

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 8-K

CURRENT REPORT
Pursuant to Section 13 or 15(d)
of the Securities Exchange Act of 1934
Date of Report (Date of earliest event reported): May 26, 2026

OXFORD SQUARE CAPITAL CORP.

(Exact name of registrant as specified in charter)

Maryland (State or Other Jurisdiction of Incorporation)	814-00638 (Commission File Number)	20-0188736 (I.R.S. Employer Identification No.)
8 Sound Shore Drive, Suite 255 Greenwich, CT (Address of Principal Executive Offices)		06830 (Zip Code)

(203) 983-5275

(Registrant's telephone number, including area code)

N/A

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Stock, par value \$0.01 per share	OXSQ	NASDAQ Global Select Market LLC
5.50% Notes due 2028	OXSQG	NASDAQ Global Select Market LLC
7.75% Notes due 2030	OXSQH	NASDAQ Global Select Market LLC

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 or Rule 12b-2 of the Securities Exchange Act of 1934.

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 4.01. Changes in Registrant's Certifying Accountant.

On May 26, 2026, Oxford Square Capital Corp. (the "Company") dismissed PricewaterhouseCoopers LLP ("PwC") as its independent registered public accounting firm and engaged Ernst & Young LLP ("EY") as its new independent registered public accounting firm. The decision to dismiss PwC and engage EY was approved by the Company's board of directors (the "Board") based on the recommendation of the audit committee of the Board.

The audit reports of PwC on the Company's financial statements as of and for the fiscal years ended December 31, 2025 and 2024 did not contain an adverse opinion or disclaimer of opinion and were not qualified or modified as to uncertainty, audit scope or accounting principles.

During the Company's two most recent fiscal years and in the subsequent interim period through May 26, 2026, there were (i) no disagreements between the Company and PwC on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure, which disagreements, if not resolved to the satisfaction of PwC, would have caused PwC to make reference to the subject matter of the disagreements in their reports on the financial statements for such years, and (ii) no reportable events (as that term is defined in Item 304(a)(1)(v) of Regulation S-K promulgated under the Securities Exchange Act of 1934, as amended (the "Exchange Act")).

The Company has provided PwC with a copy of this disclosure and has requested that PwC provide the Company with a letter addressed to the Securities and Exchange Commission stating whether or not PwC agrees with the above statements. A copy of PwC's letter, dated May 29, 2026, is attached as Exhibit 16.1 to this Current Report on Form 8-K.

During the Company's two most recent fiscal years and in the subsequent interim period through May 26, 2026, neither the Company nor any person on its behalf has consulted with EY with respect to either (i) the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on the Company's financial statements or (ii) any matter that was either the subject of a "disagreement" or a "reportable event" as such terms are defined in Items 304(a)(1)(iv) or 304(a)(1)(v), respectively, of Regulation S-K promulgated under the Exchange Act.

Item 9.01. Financial Statements and Exhibits

(d) Exhibits.

Exhibit Number **Description**

16.1	Letter from PricewaterhouseCoopers LLP to the Securities and Exchange Commission dated May 29, 2026
104	Cover Page Interactive Data File (embedded within the Inline XBRL document).

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

OXFORD SQUARE CAPITAL CORP.

Date: May 29, 2026

By: /s/ Saul B. Rosenthal

Name: Saul B. Rosenthal

Title: President



May 29, 2026

Securities and Exchange Commission
100 F Street, N.E.
Washington, DC 20549

Commissioners:

We have read the statements made by Oxford Square Capital Corp. (copy attached), which we understand will be filed with the Securities and Exchange Commission, pursuant to Item 4.01 of Form 8-K of Oxford Square Capital Corp. dated May 26, 2026. We agree with the statements concerning our Firm contained therein.

Very truly yours,

/s/ PricewaterhouseCoopers LLP
New York, New York

Attachment

www.pwc.com

PricewaterhouseCoopers LLP, 300 Madison Avenue,
New York, NY 10017
(646) 471 3000
