14.43	15.51
Less: Total Expense	25.59	36.57
Profit/Loss before tax and Extra Ordinary Items	(11.16)	(21.06)
Less: Provision for taxes on income	0	0
--Current tax	0	0
--Earlier Year Tax Adjustments	0	0
--Deferred tax liability / (asset)	0	0
Profit/Loss before Extra-Ordinary Items	(11.16)	(21.06)
Extra Ordinary Items (Net of Tax)	0	0
Profit/Loss for the year	(11.16)	(21.06)
Add/(Less): Other Comprehensive Income	0	0
Total Comprehensive Income / (Expenses) for the year	(11.16)	(21.06)

2. KEY HIGHLIGHTS:

During the Financial Year 2025-26, the Company has recorded total revenue of 14.13(IN 'Lacs') as compared to last year 15.51 (IN 'Lacs') on standalone basis. During the year company had Loss after Tax of Rs. (11.16) (IN 'Lacs') as compared to last year Net Loss of (21.06) (IN 'Lacs').

3. STATE OF COMPANY'S AFFAIRS:

Your Company was in to production and export of Leather Garments and accessories. The company's products were exported mainly to Europe. Due to global shift of demand from leather garments to synthetic leather your company suffered complete loss of demand of leather goods which were being manufactured by the company. There was no manufacturing and sale of products. As there was no future in this line so company closed all its operations and after obtaining approval of shareholders' sold all plant, machinery and buildings. All efforts are being made to revive the company.

4. DIVIDEND:

In view of the losses, no dividend has been recommended.

5. TRANSFER TO RESERVE:

During the FY 2025-26, the Company has not transferred any amount to General Reserve.

6. LISTING OF SECURITIES

The Equity Shares of the Company are listed on Bombay Stock Exchange Limited ("The Exchange") and got delisted from Calcutta Stock Exchange on 2nd January, 2025. The Annual listing fee has been duly paid to the Stock Exchange.

7. TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

There were no funds which were required to be transferred to Investor Education and Protection Fund (IEPF).

8. MATERIAL CHANGES AND COMMITMENTS AFFECTING FINANCIAL POSITION BETWEEN THE END OF THE FINANCIAL YEAR AND DATE OF REPORT:

There are no material changes affecting the affairs of the company which have occurred between the end of the financial year on March 31, 2026 of the company to which the financial statements relate and the date of this report.

9. DEPOSITS:

Your Company has no unclaimed / unpaid matured deposit or interest due thereon. Your Company has not accepted any deposits covered under 'Chapter V - Acceptance of Deposits by Companies' of the Companies Act, 2013 during the financial year ended March 31, 2026.

10. CAPITAL STRUCTURE:

The Authorized Share Capital of the Company as on March 31, 2026 stands at Rs. 40,000,000/- divided into 40,00,000 equity shares of Rs.10/- each. The Paid up Equity Share Capital as at March 31, 2026 stood at Rs. 3,29,18,000/- divided into 32,83,600

equity shares of Rs. 10/- each fully paid –up and 16,400 equity shares of Rs.10/-each partly paid up @ Rs. 5/- each.

During the year under review, the Company has not issued shares with differential voting rights nor has granted any stock options or sweat equity. As on March 31, 2026, none of the Directors of the Company hold instruments convertible into equity shares of the Company.

11. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

Your company does not have any unlisted/listed subsidiary company or Joint Ventures or any Associate Companies. Therefore, AOC-1 is attached as **Annexure I**.

12. CONTRACTS AND ARRANGEMENTS WITH RELATED PARTIES:

During the year under review, the Company had not entered into any contract / arrangement / transaction with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions or covered under Section 188 of the Companies act, 2013. Hence, the details of such contracts or arrangements with its related parties are not required to be disclosed in Form AOC- 2 as prescribed under the Companies Act, 2013 and the Rules framed thereunder. Therefore, AOC-2 is attached as **Annexure-II**.

The Related Party Transactions Policy as approved by the Board is uploaded on the Company's website at the web link: <https://www.oscar-global.net/investors/policies>.

13. MANAGEMENT'S DISCUSSION AND ANALYSIS REPORT:

Management's Discussion and Analysis Report for the year under review, as stipulated under Regulation 34(3) read with Schedule V (B) of the Securities of Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015, is presented in a separate section forming part of the Annual Report as **Annexure III**.

14. DIRECTORS' RESPONSIBILITY STATEMENT:

In terms of Section 134 of the Companies Act, 2013 (the Act), the Directors make the following statements that:

- a. in the preparation of the annual accounts, the applicable accounting standards had been followed and there is no material departures;
- b. appropriate accounting policies have been selected and applied consistently and judgments and estimates that are reasonable and prudent have been made so as to give a true and fair view of the state of affairs of the Company as at March 31, 2026 and of the loss of the Company for that period;
- c. proper and sufficient care have been taken for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
- d. the Annual accounts for the FY 2025-26 have been prepared on a going concern basis;

- e. the directors have laid down adequate internal financial controls and the same were followed by the Company effectively. The internal control system including internal financial controls of the Company is monitored by an independent Internal Audit Team, which encompasses examination/ periodic reviews to ascertain the adequacy of internal controls and compliance to the Company's policies. Weaknesses noted along with agreed upon action plans are shared with the Audit Committee, which ensures the orderly and efficient conduct of business and effectiveness of the system of internal control. Internal Auditors, Audit Committee members and the Auditors have full and free access to all the information and records considered necessary to carry out the assigned responsibilities. The issues raised from time to time are suitably acted upon and followed up at different levels of management;
- f. the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

15. RISK MANAGEMENT:

In accordance with provisions of Regulation 21 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is not required to maintain Risk Management Committee.

At present the Company has not identified any element of risk which may threaten the existence of the Company as there is no working in the company.

16. CORPORATE SOCIAL RESPONSIBILITY (CSR):

Pursuant to the provisions of Section 135 of the Companies Act, 2013, every company having net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during any financial year shall constitute a Corporate Social Responsibility Committee of the Board and shall formulate a Corporate Social Responsibility Policy. Your Company is not falling under the preview of said section during the year.

17. INTERNAL FINANCIAL CONTROL:

The Board has adopted the policies and procedures for ensuring the orderly and efficient conduct of its business, including adherence to the 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 disclosures.

The Company's Internal Control Systems are commensurate with the nature of its business and the size and complexity of its operations. It comprises audit and compliance by internal audit checks by M/s AVA Associates, Company Secretaries, as Internal Auditors of the Company.

18. DIRECTORS AND OTHER KEY MANAGERIAL PERSONNEL:

As on 31st March, 2026 the Board of Directors consists of five (5) Directors and all the Directors possess the requisite qualifications and experience in general corporate Management, Finance, Banking and other allied fields which enable them to contribute effectively to the Company in their capacity as Directors of the Company.

19. CORPORATE GOVERNANCE:

As per Regulation 15(2) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, compliance with the Corporate Governance provisions as specified in regulation 17 to 27 and clause (b) to (i) of the sub-regulation (2) of regulation 46 and Para C, D, and E of Schedule V shall not apply to the company having Paid-up Equity Share Capital not exceeding Rs. Ten Crore and Net Worth not exceeding Rs. Twenty-Five Crore, as on the last day of the previous financial year. The Company is covered under the limit as prescribed in Regulation 15(2) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, therefore Company is not required to comply with the said provisions.

20. DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. APPOINTMENT/REAPPOINTMENT/ CESSATION OF DIRECTORS & KMP

During the year under review no director or KMP was appointed or re-appointed or resigned.

As required under Regulation 34(3) read with Schedule V Para C (10)(i) of LODR, Certificate from the M/s Ramesh Bagdi & Associates, Peer Reviewed Firm of Company Secretaries that none of the Company's Directors have been debarred or disqualified from being appointed or continuing as directors of Companies, is enclosed as an Annexure to the Secretarial Auditor Report.

B. DECLARATION BY INDEPENDENT DIRECTORS

As per Section 149(7) of the Companies Act, 2013, the Company has received a declaration of independence from all the Independent Directors as of March 31, 2026. The Board has undertaken due assessment of the declaration of independence submitted by the Independent Directors and satisfied that the Independent Directors fulfill the conditions specified in the Act and rules made thereunder and SEBI (LODR), 2015, and are independent of the management.

C. ANNUAL PERFORMANCE EVALUATION

In compliance with the provisions of the Act and the SEBI (LODR), 2015, a formal Annual performance evaluation of the Board, its Committees and individual directors, including the Independent Directors was carried out during the FY 2025-26.

The Performance evaluation was carried out by the Nomination and Remuneration Committee based on the "Annual Evaluation Framework" prepared by the Committee. Furthermore, the Independent Directors at their exclusive meeting held during the year, reviewed the performance of the Board, its Chairman, and Non-Executive directors as stipulated under the Act and SEBI (LODR), 2015.

D. SEPARATE MEETING OF INDEPENDENT DIRECTORS

In accordance with the provisions of Schedule IV to the Act and Regulation 25(3) of the SEBI (LODR), 2015, separate meetings of the Independent Directors of the Company was held on 26th December, 2025 to discuss relevant items including the agenda items as prescribed under the applicable laws. The meetings were attended by all the Independent Directors of the Company.

21. BOARD MEETINGS:

During the FY 2025-26, Four (4) Board Meetings were held on 24th May, 2025, 25th July, 2025, 12th November, 2025 and 28th January, 2026. The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013 and the SEBI (LODR) 2015.

22. FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTOR

In terms of regulation 25(7) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Company familiarizes the Directors about their role and responsibility at the time of their appointment through a formal letter of appointment. All new independent directors inducted into the Board attend an orientation program. The details of programs for familiarization of Independent Directors can be accessed on the Company's website.

23. AUDITORS:

a) Statutory Auditors

M/s. D.V. MITTAL & CO, Chartered Accountants was appointed as the Statutory Auditors of the Company for a consecutive term of five years i.e, from the conclusion of the 30th Annual General Meeting (AGM) till the conclusion of 35th AGM for approval of the members.

Auditors Report

There are no qualifications, reservations or adverse remarks and disclaimers made by M/s. D.V. Mittal & Co. (ICAI Registration No- 002997N), the Statutory Auditors, in their Audit Report for the F.Y 2025-26. Further, there was no fraudulent activity reported by the Auditors of the Company for the FY 2025-26.

b) Cost Auditors

Companies (cost records and audit) (Amendment) Rules, 2015 are not applicable on the Company for the financial year 2025–26.

c) Secretarial Auditors

The Board had appointed M/s Ramesh Bagdi & Associates, Peer Reviewed Firm of Company Secretaries, to carry out Secretarial Audit in accordance with the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, for the financial year ended March 31, 2026.

There is no qualification, reservation or adverse remark or disclaimer made by the auditor in the report. A copy of the Secretarial Audit Report is annexed herewith as **Annexure -IV** and forms part of this report.

24. REPORTING OF FRAUD BY AUDITOR

In terms of sub clause 3 (ca) of Section 134 and under sub-section 12 of Section 143 of Companies Act, 2013, there have been no frauds reported to Central Government neither by the Statutory Auditors nor by the Secretarial Auditors under sub section (12) of section 143 .

25. PARTICULARS OF LOANS GIVEN, INVESTMENTS MADE, GUARANTEES GIVEN AND SECURITIES PROVIDED:

The Company has not given any loan, made investment, and provided security in terms of section 186 of the Companies Act, 2013.

26. EXTRACT OF ANNUAL RETURN:

Pursuant to Sec 92(3) of the Companies Act, 2013 read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the copy of Annual Return can be accessed at Company's website at <https://www.oscar-global.net/investors/annual-return>.

27. DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

The Company has in place a policy on Prevention of Sexual Harassment in compliance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. During the FY 2025-26, following is the summary of complaints received and disposed of:

Particulars	No.
No. of complaints of sexual harassment received in the year	NIL
No. of complaints disposed-off during the year	NIL
No. of cases pending for more than 90 days	NIL

The Company has constituted Internal Complaints Committee (ICC) known as Prevention of Sexual Harassment (POSH) Committee to enquire into complaints of Sexual Harassment and recommend appropriate action.

28. COMPLIANCE OF THE PROVISIONS RELATING TO THE MATERNITY BENEFIT ACT 1961

It is confirmed that the company is in full compliance with the provisions of the Maternity Benefit Act, 1961, as amended from time to time.

29. COMPLIANCE WITH SECRETARIAL STANDARDS ON BOARD MEETINGS:

Your Company has complied with the applicable provisions of the Secretarial Standards -1 (SS-1) on Meetings of the Board of Directors issued by The Institute of Company Secretaries of India (ICSI).

30. COMPOSITION OF COMMITTEES:

A. Audit Committee

The Board of Directors of the Company has a duly constituted Audit Committee in terms of the provisions of Section 177 of the Companies Act, 2013 read with the Rules framed thereunder and Regulation 18 of the Listing Regulations. The terms of reference of the Audit Committee has been approved by the Board of Directors.

The Audit Committee comprises of two (2) Independent Directors and one (1) Non-Executive Director. Mr. Sanjeev Rathore is the Chairman of the Committee till his tenure as Independent Director.

The details of the composition of the Committee are set out in the following table:

S. No.	Name	Status	Designation
1.	Mr. Sanjeev Rathore	Independent Director	Chairman
2.	Ms. Monam Kapoor	Non-Executive Director	Member
3.	Ms. Nishu	Independent Director	Member

All the recommendations made by the Audit Committee were accepted by the Board. The Company Secretary of the Company acts as the secretary to the Audit Committee. The committee met on FOUR (4) times during the year dated 24.05.2025, 25.07.2025, 12.11.2025, and 28.01.2026.

B. Nomination and Remuneration Committee

The Board of Directors constituted a Nomination and Remuneration Committee comprising two (2) Independent Directors and one (1) Non Executive and Non Independent Director.

The function of the Nomination and Remuneration Committee includes recommendation of appointment of Whole-time Director(s)/ Managing Director/Joint Managing Director and recommendation to the Board of their remuneration.

Nomination and Remuneration Committee has been constituted under section 178 of the Companies Act 2013 for formulization of the criteria for determining qualifications, positive attributes, and independence of a director and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees.

The aforesaid policy has been posted on the Website of the Company at <https://www.oscar-global.net/>

The composition of the Committee during the year consists of three (3) non-executive directors. Mr. Sanjeev Rathore is the Chairman of the Committee.

Nomination and Remuneration Committee met once in a year i.e. on 12.11.2025.

C. Stakeholder Relationship Committee

The Board of Directors constituted a Stakeholder Relationship Committee comprises of two (2) Independent Director and one (1) non- executive director. Mr. Sanjeev Rathore is the Chairman of the Committee till his tenure as Independent Director.

The Stakeholder Relationship Committee, inter alia, oversees and reviews all matters connected with the investor services in connection with applications received and shares allotted in the Initial Public Offer, status of refund account, conversion of partly paid shares into fully paid shares, rematerialization and dematerialization of shares and transfer of shares of the Company.

The Committee oversees performance of the Registrar and Transfer Agents of the Company and recommends measures for overall improvement in the quality of investor services. The committee met on one (1) time to take note of redressal of investor's grievance in a year i.e. on 25.07.2025.

The details of the composition of the Committee are set out in the following table:

S. No.	Name	Status	Designation
1.	Mr. Sanjeev Rathore	Independent Director	Chairman
2.	Ms. Monam Kapoor	Non-Executive Director	Member
3.	Ms. Nishu	Independent Director	Member

31. VIGIL MECHANISM

Pursuant to the provisions of Section 177(9) of the Companies Act, 2013 read with Companies (Meetings of Board and its Powers) Rules, 2014, the Company established a Vigil Mechanism process as an extension of Company's Code of Conduct whereby any employee, directors, customers, vendors etc., can report the genuine concerns or grievances to the members of the Committee about unethical behavior, actual or suspected, fraud or violation of Company's Code of Conduct so that appropriate action can be taken to safeguard the interest of the Company. The mechanism also provides for adequate safeguards against victimization of persons who uses such mechanism. The mechanisms provide for direct access to the chairperson/chairman of the Audit Committee in appropriate or exceptional cases. The Audit Committee regularly reviews the working of the Mechanism. No complaint was received during the year under review.

This policy has been established with a view to provide a tool to Directors and Employees of the Company to report to Management genuine concerns including unethical behavior, actual or suspected fraud or violation of the code or the policy. The Policy also provides for adequate safeguards against victimization of Director(s)/Employee(s) who avail of the mechanism and also provides for direct access to the chairman of the Audit Committee in exceptional cases.

The Whistle Blower Policy may be accessed at the Company's website at <https://www.oscar-global.net/investors/policies>

32. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

Particulars related to the conservation of energy, technology absorption and foreign exchange earnings and outgo as required under Section 134 of the Act read with Rule 8(3) of the Companies (Accounts) Rules, 2014 is annexed as 'Annexure – V' to this Report.

33. HUMAN RESOURCES

The Company recognizes people as its most valuable asset and it has built an open, transparent and meritocratic culture to nurture this asset. The Company has kept a sharp focus on Employee Engagement. The Company's Human Resources is commensurate with the size, nature and operations of the Company.

34. PARTICULARS OF EMPLOYEES:

The statement containing particulars of employees as required under section 197(12) of the Companies Act, 2013 read with rule 5 of the Companies (Appointment of Managerial Personnel) Rules, 2014 is given in and forms part of this Report. In terms of Section 136(1) of the Companies Act, 2013, the Report and the Accounts are being sent to the Members excluding the aforesaid Detracts. Any Member interested in obtaining a copy of the Annexure may write to the Company Secretary at the Registered Office of the Company.

35. REMUNERATION POLICY

The Board has on the recommendation of Nomination and Remuneration Committee framed and adopted a policy for selection and appointment of Directors, Key Managerial Personnel, Senior Management and their remuneration.

The Company has formulated a Nomination and Remuneration Policy which is available on the website of the Company. The link of the same is <https://www.oscar-global.net/investors/policies>.

36. DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE 2016

During the year under review, there were no applications made or proceedings pending in the name of the Company under Insolvency and Bankruptcy Code, 2016.

37. DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS

During the year under review, there has been no one-time settlement of loans taken from banks and Financial Institutions.

38. WEBSITE

As per provisions of the Regulation 46 of the SEBI (LODR) REG, 2015 all necessary information as required to be given to the shareholders/stakeholders, is available at www.oscar-global.net. Shareholders/ stakeholders are requested to refer to investor section.

39. OTHER INFORMATION:

- i. Sweat Equity Shares, Employee Stock Option / Right Issue / Preferential Issue:-
The Company has neither come up with any Right Issue/Preferential Issue, nor issued any Sweat Equity Shares and not provided any Stock Option Scheme to the employees during the period under review.
- ii. Significant and material orders passed by the regulators:-
No significant and material orders have been passed during the FY 2025-26 by the regulators or courts or tribunals affecting the going concern status and Company's operations in the future.

iii. Material Changes & Commitments:-

No material changes and commitments have occurred, which can affect the financial position of the Company between the end of the FY and as on date of this Report.

iv. Change in Nature of business, if any:-

There is no change in the nature of business of the Company during the year under review.

40. ACKNOWLEDGEMENT

The Board of Directors expresses their sincere appreciation to all the stakeholders of the Company for the trust, confidence, and support best owed upon us.

The Board of Directors assures to uphold the Company's commitment towards acting with honesty, integrity, and respect and to be responsible and accountable to all the stakeholders of the Company.

For an on behalf of Oscar Global Limited

Date: 05.09.2026
Place: Noida

SONIA BHATTER
Director
DIN: 07550283

Sd/-
Gopal Bhatler
Whole Time Director & CFO
DIN: 07465307

FORM NO. AOC-1

(Pursuant to first provision to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

Part “A”: Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

S. No.	Particulars	Details
	Name of the subsidiary	NA
	The date since when subsidiary was acquired	
	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	
	Reporting currency and Exchange rate as on the last date of the relevant Financial year in the case of foreign subsidiaries	
	Share capital	
	Reserves & surplus	
	Total assets	
	Total Liabilities	
	Investments	
	Turnover	
	Profit before taxation	
	Provision for taxation	
	Profit after taxation	
	Proposed Dividend	
	Extent of shareholding (%)	

Notes: The following information shall be furnished at the end of the statement:

- Names of subsidiaries which are yet to commence operations
- Names of subsidiaries which have been liquidated or sold during the year.

Part “B”: Associates and Joint Ventures

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Associate Companies and Joint Ventures

Name of associates/Joint Ventures	NA	NA
Latest audited Balance Sheet Date		
Date on which the Associate/ Joint Venture was associates or acquired		
Shares of Associate/ Joint Ventures held by the company on the year end		
No.		
Amount of Investment in Associates/ Joint Venture		
Extend of Holding %		

Description of how there is significant influence		
Reason why the associate/joint venture is not consolidated		
Net worth attributable to shareholding as per latest audited Balance Sheet		
Profit/Loss for the year		
Considered in Consolidation		
Not Considered in Consolidation		

1. Names of associates or joint ventures which are yet to commence operations. NA
2. Names of associates or joint ventures which have been liquidated or sold during the year. NA

For an on behalf of Oscar Global Limited

Sd/-

Date: 05.09.2026
Place: Noida

Gopal Bhatte
Whole Time Director & CFO
DIN: 07465307

FORM NO. AOC -2

Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis: **NIL**

S. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	NIL
b)	Nature of contracts/arrangements/transaction	NIL
c)	Duration of the contracts/arrangements/transaction	NIL
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	NIL
e)	Justification for entering into such contracts or arrangements or transactions'	NIL
f)	Date of approval by the Board	NIL
g)	Amount paid as advances, if any	NIL
h)	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NIL

2. Details of contracts or arrangements or transactions at Arm's length basis: **NIL**

S. No.	Particulars	Details
a)	Name (s) of the related party & nature of relationship	NIL
b)	Nature of contracts/arrangements/transaction	NIL
c)	Duration of the contracts/arrangements/transaction	NIL
d)	Salient terms of the contracts or arrangements or transaction including the value, if any	NIL
e)	Date of approval by the Board	NA
f)	Amount paid as advances, if any	NA

For an on behalf of Oscar Global Limited

Sd/-

Date: 05.09.2026
Place: Noida

Gopal Bhatler
Whole Time Director & CFO
DIN: 07465307

MANAGEMENT DISCUSSION & ANALYSIS REPORT

1. INDUSTRY STRUCTURE & DEVELOPMENTS:

The leather industry in India is undergoing a transformation from a mere exporter of raw material in the sixties to hat of value –added finished products in the nineties. In the wake of globalization of Indian economy supported with liberalized economic and trade policies since 1991, the industry is poised for further growth to achieve greater share in the global trade.

2. STRENGTH, WEAKNESS, OPPORTUNITIES AND THREATS:

At present the leather garments are not in use therefore, as your company was primarily engaged in the manufacture and exports of leather garments has to shut down its operations. There are threats competition from China & Pakistan., Shortage of skilled manpower and shortage of finished leather also were cause of closing of operations. Your board is exploring opportunities in which the company could venture in future.

3. SEGMENT-WISE/ PRODUCT-WISE PERFORMANCE:

The Company primarily operates in one segment that is leather garments.

4. OUTLOOK:

FINANCIAL OUTLOOK

Your Company could not make any turnover from its main line operations for the reasons explained in the board report. Further, synthetic garments and jackets are giving tough competition. Though this financial year was very weak but your management is quite hopeful that profitability of the company will return in future.

COMPANY OUTLOOK

Your board is exploring opportunities in which the company could venture in future.

5. RISKS AND CONCERNS:

The Risk Management policies of the Company ensures that all the moveable and immoveable assets of the Company are adequately covered. Besides the Company is prone to usual risks of the business like change in demand, any change in export policy of the Government, international agreements on trade and tariffs etc.

6. INTERNAL CONTROL SYSTEMS AND ADEQUACY:

The Company has developed an internal control system and procedures to ensure efficient conduct of business and security of its assets. Management Information System has been developed through which production performance and financial dealings are monitored by management on regular basis.

7. DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

During the Financial Year 2025-26, the Company has recorded total revenue of 14.13(IN ‘Lacs’) as compared to last year 15.51 (IN ‘Lacs’) on standalone basis. During the year company had Loss after Tax of Rs. (11.16) (IN ‘Lacs’) as compared to last year Net Loss of (21.06) (IN ‘Lacs’).

DIVIDEND

In view of the losses, no dividend has been recommended.

8. HUMAN RESOURCES:

As Company has closed operations there were no workers during the period under review. As on 31.03.2026 the total number of employees were 04 (Four).

9. DISCLOSURE OF ACCOUNTING TREATMENT

The Financial Statement has been prepared in Accordance with the Principles laid down in Accounting Standards (Ind AS).

10. CAUTIONARY STATEMENT:

Certain statements in the Management Discussion and Analysis describing the Company’s views on the industry, expectations/predictions and objectives etc. may be forward looking within the meaning of applicable laws and regulations. Actual results may differ from those expressed or implied in these statements. The Company’s operations may, inter-alia, be affected by the supply and demand situations, input prices and availability, changes in Government regulations, tax laws, government or court decisions and other factors such as industry relations and economic developments etc.

RAMESH CHANDRA BAGDI & ASSOCIATES
COMPANY SECRETARIES
31, SHRADDHANAND MARG, CHHAWANI, INDORE (MP)-452001
Email: - rcbagdips@yahoo.in Mobile: - 9827244043

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

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

To,

The Members

OSCAR GLOBAL LIMITED

CIN: L51909DL1990PLC041701

1/22, Second Floor, Asaf Ali Road,

Delhi, 110002

We, **Ramesh Chandra Bagdi & Associates**, Practicing Company Secretaries, have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/S. OSCAR GLOBAL LIMITED** (hereinafter referred as „the Company“). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the Company's 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 my opinion, the Company has, during the audit period covering the financial year ended on 31st March 2026 (“Audit Period”) 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, **Ramesh Chandra Bagdi & Associates**, Practicing Company Secretaries, 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:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) 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;
- (v) 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) Regulations, 2014 – **No events / actions occurred during the Audit Period in pursuance of this regulation;**
 - e. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 – **No events / actions occurred during the Audit Period in pursuance of this regulation;**
 - f. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - g. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 – **No events / actions occurred during the Audit Period in pursuance of this regulation;**
 - h. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 – **No events / actions occurred during the Audit Period in pursuance of this regulation; and**
 - i. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015;
- (vi) As per information and explanation provided by management of the Company, no specific laws applicable to the company. However, below laws are in generally applicable to the Company:
 - 1. Income Tax Act, 1961
 - 2. Goods & Service Tax, Profession Tax
 - 3. Shops and Establishment Act, 1948
 - 4. Registration Act, 1908

5. Bombay Stamp Act, 1958
6. Limitation Act, 1963
7. India Contract Act, 1872
8. Negotiable Instruments Act, 1881
9. Weekly Holidays Act, 1942
10. Prevention of Money Laundering Act
11. The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

During the Course of Secretarial Audit, we have relied on the company officials for information on statutory compliances and intimation/Show cause notice /disputes/dues/ prosecutions etc.

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

- i. Secretarial Standards with regard to Meeting of Board of Directors (SS-1) and General Meetings (SS-2) issued by The Institute of Company Secretaries of India.
- ii. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We report that, having regard to the compliance system prevailing in the Company and on examination of the relevant documents and records in pursuance thereof, on test-check basis, the Company has complied with all the laws applicable specifically to the Company.

We have also examined compliance with the applicable clauses of the Secretarial Standards issued by The Institute of Company Secretaries of India

We have relied on the representation made by the Company and its Officers for systems and mechanism formed by the Company for compliances under other applicable Acts, Laws and Regulations to the Company.

During the period under review and as per the explanations and representations made by the management and subject to clarifications given to us, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, etc.,

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 including Woman Director. 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 for the Board Meetings, including

Committees thereof, along with agenda and detailed notes on agenda 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 by the directors.

- All decisions at Board Meetings and Committee Meetings are carried out unanimously and recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

We further report that the compliance by the Company of applicable financial laws such as direct and indirect tax laws and maintenance of financial records and books of accounts have not been reviewed in this audit since the same have been subject to review by the statutory financial auditors, tax auditors and other designated professionals.

We further report that as per the explanations given to me and the representation made by the Management and relied upon by me, 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 was no other event/action having major bearing on the Company's affairs.

**For Ramesh Chandra Bagdi & ssociates,
Practicing Company Secretaries,**

**CS RAMESH CHANDRA BAGDI
Proprietor
M. No.: F8276
COP No.: 2871**

**Place: Indore
Date: 05.09.2026**

**Peer Review Certificate no. 1560/2021
UDIN: F008276H0013333237**

Note: This report is to be read with our letter of even date which is annexed as Annexure herewith and forms an integral part of this report.

ANNEXURE TO SECRETARIAL AUDIT REPORT**To,****The Members****OSCAR GLOBAL LIMITED****CIN: L51909DL1990PLC041701****1/22, Second Floor, Asaf Ali Road, Delhi,
110002**

My report of even date is to be read along with this letter.

1. Maintenance of secretarial record 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 verification was 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 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 efficacy or effectiveness with which the management has conducted the affairs of the Company.

**For Ramesh Chandra Bagdi & ssociates,
Practicing Company Secretaries,**

CS RAMESH CHANDRA BAGDI

Proprietor

M. No.: F8276

COP No.: 2871

Place: Indore

Date: 05.09.2026

Peer Review Certificate no. 1560/2021

UDIN: F008276H0013333237

**CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN
EXCHANGE EARNINGS AND OUTGO**

The information under Section 134 (3) (m) of the Companies Act, 2013 read with Rule 8 (3) of the Companies (Accounts) Rules, 2014 for the year ended March 31, 2025 is given below and forms part of the Directors' Report.

A. Conservation of energy:

- i. Steps taken or impart on conservation of energy: **No such steps were required.**
- ii. Steps taken by the company for utilizing alternate sources of energy: **No such steps were required.**
- iii. Capital Investment on energy conservation equipments: **No such steps were required.**

B. Technology absorption:

- i. Efforts made towards technology absorption: **No such steps were required.**
- ii. benefit derived:- **NA**
- iii. In case of imported technology- N.A.
 - The detail of technology imported
 - The year of import
 - Whether the technology been fully absorbed
 - If not fully absorbed areas where absorption has not been taken place, and the reasons thereof.
- iv. Expenses incurred on R & D: **NIL**

C. Foreign Exchange Earnings and Outgo:

(Amount in Rs.)

Particulars	Current Year	Previous Year
Foreign Exchange Outgo	-	-
Foreign Exchange Earning	-	-

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

**To,
The Members of
OSCAR GLOBAL LIMITED
1/22, Second Floor, Asaf Ali Road,
Delhi-110002
CIN No.: L51909DL1990PLC041701**

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **OSCAR GLOBAL LIMITED** having **CIN L51909DL1990PLC041701** and having registered **1/22, Second Floor, Asaf Ali Road, Delhi-110002** (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

S. No.	Name of Director	DIN	Date of Appointment in Company
1	KARAN KANIKA VERMA	00034343	07/02/2019
2	PAWAN CHADHA	00415795	09/10/1990
3	SANJEEV RATHORE	08019738	11/12/2017
4	NISHU	09276974	12/08/2021
5	MONAM KAPOOR	09278005	12/08/2021

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate 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.

**For Ramesh Chandra Bagdi & Associates
Practicing Company Secretaries**

**Date: 05.09.2026
Place: Indore**

**Ramesh Bagdi
(Proprietor)
Membership No.: F8276
COP No.: 2871
UDIN: F008276H001359881**

CERTIFICATE OF CODE OF CONDUCT
FOR THE YEAR 2025-26

Oscar Global Limited is committed to conducting its business in accordance with the applicable laws, rules and regulations and with the highest standards of business ethics.

As provided under Listing Regulations, I hereby certify that all the Board members and Senior Management personal have affirmed the compliance with the Code of Ethics and Business Conduct for the year ended 31st March, 2026.

For and on behalf of
Oscar Global Limited

Sd/-

Gopal Bhatler
Whole Time Director & CFO
DIN: 07465307

CEO / CFO Certification

To,
The Board of Directors,
Oscar Global Limited

As provided under Regulation 17(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, we certify the following to the Board that for the year ended 31st March, 2026:

A. We have reviewed financial statements and the cash flow statement for the year ended 31st March, 2026 and to the best of our knowledge and belief:

- (1) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
- (2) These statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are, to the best of our knowledge and belief, no transactions entered into by the listed entity during the year which are fraudulent, illegal or violative of the Company's Code of Conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

D. We have indicated to the auditors and the Audit committee:

- (1) that there have been no changes in internal control over financial reporting during the year;
- (2) that there have been no significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

- (3) There were no instances of fraud of which we have become aware.

For Oscar Global Limited

Sd/-
Gopal Khatter
Whole Time Director & CFO

Sd/-
Sonia Khatter
Director

Dated: September 5, 2026
Place: Noida

RAMESH CHANDRA BAGDI & ASSOCIATES
COMPANY SECRETARIES
31, SHRADDHANAND MARG, CHHAWANI, INDORE(MP)-452001
Email : rcbagdipcs@yahoo.in Mobile – 9827244043

NON-APPLICABILITY OF THE COMPLIANCE ON CORPORATE GOVERNANCE
(Pursuant to Regulation 27(2)(A) of SEBI (LODR) Regulations, 2015)

DATE : 05/09/2026

To,
Board of Directors,
OSCAR GLOBAL LIMITED
1/22, SECOND FLOOR, ASAF ALI ROAD,
DELHI-110002

Subject: Certificate of non-applicability of the compliance on Corporate Governance under Regulation 27(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended on December 31, 2025.

I, **Ramesh Chandra Bagdi**, Proprietor of M/s Ramesh Chandra Bagdi & Associates, Company Secretaries, hereby certify that provisions of Regulation 27(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Regulation 15 (2) (a) of Chapter IV of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to **OSCAR GLOBAL LIMITED** (the Company) having CIN I51909dl1990plc041701 for the year ended on **MARCH-2026**.

This is to certify that in order to comply with Regulation 27(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, read with Regulation 15 (2) (a) of Chapter IV of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Paid up capital and Net Worth of the Company as on the last day of the previous three consecutive financial year are as following-:

Financial year ending	Paid up capital	Net Worth
31st March, 2025	Rs. 3,29,18,000/-	Rs. 2,98,20,000/-
31st March, 2024	Rs. 3,29,18,000/-	Rs. 3,19,26,000/-
31st March, 2023	Rs. 3,29,18,000/-	Rs. 3,26,70,000/-

Therefore, the Company is not required to submit the Corporate Governance Report for the year ended on **31st March, 2026**.

Kindly take the same on your records.
Thanking you,

**For Ramesh Chandra Bagdi & Associates,
Company Secretaries,**

**CS Ramesh Chandra Bagdi
Proprietor
Mem No. F8276
CoP: 2871
UDIN No.- F008276H001381956**

**PLACE : INDORE
DATE : 05/09/2026**

Independent Auditor's Report

To the Members of **OSCAR GLOBAL LTD.**

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the financial statements of OSCAR GLOBAL LIMITED ("the Company"), which comprise the balance sheet as at 31st March 2026, and the statement of Profit and Loss, the statement of changes in Equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 Indian Accounting Standards prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, its profit/loss and its cash flows for the year ended on that date.

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. 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 together with the 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's 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.



In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the 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.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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.

Key Audit Matters

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

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the



accounting Standards 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 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, management 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.

Those Board of Directors are 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 system 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.
- 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 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 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 outweigh the public interest benefits of such communication.

We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's 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 on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. 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 purposes 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, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.



- e) On the basis of 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 the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
- g) With respect to the matter to be included in the Auditor's Report under section 197(16), 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. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.
- 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, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. (a) The management has represented that, to the best of it's knowledge and belief, no funds 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 it's knowledge and belief, no funds 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; and
 - (c) Based on such audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material mis-statement.



- v. No dividend have been declared or paid during the year by the company.
- vi. **Based on our examination which included test checks, the company has not used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility.**

Place: New Delhi
Date: 09/05/2026
UDIN: 26516295SOJFEF5811

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



Rohit Singhal
(Partner)
Membership No. 516295



Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements".

We report that:

- (i) (a) (A) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(B) The company is maintaining proper records showing full particulars of intangible assets;
 - (b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification;
 - (c) The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.
 - (d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year.
 - (e) As explained to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.
- (ii) (a) The company does not have any inventory and hence reporting under this clause is not applicable.
 - (b) The company has not been sanctioned during any point of time of the year, working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.



- (iii) During the year the company has not made investments in, nor provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties.
- (iv) In respect of loans, investments, guarantees, and security, provisions of sections 185 and 186 of the Companies Act have been complied with.
- (v) The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013.
- (vi) As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.
- (vii) (a) According to the records made available to us, company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, duty of customs and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 31st of March, 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there is no statutory dues referred to in sub-clause (a) that have not been deposited on account of any dispute.
- (viii) According to the information and explanations given by the management, no transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
- (ix) (a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanations given by the management, the company is not declared willful defaulter by any bank or financial institution or other lender;



- (c) In our opinion and according to the information and explanations given by the management, the Company has utilized the money obtained by way of term loans during the year for the purposes for which they were obtained.
- (d) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilised for long term purposes.
- (e) In our opinion and according to the information and explanations given by the management, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,
- (f) In our opinion and according to the information and explanations given by the management, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- (x) (a) The company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year.
- (b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year.
- (xi) (a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the year;
- (b) No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company
- (xii) The company is not a Nidhi Company. Therefore, clause xii is not applicable on the company.
- (xiii) According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards;



- (xiv) (a) According to the information and explanations given by the management, the company has an internal audit system commensurate with the size and nature of its business;
- (b) the reports of the Internal Auditors for the period under audit were considered by us;
- (xv) On the basis of the information and explanations given to us, in our opinion during the year the company has not entered into any non-cash transactions with directors or persons connected with him.
- (xvi) (a) In our Opinion and based on our examination, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934).
- (b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934,
- (c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.
- (xvii) Based on our examination, the company has incurred cash losses of Rs 11,12,647/- in the current financial year and Rs 21,02,566 in the immediately preceding financial year.
- (xviii) There has been no resignation of the statutory auditors during the year.
- (xix) On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;



- (xx) Based on our examination, the provision of section 135 are not applicable on the company. Hence this clause is not applicable on the company.
- (xxi) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

Place: New Delhi
Date: 09/05/2026

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



Rohit Singhal
(Partner)
Membership No. 516295

Annexure 'B'

Report on Internal Financial Controls Over Financial Reporting

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

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. 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 judgement, 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.

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 unauthorized 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.

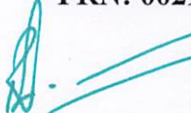


Opinion

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

Place: New Delhi
Date: 09/05/2026

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



Rohit Singhal
(Partner)
Membership No. 516295

**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 31st 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 31st 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



Place: New Delhi

Date: 09/05/2026

UDIN: 26516295BSYVFT7003

Rohit Singhal

(Partner)

Membership No. 516295

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

To,

Date: 09/05/2026

The Statutory Auditor
M/s D.V. Mittal & Co.
Chartered Accountants
71/6F, 1st Floor, Rama Road Industrial Area
Najafgarh Road, New Delhi: 110015

Subject: Management Representation Letter for the Financial Year Ended 31st March 2026

Dear Sir/Madam,

This representation letter is provided to you in connection with your audit of the financial statements of **OSCAR Global Limited** ("the Company") for the year ended **31st March 2026**, for the purpose of expressing an opinion on whether the financial statements give a true and fair view in accordance with the applicable financial reporting framework and the provisions of the **Companies Act, 2013**.

We, the undersigned, in our capacity as management and those charged with governance, acknowledge our responsibility for the preparation of financial statements and confirm the following representations:

I. Roles and Responsibilities of Management

A. Financial Reporting

We confirm that:

- The financial statements have been prepared and presented in accordance with the applicable **Indian Accounting Standards (Ind AS)** or **Accounting Standards (AS)**, as applicable, and comply with the **Companies Act, 2013**.
- All applicable disclosures as per Schedule III to the Companies Act, 2013, have been made.
- The financial statements are free from material misstatement, whether due to fraud or error.
- Judgments and estimates made are reasonable and prudent and based on reliable information.

B. Compliance with the Companies Act, 2013

We affirm compliance with all applicable provisions, including:

- Maintenance of proper books of accounts as per **Section 128**.
- Conduct of Board and General Meetings as per **Sections 173** and **96** respectively.
- Proper constitution and functioning of statutory committees such as:
 - **Audit Committee** (Section 177)
 - **Nomination and Remuneration Committee** (Section 178)



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- Appointment, reappointment, remuneration, and disclosures regarding **Directors and Auditors**.
- Approval and disclosure of **related party transactions** in accordance with **Sections 177 and 188**.
- Timely **filing of forms and returns** (e.g., MGT-7, AOC-4 etc.) with the **Registrar of Companies (RoC)**.
- Signing of **Directors' Report**, financials, and other documents in compliance with **Section 134**.

C. Income Tax Act, 1961

We confirm that:

- All **income tax returns** have been filed within the prescribed due dates.
- **Tax deducted at source (TDS)** and **Tax collected at source (TCS)** have been correctly accounted for, deposited, and reported.

D. Other Applicable Laws and Regulations

The Company has ensured compliance with:

- **Goods and Services Tax (GST)**: Timely filing of GSTR-1 & GSTR-3B and proper input tax credit reconciliation.
- **Labour Laws**: Including compliance with **PF, ESI, Gratuity, Bonus etc.**
- **FEMA/RBI regulations**: There are no transactions.
- **SEBI Regulations**: Disclosure requirements, insider trading prevention, and compliance with LODR provisions.

E. Internal Financial Controls and Risk Management

- Adequate **internal financial controls (IFC)** have been designed and implemented to ensure the reliability of financial reporting and compliance with laws.
- **Risk management framework** is in place and reviewed periodically.
- **Internal audit** observations have been acted upon and no material weaknesses remain unaddressed.

F. Litigations, Disputes, and Regulatory Correspondence

We confirm that:

- There is no **ongoing litigations, disputes, and potential claims**.
- **Provisions or contingent liabilities** have been made/disclosed as required by Ind AS 37.
- All **statutory notices** and correspondences (Income Tax, GST, RoC, RBI, etc.) have been brought to your attention.



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G. Going Concern and Subsequent Events

- The Company has not carried out any significant revenue generating operational activities during the last several financial years, including the financial year ended 31st March 2026. Notwithstanding the same, based on our assessment of the Company's ability to continue its operations and meet its obligations in the foreseeable future, the financial statements have been prepared on a **going concern** basis, and we are of the opinion that the use of the going concern assumption is appropriate and that there is no material uncertainty that may cast significant doubt on the Company's ability to continue as a going concern.
- Events occurring **after the balance sheet date** that require adjustment or disclosure have been appropriately dealt with in the financial statements.
- All material events occurring after the balance sheet date and up to the date of this letter, including the resignations and fresh appointments of directors and the Company Secretary in April 2026 referred to in Section H below, have been adequately disclosed as non-adjusting events in Note 24 to the financial statements in accordance with [Ind AS 10 / AS 4]. No further events have occurred and no facts have come to our attention that would require adjustment to, or further disclosure in, the financial statements.

H. Change in Management and Control of the Company

We further confirm and represent that:

- On **September 30, 2025**, the incoming promoters/acquirers entered into Share Purchase Agreement(s) ("SPAs") 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.
- Pursuant to the consummation of the SPAs and the mandatory open offer made by the acquirers and persons acting in concert under Regulations 3(1) and 4 of the **SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011** ("SAST Regulations"), there has been a **complete (i.e., 100%) change in the promoter shareholding** of the Company.
- All requirements under the SAST Regulations, including those relating to the public announcement, detailed public statement, letter of offer, escrow arrangement, and post-offer report under Regulation 27(7), have been duly complied with within the prescribed timelines.
- Consequent to the change in promoter shareholding, the erstwhile promoters have been (or are in the process of being) **reclassified as 'Public' shareholders** in accordance with **Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, with all requisite Board, shareholder and Stock Exchange approvals having been obtained / applied for.
- Subsequent to the year-end, during the month of **April 2026**, the **existing promoter directors, independent directors and the Company Secretary** of the Company have tendered their



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resignations, and **new promoter directors, independent directors and Company Secretary** have been appointed in their place, in compliance with the applicable provisions of the Companies Act, 2013 (including Sections 149, 152, 161, 168, 196 and 203 read with the rules made thereunder), the Articles of Association of the Company, and the SEBI (LODR) Regulations, 2015.

- All requisite intimations and disclosures relating to the matters referred to above have been duly made to BSE Limited / National Stock Exchange of India Limited within the prescribed timelines under **Regulation 30 read with Schedule III, Regulations 29, 31 and 31A** of the SEBI (LODR) Regulations, 2015 and the corresponding disclosure requirements under the SAST Regulations, 2011.
- All necessary e-Forms (including, as applicable, **DIR-11, DIR-12, MGT-14, BEN-2 and PAS-6**) have been filed with the Registrar of Companies, within the timelines prescribed under the Companies Act, 2013.
- The aforesaid change in management and control, including all related transactions, agreements, approvals, and consequential events, have been **fully and adequately disclosed in Note 24** to the financial statements. There are no other agreements, side-letters, escrow arrangements, indemnities, undertakings, contingent payments or commitments arising out of or in connection with the change in management and control which have not been disclosed to you.
- No fraud, suspected fraud, non-compliance with laws and regulations, or unrecorded liability has come to our knowledge in connection with or arising out of the change in management and control of the Company, and all books, records, minutes, agreements, correspondence and other documents pertaining thereto have been made available to you.
- The newly constituted Board of Directors, which has executed this letter, has reviewed the financial statements for the year ended 31st March 2026, has had appropriate handover and briefing from the erstwhile management and the Company's officers, and is satisfied that the representations contained in this letter, including those pertaining to periods prior to its assumption of office, are accurate to the best of its knowledge and belief based on such review and the records of the Company.

II. General Representations

- The **accounting policies** applied are consistent with those followed in previous years, unless otherwise disclosed.
- All recorded transactions are **genuine and authorized business transactions**.
- The Company has not entered into any **off-balance sheet arrangements**, derivative instruments, or structured transactions not disclosed in the financials.



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- We are **not aware of any fraud or suspected fraud** by management, employees, or third parties that could affect the financial statements.
 - All **relevant records, documents, and explanations** required for your audit have been made available to you.
 - There are no material liabilities or commitments other than those disclosed in the financial statements.
-

III. Other Regulatory and Statutory Confirmations

During the year ended 31st March 2026:

- The Company does not hold any Benami property, nor are any proceedings pending under the Prohibition of Benami Property Transactions Act, 1988.
- There are no charges or satisfaction of charges pending with the ROC beyond the statutory period.
- The Company has not been declared a wilful defaulter by any bank, financial institution, or lender.
- All title deeds of immovable properties (other than duly executed leasehold agreements) are in the Company's name.
- No revaluation of PPE has been carried out during the year.
- The Company has not traded or invested in cryptocurrencies or virtual digital assets.
- No funds have been advanced to intermediaries or received from funding parties for ultimate beneficiaries, directly or indirectly.
- No unrecorded income has been surrendered or disclosed under the Income Tax Act, 1961, including during search, survey, or assessment proceedings.
- The Company has not entered into any transaction with entities struck off under the Companies Act, 2013/1956.
- No loans or deposits have been accepted or repaid otherwise than by account payee cheque/draft.
- Cash balance as on 31st March 2026 is Rs 2084/-.
- Stock as on 31st March 2026 is NIL.
- No corporate guarantee has been given for loans taken by others.
- All payments exceeding Rs 10,000/- during the year have been made by crossed cheque or bank draft.



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- None of the directors are disqualified under Section 164(2) of the Companies Act, 2013.
 - The company has not received any whistle-blower complaint during the year and upto the date of this letter
-

We understand that your audit was conducted in accordance with the **Standards on Auditing (SAs)** issued by the **Institute of Chartered Accountants of India (ICAI)**, which require that you plan and perform the audit to obtain reasonable assurance that the financial statements are free from material misstatement.

We also confirm that no events have occurred and no facts have come to our attention that would require a material change to the financial statements or disclosure therein.

Thanking you,
Yours Faithfully,

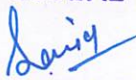
FOR AND ON BEHALF OF GLOBAL LIMITED

FOR OSCAR GLOBAL LIMITED FOR OSCAR GLOBAL LIMITED


AUTHORIZED SIGNATORY

Gopal Bhatte

(Whole Time Director)


AUTHORIZED SIGNATORY

Sonia Bhatte

(Director)

Neelam Diveshsaboo

(Company Secretary)

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Annexure A

RELATED PARTY TRANSACTIONS					
S. No.	Name	Relation	Nature of transaction	FY 25-26	FY 24-25
				Rs.	Rs.
A	Mr. Karan Kanika Verma	Key Management Personnel	Remuneration	-	-
B	Mr. Pawan Chadha	Key Management Personnel	Remuneration	-	-
C	Ms. Nitasha Sinha	Company Secretary	Remuneration	3,00,000	3,00,000
D	Mr. Karan Kanika Verma	Key Management Personnel	Acceptance of Loan	-	-
E	Mr. Karan Kanika Verma	Key Management Personnel	Repayment of Loans	-	-
F	Mr. Pawan Chadha	Key Management Personnel	Acceptance of Loan	-	-
G	Mr. Pawan Chadha	Key Management Personnel	Repayment of Loans	-	-

FOR AND ON BEHALF OF OSCAR GLOBAL LIMITED

FOR OSCAR GLOBAL LIMITED

AUTHORIZED SIGNATORY

Gopal Bhatte

(Whole Time Director)

FOR OSCAR GLOBAL LIMITED

AUTHORIZED SIGNATORY

Sonia Bhatte

(Director)

Neelam Diveshsaboo

(Company Secretary)

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	Total Income (I+II)	3.94	3.71	4.54	14.43	15.51	
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	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	
	Total Expenses	8.24	4.14	11.80	25.59	36.57	
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	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	(4.30)	(0.43)	(7.26)	(11.16)	(21.06)	
XII	Paid up equity share capital (Face value of Rs.10/- each)	329.18	329.18	329.18	329.18	329.18	
XIII	Other Equity	-	-	-	-	-	
XV	Earning Per share*(in						
	(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
I. ASSETS			
(1) Non-current assets			
(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
		223.18	213.09
(2) Current assets			
(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
		64.03	102.67
Total Assets		287.21	315.76
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share Capital	9	329.18	329.18
(b) Others Equity	10	(42.14)	(30.98)
		287.04	298.20
Liabilities			
(2) Non Current Liabilities			
(a) Financial Liabilities			
(b) Deferred Tax Liabilities (Net)	11	-	-
(c) Provisions	12	-	11.26
		-	11.26
(3) Current liabilities			
(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	-	-
		0.17	6.30
Total Equity & Liabilities		287.21	315.76

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

As per our attached report of even date

For D.V. Mittal & Co.

Chartered Accountants

ROHIT SINGHAL

(Partner)

Membership No.516295

FRN : 002997N



For and on behalf of the Board of Directors of
(OSCAR GLOBAL LIMITED)

GOPAL BHATTER
WHOLE TIME DIRECTOR
DIN 07465307

SONIA BHATTER
DIRECTOR
DIN 07550283



PLACE: DELHI

DATE: 09/05/2026

NEELAM DIVESH SABOO
COMPANY SECRETARY
Membership No. A66555

PARTICULARS	Note No.	Amount in Rs. Lakhs	
		For the year ended 31st March, 2026	For the year ended 31st March, 2025
Continuing Operations			
Revenue from Operations	16 A	-	-
Other Income	16 B	14.43	15.51
Total Income (I)		14.43	15.51
Expenses			
Cost of Materials consumed/Disposed	17A	-	-
(Increase)/Decrease in inventories of finished goods , wip and stock in trade	17B	-	-
Employee benefit expense	17 C	10.88	11.08
Finance Cost	17 D	-	-
Depreciation & Amortization		0.03	0.03
Other expenses	17E	14.67	25.45
Total Expenses (II)		25.59	36.57
Profit / (loss) before Tax (I) - (II)		(11.16)	(21.06)
Tax expense:			
(1) Current Income Tax		-	-
(2) Deferred Tax (Credit) / Charged		-	-
Profit / (loss) for the year from Continuing Operations (III)		(11.16)	(21.06)
Discontinuing Operations			
Profit / (loss) for the year from discontinued Operations		-	-
Tax Income / (Expense) of discontinuing operations		-	-
IX. Profit / (loss) from discontinued Operations (after tax)			
Profit / (Loss) for the year (IV)		(11.16)	(21.06)
Other Comprehensive Income			
A. (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B. (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
(V) Other Comprehensive Income for the year		-	-
(VI) Total Comprehensive Income for the year		(11.16)	(21.06)
Earning per share for continuing operations (Previous Year Re. 10/- each)			
(i) Basic			
Computed on the basis of total profit for the year		(0.339)	(0.640)
(ii) Diluted			
Computed on the basis of total profit for the year		(0.339)	(0.640)
Summary of significant accounting policies	2.1		

The accompanying notes are an integral part of the financial statements.
 As per our attached report of even date

As per our attached report of even date
 For D.V. Mittal & Co.
 Chartered Accountants

ROHIT SINGHAL .
 (Partner)
 Membership No.516295
 FRN : 002997N



For and on behalf of the Board of Directors of
 (OSCAR GLOBAL LIMITED)

GOPAL BHATTER
 WHOLE TIME DIRECTOR
 DIN 07465307

SONIA BHATTER
 DIRECTOR
 DIN 07550283



NEELAM DIVESHABOO
 COMPANY SECRETARY
 Membership No. A66555

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
A. CASH FLOW FROM OPERATING ACTIVITIES :			
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		(25.47)	(36.47)
ADJUSTMENTS FOR :			
TRADE AND OTHER RECEIVABLES		5.88	(1.59)
INVENTORIES		-	-
TRADE PAYABLES AND OTHER PAYABLES		(17.40)	1.86
CASH GENERATED FROM OPERATIONS		(36.99)	(36.21)
INTEREST PAID		-	-
DIRECT TAX PAID		-	-
CASH FLOW BEFORE EXTRAORDINARY ITEMS		(36.99)	(36.21)
EXTRA ORDINARY ITEMS		-	-
NET CASH FROM OPERATING ACTIVITIES		(36.99)	(36.21)
B. CASH FLOW FROM INVESTING ACTIVITIES :			
PURCHASES OF FIXED ASSETS		-	-
SALE OF FIXED ASSETS		-	-
Loans & Advances		(10.12)	(10.12)
Income From Investing Activities		14.34	15.45
NET CASH USED IN INVESTING ACTIVITIES		4.22	5.32
C. CASH FLOW FROM FINANCING ACTIVITIES :			
PROCEEDS FROM PUBLIC ISSUE OF SHARE CAPITAL		-	-
PROCEEDS FROM LONG TERM BORROWINGS		-	-
REPAYMENT OF FINANCE LEASE LIABILITIES		-	-
DIVIDEND PAID		-	-
NET CASH USED IN FINANCING ACTIVITIES		-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(32.77)	(30.88)
OPENING CASH AND CASH EQUIVALENTS		86.53	117.41
CLOSING CASH AND CASH EQUIVALENTS		53.76	86.53

PLACE: DELHI
DATE: 09/05/2026

GOPAL BHATTER
 WHOLE TIME DIRECTOR
 DIN 07465307

NEELAM DIVESH SABOO
 COMPANY SECRETARY
 Membership No. A66555


SONIA BHATTER
 DIRECTOR
 DIN 07550283
AUDITOR'S REPORT

The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (Ind As) 7" Statement of cash flow"

For D.V. Mittal & Co.
Chartered AccountantsPLACE: DELHI
DATE: 09/05/2026
ROHIT SINGHAL
 (Partner)
 Membership No. 516295
 FRN : 002997N

OSCAR GLOBAL LTD
STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31ST MARCH, 2026

A. Equity Share Capital

Equity Shares of Rs. 10 each issued, subscribed & fully Paid-up	Note	Numbers	Amount (Rs.)
Authorised Capital			
As at 1st April 2025	9	40,00,000	400.00
Changes in Equity Share Capital Shares during the year		-	-
As at 31st March, 2026		40,00,000	400.00
Issued Capital	9		
As at 1st April 2025		33,00,000	330.00
Changes in Equity Share Capital Shares during the year		-	-
As at 31st March, 2026		33,00,000	330.00
Subscribed & fully Paid-up Shares	9		
As at 1st April 2025		32,83,600	328.36
Changes in Equity Share Capital Shares during the year		-	-
As at 31st March, 2026		32,83,600	328.36
Subscribed but not fully Paid-up Shares	9		
As at 1st April 2025		16,400	0.82
Changes in Equity Share Capital Shares during the year		-	-
As at 31st March, 2026		16,400	0.82

B. Other Equity

For the year ended 31st March, 2026

Particulars	Reserve and Surplus			Total
	General Reserve	Securities Premium Reserve	Retained Earnings	
Balance as at April 01, 2024	48.61	440.00	(498.54)	(9.92)
Profit for the period and Other Comprehensive income	-	-	(21.06)	(21.06)
Total comprehensive Income for the year	48.61	440.00	(519.59)	(30.98)
Dividends	-	-	-	-
Transfer to retained earnings	-	-	-	-
Any other change (to be specified)	-	-	-	-
As at 31st March, 2025	48.61	440.00	(519.59)	(30.98)
As at 1st April 2025	48.61	440.00	(519.59)	(30.98)
Profit for the period	-	-	(11.16)	(11.16)
Other Comprehensive Income	-	-	-	-
Total comprehensive Income for the year	-	440.00	(530.75)	(42.14)
Dividends	-	-	-	-
Transfer to retained earnings	-	-	-	-
Any other change (to be specified)	-	-	-	-
General Reserve Balance	-	-	-	-
As at 31st March, 2026	48.61	440.00	(530.75)	(42.14)



OSCAR GLOBAL LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2026

1 Property, Plant and Equipment

(Amount In Lakhs)

Description	Land	Building	Plant & Equipment	Furniture & Fixtures	Vehicles	Office Equipments	Total
Gross carrying value							
As at April 1, 2024*	-	-	-	-	-	0.17	0.17
Additions	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-
Exchange differences	-	-	-	-	-	-	-
As at 31st March, 2025	-	-	-	-	-	0.17	0.17
Additions	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-
Exchange differences	-	-	-	-	-	-	-
As at 31st March, 2026	-	-	-	-	-	0.17	0.17
Accumulated depreciation							
As at April 1, 2024*	-	-	-	-	-	0.05	0.05
Charge for the year	-	-	-	-	-	0.03	0.03
Disposals	-	-	-	-	-	-	-
Exchange differences	-	-	-	-	-	-	-
As at 31st March, 2025	-	-	-	-	-	0.08	0.08
Charge for the year	-	-	-	-	-	0.03	0.03
Disposals	-	-	-	-	-	-	-
Exchange differences	-	-	-	-	-	-	-
As at 31st March, 2026	-	-	-	-	-	0.11	0.11
NET BLOCK							
As at 31st March, 2025	-	-	-	-	-	0.09	0.09
As at 31st March, 2026	-	-	-	-	-	0.06	0.06



OSCAR GLOBAL LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2026

Particulars	As at 31st March, 2026	As at 31st March, 2025
2 Non Current Investments	-	-
	-	-
3 Security Deposits		
Rent	-	-
	-	-
4 Other Non Current Assets		
Loans & Advances		
DURGESH MERCHANTS LIMITED	153.59	143.47
SYRUPY TRADING PRIVATE LIMITED	69.53	69.53
	223.13	213.00
5 Inventories		
a. Raw Materials and Components (valued at cost)	-	-
b. Finished Goods (valued at cost or market price whichever is lower)	-	-
c. Semi Finished Goods (valued at cost or market price whichever is lower)	-	-
	-	-
6 Cash and Cash Equivalents		
a) Balances with Bank (including FDR)	53.70	86.52
b) Cash in Hand	0.06	0.01
	53.76	86.53
7 Other Current Financial Assets		
Unsecured, considered good		
Advances to suppliers	-	-
Advance to staff	-	7.50
INPUT GST	8.83	7.08
	8.83	14.58
Refer Note 25 for information about credit risk and market risk of Loans.		
8 Other Current Assets		
Income Tax Refundable	1.43	1.54
	1.43	1.54



NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2026

	As at 31st March, 2026	(Amount in Lakhs) As at 31st March, 2025
9 Share Capital		
a. Authorised		
40,00,000 Equity Shares of Re.10/- each (Previous Year 40,00,000 Equity Shares of Re. 10/- each)	400.00	400.00
b. Issued		
Equity Shares of 33,00,000 (Previous Year 33,00,000) Equity Shares of Re.10/- each fully paid-up	330.00	330.00
c.Subscribed & fully Paid-up Shares		
Equity Shares of 32,83,600 of Re.05/- each fully paid-up	328.36	328.36
d.Subscribed but not fully Paid-up Shares		
Equity Shares of 16,400 of Re.10/- each paid-up @Rs. 5 each	0.82	0.82
Total Issued, Subscribed & fully / partly Paid-up Share Capital	329.18	329.18

c. Terms /rights attached to equity shares

The company has only one class of equity shares having a face value of Re.10/- per share. Each holder of equity shares is entitled to one vote per share. The dividend declared, if any is payable in Indian rupees. The dividend if any proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing annual General Meeting. The board has not proposed any dividend for current year and previous year.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts including preference shares. The distribution will be in proportion to the number of equity shares held by the shareholders.

d. Reconciliation of the shares outstanding at the beginning and at the end of the reporting year**Equity Shares**

	As at 31st March, 2026		As at 31st March, 2025	
	In Nos.	Amount in Lakhs.	In Nos.	Amount in Lakhs.
At the beginning of the year	33,00,000	330.00	33,00,000	330.00
Add : Issued during the year ending	-	-	-	-
Outstanding at the end of the Year	33,00,000	330.00	33,00,000	330.00

e. Detail of shareholders holding more than 5% shares in the company

	As at 31st March, 2026		As at 31st March, 2025	
	In Nos.	% holding in the Class	In Nos.	% holding in the Class
Equity shares of Re.10/- each fully paid				
AKANKSHA VINIYOG LTD	-	0.00%	8,26,500	25.05%
PAWAN CHADHA	-	0.00%	2,62,150	7.94%
KANIKA AUDIO VISUALS PRIVATE LIMITED	-	0.00%	2,06,091	6.25%
GOPAL BHATTER	3,69,112	11.19%	-	0.00%
GOPAL BHATTER HUF	10,77,792	32.66%	-	0.00%

f. Shares held by holding company and/or their subsidiaries/ associates

Equity Shares held by holding company are as below:

NIL	NIL	N	NIL
-----	-----	---	-----



g. Details of shares held by promoters

As at

31st March, 2026

SATISH KUMAR VERMA
KARAN KANIKA VERMA
PAWAN CHADHA
GOPAL BHATTER
GOPAL BHATTER HUF
KANIKA AUDIO VISUALS PRIVATE LIMITED
AKANKSHA VINIYOG LTD

No. of shares at the beginning of the year	No. of shares at the end of the year	% of Total Shares	% change during the year
80,962	-	-	(100.00)
45,000	-	-	(100.00)
2,88,150	-	-	(100.00)
-	3,69,112	11.19	100.00
-	10,77,792	32.66	100.00
2,06,091	-	-	(100.00)
8,26,500	-	-	(100.00)
14,46,703	14,46,904	43.85	

As at

31st March, 2025

SATISH KUMAR VERMA
KARAN KANIKA VERMA
PAWAN CHADHA
KANIKA AUDIO VISUALS PRIVATE LIMITED
AKANKSHA VINIYOG LTD

No. of shares at the beginning of the year	No. of shares at the end of the year	% of Total Shares	% change during the year
80,962	80,962	2.45	-
45,000	45,000	1.36	-
2,88,150	2,88,150	8.73	-
2,06,091	2,06,091	6.25	-
8,26,500	8,26,500	25.05	-
14,46,703	14,46,703	43.84	



OSCAR GLOBAL LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2026

Particulars	As at 31st March, 2026	As at 31st March, 2025
10 Other Equity		
a. Retained Earnings		
Opening balance	(519.59)	(498.54)
Add: Net profit/(loss) for the current year	(11.16)	(21.06)
Add: Remeasurements of the net defined benefit plans	-	-
Profit available for appropriation	(530.75)	(519.59)
Less : Appropriations		
Transferred to general reserves	-	-
Proposed dividend	-	-
Corporate dividend tax	-	-
Closing balance	(530.75)	(519.59)
b. Securities premium reserve		
Opening Balance	440.00	440.00
Change during the Year	-	-
Closing Balance	440.00	440.00
c. General Reserve		
Opening Balance	48.61	48.61
Change during the Year		
Closing Balance	48.61	48.61
Total Reserves and Surplus	(42.14)	(30.98)
Securities Premium Reserve is used to record the premium on issue of shares. These reserve is utilised in accordance with the provisions of the Act.		
11 Deferred Tax Liabilities (Net)		
On temporary difference between the accounting base & tax base		
Deferred tax liabilities arising on account of		
Property, plant and equipment	-	-
Others	-	-
	-	-
12 Current Borrowings		
Long term provisions		
(a) Provision for employee benefits	-	-
Gratuity (unfunded)	-	9.54
Leave Encashment	-	1.73
	-	11.26
12a Loan from Directors		
	-	-
	-	-
	-	-
Refer Note 25 for information about liquidity risk and market risk of Current Borrowings.		
13 Trade Payables		
Sundry Creditors	-	-
Advance from customers	-	-
	-	-
Refer Note 25 for information about liquidity risk and market risk of Trade Payables.		
14 Other Current Financial liabilities		
(a) Provision for employee benefits	-	-
Bonus payable	-	0.07
EPF payable	-	0.02
(b) Other (Specify nature)		
Audit fee payable	-	1.11
Other Payable	0.17	5.10
TDS Payable	-	0.01
	0.17	6.30
Refer Note 25 for information about liquidity risk and market risk of Other Current Financial Liabilities.		
15 Current Tax Liabilities (Net)		
Provision for Income Tax	-	-
Less: Advance Income Tax	-	-
Less: TDS/TCS	-	-



OSCAR GLOBAL LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2026

Particulars	Amount in Lakhs.	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025
16 A Revenue from operations		
Sale of Product	-	-
	-	-
16 B Other income		
Interest Income	14.34	15.45
Gain on Sale of Assets	-	-
Other non-operating income	0.08	0.06
	14.43	15.51
17A COST OF RAW MATERIAL CONSUMED		
Opening Stock of Raw material	-	-
Add: Purchases	-	-
	-	-
Less: Closing Stock	-	-
	-	-
17B CHANGE IN INVENTORIES		
Opening Stock of Finished/Semi Finished Goods	-	-
Closing Stock of Finished/Semi Finished Goods	-	-
	-	-
17 C EMPLOYEE BENEFIT EXPENSES		
Wages & Salaries	9.84	9.84
E.S.I. Employer Contribution	-	-
P.F. Employer Contribution & Administration Expenses	0.31	0.29
Bonus	0.07	0.07
Director Remuneration	-	-
Staff welfare	0.01	0.23
Gratuity	0.33	0.33
Leave Encashment	0.33	0.33
Employee Full & Final	-	-
	10.88	11.08
17 D FINANCE COST		
Interest expense	-	-
Other borrowing costs	-	-
	-	-
17E Other expenses		
Electricity Expenses	-	-
Job work Charges	-	-
Advertisement Expenses	0.73	0.57
Auditors Remuneration	0.39	1.11
Bank Charges	0.01	-
Misc Expenses	1.51	1.20
Office Maintenance	-	-
Demat Charges	0.27	0.26
Local Conveyance exp	1.40	1.23
Fee & Taxes	0.09	0.07
Insurance Expenses	-	-
Interest on Income Tax, Tcs/TDS	0.00	-
Legal, Professional & Consultancy	5.29	11.94
Membership, Subscription & Listing Fees	3.68	8.66
Printing and Stationary Expenses	0.12	-
Postage & Telegram	0.97	0.01
Rent	0.16	0.18
Repair & Maintenance	0.00	0.18
Telephone & Communication Expenses	0.03	0.05
Water Expenses	-	-
	14.67	25.45



OSCAR GLOBAL LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2026

	As at 31st March, 2026	(Amt In Rs) As at 31st March, 2025
NOTE 18 : INCOME TAX		
The income tax expense consists of the		
Current tax expense for the current year	-	-
Current tax expense pertaining to previous years	-	-
Minimum alternative tax (MAT) credit	-	-
Deferred tax expense/(benefit)	-	-
Total income tax	-	-

Reconciliation of tax liability on book profit vis-à-vis actual tax liability

Profit before income taxes	(11,15,886.34)	(21,05,805.32)
Enacted Tax Rate	25.17%	25.17%
Computed Tax Expense	-	-
Adjustments in respect of current income tax		
Tax impact of expenses which will never be	-	-
Tax effect of expenses that are not deductible for	-	-
Tax effect due to non taxable income	-	-
Minimum alternative tax (MAT) credit	-	-
Previously unrecognised tax losses used to reduce current tax expense	-	-
Other Temporary Differences	-	-
Total income tax expense	-	-

	As at 31st March, 2026	As at 31st March, 2025
NOTE 19 EARNINGS PER SHARE		
Profit/(loss) attributable to shareholders	(11.16)	(21.06)
Weighted average number of equity shares	33,00,000	33,00,000
Nominal value per equity share	10	10
Weighted average number of equity shares adjusted for the effect of dilution	33,00,000	33,00,000
Earnings per equity share		
Basic	(0.34)	(0.64)
Diluted	(0.34)	(0.64)

	As at 31st March, 2026	As at 31st March, 2025
NOTE 20 CONTINGENCIES AND COMMITMENTS		
(A) Contingent liabilities		
I Income Tax	-	-
II Other Legal Cases	-	-
(B) Capital and other commitments		

Estimated amount of contracts remaining to be executed on capital account, net of advances and not provided in the books are as follows:

Particulars	As at 31st March, 2026	As at 31st March, 2025
Property, plant and equipment	-	-

21 LEASES

The Company has taken registered premises at New Delhi operating lease agreement for its registered office.

Particulars	As at 31st March, 2026	As at 31st March, 2025
Lease payments for the year recognised in the statement of profit and loss.	0.16	0.18

22 MSME

Based on the information available with the company, there are no dues as at March 31, 2026 and 31st March, 2025 payable to enterprises covered under "Micro Small and Medium Enterprises Development Act, 2006. No Interest is paid/payable by the company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006.



23 Related party Disclosure

As required by Indian Accounting Standard -24 ,the disclosures of transactions with related parties are given below:-

a) Name of related parties and nature of Related Party Relationship

- i Mr. Karan Kanika Verma - Director
- ii Mr. Pawan Chadha - Director
- iii Ms. Nitasha Sinha - Company Secretary
- iv Ms. Monam Kapoor- Director
- v Mr. Sanjeev Rathore- Director

b) Related party transactions

S. No.	Name	Relation	Nature of transaction	As at 31st March, 2026	As at 31st March, 2025
				Rs.	Rs.
a	Mr. Karan Kanika Verma	Key Management Personnel	Remuneration	-	-
b	Mr. Pawan Chadha	Key Management Personnel	Remuneration	-	-
c	Ms. Nitasha Sinha	Company Secretary	Remuneration	3.00	3.00
d	Mr. Karan Kanika Verma	Key Management Personnel	Acceptance of Loan	-	-
f	Mr. Karan Kanika Verma	Key Management Personnel	Repayment of Loans	-	-
g	Mr. Pawan Chadha	Key Management Personnel	Acceptance of Loan	-	-
h	Mr. Pawan Chadha	Key Management Personnel	Repayment of Loans	-	-

24 Note on Change in Management and Operations**24A Share Purchase Agreement and Acquisition of Shares by the Incoming Promoters**

On September 30, 2025, Mr. Gopal Bhatler and M/s Gopal Bhatler HUF (hereinafter collectively referred to as the "Acquirers / Incoming Promoters") entered into Share Purchase Agreement(s) ("SPAs") with Mr. Satish Kumar Verma, Mr. Karan Kanika Verma, Mr. Pawan Chadha, Kanika Audio Visuals Private Limited and Akanksha Viniyog Limited erstwhile promoters of the Company (collectively, the "Sellers / Erstwhile Promoters") for the acquisition of 14,46,703 equity shares of face value of ₹ [10/-] each, representing 43.84% of the then existing equity share capital and 44.06% of the voting equity share capital of the Company, together with the control over the Company, at a negotiated price of ₹ 9 per equity share, aggregating to ₹ 130.20 lakhs, subject to the satisfaction of the conditions precedent stipulated in the SPAs and compliance with applicable laws. The execution of the SPAs was duly intimated to BSE Limited / National Stock Exchange of India Limited in accordance with Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

24B Open Offer under the SEBI (SAST) Regulations, 2011

Pursuant to and in compliance with Regulations 3(1) and 4 of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 ("SAST Regulations"), the Acquirers, along with the Persons Acting in Concert ("PACs"), made a mandatory open offer to the public shareholders of the Company for acquisition of up to 858000 equity shares, representing 26% of the expanded voting equity share capital of the Company at an offer price of ₹ 12.15 per equity share.

24C Reconstitution of Board of Directors and Key Managerial Personnel (Subsequent Event)

Subsequent to the reporting date of 31 March 2026, during the month of April 2026, consequent to the change in management and control referred to above, the existing promoter directors, independent directors and the Company Secretary of the Company have tendered their resignations, and new promoter directors, independent directors and the Company Secretary have been appointed in their place. The details are as under:

(a) Resignations from the existing Board and Key Managerial Personnel:

S. No.	Name	Designation/Category	DIN/Membership No.	Date of Cessation
1	KARAN KANIKA VERMA	Director & Managing Director	00034343	30-04-2026
2	SANJEEV RATHORE	Independent Director	08019738	06-04-2026
3	PAWAN CHADHA	Whole-time director & CFO	00415795	06-04-2026
4	MONAM KAPOOR	Director	09278005	06-04-2026
5	NISHU	Independent Director	09276974	06-04-2026
6	NITASHA SINHA	Company Secretary	A27439	04-04-2026



(b) **Appointments to the Board and Key Managerial Personnel:**

S. No.	Name	Designation/Category	DIN/Membership No.	Date of Appointment
1	GOPAL BHATTER	Whole-time director	07465307	04-04-2026
2	NEELAM DIVESHABOO	Company Secretary	A66555	07-04-2026
3	ARVIND GANPATDESAI	Independent Director	00353903	04-04-2026
4	SONIA BHATTER	Additional Director	07550283	04-04-2026
5	MONIKA BHATTER	Additional Director	07676624	04-04-2026
6	RADHE SHYAM PANDEY	Independent Director	11395013	04-04-2026

24D

Basis of Preparation on Going Concern Assumption

The Company has not carried out any significant revenue generating operational activities during the last several financial years, including the financial year ended 31 March 2026. Despite the absence of significant operations, the financial statements for the year ended 31 March 2026 have been prepared on a going concern basis, based on the assessment carried out by the management and the future business plans of the new promoters and the newly constituted Board of Directors.

NOTE 25 FAIR VALUE MEASUREMENTS

The fair value of the assets and liabilities are included at the amount at which the instrument could be exchanged in a current Fair Value of cash and current deposits, trade and other current receivables, trade payables, other current liabilities and other. The different levels of fair value have been defined below:

Level 1: Quoted (Unadjusted) prices in active markets for identical assets or liabilities.

Level 2: Other techniques for which all inputs which have a significant effect on the recorded fair value are observable, either

Level 3: Techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable

Particulars	Amount In Lakhs	
	As at 31st March, 2026	As at 31st March, 2025
<u>Carrying Amount</u>		
Financial Instruments at fair value through Profit or Loss		
Financial Assets		
(i) Investments.	-	-
<u>Fair Value</u>		
Level 1	-	-
Level 2		
Level 3		
Total	-	-
Financial Assets at Amortised Cost		
(i) Security Deposits	-	-
(ii) Cash and cash equivalents	53.76	86.53
(iii) Loans & advances	223.13	213.00
(iv) Amount Recoverable in Cash or Kind	8.83	14.58
Total Financial Assets	285.72	314.11
Financial Liabilities at Amortised Cost		
0	-	-
0	-	-
(iii) Other financial liabilities	0.17	6.30
(iv) Provision for employee benefits	-	11.26
Total Financial Liabilities	0.17	17.57



NOTE 26 Financial Risk Management

The Company's financial risk management is an integral part of how to plan and execute its business strategies. The Company's financial risk management policy is set by the Managing Board. The financial risks are identified, measured and managed in accordance with the Company's policies on risk management. Key financial risks and mitigation plans are reviewed by the board of directors of the Company.

A. MARKET RISK

Market risk is the risk of loss of future earnings, fair value of future cash flows that may result from a change in the price of financial instrument. The value of a financial instrument may change as a result of changes in the interest rates, equity prices and other market changes that may affect market sensitivity instruments. Market risk is attributable to all market risk sensitive financial instruments including investments and deposits, loans and borrowings.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. In order to balance the Company's position with regards to interest income and interest expense and to manage the interest rate risk, management performs a comprehensive interest rate risk management. The Company has no interest bearing borrowings hence it is not exposed to significant interest rate risk as at the respective reporting dates. They are therefore not subject to interest rate risk, since neither the carrying amount nor the future cash flows will fluctuate because of change in market interest rates.

Price Risk

Price risk arises from exposure to equity securities prices from investments held by the Company. The Company does not have any investments in equity shares.

B. CREDIT RISK

Credit risk is the risk that customer or counter-party will not meet its obligation under the contract, leading to financial loss. Credit risk arises from trade receivables and other financial assets.

Other Financial Assets

There is no credit risk exposure with respect to other financial assets as they are either supported by legal agreement or are with Nationalized - Deposits are held with Electricity Department, hence the risk of default is considered to be negligible.
- Loans to Others are supported with legal agreements, hence there is no credit risk involved.

Provision for Expected Credit losses

Financial Assets are considered to be of good quality and there is no credit risk to the Company.

C. LIQUIDITY RISK

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Group's approach to managing liquidity is to ensure as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due. Management monitors rolling forecasts of the liquidity position and cash and cash equivalents on the basis of expected cash flows. The Company takes into account the liquidity of the market in which the entity operates.

Contractual Maturities of financial liabilities

The tables below provide details regarding the remaining contractual maturities of financial liabilities at reporting date based on contractual undiscounted payments.

As at 31st March, 2026	Amount In Lakhs			
	Less than 1 year/ On Demand	1 - 2 years	2 - 3 years	More than 3 years
Current				
(i) Borrowings	-	-	-	-
(ii) Trade payables	-	-	-	-
(iii) Other financial liabilities	0.17	-	-	-
Total	<u>0.17</u>	-	-	-

As at 31st March, 2025	Amount In Lakhs			
	Less than 1 year/ On Demand	1 - 2 years	2 - 3 years	More than 3 years
Current				
(i) Borrowings	-	-	-	-
(ii) Trade payables	-	-	-	-
(iii) Other financial liabilities	6.30	-	-	-
Total	<u>6.30</u>	-	-	-

NOTE 27 Capital Risk Management

The Company aim to manages its capital efficiently so as to safeguard its ability to continue as a going concern and to optimize returns to shareholders. The capital structure of the Company is based on management's judgment of the appropriate balance of key elements in order to meet its strategic and day-to-day needs. We consider the amount of capital in proportion to risk and manage the capital structure in light of changes in economic conditions and the risk characteristics of the underlying assets. The Company's policy is to maintain a stable and strong capital structure with a focus on total equity so as to maintain creditors and market confidence and to sustain future development and growth of its business. There is no change in the Company capital structure since previous year.

NOTE 28 Revenue from Contracts with Customer

Ind AS 115 Revenue with contracts with Customers, mandatory for reporting periods beginning on or after April 1, 2018 replaces existing revenue recognition requirements. Under the modified retrospective approach there were no adjustments required to the retained earnings as at April 1, 2018. Application of Ind AS 115 did not have any impact on recognition and measurement of revenue and related items in the financial results.



OSCAR GLOBAL LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2026

29 Ratio Analysis and its element

Ratio	Numerator	Denominator	As at 31st March, 2026	As at 31st March, 2025	% change	Reason for variance (where the change in the ratio is more than 25% as compared to the preceding year)
Current Ratio	Current Assets	Current Liabilities	378.36	16.29	2223%	decrease in current liabilities is more as compared to decrease in cash & cash equivalents on account of various expenditures as compared to last year.
Debt-Equity Ratio	Total Debt	Shareholder's Equity	0.00	0.06	-99%	There is decrease in Expenses Payable as compared to last year
Return on Equity Ratio	Net Profits after taxes - Preference Dividend	Average Shareholder's Equity	(0.04)	(0.06)	-41%	There is decrease in loss due to decrease in Listing & professional expenses as compared to last year.
Inventory Turnover Ratio	Cost of goods sold	Average Inventory	-	-	0%	There is no Sales during the current year. Further, there is no Inventory at any time during the year
Trade Receivable Turnover Ratio	Net credit sales = Gross credit sales - sales return	Average Trade Receivable	-	-	0%	There is no Sales during the current year
Trade Payable Turnover Ratio	Net credit purchases = Gross credit purchases - purchase return	Average Trade Payables	-	-	0%	There is no Purchases during the current year
Net Capital Turnover Ratio	Net sales = Total sales - sales return	Working capital = Current assets - Current liabilities	-	-	0%	There is no Sales during the current year
Net Profit Ratio	Net Profit	Net sales = Total sales - sales return	-	-	0%	There is no Sales during the current year
Return on Capital Employed	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	(0.04)	(0.07)	-43%	There is decrease in loss due to decrease in Listing & professional expenses as compared to last year.



Notes forming part of Financial Statements
30
30A Contingent liabilities and commitments (to the extent not provided for)

Particulars		As at 31st March, 2026 Rs.	As at 31st March, 2025 Rs.
(i)	Contingent Liabilities (a) Claims against the company not acknowledged as debt (b) Guarantees (c) Other Money for which the company is contingently liable	- - -	- - -
(ii)	Commitments (a) Estimated amount of contracts remaining to be executed on capital account and not provided for (b) Other commitments	- -	- -
Total		-	-

30B Disclosure under section 186 (4) of Companies Act, 2013 :

During the year under review no loans were given, no investments made, no guarantee given or security provided.

S.No.	Name of party	Relationship	Amount outstanding as at 31 March, 2024	Maximum balance outstanding during the year
	NIL	NIL	NIL (NIL)	NIL (NIL)

Note: Figures in bracket relate to the previous year.

30C Value of Imports calculated on CIF basis

S. No.	Particulars	As at 31st March, 2026 Rs.	As at 31st March, 2025 Rs.
a	Raw materials	-	-
b	Components	-	-
c	Spare parts	-	-
d	Capital Goods	-	-
TOTAL		-	-

30D Expenditures in foreign currencies

S. No.	Particulars	As at 31st March, 2026 Rs.	As at 31st March, 2025 Rs.
a	Travelling Expenses	-	-
b	Commission	-	-
c	Sales Promotion	-	-
d	Royalty	-	-
TOTAL		-	-

31 Details of Raw material consumed/Disposed

S. No.	Particulars	As at 31st March, 2026		As at 31st March, 2025	
		Qty	Amount (RS `)	Qty	Amount (in Lakhs `)
a	Leather (Sq.DCM)	0	-	0	-
b	Other Raw Material	-	-	-	-
Total		-	-	-	-

31A Quantitative details of Consumption of imported and indigenous items

S. No.	Particulars	As at 31st March, 2026		As at 31st March, 2025	
			%		%
a	Imported - Raw materials	-	0%	-	0%
b	Indigenous - Raw materials	-	0%	-	0%
TOTAL		-	0%	-	0%



31B Quantitative details of Production, sales and stock of each class of goods:

S. No.	Particulars	As at 31st March, 2026	As at 31st March, 2025	As at 31st March, 2026	As at 31st March, 2025
	Leather Garments & Accessories(Finished/Semi Finished Goods)			Licenses / Export Incentives	
a	Opening Stock Qty. (Nos.)	-	-		-
	Rs in Lakhs				
b	Production Qty. (Nos.)	-	-		-
c	Sales/Export Qty. (Nos.)	-	-		-
	Amount (Rs.)	-	-	-	-
d	Closing Stock Qty. (Nos.)	-	-		-
	Amount (Rs.)	-	-		-

31C Earning in foreign exchange

S. No.	Particulars	As at 31st March, 2026	As at 31st March, 2025
		Rs.	Rs.
a	Export of goods calculated on FOB basis	-	-
b	Other earnings	-	-
	TOTAL	-	-

32 Segment information

The company is operating in only one product i.e. leather garments and accessories. Hence there is no need to present financial information information segment wise as required under Indian Accounting Standard -108.

For D.V. Mittal & Co.
Chartered Accountants

ROHIT SINGHAL
(Partner)
Membership No.516295
FRN : 002997N



For OSCAR GLOBAL LIMITED

GOPAL BHATTER
WHOLE TIME DIRECTOR
DIN 07465307

(Signature)

SONIA BHATTER
DIRECTOR
DIN 07550283

(Signature)



PLACE: DELHI
DATE: 09/05/2026

NEELAM DIVESHABOO
COMPANY SECRETARY
Membership No. A66555



Name of the Company	:	OSCAR GLOBAL LIMITED
Address	:	1/22, SECOND FLOOR ASIF ALI ROAD, NEW DELHI -110002
CIN	:	L51909DL1990PLC041701
Financial Year	:	2025-26
Assessment Year	:	2026-27
PAN	:	AAACO1219J
Status	:	Public Company
Date of Incorporation	:	09-10-1990

COMPUTATION OF TAXABLE INCOME

Income from Business and Profession

Profit as per Statement of Profit & Loss Account		(11,15,886)
--	--	-------------

Less: Items of Income to be considered under separate head of Income

-Dividend Received from Mutual Fund	-	
-Dividend on Equity shares from a domestic company exempt u/s 10(34)	-	
-Income to be considered under head Capital Gain	-	
-Interest Income to be considered under head Other Sources	14,42,727	14,42,727
		(25,58,613)

Add: Item of Expenditure Disallowed

-Interest on TDS/ Income Tax	17	
-Expenses considered under other head	-	
-Prior Period Expenses	-	
-Loss on Sale of Assets	-	17
		(25,58,596)

Income from Other Sources

Dividend Received on equity shares of a domestic co. Wholly exempt u/s 10(34)	-	-
Interest Income	14,42,727	14,42,727

Adjustment of Losses		(11,15,869)
		-
Total Income		(11,15,869)

Tax under Normal Provision

Less: TDS		-
Less: Advance Tax		1,43,208
Add: Interest		-
Tax Payable/(Refundable)		(1,43,208)



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

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
I. ASSETS			
(1) Non-current assets			
(i) Property, Plant & Equipments	1	5,698	8,937
(ii) Financial Assets			
(a) Investments	2	-	-
(b) Security Deposits	3	-	-
(iii) Other Non-Current Assets	4	2,23,12,536	2,13,00,038
		<u>2,23,18,234</u>	<u>2,13,08,975</u>
(2) Current assets			
(a) Inventories	5	-	-
(b) Financial Assets			
(i) Cash and cash equivalents	6	53,76,164	86,53,030
(ii) Other Financial Assets	7	8,83,140	14,58,312
(c) Other Current Assets	8	1,43,208	1,56,136
		<u>64,02,512</u>	<u>1,02,67,478</u>
Total Assets		<u><u>2,87,20,746</u></u>	<u><u>3,15,76,453</u></u>
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity Share Capital	9	3,29,18,000	3,29,18,000
(b) Others Equity	10	(42,14,176)	(30,98,289)
		<u>2,87,03,824</u>	<u>2,98,19,711</u>
Liabilities			
(2) Non Current Liabilities			
(a) Financial Liabilities			
(b) Deferred Tax Liabilities (Net)	11	-	-
(c) Provisions	12	-	11,26,293
		<u>-</u>	<u>11,26,293</u>
(3) Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	12a	-	-
(ii) Trade payables	13	-	-
(iii) Other financial liabilities	14	16,922	6,30,449
(b) Provisions		-	-
(c) Current Tax Liabilities (Net)	15	-	-
		<u>16,922</u>	<u>6,30,449</u>
Total Equity & Liabilities		<u><u>2,87,20,746</u></u>	<u><u>3,15,76,453</u></u>



OSCAR GLOBAL LTD
STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED 31ST MARCH, 2026

Amount in Rs.

PARTICULARS	Note No.	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Continuing Operations			
Revenue from Operations	16 A	-	-
Other Income	16 B	14,42,727	15,50,701
Total Income (I)		14,42,727	15,50,701
Expenses			
Cost of Materials consumed/Disposed	17A	-	-
(Increase)/Decrease in inventories of finished goods ,work in j and stock in trade	17B	-	-
Employee benefit expense	17 C	10,88,379	11,07,962
Finance Cost	17 D	-	-
Depreciation & Amortization		3,239	3,239
Other expenses	17E	14,66,995	25,45,306
Total Expenses (II)		25,58,613	36,56,507
Profit / (loss) before Tax (I) - (II)		(11,15,886)	(21,05,805)
Tax expense:			
(1) Current Income Tax		-	-
(2) Deferred Tax (Credit) / Charged		-	-
Profit / (loss) for the year from Continuing Operations (III)		(11,15,886)	(21,05,805)
Discontinuing Operations			
Profit / (loss) for the year from discontinued Operations		-	-
Tax Income / (Expense) of discontinuing operations		-	-
IX. Profit / (loss) for the year from discontinued Operations (after tax)		-	-
Profit / (Loss) for the year (IV)		(11,15,886)	(21,05,805)
Other Comprehensive Income			
A. (i) Items that will not be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-
B. (i) Items that will be reclassified to profit or loss		-	-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
(V) Other Comprehensive Income for the year		-	-
(VI) Total Comprehensive Income for the year		(11,15,886)	(21,05,805)
Earning per share for continuing operations [face value of Share Re. 10/-each]			
(Previous Year Re. 10/- each)			
(i) Basic			
Computed on the basis of total profit for the year		(0.339)	(0.640)
(ii) Diluted			
Computed on the basis of total profit for the year		(0.339)	(0.640)
Summary of significant accounting policies	2.1		



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

Particulars	Note No.	As at 31st March, 2026	As at 31st March, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES :			
NET PROFIT BEFORE TAX AND EXTRA ORDINARY ITEMS		(11,15,886)	(21,05,805)
ADJUSTMENTS FOR :			
DEPRECIATION		3,239	3,239
INTEREST		(14,34,235)	(15,44,807)
PROFIT ON SALE OF ASSETS		-	-
Misc Adjustment (Dep on sold Asset w/b)		-	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		(25,46,882)	(36,47,374)
ADJUSTMENTS FOR :			
TRADE AND OTHER RECEIVABLES		5,88,099	(1,58,819)
INVENTORIES		-	-
TRADE PAYABLES AND OTHER PAYABLES		(17,39,820)	1,85,690
CASH GENERATED FROM OPERATIONS		(36,98,603)	(36,20,502)
INTEREST PAID		-	-
DIRECT TAX PAID		-	-
CASH FLOW BEFORE EXTRAORDINARY ITEMS		(36,98,603)	(36,20,502)
EXTRA ORDINARY ITEMS		-	-
NET CASH FROM OPERATING ACTIVITIES		(36,98,603)	(36,20,502)
B. CASH FLOW FROM INVESTING ACTIVITIES :			
PURCHASES OF FIXED ASSETS		-	-
SALE OF FIXED ASSETS		-	-
Loans & Advances		(10,12,498)	(10,12,498)
Income From Investing Activities		14,34,235	15,44,807
NET CASH USED IN INVESTING ACTIVITIES		4,21,737	5,32,309
C. CASH FLOW FROM FINANCING ACTIVITIES :			
PROCEEDS FROM PUBLIC ISSUE OF SHARE CAPITAL		-	-
PROCEEDS FROM LONG TERM BORROWINGS		-	-
REPAYMENT OF FINANCE LEASE LIABILITIES		-	-
DIVIDEND PAID		-	-
NET CASH USED IN FINANCING ACTIVITIES		-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		(32,76,866)	(30,88,193)
OPENING CASH AND CASH EQUIVALENTS		86,53,030	1,17,41,222
CLOSING CASH AND CASH EQUIVALENTS		53,76,164	86,53,030

Significant Accounting Policies and Notes on Accounts

1 & 2



OSCAR GLOBAL LTD
STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 31ST MARCH, 2026

A. Equity Share Capital

	Note	Numbers	Amount (Rs.)
Authorised Capital			
As at 1st April 2025	9	40,00,000	4,00,00,000
Changes in Equity Share Capital Shares during the year		-	-
As at 31st March, 2026		40,00,000	4,00,00,000
Issued Capital	9		
As at 1st April 2025		33,00,000	3,30,00,000
Changes in Equity Share Capital Shares during the year		-	-
As at 31st March, 2026		33,00,000	3,30,00,000
Subscribed & fully Paid-up Shares	9		
As at 1st April 2025		32,83,600	3,28,36,000
Changes in Equity Share Capital Shares during the year		-	-
As at 31st March, 2026		32,83,600	3,28,36,000
Subscribed but not fully Paid-up Shares	9		
As at 1st April 2025		16,400	82,000
Changes in Equity Share Capital Shares during the year		-	-
As at 31st March, 2026		16,400	82,000

B. Other Equity

For the year ended 31st March, 2026

Particulars	Reserve and Surplus			Total
	General Reserve	Securities Premium Reserve	Retained Earnings	
Balance as at April 01, 2024	48,61,191	4,40,00,000	(4,98,53,675)	(9,92,484)
Profit for the period and Other Comprehensive income	-	-	(21,05,805)	(21,05,805)
Total comprehensive Income for the year	48,61,191	4,40,00,000	(5,19,59,480)	(30,98,289)
Dividends	-	-	-	-
Transfer to retained earnings	-	-	-	-
Any other change (to be specified)	-	-	-	-
As at 31st March, 2025	48,61,191	4,40,00,000	(5,19,59,480)	(30,98,289)
As at 1st April 2025	48,61,191	4,40,00,000	(5,19,59,480)	(30,98,289)
Profit for the period	-	-	(11,15,886)	(11,15,886)
Other Comprehensive Income	-	-	-	-
Total comprehensive Income for the year	-	4,40,00,000	(5,30,75,366)	(42,14,176)
Dividends	-	-	-	-
Transfer to retained earnings	-	-	-	-
Any other change (to be specified)	-	-	-	-
General Reserve Balance	-	-	-	-
As at 31st March, 2026	48,61,191	4,40,00,000	(5,30,75,366)	(42,14,176)



OSCAR GLOBAL LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2026

Background

Oscar Global Limited is The main objects of the Company is to carry on business of Export of Learther Garments of all

I SIGNIFICANT ACCOUNTING POLICIES

This note provides a list of the significant accounting policies adopted in the preparation of these financial statements. These policies have been consistently applied to all the years presented, unless otherwise stated.

i)'Basis of preparation

a Compliance with Ind AS

The financial statements are prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act, 2013 (the Act) [Companies (Indian Accounting Standards) Rules, 2015] and other relevant provisions of the Act. The financial statements up to year ended March 31, 2016 were prepared in accordance with the accounting standards notified under Companies (Accounting Standard) Rules, 2006 (as amended) ("Previous GAAP") and other relevant provisions of the Act.

b'Basis of Measurement

The financial statements have been prepared on a historical cost basis, except for the following:

- certain financial assets and liabilities that is measured at fair value (refer accounting policies regarding financial

c 'Use of Estimates & Judgements

The preparation of financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates are recognized in the period in which the estimates are revised and in any future periods affected. In particular, information about significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognized in the financial statements is included in the following notes:

i)Income taxes: The Company's tax jurisdiction is India. Significant management judgement is required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

ii)Other estimates: The preparation of financial statements involves estimates and assumptions that affect the reported amount of assets, liabilities, disclosure of contingent liabilities at the date of financial statements and the reported amount of revenues and expenses for the reporting period. Specifically, the Company estimates the probability of collection of accounts receivable by analyzing historical payment patterns etc.

'd' Current versus non-current classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification.

An asset is treated as current when it is:

- Expected to be realised or intended to be sold or consumed in normal operating cycle
 - Held primarily for the purpose of trading
 - Expected to be realised within twelve months after the reporting period, or
 - Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months aft
- All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in normal operating cycle
 - It is held primarily for the purpose of trading
 - It is due to be settled within twelve months after the reporting period, or
 - There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period
- The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

The operating cycle is the time between the acquisition of assets for processing and their realisation in cash and cash equivalents. Based on the nature of products/ activities of the Company and the normal time between the aquisition of the assets and their realisation in cash or cash equivalent, the Company has determined its operating cycle as 48 months for real estate projects and 12 monthths for others for the purpose of classification of its assets and liabilities as current and non current.



II SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

i) Property, plant and equipment

Property, Plant and Equipment is carried at cost less accumulated depreciation and accumulated impairment losses, if any. The cost comprises its purchase price, directly attributable cost of bringing the asset to its working condition for its intended use and borrowing Costs attributable to construction of qualifying asset, upto the date asset is ready for its intended use; any trade discounts and rebates are deducted in arriving at the purchase price.

Transition to Ind AS:

On transition to Ind AS, the Company has elected to continue with the carrying value of all of its property, plant and equipment recognised as at April 1, 2016 measured as per the previous GAAP and use that carrying value as the deemed cost of the property, plant and equipment.

Subsequent costs

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance are charged to profit or loss during the reporting period in which they are incurred.

Derecognition

An item of Property, Plant & Equipment is derecognised upon disposal or when no future economic benefits are expected from the use. Any gains and losses on disposal of an item of Property, Plant and Equipment are determined by comparing the proceeds from disposal with the carrying amount of Property, Plant and Equipment and are recognised net within "Other income/ Other expenses" in the Statement of Profit and Loss

Depreciation

Depreciation is charged on the assets as per Written Down Value method at rates worked out based on the useful lives and in the manner prescribed in the Schedule II to the Companies Act, 2013. The depreciation method, useful lives and residual value are reviewed at each of the reporting date. Depreciation on additions (disposals) is provided on a pro-rata basis i.e. from (upto) the date on which the asset is ready for use (disposed off). The residual values and useful life are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

ii)Intangible assets

Computer software

Intangible assets are stated at acquisition cost, net of accumulated amortization and accumulated impairment losses, if

Amortisation methods and periods:

The Company amortises intangible assets with the finite useful life (computer software) using straight line method over a p

iii)Financial Instruments

a) Financial Assets

Financial assets comprise investments in equity instruments, loans and advances , trade receivables, Cash and cash equivalents and other eligible assets.

Initial recognition and measurement:

All financial assets are recognised initially at fair value except trade receivables which are initially measured at transaction price. Transaction costs that are attributable to the acquisition of the financial asset (other than financial assets recorded at fair value through profit or loss) are included in the fair value of the financial assets. Purchase or sale of financial assets that require delivery of assets within a time frame established by regulation or convention in the market place (regular way trades) are recognised on the trade date, i.e., the date that the Company commits to purchase or sell the asset.



Subsequent Measurement:

-Financial Assets measured at amortised cost: Financial assets held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payment of principal and interest (SPPI) on principal amount outstanding are measured at amortised cost using effective interest rate (EIR) method.

They are presented as current assets, except for those maturing later than 12 months after the reporting date which are presented as non-current assets. These financial assets are subsequently carried at amortized cost using the effective interest method, less any impairment loss. The EIR amortisation is recognised as finance income in the Statement of Profit and Loss.

- Financial assets at fair value through other comprehensive income (FVTOCI): Financial assets held within a business model whose objective is achieved by both collecting the contractual cash flows and selling the financial assets and the contractual terms of the financial assets give rise on specified dates to cash flows that are solely payment towards principal and interest (SPPI) on principal outstanding are subsequently measured at FVTOCI. Fair value movements in financial assets at FVTOCI are recognised in other comprehensive income. However, the Company recognises interest income, impairment losses & reversals and foreign exchange gain loss in statement of profit and loss. On derecognition of the asset, cumulative gain or loss previously recognised in OCI is reclassified from equity to profit and loss. Interest earned is recognised under the expected interest rate (EIR) model.

-Equity instruments other than investment in associates: Equity instruments held for trading are classified at fair value through Profit or Loss (FVTPL). For other equity instruments the Company classifies the same as at FVTOCI. The classification is made on initial recognition and is irrevocable. Fair value changes on equity instruments at FVTOCI, excluding dividends, are recognised in other comprehensive income (OCI).

- Financial assets at fair value through fair value through Profit or Loss (FVTPL): Financial assets are measured at FVTPL if it does not meet the criteria for classification as measured at amortised cost or at fair value through other comprehensive income. Fair value changes are recognised in Statement of Profit and Loss.

Derecognition of financial assets:

Financial assets are derecognised when the contractual rights to the cash flows from the financial assets expire or the financial asset is transferred and the transfer qualified for derecognition. On derecognition of financial asset in its entirety the difference between the carrying amount (measured at the date of derecognition) and the consideration received (including any new asset obtained less any new liability assumed) shall be recognised in Statement of Profit and Loss.

Impairment of financial assets:

Trade receivables, contract assets, receivables under Ind AS 109 are tested for impairment based on the expected credit losses (ECL) for the respective financial asset. ECL impairment loss allowance (or reversal) recognised during the period is recognised as income/expense in the Statement of Profit and Loss. The approach followed by the company for

1) Trade receivables

An impairment analysis is performed at each reporting date. The expected credit losses over lifetime of the asset are estimated by adopting the simplified approach using a provision matrix which is based on historical loss rates reflecting current condition and forecasts of future economic conditions.

2) Other financial assets

For recognition of impairment loss on other financial assets and risk exposure, the Company determines that whether there has been a significant increase in the credit risk since initial recognition. If credit risk has not increased significantly, 12-month ECL is used to provide for impairment loss. However, if credit risk has increased significantly, lifetime ECL issued. If in subsequent period, credit quality of the instrument improves such that there is no longer a significant increase in credit risk since initial recognition, then the entity reverts to recognising impairment loss allowance based on

b) Financial liabilities:

Financial liabilities comprise borrowings, trade payables and other eligible liabilities.

Initial recognition and measurement:

Financial liabilities are initially recognised at fair value. Any transaction costs that are attributable to the acquisition of the financial liabilities (except financial liabilities at fair value through profit or loss) are deducted from the fair value of financial liabilities.



Subsequent measurement

Financial liabilities at amortised cost: The Company has classified the following under amortised cost:

- a) Trade payables
- b) Other financial liabilities

Amortised cost for financial liabilities represents amount at which financial liability is measured at initial recognition minus the cumulative amortisation using the effective interest rate (EIR) method of any difference between that initial amount and the maturity amount.

- Financial liabilities at fair value through profit or loss (FVTPL): Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term.

Financial liabilities designated upon initial recognition at fair value through profit or loss are designated as such at the initial date of recognition, and only if the criteria in Ind AS 109 are satisfied.

For trade and other payables maturing within one year from the Balance Sheet Date are carried at a value which is approximately equal to fair value due to the short maturity of these instruments.

Derecognition of financial liabilities

A financial liability shall be derecognised when, and only when, it is extinguished i.e. when the obligation specified in the contract is discharged or cancelled or expires.

c) Offsetting financial instruments

Financial assets and liabilities are offset and the net amount is reported in the balance sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Company or the

d) Reclassification of Financial Assets

The Company determines the classification of financial assets and liabilities on initial recognition. After initial recognition, no reclassification is made for financial assets which are categorised as equity instruments at FVTOCI and financial assets or financial liabilities that are specifically designated at FVTPL. For financial assets, which are debt instruments, a reclassification is made only if there is a change in the business model for managing those assets. Changes to the business model are expected to be infrequent. The management determines change in the business model as a result of external or internal changes which are significant to the Company's operations. A change in the business model occurs when the Company either begins or ceases to perform an activity that is significant to its operations. If the company reclassifies financial assets, it applies the reclassification prospectively from the reclassification date which is the first day of immediately next reporting period following the change in business model. The Company does not restate any previously recognised gains, losses (including impairment gains or losses) or interest.

iv Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset. Other borrowing costs are recognized as expenses in the period in which they are incurred. To the extent the Company borrows funds generally and uses them for the purpose of obtaining a qualifying asset, the Company determines the amount of borrowings costs eligible for capitalization by applying a capitalization rate to the expenditure incurred on such asset. The capitalization rate is determined based on the weighted average of borrowing costs applicable to the borrowings of the Company which are outstanding during the period, other than borrowings made specifically towards purchase of the qualifying asset. The amount of borrowing costs that the Company capitalizes during a period does not exceed the amount of borrowing costs incurred during that period.



v) Impairment of non-financial assets

The carrying amount of the Company's non-financial assets, other than deferred tax assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

The recoverable amount of an asset or cash generating unit is the greater of its value in use and its fair value less costs to sell. In assessing value in use, the estimated future cash flows are discounted to present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risk specific to the asset. For the purpose of impairment testing, assets that cannot be tested individually are grouped together into the smallest group of assets that generates cash inflows from the continuing use that are largely independent of cash inflows of other assets or group of assets (the cash generating unit).

An impairment loss is recognized if the carrying amount of an asset or its cash generating unit exceeds its estimated recoverable amount. Impairment losses are recognised in the Statement of Profit and Loss. Impairment losses are recognised in respect of cash generating units are allocated first to reduce the carrying amount of any goodwill allocated to the units and then to reduce the carrying amount of the other assets in the unit or group of units on a pro rata basis.

Reversal of impairment loss

Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists.

An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized directly in other comprehensive income and presented within equity.

vi Inventories

Inventories are valued at lower of cost and net realizable value. Net realisable value of property under construction assessed with reference to market value of completed property as at the reporting date less estimated cost to complete. Cost of inventory (Work-in-Progress) represents cost of land and all expenditure incurred in connection with.

vii) Provisions and Contingencies

A provision arising from claims, litigation, assessment, fines, penalties, etc. is recognised when the Company has a present obligation (legal or constructive) as a result of 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 can be made of the amount of the obligation. These are reviewed at each balance sheet date and adjusted to reflect current management estimates. Contingent liabilities are disclosed in respect of possible obligations that have arisen from past events and 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 enterprise. When there is a possible obligation or present obligation where the likelihood of an outflow is remote, no disclosure or provision is made.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity. A contingent asset is disclosed, where an inflow of economic benefits is probable.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset, if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the

VIII Income Taxes

Income tax comprises current tax and deferred tax. Income tax expense is recognized in the statement of profit and loss except to the extent it relates to items directly recognized in equity or in other comprehensive income.



Current tax

Current tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for the period. The tax rates and tax laws used to compute the current tax amount are those that are enacted or substantively enacted by the reporting date and applicable for the period. The Company offsets current tax assets and current tax liabilities, where it has a legally enforceable right to set off the recognized amounts and where it intends either to settle on a net basis or to realize the asset and liability simultaneously.

Deferred tax

Deferred tax is recognized using the balance sheet approach. Deferred tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount in financial statements, except when the deferred tax arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profits or loss at the time of the transaction.

Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

Deferred tax liabilities are recognized for all taxable temporary differences.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Minimum Alternate Taxes

Minimum Alternate Tax (MAT) is payable when the taxable profit is lower than the book profit. Taxes paid under MAT are available as a set off against regular income tax payable in subsequent years. MAT paid in a year is charged to the Statement of Profit and Loss as current tax. The Company recognises MAT credit available as an asset only to the extent that there is convincing evidence that the Company will pay normal income tax during the specified period i.e the period for which MAT credit is allowed to be carried forward. MAT credit is recognised as an asset and is shown as 'MAT Credit Entitlement'. The Company reviews the 'MAT Credit Entitlement' asset at each reporting date and write down the asset to the extent the Company does not have convincing evidence that it will pay normal tax during the specified period.

ix) Foreign Currency Translations**a Functional and Presentation Currency**

Items included in the financial statements are measured using the currency of the primary economic environment in which the entity operates ('the functional currency'). The financial statements are presented in Indian Rupee (INR), which is Radhika Heights Private Limited's functional and presentation currency.

b Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation of monetary assets and liabilities denominated in foreign currencies at year end exchange rates are recognised in profit or loss.

x) Leases**As a Lessee:**

Leases of property, plant and equipment where the company, as lessee, has substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalised at the lease's inception at the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding rental obligations, net of finance charges, are included in borrowings or other financial liabilities as appropriate. Each lease payment is allocated between the liability and finance cost. The finance cost is charged to the profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Leases in which a significant portion of the risks and rewards of ownership are not transferred to the company as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to profit or loss on a straight-line basis over the period of the lease unless the payments are structured to increase in line with expected general inflation to compensate for the lessor's expected inflationary cost increases.



The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset or assets, even if that right is not explicitly specified in an arrangement. Arrangements containing a lease have been evaluated as on the date of transition i.e. April 1, 2016 in accordance with Ind-AS 101 First-time Adoption of Indian Accounting Standards.

As a Lessor:

Leases in which the company does not transfer substantially all the risk and benefits of ownership of the assets are classified as operating leases. Assets subject to operating lease are included in Property, Plant & Equipment. Lease income on an operating lease is recognized in the statement of profit and loss on a straight-line basis over the lease term. Costs, including depreciation are recognized immediately in the statement of profit & loss. Initial direct costs such as legal costs, brokerage costs, etc. are recognized immediately in the statement of profit and loss.

xi) Cash and Cash Equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts.

xii) Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

Income from Services – Revenue is recognized on an accrual basis in accordance with the terms of the relevant agreement.

Interest Income: Interest income is recognized as it accrues in Statement of Profit and Loss using the effective interest method.

Dividend income - Revenue is recognized when the shareholder's right to receive payment is established at the balance sheet date. Dividend income is included under the head "Other income" in the statement of profit and loss.

XIII) Earnings Per Share

Basic earnings per share is computed using the weighted average number of equity shares outstanding during the period.

Diluted earning per share is computed by dividing the net profit after tax by the weighted average number of equity shares considered for deriving basic EPS and also weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for bonus shares, as appropriate.

xiv) Segment reporting

The segmental reporting disclosures as required under Indian Accounting Standard-108 are not required, as there are no reportable business segments.

xv) Rounding of amounts

All amounts disclosed in the financial statements and notes have been rounded as per the requirement of Part I of Schedule III, unless otherwise stated.



OSCAR GLOBAL LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2026

1 Property, Plant and Equipment

(Amount In Rs)

Description	Land (Leasehold)	Building	Plant & Equipment	Furniture & Fixtures	Vehicles	Office Equipments	Total
Gross carrying value							
As at April 1, 2024*	-	-	-	-	-	16,999	16,999
Additions	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-
Exchange differences	-	-	-	-	-	-	-
As at 31st March, 2025	-	-	-	-	-	16,999	16,999
Additions	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-
Exchange differences	-	-	-	-	-	-	-
As at 31st March, 2026	-	-	-	-	-	16,999	16,999
Accumulated depreciation							
As at April 1, 2024*	-	-	-	-	-	4,823	4,823
Charge for the year	-	-	-	-	-	3,239	3,239
Disposals	-	-	-	-	-	-	-
Exchange differences	-	-	-	-	-	-	-
As at 31st March, 2025	-	-	-	-	-	8,062	8,062
Charge for the year	-	-	-	-	-	3,239	3,239
Disposals	-	-	-	-	-	-	-
Exchange differences	-	-	-	-	-	-	-
As at 31st March, 2026	-	-	-	-	-	11,301	11,301
NET BLOCK							
As at 31st March, 2025	-	-	-	-	-	8,937	8,937
As at 31st March, 2026	-	-	-	-	-	5,698	5,698



OSCAR GLOBAL LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2026

Particulars	As at 31st March, 2026	As at 31st March, 2025
2 Non Current Investments	-	-
	-	-
3 Security Deposits		
Rent	-	-
	-	-
4 Other Non Current Assets		
Loans & Advances		
DURGESH MERCHANTS LIMITED	1,53,59,331	1,43,46,833
SYRUPY TRADING PRIVATE LIMITED	69,53,205	69,53,205
	2,23,12,536	2,13,00,038
5 Inventories		
a. Raw Materials and Components (valued at cost)	-	-
b. Finished Goods (valued at cost or market price whichever is lower)	-	-
c. Semi Finished Goods (valued at cost or market price whichever is lower)	-	-
	-	-
6 Cash and Cash Equivalents		
a) Balances with Bank (including FDR)	53,70,079	86,52,059
b) Cash in Hand	6,085	971
	53,76,164	86,53,030
7 Other Current Financial Assets		
Unsecured, considered good		
Advances to Creditors	-	-
Advance to staff	-	7,50,000
Input GST	8,83,140	7,08,312
	8,83,140	14,58,312
Refer Note 25 for information about credit risk and market risk of Loans.		
8 Other Current Assets		
Income Tax Refundable	1,43,208	1,54,484
Other Current Assets	-	1,652
	1,43,208	1,56,136



NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2026

9 Share Capital

a. Authorised

40,00,000 Equity Shares of Re.10/- each
(Previous Year 40,00,000 Equity Shares of Re. 10/- each)

b. Issued

Equity Shares of 33,00,000 (Previous Year 33,00,000) Equity Shares of Re.10/- each fully paid-up

c.Subscribed & fully Paid-up Shares

Equity Shares of 32,83,600 of Re.05/- each fully paid-up

d.Subscribed but not fully Paid-up Shares

Equity Shares of 16,400 of Re.10/- each paid-up @Rs. 5 each

Total Issued, Subscribed & fully / partly Paid-up Share Capital

	As at 31st March, 2026	(Amount In Rs) As at 31st March, 2025
a. Authorised	4,00,00,000	4,00,00,000
b. Issued	3,30,00,000	3,30,00,000
c.Subscribed & fully Paid-up Shares	3,28,36,000	3,28,36,000
d.Subscribed but not fully Paid-up Shares	82,000	82,000
Total Issued, Subscribed & fully / partly Paid-up Share Capital	3,29,18,000	3,29,18,000

c. Terms /rights attached to equity shares

The company has only one class of equity shares having a face value of Re.10/- per share. Each holder of equity shares is entitled to one vote per share. The dividend declared, if any is payable in Indian rupees. The dividend if any proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing annual General Meeting. The board has not proposed any dividend for current year and previous year.
In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts including preference shares. The distribution will be in proportion to the number of equity shares held by the shareholders.

d. Reconciliation of the shares outstanding at the beginning and at the end of the reporting year

Equity Shares

At the beginning of the year
Add : Issued during the year ending
Outstanding at the end of the Year

As at 31st March, 2026		As at 31st March, 2025	
In Nos.	Amount in Rs.	In Nos.	Amount in Rs.
33,00,000	3,30,00,000	33,00,000	3,30,00,000
-	-	-	-
33,00,000	3,30,00,000	33,00,000	3,30,00,000

e. Detail of shareholders holding more than 5% shares in the company

Equity shares of Re.10/- each fully paid
AKANKSHA VINIYOG LTD
PAWAN CHADHA
KANIKA AUDIO VISUALS PRIVATE LIMITED
GOPAL BHATTER
GOPAL BHATTER HUF

As at 31st March, 2026		As at 31st March, 2025	
In Nos.	% holding in the Class	In Nos.	% holding in the Class
-	0.00%	8,26,500	25.05%
-	0.00%	2,62,150	7.94%
-	0.00%	2,06,091	6.25%
3,69,112	11.19%	-	0.00%
10,77,792	32.66%	-	0.00%
NIL	NIL	N	NIL

f. Shares held by holding company and/or their subsidiaries/ associates
Equity Shares held by holding company are as below:

g. Details of shares held by promoters

As at 31st March, 2026

SATISH KUMAR VERMA
KARAN KANIKA VERMA
PAWAN CHADHA
GOPAL BHATTER
GOPAL BHATTER HUF
KANIKA AUDIO VISUALS PRIVATE LIMITED
AKANKSHA VINIYOG LTD

No. of shares at the beginning of the year	No. of shares at the end of the year	% of Total Shares	% change during the year
80,962	-	-	(100.00)
45,000	-	-	(100.00)
2,88,150	-	-	(100.00)
-	3,69,112	11.19	100.00
-	10,77,792	32.66	100.00
2,06,091	-	-	(100.00)
8,26,500	-	-	(100.00)
14,46,703	14,46,904	43.85	

As at
31st March, 2025

SATISH KUMAR VERMA
KARAN KANIKA VERMA
PAWAN CHADHA
KANIKA AUDIO VISUALS PRIVATE LIMITED
AKANKSHA VINIYOG LTD

No. of shares at the beginning of the year	No. of shares at the end of the year	% of Total Shares	% change during the year
80,962	80,962	2.45	-
45,000	45,000	1.36	-
2,88,150	2,88,150	8.73	-
2,06,091	2,06,091	6.25	-
8,26,500	8,26,500	25.05	-
14,46,703	14,46,703	43.84	



OSCAR GLOBAL LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2026

Particulars	As at 31st March, 2026	As at 31st March, 2025
10 Other Equity		
a. Retained Earnings		
Opening balance	(5,19,59,480)	(4,98,53,675)
Add: Net profit/(loss) for the current year	(11,15,886)	(21,05,805)
Add: Remeasurements of the net defined benefit plans	-	-
Profit available for appropriation	(5,30,75,366)	(5,19,59,480)
Less : Appropriations	-	-
Transferred to general reserves	-	-
Proposed dividend	-	-
Corporate dividend tax	-	-
Closing balance	(5,30,75,366)	(5,19,59,480)
b. Securities premium reserve		
Opening Balance	4,40,00,000	4,40,00,000
Change during the Year	-	-
Closing Balance	4,40,00,000	4,40,00,000
c. General Reserve		
Opening. Balance	48,61,191	48,61,191
Change during the Year	-	-
Closing Balance	48,61,191	48,61,191
Total Reserves and Surplus	(42,14,176)	(30,98,289)
Securities Premium Reserve is used to record the premium on issue of shares. These reserve is utilised in accordance with the provisions of the Act.		
11 Deferred Tax Liabilities (Net)		
On temporary difference between the accounting base & tax base		
Deferred tax liabilities arising on account of		
Property, plant and equipment	-	-
Others	-	-
	-	-
12 Current Borrowings		
Long term provisions		
(a) Provision for employee benefits	-	-
Gratuity (unfunded)	-	9,53,654
Leave Encashment	-	1,72,639
	-	11,26,293
12a Loan from Directors		
	-	-
	-	-
	-	-
Refer Note 25 for information about liquidity risk and market risk of Current Borrowings.		
13 Trade Payables		
Sundry Creditors	-	-
Advance from customers	-	-
	-	-
Refer Note 25 for information about liquidity risk and market risk of Trade Payables.		
14 Other Current Financial liabilities		
(a) Provision for employee benefits	-	-
Bonus payable	-	6,997
EPF payable	-	1,800
(b) Other (Specify nature)		
Audit fee payable	-	1,11,000
Other Payable	16,922	5,10,152
TDS Payable	-	500
	16,922	6,30,449
Refer Note 25 for information about liquidity risk and market risk of Other Current Financial Liabilities.		
15 Current Tax Liabilities (Net)		
Provision for Income Tax	-	-
Less: Advance Income Tax	-	-
Less: TDS/TCS	-	-



OSCAR GLOBAL LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2026

Particulars	Amount in Rs.	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025
16 A Revenue from operations		
Sale of Product	-	-
	-	-
16 B Other income		
Interest Income	14,34,235	15,44,807
Gain on Sale of Assets	-	-
Other non -operating income	8,492	5,894
	14,42,727	15,50,701
17A COST OF RAW MATERIAL CONSUMED		
Opening Stock of Raw material	-	-
Add: Purchases	-	-
	-	-
Less: Closing Stock	-	-
	-	-
17B CHANGE IN INVENTORIES OF FINISHED/SEMI FINISHED GOODS,WORK IN PROGRESS & STOCK IN TR		
Opening Stock of Finished/Semi Finished Goods	-	-
Closing Stock of Finished/Semi Finished Goods	-	-
	-	-
17 C EMPLOYEE BENEFIT EXPENSES		
Wages & Salaries	9,84,000	9,84,000
E.S.I. Employer Contribution	-	-
P.F .Employer Contribution & Administration Expenses	30,875	28,500
Bonus	7,000	6,997
Director Remuneration	-	-
Staff welfare	739	22,700
Gratuity	32,885	32,885
Leave Encashment	32,880	32,880
Employee Full & Final	-	-
	10,88,379	11,07,962
17 D FINANCE COST		
Interest expense	-	-
Other borrowing costs	-	-
	-	-
17E Other expenses		
Electricity Expenses	-	-
Job work Charges	-	-
Advertisement Expenses	73,355	57,172
Auditors Remuneration	39,000	1,11,000
Bank Charges	1,357	-
Misc Expenses	1,51,040	1,19,896
Office Maintenance	-	-
Demat Charges	26,776	25,725
Local Conveyance exp	1,40,000	1,22,500
Fee & Taxes	9,420	7,461
Insurance Expenses	-	-
Interest on Income Tax, Tcs/TDS	17	-
Legal, Professional & Consultancy	5,29,250	11,94,000
Membership, Subscription & Listing Fees	3,68,205	8,65,784
Printing and Stationary Expenses	11,804	-
Postage & Telegram	97,425	1,050
Rent	16,000	18,000
Repair & Maintenance	400	18,000
Telephone & Communication Expenses	2,947	4,717
Travelling Expenses	-	-
	14,66,995	25,45,306



OSCAR GLOBAL LTD.
Trial Balance

Particulars	Closing Balance	
	Debit	Credit
Capital Account		
CALLS IN ARREAS	82,000	
EQUITY SHARE CAPITAL		3,30,00,000
GENERAL RESERVE		48,61,191
RESERVE & SURPLUS	5,19,59,480	
SECURITY PREMIUM ACCOUNT		4,40,00,000
Loans (Liability)		
Unsecured Loans		
Current Liabilities		
Duties & Taxes		
INPUT GST	11,97,705	3,14,565
TDS PAYABLE		
T.D.S.194C 1%		-
T.D.S 194 J -10%	-	-
T.D.S ON SALARY		-
Sundry Creditors	-	-
Wages,Salary and Other Benefits Payable		
GRATUITY PAYABLE		-
LEAVE ENCASHMENT PAYABLE		-
AUDIT FEE PAYABLE		-
BONUS PAYABLE		-
EPF PAYABLE		-
Remuneration to Company Secreatory Payable		-
SALARY PAYABLE		-
Professional Charges Payable		-
Fixed Assets		
TELEPHONE EQUIPMENTS	5,698	
Investments		
Accured Interest on FDR	21,763	
HDFC FDR RS 68.00 LACS A/C. 50301204545752	53,40,077	
Current Assets		
Opening Stock	-	
Loans & Advances (Asset)		
DURGESH MERCHANTS LIMITED	1,53,59,331	
SYRUPY TRADING PRIVATE LIMITED	69,53,205	
Sundry Debtors		
Cash-in-hand		
Cash	6,085	
Bank Accounts		
HDFC BANK LTD		16,922
STATE BANK OF INDIA	8,239	
SECURITY DEPOSITS		
STAFF IMPREST /ADVANCE		
IMPREST		
JAG PRAVESH (ADVANCE)	-	
Income Tax Refundable AY 23-24	-	
TDS 194A	1,12,503	
TDS ON FDR	30,705	
Misc. Expenses (ASSET)		
Deferred Tax Assets (B/s)	-	
Sales Accounts		
LOCAL SALES		-



Direct Expenses

Wages, Salary & Other Benefits
 ADMINISTRATIVE EXP(EPF)
 Bonus
 EPF EMPLOYER'S ONTRIBUTION
 FULL & FINAL
 Gratuity 22
 LEAVE ENCASHMENT
 Remuneration to Company Secreatory
 Salary
 STAFF WELFARE
 JOB WORK

6,500
 7,000
 24,375
 -
 32,885
 32,880
 3,00,000
 6,84,000
 739

Indirect Incomes

Interest on IT Refund
 INTEREST ON LOAN
 Interest Received on FDR

8,492
 11,25,001
 3,09,234

Indirect Expenses

ADVERTISING EXP @5%
 ADVERTISING EXPENSES
 AGM EXPENSES
 AUDIT FEE
 BANK CHARGES
 Deferred Tax PL
 BUSINESS PROMOTION
 DEMAT CHARGES
 DEPRECIATION
 FEES & TAXES
 INSURANCE EXPENSES
 Income Tax Paid
 Interest on Income Tax
 INTEREST ON TDS
 LISTING FEES
 LOCAL CONVEYANCE EXP
 MISC EXPENSES
 Office Maintenance Expenses
 POSTAGE & TELEGRAM
 PRINTING & STATIONERY
 Prior Period Expense
 PROFESSIONAL CHARGES
 Professional Chgs @18%
 Provision for Income Tax (P&L)

 RENT OF REGD OFFICE
 REPAIR & MAINT @18%(OTHER)
 REPAIR & MAINTENANCE(OTHER)
 REPAIR & MAINTENANCE(V)
 SHORT & EXCESS
 TELEPHONE EXPENSES
 TRAVELLING EXPENSE (D)
 WATER EXPENCES (C-76)
 Website Renewal Fee
 Write-Off
 Profit & Loss A/c

69,355
 4,000
 45,374
 39,000
 1,357

 26,776
 3,239
 9,420

 17
 3,68,205
 1,40,000
 92,806

 97,425
 11,804

 2,50,000
 2,79,250

 16,000

 400

 2,947

 12,868

8

Grand Total

8,36,35,412 8,36,35,412



OSCAR GLOBAL LIMITED
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST MARCH, 2026

NOTE 18 : INCOME TAX	As at 31st March, 2026	(Amt In Rs) As at 31st March, 2025
The income tax expense consists of the		
Current tax expense for the current year	-	-
Current tax expense pertaining to previous years	-	-
Minimum alternative tax (MAT) credit	-	-
Deferred tax expense/(benefit)	-	-
Total income tax	-	-

Reconciliation of tax liability on book profit vis-à-vis actual tax liability

Profit before income taxes	(11,15,886.34)	(21,05,805.32)
Enacted Tax Rate	25.17%	25.17%
Computed Tax Expense	-	-
Adjustments in respect of current income tax		
Tax impact of expenses which will never be	-	-
Tax effect of expenses that are not deductible for	-	-
Tax effect due to non taxable income	-	-
Minimum alternative tax (MAT) credit	-	-
Previously unrecognised tax losses used to reduce current tax expense	-	-
Other Temporary Differences	-	-
Total income tax expense	-	-

NOTE 19 EARNINGS PER SHARE	As at 31st March, 2026	As at 31st March, 2025
Profit/(loss) attributable to shareholders	(11,15,886.34)	(21,05,805.32)
Weighted average number of equity shares	32,91,800	32,91,800
Nominal value per equity share	10	10
Weighted average number of equity shares adjusted for the effect of dilution	32,91,800	32,91,800
Earnings per equity share		
Basic	(0.339)	(0.640)
Diluted	(0.339)	(0.640)

NOTE 20 CONTINGENCIES AND COMMITMENTS	As at 31st March, 2026	As at 31st March, 2025
(A) Contingent liabilities		
I Income Tax	-	-
II Other Legal Cases	-	-
(B) Capital and other commitments		

Estimated amount of contracts remaining to be executed on capital account, net of advances and not provided in the books are as follows:

Particulars	As at 31st March, 2026	As at 31st March, 2025
Property, plant and equipment	-	-

21 LEASES

The Company has taken registered premises at New Delhi operating lease agreement for its registered office.

Particulars	As at 31st March, 2026	As at 31st March, 2025
Lease payments for the year recognised in the statement of profit and loss.	16,000	18,000



22 MSME

Based on the information available with the company, there are no dues as at March 31, 2024 and 31st March, 2023 payable to enterprises covered under " Micro Small and Medium Enterprises Development Act, 2006. No Interest is paid/payable by the company in terms of Section 16 of the Micro, Small and Medium Enterprises Development Act, 2006.



23 Related party Disclosure

As required by Indian Accounting Standard -24 ,the disclosures of transactions with related parties are given below:-

a) Name of related parties and nature of Related Party Relationship

- i Mr. Karan Kanika Verma - Director
- ii Mr. Pawan Chadha - Director
- iii Ms. Nitasha Sinha - Company Secretary
- iv Ms. Monam Kapoor- Director
- v Mr. Sanjeev Rathore- Director

b) Related party transactions

S. No.	Name	Relation	Nature of transaction	For the year ended 31st March, 2026	For the year ended 31st March, 2025
				Rs.	Rs.
a	Mr. Karan Kanika Verma	Key Management Personnel	Remuneration	-	-
b	Mr. Pawan Chadha	Key Management Personnel	Remuneration	-	-
c	Ms. Nitasha Sinha	Company Secretary	Remuneration	3,00,000	3,00,000
d	Mr. Karan Kanika Verma	Key Management Personnel	Acceptance of Loan	-	-
f	Mr. Karan Kanika Verma	Key Management Personnel	Repayment of Loans	-	-
g	Mr. Pawan Chadha	Key Management Personnel	Acceptance of Loan	-	-
h	Mr. Pawan Chadha	Key Management Personnel	Repayment of Loans	-	-

24 Note on Change in Management and Operations

24A Share Purchase Agreement and Acquisition of Shares by the Incoming Promoters

On September 30, 2025, Mr. Gopal Bhatte and M/s Gopal Bhatte HUF (hereinafter collectively referred to as the "Acquirers / Incoming Promoters") entered into Share Purchase Agreement(s) ("SPAs") with Mr. Satish Kumar Verma, Mr. Karan Kanika Verma, Mr. Pawan Chadha, Kanika Audio Visuals Private Limited and Akanksha Viniyog Limited erstwhile promoters of the Company (collectively, the "Sellers / Erstwhile Promoters") for the acquisition of 14,46,703 equity shares of face value of ₹ [10/-] each, representing 43.84% of the then existing equity share capital and 44.06% of the voting equity share capital of the Company, together with the control over the Company, at a negotiated price of ₹ 9 per equity share, aggregating to ₹ 130.20 lakhs, subject to the satisfaction of the conditions precedent stipulated in the SPAs and compliance with applicable laws. The execution of the SPAs was duly intimated to BSE Limited / National Stock Exchange of India Limited in accordance with Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

24B Open Offer under the SEBI (SAST) Regulations, 2011

Pursuant to and in compliance with Regulations 3(1) and 4 of the SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 ("SAST Regulations"), the Acquirers, along with the Persons Acting in Concert ("PACs")

24C Reconstitution of Board of Directors and Key Managerial Personnel (Subsequent Event)

Subsequent to the reporting date of 31 March 2026, during the month of April 2026, consequent to the change in

(a) Resignations from the existing Board and Key Managerial Personnel:

S. No.	Name	Designation/Category	DIN/Membership No.	Date of Cessation
1	KARAN KANIKA VERMA	Director & Managing Dir	00034343	30-04-2026
2	SANJEEV RATHORE	Independent Director	08019738	06-04-2026
3	PAWAN CHADHA	Whole-time director & C	00415795	06-04-2026
4	MONAM KAPOOR	Director	09278005	06-04-2026
5	NISHU	Independent Director	09276974	06-04-2026
6	NITASHA SINHA	Company Secretary	A27439	04-04-2026

(b) Appointments to the Board and Key Managerial Personnel:

S. No.	Name	Designation/Category	DIN/Membership No.	Date of Appointment
1	GOPAL BHATTER	Whole-time director	07465307	04-04-2026
2	NEELAM DIVESH SABOO	Company Secretary	A66555	07-04-2026
3	ARVIND GANPAT DESAI	Independent Director	00353903	04-04-2026



Date	Open Price	High Price	Low Price	Close Price	WAP	No.of Share	No. of Trade	Total Turnover	Deliverable %	Qty Spread	Hig Spread	Close-Open
01-Apr-25	11.94	11.94	11.94	11.94	11.93162	117	5	1396	117	100	0	0
02-Apr-25	11.94	11.94	11.35	11.35	11.35	100	3	1135	100	100	0.59	-0.59
03-Apr-25	11.91	11.91	11.91	11.91	11.90728	151	2	1798	151	100	0	0
04-Apr-25	11.86	11.86	11.86	11.86	11.75	4	1	47	4	100	0	0
07-Apr-25	11.87	11.87	11.87	11.87	11	1	1	11	1	100	0	0
09-Apr-25	11.87	11.87	11.87	11.87	11.83333	6	1	71	6	100	0	0
11-Apr-25	11.87	11.87	11.87	11.87	11.83871	31	2	367	31	100	0	0
15-Apr-25	11.87	11.87	11.87	11.87	11.87	200	3	2374	200	100	0	0
22-Apr-25	11.28	11.88	11.28	11.88	11.32326	2150	9	24345	2145	99.77	0.6	0.6
28-Apr-25	11.88	11.88	11.29	11.35	11.34	100	2	1134	100	100	0.59	-0.53
29-Apr-25	11.58	11.58	11.58	11.58	11.5	6	1	69	6	100	0	0
02-May-25	11.01	11.01	11.01	11.01	11	30	2	330	30	100	0	0
05-May-25	11.01	11.02	11.01	11.02	11.01408	142	4	1564	142	100	0.01	0.01
07-May-25	11	11	11	11	11	200	2	2200	200	100	0	0
08-May-25	11.05	11.05	11.05	11.05	11	5	2	55	5	100	0	0
12-May-25	11.6	11.6	11.05	11.05	11.3	20	2	226	20	100	0.55	-0.55
13-May-25	10.8	10.8	10.8	10.8	10.79817	109	5	1177	109	100	0	0
15-May-25	11.34	11.34	11.34	11.34	11.33932	501	3	5681	501	100	0	0
16-May-25	11.9	11.9	11.9	11.9	11.9	30	1	357	30	100	0	0
19-May-25	12.49	12.49	12.49	12.49	12.48333	60	2	749	60	100	0	0
20-May-25	12.49	13.11	12.49	13.11	12.63077	130	5	1642	130	100	0.62	0.62
21-May-25	13.11	13.76	12.46	12.46	12.47207	37768	37	471045	37647	99.68	1.3	-0.65
22-May-25	12.1	12.1	11.84	11.84	11.97	200	2	2394	200	100	0.26	-0.26
23-May-25	12.1	12.1	12.1	12.1	12.09709	103	4	1246	103	100	0	0
26-May-25	11.86	11.86	11.5	11.5	11.4995	1001	10	11511	1001	100	0.36	-0.36
27-May-25	10.93	10.93	10.93	10.93	10.92948	1574	1	17203	1574	100	0	0
02-Jun-25	10.93	10.93	10.39	10.39	10.525	400	4	4210	400	100	0.54	-0.54
03-Jun-25	10.38	10.38	10.38	10.38	10.37681	138	1	1432	138	100	0	0
04-Jun-25	10	10	10	10	10	2000	7	20000	2000	100	0	0
12-Jun-25	10	10	10	10	10	100	2	1000	100	100	0	0
17-Jun-25	10	10	10	10	10	5	2	50	5	100	0	0
27-Jun-25	9.8	9.8	9.8	9.8	9.792079	101	2	989	101	100	0	0
30-Jun-25	9.31	9.31	9.31	9.31	9.31	300	1	2793	300	100	0	0
14-Jul-25	9.31	9.31	9.31	9.31	9.309924	11306	25	105258	11306	100	0	0
15-Jul-25	9.77	9.77	9.77	9.77	9.769231	117	2	1143	117	100	0	0
16-Jul-25	10.25	10.25	10.25	10.25	10.24963	1362	8	13960	1362	100	0	0
17-Jul-25	10.76	10.76	10.76	10.76	10.75	56	1	602	56	100	0	0
18-Jul-25	11.29	11.29	11.29	11.29	11.2896	1250	3	14112	1250	100	0	0
21-Jul-25	11.85	11.85	11.85	11.85	11.84995	16968	10	201070	16968	100	0	0
22-Jul-25	12.44	12.44	12.44	12.44	12.43995	14722	11	183141	14712	99.93	0	0
23-Jul-25	13.06	13.06	11.82	13.06	12.92248	12320	25	159205	9401	76.31	1.24	0
24-Jul-25	13.71	13.71	13.7	13.71	13.70998	6041	37	82822	6030	99.82	0.01	0
25-Jul-25	14.39	14.39	13.04	14.24	14.02775	19854	115	278507	10250	51.63	1.35	-0.15
28-Jul-25	14.53	14.53	14.39	14.39	14.46154	13	3	188	13	100	0.14	-0.14
04-Aug-25	13.68	13.68	13.68	13.68	13.66667	3	3	41	3	100	0	0
18-Aug-25	13	13	13	13	13	1	1	13	1	100	0	0
25-Aug-25	13.65	13.65	13.45	13.45	13.64752	505	8	6892	505	100	0.2	-0.2
01-Sep-25	14.12	14.12	14.1	14.1	14.09091	11	2	155	11	100	0.02	-0.02
08-Sep-25	14.24	14.24	14.24	14.24	14.22222	9	1	128	9	100	0	0
15-Sep-25	13.53	13.53	13.53	13.53	13.52941	85	2	1150	85	100	0	0
17-Sep-25	12.86	12.86	12.86	12.86	12.8587	276	3	3549	276	100	0	0
18-Sep-25	12.22	12.22	12.22	12.22	12.2	10	1	122	10	100	0	0
19-Sep-25	11.9	11.9	11.9	11.9	11.81818	11	2	130	11	100	0	0
22-Sep-25	11.31	11.31	11.31	11.31	11.30969	2538	15	28704	2538	100	0	0
23-Sep-25	11.87	11.87	11.87	11.87	11.87	100	1	1187	100	100	0	0
24-Sep-25	12.46	12.46	11.28	11.28	12.44615	910	5	11326	910	100	1.18	-1.18
26-Sep-25	11	11	11	11	11	9300	6	102300	9300	100	0	0
29-Sep-25	11	11	10.45	10.45	10.45242	4529	5	47339	4529	100	0.55	-0.55
01-Oct-25	10.97	10.97	10.97	10.97	10.66667	3	2	32	3	100	0	0
03-Oct-25	11.51	11.51	11.51	11.51	11.51	200	1	2302	200	100	0	0
06-Oct-25	12.08	12.08	12.08	12.08	12.07993	1101	11	13300	1101	100	0	0
07-Oct-25	12.68	12.68	12.68	12.68	12.6798	203	3	2574	203	100	0	0
08-Oct-25	13.31	13.31	13.31	13.31	13.3	10	1	133	10	100	0	0
09-Oct-25	13.97	13.97	13.97	13.97	13.96364	110	2	1536	110	100	0	0
10-Oct-25	14.66	14.66	14.66	14.66	14.66	300	2	4398	300	100	0	0

13-Oct-25	15.39	15.39	15.39	15.39	15.3899	7107	7	109376	7107	100	0	0
20-Oct-25	15.39	15.39	15.39	15.39	15.38965	2492	4	38351	2492	100	0	0
27-Oct-25	15.39	15.39	15.39	15.39	15.38667	150	2	2308	150	100	0	0
03-Nov-25	15.39	15.39	15.39	15.39	15.38947	1425	8	21930	1425	100	0	0
10-Nov-25	15.39	15.39	15.39	15.39	15.38904	730	5	11234	730	100	0	0
17-Nov-25	15.39	15.39	15.39	15.39	15.38991	218	2	3355	218	100	0	0
01-Dec-25	15.39	15.39	15.39	15.39	15.39	100	1	1539	100	100	0	0
08-Dec-25	15.39	15.39	15.39	15.39	15.38999	27703	8	426349	27703	100	0	0
15-Dec-25	16.15	16.15	16.15	16.15	16.14909	275	3	4441	275	100	0	0
22-Dec-25	16.15	16.15	16.15	16.15	16.14898	537	3	8672	537	100	0	0
29-Dec-25	16.15	16.15	16.15	16.15	16.14921	382	2	6169	382	100	0	0
05-Jan-26	16.15	16.15	16.15	16.15	16.14815	135	5	2180	135	100	0	0
12-Jan-26	16.15	16.15	16.15	16.15	16.15	180	4	2907	180	100	0	0
19-Jan-26	16.15	16.15	16.15	16.15	16.14938	964	5	15568	964	100	0	0
02-Feb-26	16.15	16.15	16.15	16.15	16.14516	186	3	3003	186	100	0	0
09-Feb-26	16.95	16.95	16.95	16.95	16.94949	297	4	5034	297	100	0	0
16-Feb-26	16.95	16.95	16.95	16.95	16.94606	241	4	4084	241	100	0	0
23-Feb-26	16.95	16.95	16.95	16.95	16.94521	73	4	1237	73	100	0	0
02-Mar-26	16.95	16.95	16.95	16.95	16.94998	8257	8	139956	8257	100	0	0
09-Mar-26	16.95	16.95	16.95	16.95	16.94966	735	4	12458	735	100	0	0
16-Mar-26	17.79	17.79	17.79	17.79	17.78912	901	3	16028	901	100	0	0
23-Mar-26	17.79	17.79	17.79	17.79	17.78934	394	3	7009	394	100	0	0
30-Mar-26	17.79	17.79	17.79	17.79	17.78926	503	5	8948	503	100	0	0