

000123900-24-09507610-Q Oxford Square Capital Corp. 2024110620241106173421173756173756 0 000123900-24-095076 10-Q 77 20240930 20241107 20241106 Oxford Square Capital
Corp. 0001259429 200118736 MD 1231 10-Q 34 814-00638 241432373 R SOUND SHORE DR SUITE 255 GREENWICH CT 06830 2039835275 R SOUND SHORE DRIVE SUITE 255
GREENWICH CT 06830 Oxford Street Capital Corp. 20180319 TICC Capital Corp. 20071203 TECHNOLOGY INVESTMENT CAPITAL CORP 20030812 10-Q 1 ea0218202-01 10q.htm 10-Q
UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549 FORM 10-Q (MarkOne) A A A A A A A A QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d)(A) OF THE SECURITIES EXCHANGE ACT OF 1934 A A A A FOR THE QUARTERLY PERIOD ENDED
September 30, 2024 A A A A TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d)(A) OF THE SECURITIES EXCHANGE ACT OF 1934 A A COMMISSION FILE NUMBER:
814-00638 OXFORD SQUARE CAPITAL CORP. (Exact name of registrant as specified in its charter) MARYLAND A 20-0188736
A A A A (State or other jurisdiction of incorporation or organization) A I.R.S.A Employer Identification No.) A 8 SOUND SHORE DRIVE, SUITE 255 GREENWICH,
CONNECTICUT 06830 (Address of principal executive office) (203) 983-5275 (Registrant's telephone number, including area code)
Securities registered pursuant to Section 12(b)(1) of the Act: Title of each class A Trading Symbol(s) Name of each exchange on which registered Common Stock A par value \$0.01 per share
A XSXQ NASDAQ Global Select Market LLC 6.25% Notes due 2026 A XSXSQ NASDAQ Global Select Market LLC 5.50% Notes due 2028 A XSXSQ G
NASDAQ Global Select Market LLC Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.
Yes A No A Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (Section 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files).
Yes A No A Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "non-accelerated filer," "emerging growth company," and "emerging growth company" in Rule 12b-2 of the Exchange Act. (Check one): Large accelerated filer Accelerated filer Non-accelerated filer Smaller Reporting Company 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.
Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes A No A Indicate the number of shares outstanding of each of the issuer's classes of common stock, as of the latest practicable date. The number of shares of the issuer's common stock, \$0.01 par value, outstanding as of November 5, 2024, was 67,892,181. Table of Contents OXFORD SQUARE CAPITAL CORP. TABLE OF CONTENTS Page PART I FINANCIAL INFORMATION 1 Item 1. Financial Statements 1 A Statements of Assets and Liabilities as of September 30, 2024 (Unaudited) and December 31, 2023 1 A Schedule of Investments as of September 30, 2024 (Unaudited) 2 A Schedule of Investments as of December 31, 2023 10 A Statements of Operations for the three and nine months ended September 30, 2024 and 2023 (Unaudited) 17 A Statements of Changes in Net Assets for the three and nine months ended September 30, 2024 and 2023 (Unaudited) 18 A Statements of Cash Flows for the nine months ended September 30, 2024 and 2023 (Unaudited) 19 A Notes to Financial Statements (Unaudited) 20 Item 2. Management Discussion and Analysis of Financial Condition and Results of Operations 46 Item 3. Quantitative and Qualitative Disclosures About Market Risk 63 Item 4. Controls and Procedures 63 A PART II OTHER INFORMATION 65 Item 1. Legal Proceedings 65 Item 1A. Risk Factors 65 Item 2. Unregistered Sales of Equity Securities and Use of Proceeds 65 Item 3. Defaults Upon Senior Securities 65 Item 4. Mine Safety Disclosures 65 Item 5. Other Information 65 Item 6. Exhibits 66 SIGNATURES 67 i Table of Contents PART IA FINANCIAL INFORMATION ITEM 1 A A A FINANCIAL STATEMENTS OXFORD SQUARE CAPITAL CORP. STATEMENTS OF ASSETS AND LIABILITIES As of September 30, 2024 and December 31, 2023 A A A A A A A A Non-affiliated/non-control investments (cost: \$402,457,630 and \$440,069,822, respectively) A \$258,043,987 A \$261,614,335 Affiliated investments (cost: \$16,836,822 and \$16,836,822, respectively) A 4,843,596 A 5,276,092 Cash and cash equivalents A 43,187,807 A 5,740,553 Unsettled repayment of principal A 2,450,000 A Interest and distributions receivable A 3,106,032 A 3,976,408 Other assets A 1,291,851 A 1,060,384 Total assets A 312,923,273 A 277,667,772 LIABILITIES A A A A Notes payable A 6.25% Unsecured Notes, net of deferred issuance costs of \$368,581 and \$543,609, respectively A 44,422,169 A 44,247,141 Notes payable A 5.50% Unsecured Notes, net of deferred issuance costs of \$1,478,797 and \$1,768,219, respectively A 79,021,203 A 78,731,781 Securities purchased, not settled A 26,690,837 A Base Fee and Net Investment Income Incentive Fee payable to affiliate A 1,083,351 A 1,012,389 Accrued interest payable A 1,204,487 A 1,204,487 Accrued expenses A 1,030,392 A 1,163,349 Total liabilities A 153,452,439 A 126,359,147 COMMITMENTS AND CONTINGENCIES (Note 13) A A A A NET ASSETS A A A A Common stock, \$0.01 par value, 100,000,000 shares authorized; 67,869,056 and 59,300,472 shares issued and outstanding, respectively A 678,691 A 593,005 Capital in excess of par value A 483,021,043 A 458,121,381 Total distributable earnings/(accumulated losses) A (324,228,900) A (307,405,761) Total net assets A 159,470,834 A 151,308,625 Total liabilities and net assets A 312,923,273 A 277,667,772 Net asset value per common share A 2.35 A 2.55 The accompanying notes are an integral part of these unaudited financial statements. 1 Table of Contents OXFORD SQUARE CAPITAL CORP. SCHEDULE OF INVESTMENTS (Unaudited) September 30, 2024 COMPANY/INVESTMENT(1)(20) ACQUISITION DATE PRINCIPAL AMOUNT COST FAIR VALUE(2) % of Net Assets(10) Senior Secured Notes A A A A Business Services A A A Access CIG, LLC A A first lien senior secured notes, 10.25% (SOFR + 5.00%), (0.50% floor) due August 18, 2028 (4)(5)(6)(14)(30) January 18, 2024 A \$10,148,270 A \$10,195,144 A 10,199,011 A A A Convergent Technologies, LLC A A second lien senior secured notes, 11.71% (SOFR+ 6.75%), (0.75% floor) due March 29, 2029 (4)(5)(14)(25) March 18, 2021 A 11,000,000 A 10,976,035 A 10,260,910 A Nielsen Consumer, LLC A A first lien senior secured notes, 9.60% (SOFR+ 4.75%), (0.50% floor) due March 6, 2028 (4)(5)(14)(25) July 8, 2024 A 10,000,000 A 9,987,931 A 9,962,500 A A Premiere Global Services, Inc. A A first lien senior secured notes, 13.00% (Prime Rate + 5.50%), (1.00% floor) due September 9, 2021 (4)(5)(6)(16)(17)(29) October 1, 2019 A 11,821,914 A 11,469,896 A replacement revolver, 13.00% (Prime Rate + 5.50%), (1.00% floor) due April 7, 2023 (4)(5)(17)(28)(29) October 1, 2019 A 2,452,012 A 2,378,999 A second lien senior secured notes, 17.00% PIK (Prime Rate + 8.50%) (1.00% floor) due June 6, 2024 (3)(4)(5)(17)(29) October 1, 2019 A 17,332,459 A 9,817,795 A Verifone Systems, Inc. A A first lien senior secured notes, 9.33% (SOFR + 4.00%), (0.00% floor) due August 20, 2025 (4)(5)(6)(14)(30) August 9, 2018 A 14,799,402 A 14,572,313 A 13,578,451 A A Total Business Services A 69,398,113 A 44,488,160 27.9% A Food and Beverage A A Shear & Woods, LLC A A first lien senior secured notes, 8.85% (SOFR + 4.00%), (0.00% floor) due January 31, 2031 (4)(5)(6)(14)(25) January 31, 2024 A \$9,975,000 A \$10,003,014 A Total Food and Beverage A 10,003,014 A \$9,975,000 6.3% A Healthcare A A HealthChannels, Inc. (/k/a ScribbleAmerica, LLC) A A first lien senior secured notes, 9.67% (SOFR + 4.50%), (0.00% floor) due April 3, 2025 (4)(5)(6)(14)(34) October 31, 2018 A \$18,615,157 A \$18,547,832 A Viant Medical Holdings, Inc. A A first lien senior secured notes, 8.71% (SOFR + 3.75%), (0.00% floor) due July 2, 2025 (4)(5)(6)(14)(25) June 26, 2018 A 9,400,000 A 9,397,993 A 9,382,422 A A second lien senior secured notes, 12.71% (SOFR + 7.75%), (0.00% floor) due July 2, 2026 (4)(5)(14)(25) June 26, 2018 A 5,000,000 A 4,986,952 A 4,981,250 A Total Healthcare A 32,932,777 A 26,835,827 16.8% (continued on next page) The accompanying notes are an integral part of these unaudited financial statements. 2 Table of Contents OXFORD SQUARE CAPITAL CORP. SCHEDULE OF INVESTMENTS (Unaudited) ac" (continued) September 30, 2024 COMPANY/INVESTMENT(1)(20) ACQUISITION DATE PRINCIPAL AMOUNT COST FAIR VALUE(2) % of Net Assets(10) Senior Secured Notes ac" (continued) A A Industrials A A Michael Baker International, Inc. A A first lien senior secured notes, 9.60% (SOFR + 4.75%), (0.75% floor) due December 1, 2028 (4)(5)(6)(14)(25) May 22, 2024 A \$9,975,000 A \$10,035,040 A Total Industrials A 10,035,040 A \$10,012,406 6.3% A Software A A Alvaria, Inc. (/k/a Aspect Software, Inc.) A A first lien second old senior secured notes, 5.97% (SOFR + 1.00% cash, 6.50% PIK), (0.75% floor) due May 5, 2028 (3)(4)(5)(15)(25) March 20, 2024 A 2,179,288 A 1,677,023 A 947,990 A A first lien third old tranche A senior secured notes, 6.97% (SOFR + 2.00% cash, 5.50% PIK), (0.75% floor) due May 5, 2028 (3)(4)(5)(15)(25) March 20, 20

(1) As of September 30, 2024, the Company's investments are subject to restrictions as to certain securities (within the meaning of the Securities Act). Unless otherwise noted, all securities were acquired in transactions not subject to registration under the Securities Act. (2) Fair value is determined in good faith by the Board of Directors of the Company. (3) As of September 30, 2024, the portfolio includes approximately \$35.6 million of principal amount of debt investments and 38,866,787 shares of preferred stock investments which contain an active PIK provision. (4) The Notes bear interest at variable rates and are subject to an interest rate floor where disclosed. The rate disclosed is as of September 30, 2024. (5) The Cost value reflects accretion of original issue discount or market discount, or amortization of premium. (6) The Cost value reflects repayment of principal. (7) The Common stock investments were non-income producing as of September 30, 2024. (8) Aggregate gross unrealized appreciation for U.S. federal income tax purposes is \$3,638,164; aggregate gross unrealized depreciation for U.S. federal income tax purposes is \$188,541,960. Net unrealized depreciation is \$184,903,796 based upon an estimated tax cost basis of \$447,791,379 as of September 30, 2024. (9) The Cost reflects accretion of effective yield less any cash distributions received or entitled to be received from CLO equity investments. (10) The Totals may not sum due to rounding. (11) Indicates assets that the Company believes do not represent qualifying assets under Section 55(a) of the Investment Company Act of 1940 (the "1940 Act"). The Company may include CLO equity side letter related investments within CLO equity subordinated notes line items, and those side letter related investments may represent qualifying assets under Section 55(a) of the 1940 Act. Qualifying assets must represent at least 70% of the Company's total assets at the time of acquisition of any additional non-qualifying assets. As of September 30, 2024, the Company held qualifying assets that represented 64.1% of its total assets. (12) An investment not domiciled in the United States. (13) A Fair value includes the Company's interest in subordinated fee notes and represents discounted cash flows associated with fees earned from CLO equity investments. (14) Aggregate investments represent greater than 5% of net assets. (15) On March 20, 2024, Alvaria, Inc. completed a recapitalization, by which the Company was assigned new tranches of new first lien senior secured notes in exchange for its interests in the first and second lien senior secured notes. The Company exchanged \$7.8A million of principal in the former first lien senior secured notes for approximately \$2.1A million of the first lien second out exchange senior secured notes and approximately \$4.9A million of the first lien third out tranche A exchange senior secured notes. The Company exchanged \$7.0A million of principal in the former second lien senior secured notes for (continued on next page) The accompanying notes are an integral part of these unaudited financial statements.

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\$2.8A million of the first lien third out tranche B exchange senior secured notes and \$2.8A million of the first lien fourth out exchange senior secured notes. All tranches have characteristics of traditional first lien senior secured notes, however, the first out, second out, third out and fourth out tranches are given priority with respect to payments of principal in that respective order. (16) The amended stated maturity date is June 8, 2023, however, a springing maturity date of September 9, 2021 is in effect as of September 30, 2024. (17) As of September 30, 2024, this debt or preferred equity investment was on non-accrual status and no interest or dividend income has been recognized on this investment during the nine months ended September 30, 2024. The aggregate fair value of these investments was approximately \$5.3A million. (18) The CLO subordinated notes and income notes are considered equity positions in CLO vehicles. Equity investments are entitled to recurring distributions which are generally equal to the remaining cash flow of the payments made by the underlying fund's securities less contractual payments to debt holders and fund expenses. The estimated yield indicated is based on the prior quarters ending investment cost (for previously existing portfolio investments) or the original cost for those investments made during the current quarter, as well as, a current projection of the future cash flows. Such projections are periodically reviewed and adjusted, and the estimated yield may not ultimately be realized. (19) Represents cash equivalents held in a money market fund as of September 30, 2024. (20) The fair value of the investment was determined using significant unobservable inputs. See Note 4. Fair Value. (21) The Company holds preferred stock in UniTek Global Services, Inc. that is entitled to receive cumulative preferential dividends at a rate of 13.5% per annum payable in additional shares. (22) The Company holds preferred stock in UniTek Global Services, Inc. that is entitled to receive cumulative preferential dividends at a rate of 19.0% per annum payable in additional shares. (23) The Company holds preferred stock in UniTek Global Services, Inc. that is entitled to receive cumulative preferential dividends at a rate of 20.0% per annum payable in additional shares. (24) The investment is co-invested with the Company's affiliates. See Note 7. Related Party Transactions. (25) The principal balance outstanding for this debt investment, in whole or in part, is indexed to 30-day SOFR. (26) The Cost value reflects amortization. (27) These investments are deemed to be an affiliate, as defined in the 1940 Act. In general, under the 1940 Act, we would be presumed to control a portfolio company if we owned more than 25% of its voting securities and would be an affiliate of a portfolio company if we owned between 5% and 25% of its voting securities. We do not control any of our portfolio companies. Fair value as of September 30, 2024 and December 31, 2023 along with transactions during the nine months ended September 30, 2024 in these affiliated investments are as follows:

Name of Issuer	Title of Issue	Amount of Interest or Dividends Credited to Income	Fair Value as of December 31, 2023	Gross Additions	Gross Reductions	Net Change in Unrealized Depreciation
UniTek Global Systems, Inc.	A					
UniTek Global Systems, Inc.	B					
UniTek Global Systems, Inc.	C					
UniTek Global Systems, Inc.	D					
UniTek Global Systems, Inc.	E					
UniTek Global Systems, Inc.	F					
UniTek Global Systems, Inc.	G					
UniTek Global Systems, Inc.	H					
UniTek Global Systems, Inc.	I					
UniTek Global Systems, Inc.	J					
UniTek Global Systems, Inc.	K					
UniTek Global Systems, Inc.	L					
UniTek Global Systems, Inc.	M					
UniTek Global Systems, Inc.	N					
UniTek Global Systems, Inc.	O					
UniTek Global Systems, Inc.	P					
UniTek Global Systems, Inc.	Q					
UniTek Global Systems, Inc.	R					
UniTek Global Systems, Inc.	S					
UniTek Global Systems, Inc.	T					
UniTek Global Systems, Inc.	U					
UniTek Global Systems, Inc.	V					
UniTek Global Systems, Inc.	W					
UniTek Global Systems, Inc.	X					
UniTek Global Systems, Inc.	Y					
UniTek Global Systems, Inc.	Z					

Total Control Investment \$5,276,092

Total Affiliated Investment \$4,843,596

Total Unaffiliated Investment \$1,160,000

Total Investment \$11,285,688

The accompanying notes are an integral part of these unaudited financial statements.

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(b) Gross additions include increases in investments resulting from new portfolio investments, payment-in-kind interest or dividends, the amortization of discounts and fees. For the nine months ended September 30, 2024, a total of approximately \$4.4A million of payment-in-kind dividends were entitled to be received yet deemed uncollectible. (c) Gross reductions include decreases in investments resulting from principal collections related to investment repayments or sales, the amortization of premiums and acquisition costs. (28) As part of a restructuring completed on September 17, 2021, a portion of the Company's investment in the first lien senior secured notes of Premiere Global Services, Inc. was converted into a like amount of a new revolving credit facility (the "Replacement Revolver"). On March 15, 2023, the maturity date of the Replacement Revolver was amended from March 15, 2023 to April 7, 2023. The cost basis of the Replacement Revolver was established by allocating a portion of the cost basis from the first lien senior secured notes pro-rata based on the amount of principal that was converted from the first lien senior secured notes to the Replacement Revolver. The Replacement Revolver has no unfunded commitment and is on non-accrual status as of September 30, 2024. (29) The interest rate of these senior secured notes is the stated rate, plus the Wall Street Journal quoted Prime Rate. (30) The principal balance outstanding for this debt investment, in whole or in part, is indexed to 90-day SOFR. (31) The CLO equity investment was optionally redeemed. Expected value of residual distributions, once received, is anticipated to be recognized as return of capital, pending any remaining amortized cost, and/or realized gain for any amounts received in excess of such amortized cost. (32) As of September 30, 2024, the effective yield has been estimated to be 0%. The aggregate projected amount of future recurring distributions and terminal principal payment is less than the amortized investment cost. (33) On August 14, 2024, McAfee Enterprise, LLC (f/k/a Magenta Buyer, LLC) completed a recapitalization, by which the Company was assigned new tranches of a new first lien senior secured notes in exchange for its interests in the first and second lien senior secured notes. The Company exchanged \$1,954,774 of principal in the former first lien senior secured notes for \$234,573 of the first lien first out senior secured notes, \$297,126 of the first lien second out senior secured notes, and \$1,032,121 of the first lien third out senior secured notes. The Company exchanged \$14,968,714 of principal in the former second lien senior secured notes for \$972,966 of the first lien second out senior secured notes and \$8,756,698 of the first lien third out senior secured notes. All tranches have characteristics of a traditional first lien senior secured loan, however, the first out, second out, and third out tranches are given priority with respect to payments of principal in that respective order. (34) The principal balance outstanding for this debt investment, in whole or in part, is indexed to 180-day SOFR. The accompanying notes are an integral part of these unaudited financial statements.

Table of Contents OXFORD SQUARE CAPITAL CORP. SCHEDULE OF INVESTMENTS December 31, 2023 COMPANY/INVESTMENT(1)(20) ACQUISITION DATE PRINCIPAL AMOUNT COST FAIR VALUE(2) % OF NET ASSETS(10) Senior Secured Notes A \$1,100,000 B \$1,100,000 C \$1,100,000 D \$1,100,000 E \$1,100,000 F \$1,100,000 G \$1,100,000 H \$1,100,000 I \$1,100,000 J \$1,100,000 K \$1,100,000 L \$1,100,000 M \$1,100,000 N \$1,100,000 O \$1,100,000 P \$1,100,000 Q \$1,100,000 R \$1,100,000 S \$1,100,000 T \$1,100,000 U \$1,100,000 V \$1,100,000 W \$1,100,000 X \$1,100,000 Y \$1,100,000 Z \$1,100,000

second lien senior secured notes, 13.39% (SOFR + 7.75%), (0.00% floor) due February 27, 2026(4)(5)(14)(30) February 14, 2018 \$16,754,000 \$16,787,194 \$16,670,230 November 15, 2022 \$2,468,749 \$2,385,311 \$2,462,577 second lien senior secured notes, 12.22% (SOFR + 6.75%), (0.75% floor) due March 29, 2029(4)(5)(14)(25) March 18, 2021 \$

[illegible]

Three Months Ended September 30, 2024 Three Months Ended September 30, 2023 Nine Months Ended September 30, 2024 Nine Months Ended September 30, 2023

INVESTMENT INCOME \$ 6,121,942 \$ 8,453,240 \$ 19,564,808 \$ 25,546,580 Income from securitization vehicles and investments \$ 3,526,850 \$ 4,106,071 \$ 11,345,140 \$ 12,814,866 Other income \$ 692,132 \$ 4,486,043 \$ 1,553,856 \$ 1,138,684 Total investment income from non-affiliated/non-control investments \$ 10,340,924 \$ 13,045,354 \$ 32,463,804 \$ 39,500,132 Total investment income \$ 10,340,924 \$ 13,045,354 \$ 32,463,804 \$ 39,500,132 EXPENSES \$ 3,601,275 \$ 3,705,387 \$ 10,900,802 \$ 12,814,866 Interest expense \$ 1,962,676 \$ 2,530,321 \$ 5,884,642 \$ 8,703,638 Base Fee \$ 1,083,351 \$ 1,183,941 \$ 3,094,519 \$ 3,601,275 Professional fees \$ 359,275 \$ 478,833 \$ 1,162,059 \$ 1,096,641 Compensation expense \$ 209,473 \$ 205,348 \$ 590,853 \$ 662,472 General and administrative \$ 395,259 \$ 458,328 \$ 1,189,403 \$ 1,261,650 Excise tax \$ 143,735 \$ 573,686 \$ 95,711 \$ 873,686 Total expenses before incentive fees \$ 4,153,769 \$ 5,430,457 \$ 12,017,187 \$ 16,199,362 Net Investment Income Incentive Fees \$ 1,176,079 \$ 1,176,079 \$ 3,705,387 \$ 3,705,387 Capital gains incentive fees \$ 1,176,079 \$ 1,176,079 \$ 3,705,387 \$ 3,705,387 Total incentive fees \$ 1,176,079 \$ 1,176,079 \$ 3,705,387 \$ 3,705,387 Total expenses \$ 4,153,769 \$ 5,430,457 \$ 12,017,187 \$ 16,199,362 Net investment income \$ 6,187,155 \$ 6,438,818 \$ 20,446,617 \$ 21,931,432 NET UNREALIZED APPRECIATION/(DEPRECIATION) AND REALIZED GAINS/(LOSSES) ON INVESTMENT TRANSACTIONS \$ 5,843,293 \$ 13,900,802 \$ 33,609,348 \$ 21,931,432 Net change in unrealized appreciation/(depreciation) on investments \$ 5,843,293 \$ 13,900,802 \$ 33,609,348 \$ 21,931,432 Non-Affiliated/non-control investments \$ 3,543,362 \$ 14,613,632 \$ 34,041,844 \$ 18,571,627 Affiliated investments \$ 2,299,931 \$ (712,830) \$ (432,496) \$ 3,359,805 Total net change in unrealized appreciation on investments \$ 5,843,293 \$ 13,900,802 \$ 33,609,348 \$ 21,931,432 Total realized losses \$ (12,904,989) \$ (13,480,114) \$ (51,439,891) \$ (16,811,422) Total net realized losses \$ (12,904,989) \$ (13,480,114) \$ (51,439,891) \$ (16,811,422) Net (decrease)/increase in net assets resulting from operations \$ (874,541) \$ 6,692,836 \$ 2,616,074 \$ 24,548,723 Net increase in net assets resulting from net investment income per common share (Basic and Diluted): \$ 0.10 \$ 0.11 \$ 0.33 \$ 0.37 Net (decrease)/increase in net assets resulting from operations per common share (Basic and Diluted): \$ (0.01) \$ 0.12 \$ 0.12 \$ 0.04 \$ 0.47 Weighted average shares of common stock outstanding (Basic and Diluted): \$ 64,796,212 \$ 56,764,866 \$ 61,707,951 \$ 52,413,834 Distributions per share \$ 0.10 \$ 0.22 \$ 0.31 \$ 0.43 The accompanying notes are an integral part of these unaudited financial statements. 17 Table of Contents OXFORD SQUARE CAPITAL CORP. STATEMENTS OF CHANGES IN NET ASSETS (Unaudited) Three Months Ended September 30, 2024 Three Months Ended September 30, 2023 Nine Months Ended September 30, 2024 Nine Months Ended September 30, 2023 (Decrease)/Increase in net assets from operations \$ 6,187,155 \$ 6,438,818 \$ 20,446,617 \$ 21,931,432 Net change in unrealized appreciation on investments \$ 5,843,293 \$ 13,900,802 \$ 33,609,348 \$ 21,931,432 Net realized losses \$ (12,904,989) \$ (13,480,114) \$ (51,439,891) \$ (16,811,422) Net (decrease)/increase in net assets resulting from operations \$ (874,541) \$ 6,692,836 \$ 2,616,074 \$ 24,548,723 Distributions to stockholders \$ (6,797,479) \$ (12,897,151) \$ (19,439,213) \$ (23,372,086) Tax return of capital distributions \$ (6,797,479) \$ (12,897,151) \$ (19,439,213) \$ (23,372,086) Capital share transactions \$ 14,470,026 \$ 14,298,407 \$ 24,290,195 \$ 20,366,782 Issuance of common stock (net of offering costs and underwriting fees of \$229,661, \$160,193, \$427,256, and \$1,252,922, respectively) \$ 14,470,026 \$ 14,298,407 \$ 24,290,195 \$ 20,366,782 Reinvestment of distributions \$ 260,796 \$ 388,810 \$ 695,153 \$ 679,680 Net increase in net assets from capital share transactions \$ 14,730,822 \$ 14,687,217 \$ 24,985,348 \$ 21,046,462 Total increase/(decrease) in net assets \$ 7,058,802 \$ 8,162,209 \$ 22,223,099 \$ 22,223,099 Net assets at beginning of period \$ 152,412,032 \$ 162,412,159 \$ 151,308,625 \$ 138,671,962 Net assets at end of period \$ 159,470,834 \$ 160,895,061 \$ 159,470,834 \$ 160,895,061 Capital share activity: \$ 151,308,625 \$ 138,671,962 \$ 159,470,834 \$ 160,895,061 Shares issued \$ 5,069,789 \$ 1,427,423 \$ 8,326,819 \$ 7,878,695 Shares issued from reinvestment of distributions \$ 93,639 \$ 135,272 \$ 241,765 \$ 234,955 Net increase in capital share activity \$ 5,163,428 \$ 1,562,695 \$ 8,568,584 \$ 8,113,650 The accompanying notes are an integral part of these unaudited financial statements. 18 Table of Contents OXFORD SQUARE CAPITAL CORP. STATEMENTS OF CASH FLOWS (Unaudited) Nine Months Ended September 30, 2024 Nine Months Ended September 30, 2023 CASH FLOWS FROM OPERATING ACTIVITIES \$ 6,187,155 \$ 6,438,818 \$ 20,446,617 \$ 21,931,432 Net increase in net assets resulting from operations \$ 6,187,155 \$ 6,438,818 \$ 20,446,617 \$ 21,931,432 Adjustments to reconcile net increase in net assets resulting from operations to net cash provided by operating activities: \$ 6,187,155 \$ 6,438,818 \$ 20,446,617 \$ 21,931,432 Accretion of discounts on investments \$ (1,084,100) \$ (874,209) \$ (3,094,519) \$ (3,601,275) Accretion of discount on notes payable and deferred debt issuance costs \$ 464,450 \$ 832,068 \$ 2,171,451 \$ 2,619,704 Purchases of investments \$ (60,399,136) \$ (8,195,000) \$ (21,931,432) \$ (16,811,422) Repayments of principal \$ 57,585,151 \$ 14,969,577 \$ 47,932,270 \$ 4,793,270 Net realized losses on investments \$ 51,439,891 \$ 16,811,422 \$ 12,904,989 \$ 13,480,114 Reductions to CLO equity cost value \$ 9,735,619 \$ 12,524,458 \$ 33,609,348 \$ 21,931,432 Net change in unrealized appreciation on investments \$ (33,609,348) \$ (21,931,432) \$ (51,439,891) \$ (16,811,422) Increase in interest and distributions receivable \$ 870,376 \$ (543,767) \$ 70,962 \$ 1,036,445 Decrease in accrued interest payable \$ 1,036,445 \$ (543,767) \$ 70,962 \$ 1,036,445 Decrease in accrued expenses \$ (132,957) \$ 918,885 \$ 31,901,119 \$ 55,717,369 CASH FLOWS FROM FINANCING ACTIVITIES \$ 14,470,026 \$ 14,298,407 \$ 24,290,195 \$ 20,366,782 Issuance of common stock \$ 14,470,026 \$ 14,298,407 \$ 24,290,195 \$ 20,366,782 Principal repayment of 6.50% Unsecured Notes \$ 14,470,026 \$ 14,298,407 \$ 24,290,195 \$ 20,366,782 Underwriting fees and offering costs for the issuance of common stock \$ (427,256) \$ (1,252,922) \$ (5,884,642) \$ (8,703,638) Net cash provided by/(used in) financing activities \$ 14,470,026 \$ 14,298,407 \$ 24,290,195 \$ 20,366,782 Net increase in cash and cash equivalents \$ 37,447,254 \$ 3,391,745 \$ 47,932,270 \$ 4,793,270 Cash and cash equivalents, end of period \$ 43,187,807 \$ 12,410,909 \$ 43,187,807 \$ 12,410,909 CASH AND CASH EQUIVALENTS \$ 43,187,807 \$ 12,410,909 \$ 43,187,807 \$ 12,410,909 NON-CASH FINANCING ACTIVITIES \$ 14,470,026 \$ 14,298,407 \$ 24,290,195 \$ 20,366,782 Value of shares issued in connection with distribution reinvestment plan \$ 695,153 \$ 679,680 \$ 2,171,451 \$ 2,619,704 SUPPLEMENTAL DISCLOSURES \$ 14,470,026 \$ 14,298,407 \$ 24,290,195 \$ 20,366,782 Cash paid for interest \$ 5,420,191 \$ 8,047,268 \$ 16,811,422 \$ 12,904,989 Unsettled repayment of principal \$ 2,450,000 \$ 1,176,079 \$ 3,7

illiquidity and volatility, the Company may rely more heavily on other qualities and metrics, including but not limited to, the collateral manager, time left in the reinvestment period, expected cash flows and overcollateralization ratios, instead of the Company's generated valuation yields. Oxford Square Management or the Valuation Committee may request an additional analysis by a third-party firm to assist in the valuation process of CLO investment vehicles. All information is presented to the Board for its determination of fair value of these investments. 22 Table of Contents OXFORD SQUARE CAPITAL CORP. NOTES TO FINANCIAL STATEMENTSSeptember 30, 2024(Unaudited) NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.) Bilateral Investments (Including Equity) Bilateral investments (as defined below) for which market quotations are readily available are valued by an independent pricing agent or market maker. If such market quotations are not readily available, under the valuation procedures approved by the Board, upon the recommendation of the Valuation Committee, a third-party valuation firm will prepare valuations for each of OXSQ's bilateral investments that, when combined with all other investments in the same portfolio company, have a value as of the previous quarter of greater than or equal to 2.0% of its total assets as of the previous quarter. In addition, in those instances where a third-party valuation is prepared for a portfolio investment which meets the parameters noted above, the frequency of those third-party valuations is based upon the grade assigned to each such security under its credit grading system as follows: Grade 1, at least annually; Grade 2, at least semi-annually; Grades 3, 4, and 5, at least quarterly. Bilateral investments which do not meet the parameters above are not required to have a third-party valuation and, in those instances, a valuation analysis will be prepared by Oxford Square Management. All information is presented to the Board for its determination of fair value of these investments. The term "Bilateral investments" means debt and equity investments directly negotiated between the Company and a portfolio company, but excludes syndicated loans (i.e., corporate loans arranged by an agent on behalf of a company, portions of which are held by multiple investors in addition to OXSQ). Refer to Note 4. Fair Value in the notes to the Company's financial statements for more information on investment valuation and the Company's portfolio of investments. INVESTMENT INCOME Interest Income Interest income is recorded on an accrual basis using the contractual rate applicable to each debt investment and includes the accretion of market discounts and/or original issue discount (OID) and amortization of market premiums. Discounts from and premiums to par value on securities purchased are accreted/amortized into interest income over the life of the respective security using the effective yield method. The amortized cost of investments represents the original cost adjusted for the accretion of discounts and amortization of premiums, if any. Generally, when interest and/or principal payments on a loan become past due, or if the Company otherwise does not expect the borrower to be able to service its debt and other obligations, the Company will place the loan on non-accrual status and will generally cease recognizing interest income on that loan for financial reporting purposes until all principal and interest have been brought current through payment or due to restructuring such that the interest income is deemed to be collectible. The Company generally restores non-accrual loans to accrual status when past due principal and interest is paid and, in the Company's judgment, is likely to remain current. As of September 30, 2024, the Company had three debt investments in one portfolio company that were on non-accrual status. As of December 31, 2023, the Company had four investments in two portfolio companies that were on non-accrual status. Interest income also includes a payment-in-kind (PIK) component on certain investments in the Company's portfolio. Refer to the section below, "Payment-In-Kind," for a description of PIK income and its impact on interest income. Payment-In-Kind The Company has debt and preferred stock investments in its portfolio that contain contractual PIK provisions. PIK interest and preferred stock dividends are computed at their contractual rates and are accrued into income and recorded as interest and dividend income, respectively. The PIK amounts are added to the principal balances 23 Table of Contents OXFORD SQUARE CAPITAL CORP. NOTES TO FINANCIAL STATEMENTSSeptember 30, 2024(Unaudited) NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.) on the capitalization dates. Upon capitalization, the PIK portions of the investments are valued at their respective fair values. If the Company believes that a PIK is not fully expected to be realized, the PIK investment would be placed on non-accrual status. When a PIK investment is placed on non-accrual status, the accrued, uncanceled interest or dividends would be reversed from the related receivable through interest or dividend income, respectively. PIK investments on non-accrual status are restored to accrual status once it becomes probable that such PIK will be ultimately collectible in cash. For the three and nine months ended September 30, 2024, approximately \$100,000 and \$218,000 of PIK, respectively, was recognized as interest income. For the three and nine months ended September 30, 2023, no PIK interest was recognized as interest income. For the three and nine months ended September 30, 2024 and 2023, the Company did not recognize PIK dividend income on its preferred stock investments. Income from Securitization Vehicles and Investments Income from investments in the equity class securities of CLO vehicles (typically income notes or subordinated notes) is recorded using the effective interest method in accordance with the provisions of ASC 325-40, Beneficial Interests in Securitization Financial Assets, based upon estimated cash flows, amounts and timing, including those CLO equity investments that have not made their inaugural distribution for the relevant period end. We monitor the expected residual payments, and effective yield is determined and updated periodically, as needed. Accordingly, investment income recognized on CLO equity securities in the statements of operations differs from both the tax-basis investment income and from the cash distributions actually received by the Company during the period. The Company also records income on its investments in CLO warehouse facilities based on a stated rate per the underlying note purchase agreement plus accrued interest or, if there is no stated rate, then an estimated rate is calculated using a base case model projecting the timing of the ramp-up of the CLO warehouse facility. As of September 30, 2024 and December 31, 2023, the Company did not hold any investments in CLO warehouse facilities. Other Income Other income includes prepayment, amendment, and other fees earned by the Company's loan investments, distributions from fee letters and success fees associated with portfolio investments. Distributions from fee letters are an enhancement to the return on a CLO equity investment and are based upon a percentage of the collateral manager's fees above the amortized cost, and are recorded as other income when earned. The Company may also earn success fees associated with its investments in certain securitization vehicles or CLO warehouse facilities, which are contingent upon a repayment of the warehouse by a permanent CLO securitization structure; such fees are earned and recognized when the repayment is completed. The Company also earns other income on its cash equivalents balance, which represents cash invested in a money market fund. Preferred Stock Dividends The Company holds preferred stock investments in its portfolio that contain cumulative preferred dividends that accumulate quarterly. The Company will generally record cumulative preferred dividends as investment income when they are received or declared by the portfolio company's board of directors or upon any voluntary or involuntary liquidation, dissolution or winding up of the portfolio company, and are collectible. There were no cumulative preferred dividends recorded as dividend income during the three and nine months ended September 30, 2024 and 2023, as the Company deemed them to be uncollectible. 24 Table of Contents OXFORD SQUARE CAPITAL CORP. NOTES TO FINANCIAL STATEMENTSSeptember 30, 2024(Unaudited) NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.) DEFERRED DEBT ISSUANCE COSTS Deferred debt issuance costs consist of fees and expenses incurred in connection with the closing or amending of credit facilities and debt offerings, and are capitalized at the time of payment. These costs are amortized using the straight line method over the terms of the respective credit facilities and debt securities. The amortized expenses are included in interest expense in the Company's financial statements. The unamortized deferred debt issuance costs are included on the Company's statements of assets and liabilities as a direct deduction from the related debt liability. Upon early termination or partial principal pay down of debt, or a credit facility, the unamortized costs related to such debt are accelerated into realized losses on extinguishment of debt on the Company's statements of operations. EQUITY OFFERING COSTS Equity offering costs consist of fees and expenses incurred in connection with the registration and public offer and sale of the Company's common stock, including legal, accounting and printing fees. These costs are deferred at the time of incurrence and are subsequently charged as a reduction to capital when the offering takes place or as shares are issued. Deferred costs are periodically reviewed and expensed if the related registration is no longer active. SHARE REPURCHASES From time to time, the Board may authorize a share repurchase program under which shares are purchased in open market transactions. Since the Company is incorporated in Maryland, MGCL requires share repurchases to be accounted for as a share retirement. The cost of repurchased shares is charged against capital on the settlement date. SECURITIES TRANSACTIONS Securities transactions are recorded on the trade date. Realized gains and losses on investments sold are recorded on the basis of specific identification. An optional redemption (optionally redeemable) feature of a CLO allows a majority of the holders of the equity securities issued by the CLO issuer, after the end of a specified non-call period, to cause the redemption of the secured notes issued by the CLO with proceeds paid either through the liquidation of the CLO's assets or through a refinancing with new debt. The optional redemption is effectively a voluntary prepayment of the secured debt issued by the CLO prior to the stated maturity of such debt. Distributions received on CLO equity investments where the optional redemption feature has been exercised are first applied to the remaining cost basis until it is reduced to zero, after which distributions are recorded as realized gains. U.S. FEDERAL INCOME TAXES The Company intends to operate so as to qualify to be taxed as a RIC under Subchapter M of the Code and, as such, to not be subject to U.S. federal income tax on the portion of its taxable income and gains timely distributed to stockholders. To qualify for RIC tax treatment, OXSQ is required to distribute at least 90% of its investment company taxable income annually, meet diversification requirements quarterly and file Form 1120-RIC, as defined by the Code. Because U.S. federal income tax regulations differ from GAAP, distributions in accordance with tax regulations may differ from net investment income and realized gains recognized for financial reporting purposes. Differences may be permanent or temporary. Permanent differences are reclassified among capital accounts in the financial statements to reflect their tax character. Temporary differences arise when certain items of income, expense, gain or loss are recognized at some time in the future. Differences in classification may also result from the treatment of short-term gains as ordinary income for tax purposes. 25 Table of Contents OXFORD SQUARE CAPITAL CORP. NOTES TO FINANCIAL STATEMENTSSeptember 30, 2024(Unaudited) NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.) The Company recognizes the tax benefits of uncertain tax positions only when the position is more likely than not to be sustained, assuming examination by tax authorities. Through September 30, 2024, management has analyzed the Company's tax positions and concluded that no liability for unrecognized tax benefits should be recorded related to uncertain tax positions expected to be taken in the Company's 2023 or 2024 tax returns. The Company identifies its major tax jurisdictions as U.S. Federal and the state of Connecticut. The Company did not have any uncertain tax positions that met the recognition measurement criteria of ASC 740-10-25, Income Taxes, nor did the Company have any unrecognized tax benefits as of the periods presented herein. The Company files tax returns with the Internal Revenue Service and the state of Connecticut. Generally, each of the tax years in the four-year period ended September 30, 2024 remains subject to examination by taxing authorities. For tax purposes, the cost basis of the portfolio investments as of September 30, 2024 and December 31, 2023, was approximately \$447,791,379 and \$479,922,143, respectively. RECENT ACCOUNTING PRONOUNCEMENTS In November 2023, the FASB issued ASU 2023-07, "Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures (ASU 2023-07)," which enhances disclosure requirements about significant segment expenses. ASU 2023-07 is effective for the fiscal years beginning after December 15, 2023, and interim periods beginning with the first quarter ended March 31, 2025. Early adoption is permitted and retrospective adoption is required for all prior periods presented. The Company is currently assessing the impact of this guidance, however, the Company does not expect a material impact on its financial statements. NOTE 4. FAIR VALUE The Company's assets measured at fair value by investment type on a recurring basis as of September 30, 2024 were as follows: A Fair Value Measurements at Reporting Date Using A Total Assets (\$ in millions) A Quoted Prices in Active Markets for Identical Assets (Level 1) A Significant Other Observable Inputs (Level 2) A Significant Unobservable Inputs (Level 3) A Senior Secured Notes A \$ 152.7 A \$ 152.7 A \$ 152.7 CLO Equity A \$ 262.9 A \$ 103.5 A \$ 103.5 Equity and Other Investments A \$ 6.8 A \$ 6.8 A \$ 6.8 Total Investments at fair value (1) A \$ 262.9 A \$ 262.9 A \$ 262.9 Cash equivalents A \$ 43.0 A \$ 43.0 A \$ 43.0 Total assets at fair value A \$ 43.0 A \$ 43.0 A \$ 262.9 A \$ 305.9 (1) A \$ A \$ A Totals may not sum due to rounding. 26 Table of Contents OXFORD SQUARE CAPITAL CORP. NOTES TO FINANCIAL STATEMENTSSeptember 30, 2024(Unaudited) NOTE 4. FAIR VALUE (cont.) The Company's assets measured at fair value by investment type on a recurring basis as of December 31, 2023 were as follows: A Fair Value Measurements at Reporting Date Using A Total Assets (\$ in millions) A Quoted Prices in Active Markets for Identical Assets (Level 1) A Significant Other Observable Inputs (Level 2) A Significant Unobservable Inputs (Level 3) A Senior Secured Notes A \$ 179.5 A \$ 179.5 CLO Equity A \$ 266.9 A \$ 266.9 A \$ 266.9 Cash equivalents A \$ 4.6 A \$ 4.6 A \$ 4.6 Total assets at fair value A \$ 4.6 A \$ 4.6 A \$ 266.9 A \$ 271.5 (1) A \$ A \$ A Totals may not sum due to rounding. Significant Unobservable Inputs for Level 3 Investments The following tables provide quantitative information about the Company's Level 3 fair value measurements as of September 30, 2024 and December 31, 2023, respectively. The Company's Valuation Policy, which was previously approved by the Board, establishes parameters for the sources and types of valuation analysis, as well as the methodologies and inputs that the Company uses in determining fair value. If the Valuation Committee or Oxford Square Management determines that additional techniques, sources or inputs are appropriate or necessary in a given situation, such additional analysis will be undertaken. The tables, therefore, are not all-inclusive, but provide information on the significant Level 3 inputs that are pertinent to the Company's fair value measurements. The weighted average calculations in the tables below are based on fair values for all debt related calculations and CLO equity. A Quantitative Information about Level 3 Fair Value Measurements A A Impact to Fair Value from an Increase in Input (2) Assets (\$ in millions) A Fair Value as of September 30, 2024 A Valuation Techniques/ Methodologies A Unobservable Input Range/Weighted Average (1) A Senior Secured Notes A \$ 152.2 A Market quotes A NBIB(3) A 3.0% A 65.5%/25.7% A NA A A 0.5 A Liquidation Net Asset Value A NBIB(3) A 0.0% A 19.9%/1.5% A NA CLO equity A \$ 76.3 A Market quotes A NBIB(3) A 0.0% A 65.5%/25.7% A NA A A 2.2 A Recent transactions A Actual trade/payoff (4) A 83.9%/ncm(5) A NA A A 3.4 A Yield Analysis A Yield A 16.4%/ncm(5) A Decrease A A 1.1 A Discounted cash flow (6) A Discount rate (7) A 16.8% A 20.9%/18.9% A Decrease A A 0.0 A Liquidation Net Asset Value (10) A NBIB(3) A 0.0% A 0.1%/0.0% A NA Equity/Other Investments A A 1.9 A Market quotes A NBIB(3) A \$20/ncm(5) A NA A A 4.8 A Enterprise value (8) A LTM EBITDA (9) A \$34.5 million/ncm(5) A Increase A A A A A Market multiples (9) A 8.3x A 9.3x/8.8x A Increase Total Fair Value for Level 3 Investments (11) A \$ 262.9 A A A A A (1) A A A A Weighted averages are calculated based on fair value of investments. 27 Table of Contents OXFORD SQUARE CAPITAL CORP. NOTES TO FINANCIAL STATEMENTSSeptember 30, 2024(Unaudited) NOTE 4. FAIR VALUE (cont.) (2) A A A A The impact on the fair value measurement of an increase in each unobservable input is in isolation. The discount rate is the rate used to discount future cash flows in a discounted cash flow calculation. An increase in the discount rate, in isolation, would result in a decrease in the fair value measurement. Market Multiples/EBITDA refer to the input (often derived from the value of a comparable company) that is multiplied by the historic and/or expected EBITDA of a company in order to estimate the company's value. An increase in the Market Multiples/EBITDA, in isolation, would result in an increase in the fair value measurement. (3) A A A A The Company generally uses prices provided by an independent pricing service, or broker or agent bank non-binding indicative bid prices (as NBIB), on or near the valuation date as the primary basis for the fair value determinations for syndicated notes, and CLO debt and equity investments, which may be adjusted for pending equity distributions as of valuation date. These bid prices are non-binding, and may not be determinative of fair value. Each bid price is evaluated by the Valuation Committee in conjunction with additional information compiled by Oxford Square Management, including financial performance, recent business developments, and, in the case of CLO debt and equity investments, performance and covenant compliance information as provided by the independent trustee. (4) A A A A Prices provided by independent pricing services are evaluated in conjunction with actual trades and payoffs and, in certain cases, the value represented by actual trades or payoffs may be more representative of fair value as determined by the Valuation Committee. (5) A A A A The calculation of weighted average for a range of values, for a single investment within a given asset category, is not considered to provide a meaningful representation (as ncm). (6) A A A A The Company calculates the fair value of certain CLO equity investments based upon the net present value of expected contractual payment streams discounted using estimated market yields for the equity tranche of the respective CLO vehicle. The Company also considers those investments in which the record date for an equity distribution payment falls on or before the last day of the period, and the likelihood that a prospective purchaser would require an adjustment to the transaction price representing substantially all of the pending distribution. (7) A A A A Discount rate represents the rate at which future cash flows are discounted to calculate a present value, reflecting market assumptions for risk. (8) A A A A Enterprise value is defined as the total value of a company, including debt and cash. For senior secured notes and equity investments, third-party valuation firms evaluate the financial and operational information of the portfolio companies that the Company provides to them, as well as independent market and industry information that they consider appropriate in forming an opinion as to the fair value of the Company's securities. In those instances where the carrying value and/or internal credit rating of the investment does not require the use of a third-party valuation firm, a valuation is prepared by Oxford Square Management, which may include liquidation analysis or which may utilize a subsequent transaction to provide an indication of fair value. (9) A A A A EBITDA, or earnings before interest expense, taxes, depreciation and

Notes as of September 30, 2024 was approximately \$738,000. As of September 30, 2024, the Company had unamortized deferred debt issuance costs of approximately \$1.5 million relating to the 5.50% Unsecured Notes. The deferred debt issuance costs are being amortized over the term of the 5.50% Unsecured Notes and are included in interest expense in the statements of operations. The cash paid and the effective annualized interest rate for the three months ended September 30, 2024 were approximately \$1.1 million and 5.95%, respectively. The cash paid and the effective annualized interest rate for the nine months ended September 30, 2024 were approximately \$3.3 million and 5.99%, respectively. The cash 34 Table of Contents OXFORD SQUARE CAPITAL CORP. NOTES TO FINANCIAL STATEMENTSSeptember 30, 2024(Unaudited) NOTE 6. BORROWINGS (cont.) paid and the effective annualized interest rate for the three months ended September 30, 2023 were approximately \$1.1 million and 5.93%, respectively. The cash paid and the effective annualized interest rate for the nine months ended September 30, 2023 were approximately \$3.3 million and 5.99%, respectively. Notes Payable at 6.50% Unsecured Notes Due 2024 (the 6.50% Unsecured Notes) On April 12, 2017, the Company completed an underwritten public offering of approximately \$64.4 million in aggregate principal amount of the 6.50% Unsecured Notes. The 6.50% Unsecured Notes had a stated maturity of March 30, 2024, and were redeemable in whole or in part at any time or from time to time at the Company's option on or after March 30, 2020. The 6.50% Unsecured Notes bore interest at a rate of 6.50% per year, payable quarterly on March 30, June 30, September 30, and December 30 of each year. On July 24, 2023, the Company redeemed \$40.0 million in aggregate principal amount of the 6.50% Unsecured Notes. On September 11, 2023, the Company redeemed \$10.0 million in aggregate principal amount of the 6.50% Unsecured Notes. On November 3, 2023, the Company redeemed \$7.0 million in aggregate principal amount of the 6.50% Unsecured Notes. On December 21, 2023, the Company redeemed the remaining \$7.4 million aggregate principal amount of 6.50% Unsecured Notes. In connection with the December 21, 2023 redemption, the 6.50% Unsecured Notes were delisted from the NASDAQ Global Select Market. There was no accrued interest payable on the 6.50% Unsecured Notes as of June 30, 2024 or December 31, 2023. With respect to the 6.50% Unsecured Notes, there was no cash paid nor interest expense incurred for the three or nine months ended September 30, 2024. The cash paid and the effective annualized interest rate for the three months ended September 30, 2023 were approximately \$535,000 and 7.00%, respectively. The cash paid and the effective annualized interest rate for the nine months ended September 30, 2023 were approximately \$2.6 million and 7.04%, respectively. NOTE 7. RELATED PARTY TRANSACTIONS The Company pays Oxford Square Management a fee for its services under the Investment Advisory Agreement consisting of a base investment advisory fee (the Base Fee) based on its gross assets, as described below, and two types of incentive fees. The cost of both the Base Fee and any incentive fees earned by Oxford Square Management are ultimately borne by the Company's common stockholders. As described in greater detail under Item 1. Business An Investment Advisory Agreement An Advisory Fee In its Annual Report on Form 10-K for the year ended December 31, 2023, the Company first calculates the Base Fee and any incentive fee under the terms of the Investment Advisory Agreement, then calculates the Base Fee and any incentive fee under the terms of the fee waiver letter unilaterally adopted by Oxford Square Management, effective April 1, 2016 (the 2016 Fee Waiver), and, finally, adopts the lower of two combined results as the total fees payable to Oxford Square Management. Base Fee The Base Fee is payable quarterly in arrears, calculated based on a percentage of the average value of the Company's gross assets at the end of the two most recently completed calendar quarters, and appropriately prorated for any partial quarter. Accordingly, the Base Fee will be payable regardless of whether the value of the Company's gross assets has decreased during the quarter. Under the terms of the Investment Advisory Agreement, the Base Fee is calculated at an annual rate of 2.00%, and appropriately adjusted for any equity or debt capital raises, repurchases, or redemptions during the current calendar quarter. 35 Table of Contents OXFORD SQUARE CAPITAL CORP. NOTES TO FINANCIAL STATEMENTSSeptember 30, 2024(Unaudited) NOTE 7. RELATED PARTY TRANSACTIONS (cont.) Under the terms of the 2016 Fee Waiver, for the purpose of calculating the amount of total advisory fees (if any) to be waived during a particular calendar quarter, the Base Fee (as a portion of the total calculation) is calculated at an annual rate of 1.50%, and adjusted pro rata for any share issuances, debt issuances, repurchases or redemptions during the current calendar quarter; provided, however, that no Base Fee is payable on the cash proceeds received by the Company in connection with any share or debt issuances until such proceeds have been invested in accordance with the Company's investment objectives. The following table represents the portion of the total advisory fee ascribed to the Base Fee (pursuant to the 2016 Fee Waiver calculation) for the three and nine months ended September 30, 2024 and 2023, respectively: (\$ in millions) Three Months Ended September 30, 2024 Three Months Ended September 30, 2023 Nine Months Ended September 30, 2024 Nine Months Ended September 30, 2023 Base Fee \$ 1.1 \$ 1.2 \$ 3.1 \$ 3.6 The Base Fee payable to Oxford Square Management as of September 30, 2024 and December 31, 2023 was \$1,083,351 and \$1,012,389, respectively. Incentive Fee The incentive fees are commonly referred to as the Net Investment Income Incentive Fee and the Capital Gains Incentive Fee, with the first fee payable quarterly in arrears and the second fee payable in arrears at the end of each calendar year. Net Investment Income Incentive Fee The first fee (the Net Investment Income Incentive Fee), is determined by reference to the Company's Pre-Incentive Fee Net Investment Income (as defined below). Given that this incentive fee is payable without regard to any gain, loss or unrealized depreciation that may occur during the quarter, Oxford Square Management's incentive fee may be payable notwithstanding a decline in net asset value that quarter. Under the terms of the Investment Advisory Agreement, the Net Investment Income Incentive Fee is calculated based on the Company's Pre-Incentive Fee Net Investment Income for the immediately preceding calendar quarter. For this purpose, Pre-Incentive Fee Net Investment Income means interest income, dividend income and any other income (including any other fees, such as commitment, origination, structuring, diligence and consulting fees or other fees that the Company receives from portfolio companies) accrued during the calendar quarter minus the Company's operating expenses for the quarter (including the Base Fee, expenses payable under the administration agreement, and any interest expense and dividends paid on any issued and outstanding preferred stock, but excluding the incentive fee). Pre-Incentive Fee Net Investment Income includes, in the case of investments with a deferred interest feature (such as original issue discount, debt instruments with PIK interest, and zero coupon securities), accrued income that we have not yet received in cash. Pre-Incentive Fee Net Investment Income does not include any realized capital gains, realized capital losses or unrealized capital appreciation or depreciation. The annual hurdle rate is determined as of the immediately preceding December 31st by adding 5.0% to the interest rate then payable on the most recently issued five-year U.S. Treasury Notes, up to a maximum annual hurdle rate of 10.0%. The annual hurdle rates for the 36 Table of Contents OXFORD SQUARE CAPITAL CORP. NOTES TO FINANCIAL STATEMENTSSeptember 30, 2024(Unaudited) NOTE 7. RELATED PARTY TRANSACTIONS (cont.) 2024 and 2023 calendar years, calculated as of the immediately preceding December 31st, were 8.84% and 8.99% respectively, under the terms of the Investment Advisory Agreement. The Company's net investment income (to the extent not distributed to stockholders) used to calculate the Net Investment Income Incentive Fee was also included in the amount of gross assets used to calculate the 2% Base Fee. The operation of the incentive fee with respect to the Company's Pre-Incentive Fee Net Investment Income for each quarter is as follows: i. The incentive fee is payable to Oxford Square Management in any calendar quarter in which the Pre-Incentive Fee Net Investment Income does not exceed one-fourth of the annual hurdle rate (8.84% for the 2024 calendar year). ii. A 20% of the amount of the Pre-Incentive Fee Net Investment Income, if any, that exceeds one-fourth of the annual hurdle rate (8.84% for the 2024 calendar year) in any calendar quarter is payable to Oxford Square Management (i.e., once the hurdle rate is reached, 20% of all Pre-Incentive Fee Net Investment Income thereafter will be allocated to Oxford Square Management). Under the terms of the 2016 Fee Waiver, for the purpose of calculating the amount of total advisory fees (if any) to be waived during a particular calendar quarter, the Net Investment Income Incentive Fee (as a portion of the total calculation) is calculated based on the amount by which the Pre-Incentive Fee Net Investment Income exceeds (as defined below) for the calendar quarter exceeds the Net Investment Income Incentive Fee (as defined below) for the calendar quarter. The Net Investment Income Incentive Fee is calculated on a quarterly basis by multiplying 1.75% by the Company's net asset value at the end of the immediately preceding calendar quarter. b. The Net Investment Income Incentive Fee is then calculated as follows: (a) The Net Investment Income Incentive Fee is payable to Oxford Square Management in any calendar quarter in which the Pre-Incentive Fee Net Investment Income does not exceed the Net Investment Income Incentive Fee; (b) A 100% of the Pre-Incentive Fee Net Investment Income for such quarter, if any, that exceeds the Net Investment Income Incentive Fee but is less than or equal to the Catch-Up Amount determined on a quarterly basis by multiplying 2.1875% by OX's net asset value at the end of such calendar quarter; and (c) A 20% for any quarter in which the Pre-Incentive Fee Net Investment Income exceeds the Catch-Up Amount, the Net Investment Income Incentive Fee will be 20% of the amount of the Pre-Incentive Fee Net Investment Income for such quarter. c. There is no accumulation of amounts from quarter to quarter for the Net Investment Income Incentive Fee and accordingly there is no claw back of amounts previously paid to Oxford Square Management if the Pre-Incentive Fee Net Investment Income for subsequent quarters is below the quarterly Net Investment Income Incentive Fee and there is no delay of payment of incentive fees to Oxford Square Management if the Pre-Incentive Fee Net Investment Income for prior quarters is below the quarterly Net Investment Income Incentive Fee for the quarter for which the calculation is being made. d. The calculation of the Company's Net Investment Income Incentive Fee is subject to a total return requirement that provides that a Net Investment Income Incentive Fee will not be payable to Oxford Square Management except to the extent 20% of the cumulative net increase in net assets resulting from operations (which is the amount, if positive, of the sum of the Pre-Incentive Fee Net Investment Income 37 Table of Contents OXFORD SQUARE CAPITAL CORP. NOTES TO FINANCIAL STATEMENTSSeptember 30, 2024(Unaudited) NOTE 7. RELATED PARTY TRANSACTIONS (cont.) Income, realized gains and losses and unrealized appreciation and depreciation) during the calendar quarter for which such fees are being calculated and the eleven (11) preceding quarters exceeds the cumulative Net Investment Income Incentive Fees accrued and/or paid for such eleven (11) preceding quarters. In the event that the advisory fee calculations under the 2016 Fee Waiver produce a higher combined Base Fee and Net Investment Income Incentive Fee for any quarterly period, the combined fees are set to the original (lower) level, calculated pursuant to the Investment Advisory Agreement. In the event that advisory fee calculations under the 2016 Fee Waiver produce a lower combined Base Fee and Net Investment Income Incentive Fee for that quarterly period, those lower combined fees are adopted for that quarterly period. In either case, the lower level of combined fees is used for that quarter, and, accordingly, the advisory fee payable to Oxford Square Management can only be reduced, and never increased, as a result of the 2016 Fee Waiver. The following table represents the portion of the total advisory fee ascribed to Net Investment Income Incentive Fees (pursuant to the 2016 Fee Waiver calculation) for the three and nine months ended September 30, 2024 and 2023, respectively. (\$ in millions) Three Months Ended September 30, 2024 Three Months Ended September 30, 2023 Nine Months Ended September 30, 2024 Nine Months Ended September 30, 2023 Net Investment Income Incentive Fee \$ 1.2 \$ 1.2 \$ 3.7 There was no Net Investment Income Incentive Fee payable to Oxford Square Management as of September 30, 2024 and December 31, 2023. Capital Gains Incentive Fee The Capital Gains Incentive Fee, which is calculated identically under the Investment Advisory Agreement and under the 2016 Fee Waiver, is determined and payable in arrears as of the end of each calendar year (or upon termination of the Investment Advisory Agreement, as of the termination date), and equals 20% of the Company's Net Investment Income Incentive Fee, which consists of its realized capital gains for each calendar year, computed net of all realized capital losses and unrealized capital depreciation for that calendar year. For accounting purposes only, in order to reflect the theoretical Capital Gains Incentive Fee that would be payable for a given period as if all unrealized gains were realized, the Company will accrue a Capital Gains Incentive Fee based upon net realized gains and unrealized depreciation for that calendar year (in accordance with the terms of the Investment Advisory Agreement), plus unrealized appreciation on investments held at the end of the period. It should be noted that a fee so calculated and accrued would not necessarily be payable under the Investment Advisory Agreement, and may never be paid based upon the computation of Capital Gains Incentive Fees in subsequent periods. Amounts paid under the Investment Advisory Agreement will be consistent with the formula reflected in the Investment Advisory Agreement. The amount of Capital Gains Incentive Fee expense related to the hypothetical liquidation of the portfolio (and assuming no other changes in realized or unrealized gains and losses) would only become payable to Oxford Square Management in the event of a complete liquidation of the Company's portfolio as of period end and the termination of the Investment Advisory Agreement on such date. Also, it should be noted that the Capital Gains Incentive Fee expense fluctuates with the Company's overall investment results. There were no Capital Gains Incentive Fees based on hypothetical liquidation for the three and nine months ended September 30, 2024 and 2023. There was no liability for Capital Gains Incentive Fees based on hypothetical liquidation as of September 30, 2024 and December 31, 2023. 38 Table of Contents OXFORD SQUARE CAPITAL CORP. NOTES TO FINANCIAL STATEMENTSSeptember 30, 2024(Unaudited) NOTE 7. RELATED PARTY TRANSACTIONS (cont.) Administration Agreement The Company has also entered into the Administration Agreement with Oxford Funds under which Oxford Funds provides administrative services for the Company. The Company pays Oxford Funds an allocable portion of overhead and other expenses incurred by Oxford Funds on its behalf under the Administration Agreement, including a portion of the rent and the compensation of the Chief Financial Officer, accounting staff and other administrative support personnel, which creates potential conflicts of interest that the Board must monitor. The Company also reimburses Oxford Funds for the costs associated with the functions performed by the Company's Chief Compliance Officer that Oxford Funds pays on the Company's behalf pursuant to the terms of an agreement between the Company and ACA Group, LLC. Oxford Square Management is controlled by Oxford Funds, its managing member. Charles M. Royce, a member of the Board, holds a minority, non-controlling interest in Oxford Square Management. Oxford Funds manages the business and internal affairs of Oxford Square Management. Jonathan H. Cohen, the Company's Chief Executive Officer, as well as a Director, is the Chief Executive Officer of Oxford Square Management and managing member of Oxford Funds. Saul B. Rosenthal, the Company's President and Chief Operating Officer, is also the President and Chief Operating Officer of Oxford Square Management and a member of Oxford Funds. Messrs. Cohen and Rosenthal together control the equity interests in Oxford Funds. For the three months ended September 30, 2024 and 2023, the Company incurred approximately \$209,000 and \$205,000, respectively, in compensation expenses for the services of employees allocated to the administrative activities of the Company, pursuant to the Administration Agreement with Oxford Funds. For the nine months ended September 30, 2024 and 2023, the Company incurred approximately \$591,000 and \$662,000, respectively, in compensation expenses. In addition, the Company incurred approximately \$16,000 and \$19,000 for facility costs allocated under the Administration Agreement for the three months ended September 30, 2024 and 2023, respectively. The Company incurred approximately \$48,000 and \$57,000 for facility costs for the nine months ended September 30, 2024 and 2023, respectively. Facility costs are included in General and administrative expenses in the statements of operations. As of September 30, 2024, there were no accrued compensation expenses payable under the Administration Agreement. As of December 31, 2023, there were no accrued compensation expenses payable under the Administration Agreement. Co-Investment Exemptive Relief On June 14, 2017, the SEC issued an order permitting the Company and certain of its affiliates to complete negotiated co-investment transactions in portfolio companies, subject to certain conditions (the Order). Subject to satisfaction of certain conditions to the Order, the Company and certain of its affiliates are permitted, together with any future BDCs, registered closed-end funds and certain private funds, each of whose investment adviser is Oxford Square Management or an investment adviser controlling, controlled by, or under common control with the Oxford Square Management, to co-invest in negotiated investment opportunities where doing so would otherwise be prohibited under the 1940 Act, providing the Company's stockholders with access to a broader array of investment opportunities. Pursuant to the Order, the Company is permitted to co-invest in such investment opportunities with its affiliates if a stockholder majority (as defined in Section 57(o)(4) of the 1940 Act) of its independent directors make certain conclusions in connection with a co-investment transaction, including, but not limited to, that (1) the terms of the potential co-investment transaction, including the consideration to be paid, are reasonable and fair to the Company and its stockholders and do not involve overreaching in respect of the Company or its stockholders on the part of any person concerned, and (2) the potential co-investment transaction is consistent with the interests of the Company's stockholders and is consistent with the Company's then-current investment objective and strategies. 39 Table of Contents OXFORD SQUARE CAPITAL CORP. NOTES TO FINANCIAL STATEMENTSSeptember 30, 2024(Unaudited) NOTE 8. EARNINGS PER SHARE The following table sets forth the computation of basic and diluted net increase in net assets resulting from net investment income and operations per share for the three and nine months ended September 30, 2024 and 2023, respectively: A Three Months Ended September 30, 2024 A Three Months Ended September 30, 2023 A Nine Months Ended September 30, 2024 A Nine Months Ended September 30, 2023 Net investment income \$ 6,187,155 \$ 6,438,818 \$ 20,446,617 \$ 19,595,383 Weighted average common shares outstanding 64,796,212 64,796,212 56,764,866 56,764,866 Net increase in net assets resulting from net investment income per common share \$ 0.10 \$ 0.11 \$ 0.33 \$ 0.37 Net (decrease)/increase in net assets resulting from operations \$ (874,541) \$ 6,692,836

\$ 2,616,074.44, \$ 24,548,723 Net (decrease)/increase in net assets resulting from operations per common share \$ (0.01) \$ 0.12 \$ 0.04 \$ 0.47 NOTE 9. DISTRIBUTIONS The Company intends to continue to operate so as to qualify to be taxed as a RIC under the Code and, as such, the Company would not be subject to federal income tax on the portion of its taxable income and gains distributed to stockholders. To qualify to be taxed as a RIC, the Company is required, among other requirements, to distribute at least 90% of its annual investment company taxable income, as defined by the Code. The amount to be paid out as a distribution each quarter is determined by the Board and is based upon the annual taxable income estimated by the management of the Company. Income calculated in accordance with U.S. federal income tax regulations differs substantially from GAAP income. To the extent that the Company's cumulative undistributed taxable earnings fall below the amount of distributions declared, however, a portion of the total amount of the Company's distributions for the fiscal year may be deemed a return of capital for tax purposes to the Company's stockholders. The Company intends to comply with the applicable provisions of the Code pertaining to RICs to make distributions of taxable income sufficient to relieve it of substantially all federal income taxes. The Company, at its discretion, may carry forward taxable income in excess of calendar year distributions and pay a 4% excise tax on such income. The Company will accrue excise tax on estimated excess taxable income, if any, as required. For the three months ended September 30, 2024, the Company incurred approximately \$144,000 for final 2023 and estimated 2024 excise tax. For the nine months ended September 30, 2024, the Company incurred approximately \$96,000 for estimated 2024 excise tax, which includes a net expense accrual adjustment of approximately \$ (267,000), for final 2023 excise tax. Those accrual adjustments for the three and nine months ended September 30, 2024 reflect reversals of previously overestimated excise tax. For the three and nine months ended September 30, 2023, the Company incurred approximately \$574,000 and \$874,000, respectively, for estimated 2022 and 2023 excise tax. As of September 30, 2024, the Company had a liability of approximately \$362,000 of estimated excise tax payable. As of December 31, 2023, the Company had a liability of approximately \$750,000 of estimated excise tax payable. This amount is included in Accrued Expenses on the Statements of Assets and Liabilities. The Company has adopted an out-of-distribution reinvestment plan for its common stockholders. As a result, if the Company makes a cash distribution, then stockholders' cash distributions will be automatically reinvested in additional shares of common stock, unless they specifically elect out of the distribution reinvestment plan so as to receive cash distributions. During the three months ended September 30, 2024 and 2023, the Company issued 93,639 and 135,272 shares, respectively, of common stock for approximately \$261,000 and \$389,000, respectively, to stockholders in connection with the distribution reinvestment plan. During the nine months ended September 30, 2024 and 2023, the Company issued 241,765 and 234,955 shares, respectively, of common stock for 40 Table of Contents OXFORD SQUARE CAPITAL CORP. NOTES TO FINANCIAL STATEMENTS September 30, 2024 (Unaudited) NOTE 9. DISTRIBUTIONS (cont.) approximately \$695,000 and \$680,000, respectively, to stockholders in connection with the distribution reinvestment plan. During the three months and nine months ended September 30, 2024 as part of the Company's dividend reinvestment plan for its common stockholders, the Company's dividend reinvestment administrator did not purchase any shares of common stock in the open market to satisfy the reinvestment portion of the Company's dividends. On each of January 31, February 29, March 29, April 30, May 31, 2024, the Company paid monthly distributions of approximately \$2.1 million, or \$0.035 per share. On June 28, July 31, August 30, 2024, the Company paid monthly distributions of approximately \$2.2 million, or \$0.035 per share. On September 30, 2024, the Company paid monthly distributions of approximately \$2.3 million, or \$0.035 per share. Under the Regulated Investment Company Modernization Act of 2010 (the "Act"), the Company is permitted to carry forward capital losses incurred in taxable years beginning after the date of enactment for an unlimited period. However, any losses incurred during those future taxable years will be required to be utilized prior to the losses incurred in pre-enactment taxable years, which carry an expiration date. As a result of this ordering rule, pre-enactment capital loss carryforwards may be more likely to expire unused. Additionally, post-enactment capital losses that are carried forward will retain their character as either short-term or long-term losses rather than being considered all short-term as under previous law. The tax character of distributions for the nine months ended September 30, 2024, represented, on an estimated basis, \$0.315 per share from ordinary income. For the nine months ended September 30, 2024, the amounts and sources of distributions reported are only estimates (based on an average of the reported tax character historically) and are not being provided for U.S. federal income tax reporting purposes. The timing and character of distributions for U.S. federal income tax purposes (which are determined in accordance with the U.S. federal tax rules which may differ from GAAP) may be materially different than the historical information the Company used in providing the estimates herein. The final determination of the source of all distributions in 2024 will be made after year-end and the amounts represented may be materially different from the amounts disclosed in the final Form 1099-DIV notice. The actual amounts and sources of the amounts for tax reporting purposes will depend upon the Company's investment performance and may be subject to change based on tax regulations. NOTE 10. NET ASSET VALUE PER SHARE The Company's net asset value per share as of September 30, 2024, and December 31, 2023, was \$2.35 and \$2.55, respectively. In determining the Company's net asset value per share, the Board determined in good faith the fair value of the Company's portfolio investments for which reliable market quotations are not readily available. NOTE 11. SHARE ISSUANCE AND REPURCHASE PROGRAMS On August 22, 2023, the Company entered into Amendment No. 1 to that certain Equity Distribution Agreement dated August 1, 2019 with Ladenburg Thalmann & Co. through which the Company may offer for sale, from time to time, up to \$150.0 million of the Company's common stock through an ATM offering. On August 16, 2024, the Company entered into an amended and restated equity distribution agreement, dated August 16, 2024 (the "Amended and Restated Equity Distribution Agreement") with Lucid Capital Markets, LLC and Ladenburg Thalmann & Co. Inc., as the sales agents, to add Lucid Capital Markets, LLC as an additional sales agent to the Amended and Restated Equity Distribution Agreement. The Company sold a total of 5,069,789 and 8,326,819 shares of common stock pursuant to the ATM offering during the three months and nine months ended September 30, 2024, respectively. The total amount of capital raised net of underwriting fees and offering costs was approximately \$14.5 million and \$24.3 million during the three and nine months ended September 30, 2024, respectively. 41 Table of Contents OXFORD SQUARE CAPITAL CORP. NOTES TO FINANCIAL STATEMENTS September 30, 2024 (Unaudited) NOTE 11. SHARE ISSUANCE AND REPURCHASE PROGRAMS (cont.) From time to time, the Board may authorize a share repurchase program under which shares are purchased in open market transactions. Since the Company is incorporated in Maryland, MGCL requires share repurchases to be accounted for as a share retirement. The cost of repurchased shares is charged against capital on the settlement date. During the three months ended September 30, 2024 and 2023, the Company was not authorized to repurchase any shares of outstanding common stock. NOTE 12. INVESTMENT INCOME The following table sets forth the components of investment income for the three and nine months ended September 30, 2024 and 2023, respectively:

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Interest income	\$ 5,457,329	\$ 8,205,329	\$ 100,485	\$ 378,550
Discount income derived from unscheduled remittances at par	\$ 185,578	\$ 35,952	\$ 6,121,942	\$ 8,453,240
Income from securitization vehicles and investments	\$ 3,526,850	\$ 4,106,071	\$ 536,860	\$ 319,656
Other income	\$ 155,272	\$ 166,387	\$ 1,084,100	\$ 874,209
Total investment income	\$ 10,340,924	\$ 13,045,354	\$ 19,564,808	\$ 25,546,580
Interest income	\$ 17,957,697	\$ 24,617,782	\$ 217,666	\$ 1,043,455
Discount income derived from unscheduled remittances at par	\$ 305,345	\$ 54,589	\$ 1,043,455	\$ 652,771
Other income	\$ 510,401	\$ 485,915	\$ 1,043,455	\$ 652,771
Total investment income	\$ 32,463,804	\$ 39,500,132		

 The 1940 Act requires that a BDC offer significant managerial assistance to its portfolio companies. The Company may receive fee income for managerial assistance it renders to portfolio companies in connection with its investments. For the three and nine months ended September 30, 2024 and 2023, the Company received no fee income for managerial assistance. 42 Table of Contents OXFORD SQUARE CAPITAL CORP. NOTES TO FINANCIAL STATEMENTS September 30, 2024 (Unaudited) NOTE 13. COMMITMENTS AND CONTINGENCIES In the normal course of business, the Company enters into a variety of undertakings containing a variety of warranties and indemnifications that may expose the Company to some risk of loss. The risk of future loss arising from such undertakings, while not quantifiable, is expected to be remote. As of September 30, 2024, the Company did not have any commitments to purchase additional debt investments. The Company is not currently subject to any material legal proceedings. From time to time, the Company may be a party to certain legal proceedings in the ordinary course of business, including proceedings relating to the enforcement of the Company's rights under contracts with its portfolio companies. While the outcome of these legal proceedings, if any, cannot be predicted with certainty, the Company does not expect that these proceedings will have a material effect upon its results of operations and financial condition. NOTE 14. FINANCIAL HIGHLIGHTS Financial highlights for the three and nine months ended September 30, 2024 and 2023, respectively, are as follows:

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Net investment income	(1) \$ 0.10	\$ 0.11	\$ 0.33	\$ 0.37
Net realized and unrealized (losses)/gains	(2) \$ 0.11	\$ 0.01	\$ 0.29	\$ 0.10
(decrease)/increase in net asset value from operations	(3) \$ 0.01	\$ 0.12	\$ 0.04	\$ 0.47
Distributions per share from net investment income	(4) \$ 0.11	\$ 0.23	\$ 0.11	\$ 0.23
Tax return of capital distributions	(5) \$ 0.04	\$ 0.01	\$ 0.08	\$ 0.03
Net asset value at end of period	\$ 2.35	\$ 2.78	\$ 2.35	\$ 2.78
Per share market value at end of period	\$ 2.83	\$ 3.01	\$ 2.83	\$ 3.01
Total return based on market value	(6) \$ 0.25	\$ 0.21	\$ 0.25	\$ 0.21
Shares outstanding at end of period	(7) 67,869,056	67,869,056	67,869,056	67,869,056
Ratio of net investment income to average net assets	(8) 10.71%	14.38%	10.71%	14.38%
Ratio of net realized and unrealized gains/(losses) to average net assets	(9) 17.72%	17.13%	17.72%	17.13%

February 28, 2025 \$0.035 October 31, 2024 March 17, 2025 March 31, 2025 \$0.035 The Company's management evaluated subsequent events through the date of issuance of these financial statements and noted no other events that necessitate adjustments to or disclosure in the financial statements. 45 Table of Contents ITEM 2. A MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS CAUTIONARY STATEMENT REGARDING FORWARD-LOOKING STATEMENTS This Quarterly Report on Form 10-Q contains forward-looking statements that involve substantial risks and uncertainties. These forward-looking statements are not historical facts, but rather are based on current expectations, estimates and projections about Oxford Square Capital Corp., our current and prospective portfolio investments, our industry, our beliefs, and our assumptions. Words such as anticipate, expect, intend, plan, will, may, could, might, shall, should, would, could, should, targets, projects, and variations of these words and similar expressions are intended to identify forward-looking statements. The forward-looking statements contained in this Quarterly Report on Form 10-Q involve risks and uncertainties, including statements as to: our future operating results, including our ability to achieve objectives; our business prospects and the prospects of our portfolio companies; the impact of investments that we expect to make; our contractual arrangements and relationships with third parties; the dependence of our future success on the general economy and its impact on the industries in which we invest; the ability of our portfolio companies and CLO investments to achieve their objectives; the valuation of our investments in portfolio companies and CLOs, particularly those having no liquid trading market; market conditions and our ability to access alternative debt markets and additional debt and equity capital; our expected financings and investments; the adequacy of our cash resources and working capital; the timing of cash flows, if any, from the operations of our portfolio companies and CLO investments; and the ability of our investment adviser to locate suitable investments for us and monitor and administer our investments. These statements are not guarantees of future performance and are subject to risks, uncertainties, and other factors, some of which are beyond our control and difficult to predict and could cause actual results to differ materially from those expressed or forecasted in the forward-looking statements, including without limitation: an economic downturn could impair our portfolio companies' and CLO investments' ability to continue to operate, which could lead to the loss of some or all of our investments in such portfolio companies and CLO investments; a contraction of available credit and/or an inability to access the equity markets could impair our lending and investment activities; an interest rate volatility could adversely affect our results, particularly because we use leverage as part of our investment strategy; the elevated levels of inflation and its impact on our investment activities and the industries in which we invest; currency fluctuations could adversely affect the results of our investments in foreign companies, particularly to the extent that we receive payments denominated in foreign currency rather than U.S. dollars; 46 Table of Contents the impact of information technology system failures, data security breaches, data privacy compliance, network disruptions and cybersecurity attacks; and the risks, uncertainties and other factors we identify in Item 1A Risk Factors contained in our Annual Report on Form 10-K for the year ended December 31, 2023, elsewhere in this Quarterly Report on Form 10-Q and in our other filings with the SEC. Although we believe that the assumptions on which these forward-looking statements are based are reasonable, any of those assumptions could prove to be inaccurate, and as a result, the forward-looking statements based on those assumptions also could be inaccurate. Important assumptions include our ability to originate new loans and investments, certain margins and levels of profitability and the availability of additional capital. In light of these and other uncertainties, the inclusion of a projection or forward-looking statement in this Quarterly Report on Form 10-Q should not be regarded as a representation by us that our plans and objectives will be achieved. These risks and uncertainties include those described or identified in Item 1A Risk Factors contained in our Annual Report on Form 10-K for the year ended December 31, 2023, and elsewhere in this Quarterly Report on Form 10-Q. You should not place undue reliance on these forward-looking statements, which apply only as of the date of this Quarterly Report on Form 10-Q. Because we are an investment company, the forward-looking statements and projections contained in this quarterly report are excluded from the safe harbor protections provided by Section 21E of the Securities Exchange Act of 1934, as amended (the Exchange Act) (the safe harbor provision of the Private Securities Litigation Reform Act of 1995). Except where the context requires otherwise, the terms OSQ, Company, we, us, our, and the Oxford Funds refer to Oxford Square Capital Corp., OSQ, Oxford Square Management, LLC, and Oxford Funds, LLC (collectively, the Oxford Funds), its managing member, and a related party, Charles M. Royce, a member of our Board of Directors (the Board) who holds a minority, non-controlling interest in Oxford Square Management. Jonathan H. Cohen, our Chief Executive Officer, and Saul B. Rosenthal, our President, are the controlling members of Oxford Funds. Under an investment advisory agreement (the Investment Advisory Agreement), we have agreed to pay Oxford Square Management an annual base management fee calculated on gross assets, and an incentive fee based upon our performance. Under an amended and restated administration agreement (the Administration Agreement), we have agreed to pay or reimburse Oxford Funds, as administrator, for certain expenses incurred in operating the Company. Our executive officers and directors, and the executive officers of Oxford Square Management and Oxford Funds, serve or may serve as officers and directors of entities that operate in a line of business similar to our own. Accordingly, they may have obligations to investors in those entities, the fulfillment of which might not be in the best interests of us or our stockholders. We generally expect to invest between \$5 million and \$50 million in each of our portfolio companies, although this investment size may vary proportionately as the size of our capital base changes and market conditions warrant. We expect that our investment portfolio will be diversified among a large number of investments with few investments, if any, exceeding 5.0% of the total portfolio. As of September 30, 2024, our debt investments had stated 47 Table of Contents interest rates (excluding stated interest rates on those investments on non-accrual status) of between 8.71% and 13.26% and maturity dates of between 0 and 76 months. In addition, our portfolio had a weighted average annualized yield on debt investments of approximately 14.50% as of September 30, 2024. The weighted average annualized yield of our debt investments is not the same as a return on investment for our stockholders but, rather, relates to a portion of our investment portfolio and is calculated before the payment of all of our fees and expenses. The weighted average annualized yield was computed using the effective interest rates as of September 30, 2024, including accretion of original issue discount (OID) and excluding any debt investments on non-accrual status. There can be no assurance that the weighted average annualized yield will remain at its current level. We have borrowed funds to make investments and may continue to borrow funds to make investments. As a result, we are exposed to the risks of leverage, which may be considered a speculative investment technique. Borrowings, also known as leverage, magnify the potential for gain and loss on amounts invested and therefore increase the risks associated with investing in our securities. In addition, the costs associated with our borrowings, including any increase in the management fees payable to Oxford Square Management, will be borne by our common stockholders. In addition, as a BDC under the 1940 Act, we are required to make available significant managerial assistance, for which we may receive fees, to our portfolio companies. This assistance could involve, among other things, monitoring the operations of our portfolio companies, participating in board and management meetings, consulting with and advising officers of portfolio companies and providing other organizational and financial guidance. These fees would be generally non-recurring, however in some instances they may have a recurring component. We have received no fee income for managerial assistance to date. To the extent possible, we will generally seek to invest in loans that are collateralized by a security interest in the borrower's assets or guaranteed by a principal to the transaction. Interest payments, if not deferred, are normally payable quarterly with most debt investments having scheduled principal payments on a monthly or quarterly basis. When we receive a warrant to purchase stock in a portfolio company, the warrant will typically have a nominal strike price, and will entitle us to purchase a modest percentage of the borrower's stock. During the three months ended September 30, 2024, U.S. A loan market performance modestly improved versus the three months ended June 30, 2024. U.S. A loan prices, as defined by the Morningstar/LSTA US Leveraged Loan Index, increased from 96.54% of par as of June 30, 2024 to 96.71% of par as of September 30, 2024. As of September 30, 2024, the Company's Board of Directors approved the fair value of the Company's investment portfolio of approximately \$262.9 million in good faith in accordance with the Company's valuation procedures. CRITICAL ACCOUNTING ESTIMATES The preparation of financial statements and related disclosures in conformity with generally accepted accounting principles in the United States (GAAP) requires management to make estimates and assumptions that affect (i) the reported amounts of assets and liabilities, (ii) disclosure of contingent assets and liabilities at the date of the financial statements, and (iii) revenues and expenses during the periods reported. Our critical accounting estimates, including those relating to the valuation of our investment portfolio, are described below. Actual results could materially differ from those estimates. The critical accounting estimates should be read in conjunction with our risk factors as disclosed in Item 1A Risk Factors contained in our Annual Report on Form 10-K for the year ended December 31, 2023. See Note 3. Summary of Significant Accounting Policies to our financial statements for the three and nine months ended September 30, 2024 for more information on our critical accounting policies. Investment Valuation Our Board of Directors determines the fair value of our investment portfolio in accordance with the provisions of ASC 820, Fair Value Measurement and Disclosure (ASC 820) and Rule 2a-5 under the 1940 Act. Estimates made in the preparation of our financial statements include the valuation of investments and the related amounts of unrealized appreciation and depreciation of investments recorded. We believe that there is no single definitive method for determining fair value. As a result, determining fair value requires that judgment be applied to the specific facts and circumstances of each portfolio investment while employing a consistently applied valuation process for the types of investments we make. 48 Table of Contents ASC 820-10 clarifies the definition of fair value and requires companies to expand their disclosure about the use of fair value to measure assets and liabilities in interim and annual periods subsequent to initial recognition. ASC 820-10 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASC 820-10 also establishes a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. These tiers include: Level 1, defined as observable inputs such as quoted prices in active markets; Level 2, which includes inputs such as quoted prices for similar securities in active markets and quoted prices for identical securities in markets that are not active; and Level 3, defined as unobservable inputs for which little or no market data exists, therefore requiring an entity to develop its own assumptions. We consider the attributes of current market conditions on an on-going basis and have determined that due to the general illiquidity of the market for our investment portfolio, whereby little or no market data exists, substantially all of our fair valued investments are measured based upon Level 3 inputs as of September 30, 2024 and December 31, 2023. Our Board of Directors determines the value of our investment portfolio each quarter. In connection with that determination, members of Oxford Square Management's portfolio management team prepare a quarterly analysis of each portfolio investment using the most recent portfolio company financial statements, forecasts and other relevant financial and operational information. We may also engage a third-party valuation firm to provide assistance in valuing certain of our syndicated loans and bilateral investments, including related equity investments, although our Board of Directors ultimately determines the appropriate valuation of each such investment. Changes in fair value, as described above, are recorded in the statements of operations as net change in unrealized appreciation/depreciation. Our corporate loan portfolio investments are valued using several valuation processes. The quantitative inputs and data points that determine which method to utilize to value any given investment include, but are not limited to: Bid/offer prices; Depth, which is defined as the number of securities firms that make a market in a respective corporate syndicated loan and contribute data on the corporate syndicated loan to market data providers; Liquidity score, which is a metric to help market participants ascertain their ability to exit a position within a given time frame and near a prevailing indicative price, which provides a benchmark of liquidity risk; Financial performance of the underlying portfolio company; Recent business developments; Covenant compliance; and Recent transactions. In instances where secondary market data is limited, we may engage a third-party valuation firm to independently determine an estimate of fair value. Currently, we have a single company valued via a third-party valuation firm. This valuation method employs a waterfall method whereby the enterprise value (EV) of the company is estimated based on company financial performance inputs, such as EBITDA, and publicly traded comparable company multiples. The EV is then attributed to each debt tranche, preferred equity tranche, and common equity, in order of seniority, to arrive at a valuation for our holdings. Generally speaking, as estimated EV increases, the fair value of our investments will also increase. As market multiples and EBITDA increase, estimated EV will also increase. In valuing our CLO debt and equity investments, we consider the indicative prices provided by a recognized industry pricing service as a primary source, and the implied yield of such prices, supplemented by actual trades executed in the market at or around period-end, as well as the indicative prices provided by brokers who arrange transactions in such investment vehicles. We also consider those instances in which the record date for an equity distribution payment falls on the last day of the period, and the likelihood that a prospective purchaser would require a downward adjustment to the indicative price representing substantially all of the pending distribution. Additional factors include any available information on other relevant transactions including firm bids and offers in the market and information resulting from bids-wanted-in-competition. In addition, we consider the operating metrics of the specific investment vehicle, including compliance with collateralization tests, defaulted and restructured securities, and payment defaults, if any. We calculate the fair value of certain CLO equity investments based upon the net present value of expected contractual payment streams discounted using estimated market yields for the equity tranche of the respective CLO vehicle. Oxford Square Management or its Valuation Committee may request an additional analysis by a third-party firm to assist in the valuation process of CLO investment vehicles. All information is presented to our Board for its determination of fair value of these investments. Recently Issued Accounting Standards See Note 3. Summary of Significant Accounting Policies to our financial statements for a description of recent accounting pronouncements, including the impact on our financial statements. PORTFOLIO COMPOSITION AND INVESTMENT ACTIVITY The total fair value of our investment portfolio was approximately \$262.9 million and \$266.9 million as of September 30, 2024, and December 31, 2023, respectively. The decrease in the value of investments during the nine month period ended September 30, 2024, was due primarily to net realized losses of approximately \$51.4 million, debt repayments of approximately \$61.6 million, and sales of securities of approximately \$4.8 million, partially offset by purchases of approximately \$88.7 million and net unrealized appreciation on our investment portfolio of approximately \$33.6 million (which incorporates reductions to CLO equity cost value of approximately \$9.7 million). A reconciliation of the investment portfolio for the nine months ended September 30, 2024 and the year ended December 31, 2023 follows: (\$ in millions) A September 30, 2024 B December 31, 2023 Beginning investment portfolio A \$ 266.9 B \$ 314.7 C Portfolio investments acquired (2) A 88.7 B 11.7 D Debt repayments (2) A (61.6) B (15.8) E Sales of securities A (4.8) B (19.6) F Reductions to CLO equity cost value (1) A (9.7) B (15.3) G Accretion of discounts on investments A 1.1 B 1.1 H Net change in unrealized appreciation on investments A 33.6 B 7.1 I Net realized losses on investments A (51.4) B (17.1) J Payment in Kind income A 0.2 B 0.2 K Ending investment portfolio (3) A \$ 262.9 B \$ 266.9 L For the nine months ended September 30, 2024, the reductions to CLO equity cost value of approximately \$9.7 million represented the distributions received, or entitled to be received, on our investments held in CLO equity subordinated and income notes of approximately \$21.0 million, plus the amortization of cost on our CLO fee notes of approximately \$64,000, less the effective yield interest income recognized on our CLO equity subordinated and income notes of approximately \$11.3 million. For the year ended December 31, 2023, the reductions to CLO equity cost value of approximately \$15.3 million represented the distributions received, or entitled to be received, on our investments held in CLO equity subordinated and income notes of approximately \$32.0 million, plus the amortization of cost on our CLO fee notes of approximately \$123,000, less the effective yield interest income recognized on our CLO equity subordinated and income notes of approximately \$16.8 million.

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we are prohibited under the 1940 Act, providing the Company^{ac}™ s stockholders with access to a broader array of investment opportunities. Pursuant to the Order, we are permitted to co-invest in such investment opportunities with our affiliates if a ^{ac}corequired majority^{ac} (as defined in Section^{ac} 57(o)(a) of the 1940 Act) of our independent directors make certain conclusions in connection with a co-investment transaction, including, but not limited to, that (1)A the terms of the potential co-investment transaction, including the consideration to be paid, are reasonable and fair to us and our stockholders and do not involve overreaching in respect of us or our stockholders on the part of any person concerned, and (2)A the potential co-investment transaction is consistent with the interests of our stockholders and is consistent with our then-current investment objective and strategies. 61 Table of Contents In the ordinary course of business, we may enter into transactions with portfolio companies that may be considered related party transactions. In order to ensure that we do not engage in any prohibited transactions with any persons affiliated with us, we have implemented certain policies and procedures whereby our executive officers screen each of our transactions for any possible affiliations between the proposed portfolio investment, us, companies controlled by us and our employees and directors. We will not enter into any agreements unless and until we are satisfied that doing so will not raise concerns under the 1940 Act or, if such concerns exist, we have taken appropriate actions to seek board review and approval or exemptive relief for such transaction. Our Board reviews these procedures on an annual basis. We have also adopted a Code of Business Conduct and Ethics which applies to our senior officers, including our Chief Executive Officer and Chief Financial Officer, as well as all of our officers, directors and employees. Our Code of Business Conduct and Ethics requires that all employees and directors avoid any conflict, or the appearance of a conflict, between an individual^{ac}™ s personal interests and our interests. Pursuant to our Code of Business Conduct and Ethics, each employee and director must disclose any conflicts of interest, or actions or relationships that might give rise to a conflict. Our Audit Committee is charged with approving any waivers under our Code of Business Conduct and Ethics. As required by the NASDAQ Global Select Market corporate governance listing standards, the Audit Committee of our Board is also required to review and approve any transactions with related parties (as such term is defined in Item^{ac} 404 of Regulation^{ac} S-K). Information concerning related party transactions is included in the financial statements and related notes, appearing elsewhere in this quarterly report on Form^{ac} 10-Q. RECENT DEVELOPMENTS The following distributions payable to stockholders are shown below: Date Declared A Record Dates A Payable Dates A Per Share Distribution Amount Declared August 8, 2024 A October^{ac} 17, 2024 A October^{ac} 31, 2024 A \$0.035 August^{ac} 8, 2024 A November 15, 2024 A November 29, 2024 A \$0.035 August^{ac} 8, 2024 A December 17, 2024 A December 31, 2024 A \$0.035 October 31, 2024 A January 17, 2025 A January 31, 2025 A \$0.035 October 31, 2024 A February 14, 2025 A February 28, 2025 A \$0.035 October 31, 2024 A March 17, 2025 A March 31, 2025 A \$0.035 62 Table of Contents ITEM^{ac} 3.A A QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK. We are subject to financial market risks, including changes in interest rates. As of September^{ac} 30, 2024, all but three of our variable rate investments were income producing. The variable rates are generally based upon the five-year U.S.A Department of Treasury note, the Prime rate, or SOFR, and in the case of our bilateral investments, are generally reset annually, whereas our non-bilateral investments generally reset quarterly. We expect that future debt investments will generally be made at variable rates. Many of the variable rate investments contain interest rate floors. Interest rate risk is defined as the sensitivity of our current and future earnings to interest rate volatility, including relative changes in different interest rates, variability of spread relationships, the difference in re-pricing intervals between our assets and liabilities and the effect that interest rates may have on our cash flows. Changes in the general level of interest rates can affect our net interest income, which is the difference between the interest income earned on interest earning assets and our interest expense incurred in connection with our interest-bearing debt and liabilities. Changes in interest rates can also affect, among other things, our ability to acquire leveraged loans, high yield bonds and other debt investments and the value of our investment portfolio. We may in the future hedge against interest rate fluctuations by using standard hedging instruments such as futures, options and forward contracts. While hedging activities may insulate us against adverse changes in interest rates, they may also limit our ability to participate in the benefits of lower interest rates with respect to the investments in our portfolio with fixed interest rates. Based on our Statements of Assets and Liabilities as of September^{ac} 30, 2024, the following table shows the annualized impact on net investment income of hypothetical base rate changes in interest rates for our settled investments (considering interest rate floors for floating rate instruments), excluding CLO equity investments. The base interest rate case assumes the rates on our portfolio investments remain unchanged from the actual effective interest rates as of September^{ac} 30, 2024. These hypothetical calculations are based on a model of the investments in our portfolio, held as of September^{ac} 30, 2024, and are only adjusted for assumed changes in the underlying base interest rates. Although management believes that this analysis is indicative of our existing interest rate sensitivity, it does not adjust for changes in the credit quality, size and composition of our portfolio, and other business developments, including a change in the level of our borrowings, that could affect the net increase (or decrease) in net assets resulting from operations. Accordingly, no assurances can be given that actual results would not differ materially from the results under this hypothetical analysis. Hypothetical Change in Base Rate A Estimated Percentage Change in Investment Income Up 300 basis points A 15.2 % Up 200 basis points A 10.1 % Up 100 basis points A 5.1 % Down 100 basis points A (5.1) % Down 200 basis points A (10.0) % Down 300 basis points A (15.0) % ITEM^{ac} 4.A A CONTROLS AND PROCEDURES. (a)A Evaluation of Disclosure Controls and Procedures As of September^{ac} 30, 2024 (the end of the period covered by this report), we, including our Chief Executive Officer and Chief Financial Officer, evaluated the effectiveness of the design and operation of our disclosure controls and procedures (as defined in Rule^{ac} 13a-15(e)A and 15d-15(e)A of the Securities Exchange^{ac} Act^{ac} of 1934, as amended). Based on that evaluation, our management, including the Chief Executive Officer and Chief Financial Officer, concluded that our disclosure controls and procedures were effective and provided reasonable assurance that information required to be disclosed in our periodic SEC filings is recorded, processed, summarized and reported within the time periods specified in the SEC^{ac}™ s rules and forms, and that such information is accumulated and communicated to our management, including our Chief Executive Officer and Chief Financial Officer, 63 Table of Contents as appropriate, to allow timely decisions regarding required disclosure. However, in evaluating the disclosure controls and procedures, management recognized that any controls and procedures, no matter how well designed and operated can provide only reasonable assurance of achieving the desired control objectives, and management necessarily was required to apply its judgment in evaluating the cost-benefit relationship of such possible controls and procedures. (b)A Changes in Internal Control Over Financial Reporting There have been no changes in the Company^{ac}™ s internal control over financial reporting (as defined in Rule^{ac} 13a-15(f)A and 15d-15(f)A under the Securities Exchange^{ac} Act^{ac} of 1934, as amended) that occurred during the quarter ended September^{ac} 30, 2024, that have materially affected, or are reasonably likely to materially affect, the Company^{ac}™ s internal control over financial reporting. 64 Table of Contents PART^{ac} II A ^{ac} OTHER INFORMATION ITEM^{ac} 1.A A LEGAL PROCEEDINGS. We are not currently subject to any material legal proceedings. From time to time, we may be a party to certain legal proceedings in the ordinary course of business, including proceedings relating to the enforcement of our rights under contracts with our portfolio companies. While the outcome of these legal proceedings, if any, cannot be predicted with certainty, we do not expect that these proceedings will have a material effect upon our financial condition or results of operations. ITEM^{ac} 1A.RISK FACTORS. In addition to the other information set forth in this report, you should carefully consider the risk factors discussed in ^{ac}oltem 1A. Risk Factors^{ac} in our Annual Report on Form^{ac} 10-K for the fiscal year ended December^{ac} 31, 2023. The risks described in our Annual Report on Form^{ac} 10-K are not the only risks facing us. Additional risks and uncertainties not currently known to us or that we currently deem to be immaterial also may materially and adversely affect our business, financial condition and/or operating results. There have been no material changes known to us during the nine^{ac} months ended September^{ac} 30, 2024, to the risk factors discussed in Item^{ac} 1A.A Risk Factors in our Annual Report on Form^{ac} 10-K for the year ended December^{ac} 31, 2023. ITEM^{ac} 2.A A UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS. Sales of Unregistered Equity Securities While we did not engage in unregistered sales of equity securities during the three^{ac} months ended September^{ac} 30, 2024, we issued 93,639 shares of common stock under our distribution reinvestment plan. This issuance was not subject to the registration requirements of the Securities Act^{ac} of 1933, as amended. The aggregate value for the shares of common stock issued under the distribution reinvestment plan during the three^{ac} months ended September^{ac} 30, 2024 was approximately \$261,000. Issuer Purchases of Equity Securities During the three^{ac} months ended September^{ac} 30, 2024, no common stock was repurchased by the Company. ITEM^{ac} 3.A A DEFAULTS UPON SENIOR SECURITIES. None. ITEM^{ac} 4.A A MINE SAFETY DISCLOSURES. Not applicable. ITEM^{ac} 5.A A OTHER INFORMATION. During the fiscal quarter ended September^{ac} 30, 2024, none of our directors or officers adopted or terminated any contract, instruction or written plan for the purchase or sale of our securities to satisfy the affirmative defense conditions of Exchange^{ac} Act Rule^{ac} 10b5-1(c)A or any ^{ac}enon-Rule^{ac} 10b5-1 trading arrangement. 65 Table of Contents ITEM^{ac} 6.A A EXHIBITS. The following exhibits are filed as part of this report or hereby incorporated by reference to exhibits previously filed with the SEC: 3.1 A Articles of Incorporation (Incorporated by reference to Exhibit a. to the Registrant^{ac}™ s Registration Statement on Form^{ac} N-2 (File No.A 333-109055), filed on September^{ac} 23, 2003). 3.2 A Articles of Amendment (Incorporated by reference to Exhibit 3.1 to the Registrant^{ac}™ s current report on Form^{ac} 8-K filed December^{ac} 3, 2007). 3.3 A Fourth Amended and Restated Bylaws (Incorporated by reference to Exhibit 3.5 to the Registrant^{ac}™ s report on Form^{ac} 10-K filed on March^{ac} 7, 2022). 3.4 A Articles of Amendment (Incorporated by reference to Exhibit 3.1 to the Registrant^{ac}™ s current report on Form^{ac} 8-K filed March^{ac} 20, 2018). 3.5 A Articles of Amendment (Incorporated by reference to Exhibit 3.2 to the Registrant^{ac}™ s current report on Form^{ac} 8-K filed March^{ac} 20, 2018). 4.1 A Form of Share Certificate (Incorporated by reference to Exhibit d. to the Registrant^{ac}™ s Registration Statement on Form^{ac} N-2 (File No.A 333-109055), filed on September^{ac} 23, 2003). 10.1 A Amended and Restated Equity Distribution Agreement, dated as of August 16, 2024, by and among Oxford Square Capital Corp., Oxford Square Management, LLC, Oxford Funds, LLC, Lucid Capital Markets, LLC and Ladenburg Thalmann & Co. Inc., as sales agents (Incorporated by reference to Exhibit 1.1 to the Registrant^{ac}™ s current report on Form^{ac} 8-K filed on August 16, 2024). 31.1 A Certification of Chief Executive Officer pursuant to Rule^{ac} 13a-14 of the Securities Exchange^{ac} Act^{ac} of 1934, as amended.* 31.2 A Certification of Chief Financial Officer pursuant to Rule^{ac} 13a-14 of the Securities Exchange^{ac} Act^{ac} of 1934, as amended.* 32.1 A Certification of Chief Executive Officer pursuant to section 906 of The Sarbanes-Oxley Act^{ac} of 2002.** 32.2 A Certification of Chief Financial Officer pursuant to section 906 of The Sarbanes-Oxley Act^{ac} of 2002.** A A A A A A Filed herewith **A A A A A A Furnished herewith. 66 Table of Contents SIGNATURES Pursuant to the requirements of Section^{ac} 13 or 15(d)A of the Securities Exchange^{ac} Act^{ac} of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized. A OXFORD SQUARE CAPITAL CORP. Date: November 6, 2024 A By: A /s/ Jonathan H.A Cohen A A A Jonathan H.A Cohen A A A Chief Executive Officer A A A (Principal Executive Officer) Date: November 6, 2024 A By: A /s/ Bruce L.A Rubin A A A Bruce L.A Rubin A A A Chief Financial Officer A A A (Principal Accounting Officer) 67 MD CT 397523375 2025-06-06 2031-02-15 2026-11-29 0.1000 0.0000 2037-07-25 On March 20, 2024, Alvaria, Inc. completed a recapitalization, by which the Company was assigned new tranches of new first lien senior secured notes in exchange for its interests in the first and second lien senior secured notes. The Company exchanged \$7.8 million of principal in the former first lien senior secured notes for approximately \$2.1 million of the first lien second out exchange senior secured notes and approximately \$4.9 million of the first lien third out tranche A exchange senior secured notes. The Company exchanged \$7.0 million of principal in the former second lien senior secured notes for \$2.8 million of the first lien third out tranche B exchange senior secured notes and \$2.8 million of the first lien fourth out exchange senior secured notes. All tranches have characteristics of traditional first

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us-gaap:FairValueHedgingMember us-gaap:SixTwentyFiveUnsecuredNotesMember 2024-01-01 2024-09-30 0001259429 us-gaap:DebtIssuanceCostMember us-gaap:SixTwentyFiveUnsecuredNotesMember
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2024 (the âReportâ) of Oxford Square Capital Corp. (the âRegistrantâ), as filed with the Securities and Exchange Commission on the date hereof, Â I, Bruce L.Â Rubin, the Chief Financial Officer of the Registrant, hereby certify, to the best of my knowledge, that: (1)Â Â Â Â The Report fully complies with the requirements of SectionÂ 13(a) or 15(d) of the Securities ExchangeÂ Act of 1934, as amended; and (2)Â Â Â Â The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Registrant. /s/ Bruce L.Â Rubin Â Â Name: Bruce L.Â Rubin Â Â Date: November 6, 2024 Â Â Â EX-101.SCH 6 oxsq-20240930.xsd XBRL SCHEMA FILE 995301 - Statement - Statements of Assets and Liabilities link:presentationLink link:definitionLink link:calculationLink 995302 - Statement - Statements of Assets and Liabilities (Parentheticals) link:presentationLink link:definitionLink link:calculationLink 995303 - Statement - Schedule of Investments (Unaudited) link:presentationLink link:definitionLink link:calculationLink 995304 - 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Investment Income (Details) - Schedule of Components of Investment Income link:presentationLink link:definitionLink link:calculationLink 996027 - Disclosure - Financial Highlights (Details) - Schedule of Financial Highlights link:presentationLink link:definitionLink link:calculationLink 996028 - Disclosure - Financial Highlights (Details) - Schedule of Supplemental Performance Ratios link:presentationLink link:definitionLink link:calculationLink 996029 - Disclosure - Subsequent Events (Details) - Schedule of Distributions Payable to Stockholders link:presentationLink link:definitionLink link:calculationLink 000 - Document - Document And Entity Information link:presentationLink link:definitionLink link:calculationLink EX-101.CAL 7 oxsq-20240930 cal.xml XBRL CALCULATION FILE EX-101.DEF 8 oxsq-20240930 def.xml XBRL DEFINITION FILE EX-101.LAB 9 oxsq-20240930 lab.xml XBRL LABEL FILE Investment, Issuer Affiliation [Axis] Total assets Total liabilities Total net assets Net assets at end of period (000â's) (in Dollars) Total liabilities and net assets Industry Sector [Axis] Lien Category [Axis] Long-Term Debt, Type [Axis] Related and Nonrelated Parties [Axis] Extinguishment of Debt [Axis] Underlying Asset Class [Axis] Equity Components [Axis] Investment Type [Axis] Cash and Cash Equivalents [Axis] Ending Balance of Fair Value Beginning Balance of Fair Value Total expenses before incentive fees Total incentive fees Total expenses Net investment income Net investment income Net (decrease)/increase in net assets resulting from operations Net increase in net assets resulting from operations Net (decrease)/increase in net assets resulting from operations Total distributions to stockholders Net increase in net assets from capital share transactions Total increase/(decrease) in net assets Net assets at beginning of period Net assets at end of period Net increase in capital share activity (in Shares) Net cash provided by operating activities Net cash provided by/(used in) financing activities Net increase in cash and cash equivalents Cash and cash equivalents, beginning of period Cash and cash equivalents, end of period Summary of Significant Accounting Policies [Abstract] Fair Value [Abstract] Asset Class [Axis] Fair Value Hierarchy and NAV [Axis] Measurement Frequency [Axis] Measurement Basis [Axis] Balance Balance Cash and Cash Equivalents [Abstract] Schedule of Cash and Cash Equivalents [Abstract] Total Cash and Cash Equivalents Cash and cash equivalents Borrowings [Abstract] Related Party Transactions [Abstract] Fees [Axis] Earnings Per Share [Abstract] Distributions [Abstract] Net Asset Value Per Share [Abstract] Share Issuance and Repurchase Programs [Abstract] Investment Income [Abstract] Schedule of Components of Investment Income [Abstract] Total interest income Total other income Total investment income Commitments and Contingencies [Abstract] Net asset value at beginning of period Net asset value at end of period Net asset value per common share (in Dollars per share) Net asset value per share Net (decrease)/increase in net asset value from operations Total distributions Distributions per share (in Dollars per share) Per share market value at beginning of period Per share market value at end of period Schedule of Supplemental Performance Ratios [Abstract] Risks and Uncertainties [Abstract] Subsequent Events [Abstract] Date [Axis] Dividends [Axis] ASSETS Investments at fair value FAIR VALUE Investments, cost COST Investments at Fair Value Unsettled repayment of principal Interest and distributions receivable Other assets LIABILITIES Notes payable Unsecured Notes, net of deferred issuance costs Deferred issuance costs Securities purchased, not settled Base Fee and Net Investment Income Incentive Fee payable to affiliate Accrued interest payable Accrued expenses COMMITMENTS AND CONTINGENCIES (Note 13) NET ASSETS Common stock, \$0.01 par value, 100,000,000 shares authorized; 67,869,056 and 59,300,472 shares issued and outstanding, respectively Common stock par value (in Dollars per share) Common stock, shares authorized (in Shares) Common stock, shares issued (in Shares) Common stock, shares outstanding (in Shares) Capital in excess of par value Total distributable earnings/(accumulated losses) PRINCIPAL AMOUNT ACQUISITION DATE Investment interest rate Investment SOFR interest rate Investment floor interest rate Investment maturity date Investment Prime interest rate Investment PIK interest rate % OF NET ASSETS Senior Secured Notes â (continued) Investment estimated yield Allegro CLO XII, Ltd. Collateralized Loan Obligation â Equity Investments â (continued) Structured Finance â (continued) Collateralized Loan Obligation â Equity Investments â (continued) Investment Shares interest rate AFFILIATED INVESTMENT: Amount of Interest or Dividends Credited to Income Gross Additions Net Change in Unrealized Appreciation Gross Reductions Investment LIBOR interest rate Collateralized Loan Obligation â Equity Investments â (continued) Structured Finance â (continued) Collateralized Loan Obligation â Equity Investments â (continued) Structured Finance â (continued) INVESTMENT INCOME From non-affiliated/non-control investments: Total investment income EXPENSES Interest expense Base Fee Professional fees Compensation expense General and administrative General and administrative expenses (in Dollars) Excise tax Net Investment Income Incentive Fees Capital gains incentive fees Net Investment Income Incentive Fee Net change in unrealized appreciation/(depreciation) on investments: Total net change in unrealized appreciation on investments Net change in unrealized appreciation on investments Net change in unrealized appreciation on investments Net realized losses: Total net realized losses Net realized losses Net increase in net assets resulting from net investment income per common share Basic (in Dollars per share) Net increase in net assets resulting from net investment income per common share - basic Net increase in net assets resulting from net investment income per common share Diluted (in Dollars per share) Net increase in net assets resulting from net investment income per common share - Diluted Net (decrease)/increase in net assets resulting from operations per common share Basic (in Dollars per share) Net (decrease)/increase in net assets resulting from operations per common share - Basic Net increase/(decrease) in net assets resulting from operations per common share Diluted (in Dollars per share) Net (decrease)/increase in net assets resulting from operations per common share - Diluted Weighted average shares of common stock outstanding Basic (in Shares) Weighted average common shares outstanding Weighted average shares of common stock outstanding Diluted (in Shares) (Decrease)/Increase in net assets from operations: Distributions to stockholders Tax return of capital distributions Capital share transactions: Issuance of common stock (net of offering costs and underwriting fees of \$229,661, \$160,193, \$427,256, and \$1,252,922, respectively) Net of underwriting fees and offering costs Reinvestment of distributions Value of shares issued in connection with distribution reinvestment plan Capital share activity: Shares issued (in Shares) Shares issued from reinvestment of distributions (in Shares) CASH FLOWS FROM OPERATING ACTIVITIES Adjustments to reconcile net increase in net assets resulting Accretion of discount on notes payable and deferred debt issuance costs Repayments of principal Proceeds from the sale of investments Reductions to CLO equity cost value Decrease in accrued interest payable (Decrease)/Increase in accrued expenses CASH FLOWS FROM FINANCING ACTIVITIES Net of stock issued under distribution reinvestment plan Repayment of unsecured notes Proceeds from issuance of common stock NON-CASH FINANCING ACTIVITIES SUPPLEMENTAL DISCLOSURES Cash paid for interest Unsettled repayment of principal Securities purchased, not settled. Distributions from net investment income Accretion of discounts on investments PIK interest income Purchases of investments Net realized losses on investments Decrease/(Increase) in interest and distributions receivable. Increase in other assets Increase in Base Fee and Net Investment Income Incentive Fee payable Distributions paid (net of stock issued under distribution reinvestment plan of \$695,153 and \$679,680, respectively) Principal repayment of 6.50% Unsecured Notes Underwriting fees and offering costs for the issuance of common stock Common stock, par value \$0.01 per share Common Stock [Member] 6.25% Notes due 2026 5.50% Notes due 2028 Non-affiliated/non-control investments Affiliated investments Notes payable â 6.25% Notes payable â 5.50% Business Services [Member] First Lien Senior Secured Notes [Member] Senior Secured Notes [Member] Senior Secured Notes Access CIG, LLC [Member] Second Lien Senior Secured Notes [Member] Convergent Technologies, LLC [Member] Nielsen Consumer, LLC [Member] Premiere Global Services, Inc. [Member] Premiere Global Services Inc. [Member] Replacement Revolver [Member] Verifone Systems, Inc. [Member] Food and Beverage [Member] Sheareraâ's Foods, LLC [Member] Healthcare [Member] HealthChannels, Inc. (f/k/a ScribeAmerica, LLC) [Member] Viant Medical Holdings, Inc. [Member] Industrials [Member] Michael Baker International, Inc. [Member] Software [Member] First Lien Second Out Senior Secured Notes [Member] Alvaria, Inc. (f/k/a Aspect Software, Inc.) [Member] First Lien Third Out Tranche A Senior Secured Notes [Member] First Lien Third Out Tranche B Senior Secured Notes [Member] First Lien Fourth Out Senior Secured Notes [Member] Dodge Data & Analytics, LLC [Member] Help/Systems Holdings, Inc. [Member] Kofax, Inc. [Member] First Lien First Out Senior Secured Notes [Member] McAfee Enterprise, LLC (f/k/a Magenta Buyer, LLC) [Member] First Lien Third Out Senior Secured Notes [Member] Quest Software, Inc. [Member] RSA Security, LLC [Member] Telecommunication Services [Member] Telecommunications Services [Member] ConvergeOne Holdings, Inc.[Member] Global Tel Link Corp. [Member] CLO subordinated notes, estimated yield [Member] Collateralized Loan Obligation â Equity Investments [Member] Collateralized Loan Obligation Equity Investments [Member] Allegro CLO XII, Ltd. [Member] Structured Finance [Member] Ares XLIV CLO Ltd. [Member] Atlas Senior Loan Fund XI, Ltd. [Member] Bain Capital Credit CLO 2017-2, Ltd. [Member] BlueMountain CLO 2014-2 Ltd.[Member] BlueMountain CLO 2014-2 Ltd. [Member] BlueMountain CLO XXXI Ltd. [Member] Carlyle Global Market Strategies CLO 2013-2, Ltd. [Member] Carlyle Global Market Strategies CLO 2021-6, Ltd. [Member] Carlyle Global Market Strategies CLO 2021-6, Ltd.[Member] Cedar Funding II CLO, Ltd. [Member] Cedar Funding VI CLO, Ltd. [Member] Cedar Funding VI CLO Ltd [Member] CIBC Funding 2014-3, Ltd. [Member] Dryden 43 Senior Loan Fund [Member] Gulf Stream Meridian 4 Ltd. [Member] Madison Park Funding XVIII, Ltd. [Member] Telos CLO 2013-4, Ltd. [Member] Madison Park Funding XIX, Ltd. [Member] OCP CLO 2024-37, Ltd. [Member] Octagon Investment Partners 49, Ltd. [Member] Sound Point CLO XVI, Ltd. [Member] Telos CLO 2013-3, Ltd. [Member] Telos CLO 2014-5, Ltd. [Member] Venture XVII, Ltd. [Member] Venture XX, Ltd. [Member] Venture 35 CLO, Limited [Member] West CLO 2014-1, Ltd. [Member] Zais CLO 6, Ltd. [Member] IT Consulting [Member] UniTek Global Services, Inc. [Member] Common Equity [Member] Common Equity Warrants (June 2029 expiry, \$119.80 strike) [Member] Telecommunication Services ConvergeOne Holdings, Inc. [Member] Careismatic Brands, Inc. (f/k/a New Trojan Parent, Inc.) [Member] Warrant [Member] Series B Preferred Stock [Member] Preferred Stock [Member] Series B Senior Preferred Stock [Member] Series B Super Senior Preferred Stock [Member] Total Investments in Securities [Member] Securities Investment [Member] Cash Equivalents [Member] First American Government Obligations Fund [Member] Class Z [Member] Total Investments in Securities and Cash Equivalents [Member] Investments In Securities And Cash Equivalents [Member] Unitek Global Systems, Inc [Member] Total Affiliated Investment [Member] Total Control Investment [Member] TOTAL CONTROL AND AFFILIATED INVESTMENTS [Member] Senior Secured Notes1 [Member] Senior Secured Notes One [Member] Diversified Insurance [Member] Affinion Insurance Solutions, Inc. (f/k/a AIS Intermediate, LLC) [Member] Kofax, Inc. [Member] Magenta Buyer, LLC (f/k/a McAfee Enterprise) [Member] Veritas USA, Inc.[Member] Utilities [Member] CLEAResult Consulting, Inc. [Member] Ares XLIV CLO Ltd. [Member] Gulf Stream Meridian 4 Ltd. [Member] Venture 39 CLO, Limited [Member] West CLO 2014-1, Ltd. [Member] Series B Senior Preferred Stock [Member] Series B Super Senior Preferred Stock One [Member] Total Affiliated Investment [Member] TOTAL CONTROL AND AFFILIATED INVESTMENTS [Member] Non-affiliated/non-control investments Interest income â debt investments Income from securitization vehicles and investments Other income UNAUDITED INTERIM FINANCIAL STATEMENTS ORGANIZATION SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FAIR VALUE Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis Assets Schedule of Quantitative Information about Level 3 Fair Value Measurements Total Fair Value for Level 3 Valuation Techniques/ Methodologies Unobservable Input Range/Weighted Average Impact to Fair Value from an Increase in Input Schedule of Carrying Value and Fair Value of the Companyâ's Financial Liabilities Disclosed, but Not Carried, at Fair Value Total Schedule of Reconciliation of the Fair Value of Investments Net realized gains/(losses) included in earnings Net unrealized (depreciation)/appreciation included in earnings Accretion of discount Purchases Repayments and Sales Reductions to CLO Equity cost value Payment in Kind income Transfers in and/or (out) of level 3 Net change in unrealized appreciation/(depreciation) on Level 3 investments still held Schedule of the Fair Value of the Companyâ's Portfolio of Investments by Asset Class Percentage of Total Portfolio CASH AND CASH EQUIVALENTS Schedule of Cash and Cash Equivalents Cash Cash Equivalents BORROWINGS Schedule of Unsecured Notes Principal Amount Aggregate principal amount (in Dollars) Carrying Value Fair Value Schedule of Interest Expense Stated Interest Expense Amortization of Deferred Debt Issuance Costs Total RELATED PARTY TRANSACTIONS Schedule of Portion of the Total Advisory Fee Ascribed to the Base Fee EARNINGS PER SHARE Schedule of Basic and Diluted Net Increase Net investment income Investment held in subordinated and income notes DISTRIBUTIONS NET ASSET VALUE

PER SHARE SHARE ISSUANCE AND REPURCHASE PROGRAMS INVESTMENT INCOME Schedule of Components of Investment Income Interest income Stated interest income PIK interest income Original issue discount and market discount income Discount income derived from unscheduled remittances at par Income from securitization vehicles and investments Other income Fee letters Money market fund income and all other fees Interest income Other income COMMITMENTS AND CONTINGENCIES FINANCIAL HIGHLIGHTS Schedule of Financial Highlights Per Share Data Net investment income Net realized and unrealized (losses)/gains Tax return of capital distributions Effect of shares issued Total return based on market value Total return based on net asset value Shares outstanding at end of period (in Shares) Ratios/Supplemental Data(8) Average net assets (000a€™s) (in Dollars) Ratio of expenses to average net assets Ratio of net investment income to average net assets Portfolio turnover rate Schedule of Supplemental Performance Ratios Ratio of expenses to average net assets: Operating expenses before incentive fees Net investment income incentive fees Ratio of expenses, excluding interest expense, to average net assets RISKS AND UNCERTAINTIES SUBSEQUENT EVENTS Schedule of Distributions Payable to Stockholders Date Declared Record Dates Payable Dates Per Share Distribution Amount Declared Dividends payable (in Dollars per share) Distributions per share from net investment income CLO Equity [Member] Equity and Other Investments [Member] Total Investments at fair value [Member] Cash Equivalents [Member] Total assets at fair value [Member] Quoted Prices in Active Markets for Identical Assets (Level 1) [Member] Level 1 [Member] Recurring [Member] Significant Other Observable Inputs (Level 2) [Member] Level 2 [Member] Significant Unobservable Inputs (Level 3) [Member] Fair Value, Inputs, Level 3 [Member] Level 3 [Member] Senior Secured Notes One [Member] CLO Equity One [Member] CLO Equity Two [Member] CLO Equity Three [Member] CLO Equity Four [Member] Equity/Other Investments [Member] Equity/Other Investments One [Member] Six Point Two Five Percentage Unsecured Notes [Member] Five Point Five Zero Percentage Unsecured Notes [Member] Unsecured Debt [Member] Carrying Value [Member] Fair Value [Member] Senior Secured Notes [Member] CLO Equity [Member] CLO [Member] 6.25% Unsecured Notes [Member] 5.50% Unsecured Notes [Member] Unsecured Notes [Member] 6.25% Unsecured Notes [Member] Unsecured Notes [Member] 5.50% Unsecured Notes [Member] 6.50% Unsecured Notes [Member] Base Fee [Member] Net Investment Income Incentive Fee [Member] Fair Value Measured at Net Asset Value Per Share [Member] Date of issuance [Member] Distributions Payable [Member] Date of issuance one [Member] Date of issuance two [Member] Date of Issuance Three [Member] Date of Issuance Four [Member] Date of Issuance Five [Member] Hedging Relationship [Axis] Related Party Transaction [Axis] Short-Term Debt, Type [Axis] Statistical Measurement [Axis] Plan Name [Axis] Investments assets percentage Interest income Distribution of investment, percentage Portfolio investments Unamortized deferred debt, percentage Total deferred debt issuance costs Unamortized deferred debt issuance costs (in Dollars) Equity cost value Amortization of cost Interest income recognized Non-cash conversions of securities Minimum borrowing interest rate Asset coverage borrowed Closing price on the last day of the period Deferred issuance costs percentage Weighted average interest rate Weighted average maturity Effective annualized interest rate Maturity date Accrued interest payable (in Dollars) Extinguishment of debt (in Dollars) Unamortized deferred debt Deferred debt issuance costs percentage Interest paid (in Dollars) Effective annualized interest rate Unamortized deferred issuance costs percentage (in Dollars) Base fee Base fee payable (in Dollars) Pre-incentive fee hurdle rate Income advisor incentive fee rate Annual hurdle rate Pre-Incentive fee net investment income Preferred return amount, percentage Catch-up amount, percentage Capital gains incentive fee percentage Compensation expenses (in Dollars) Annual investment percentage Excise tax percentage Excise tax Net expense accrual adjustment Excise tax payable Common stock value Interest and dividends payable Ordinary income per share (in Dollars per share) Current capacity of share issuances Total of shares of common stock (in Shares) Underwriting fees and offering costs BASIS OF PRESENTATION USE OF ESTIMATES CONSOLIDATION CASH AND CASH EQUIVALENTS INVESTMENT VALUATION INVESTMENT INCOME DEFERRED DEBT ISSUANCE COSTS EQUITY OFFERING COSTS SHARE REPURCHASES SECURITIES TRANSACTIONS U.S. FEDERAL INCOME TAXES RECENT ACCOUNTING PRONOUNCEMENTS Fair Value [Member] Debt Issuance Cost [Member] OXSQZ [Member] OXSQG [Member] Subordinated and income notes [Member] NASDAQ Global Select Market [Member] Unsecured Notes [Member] NASDAQ [Member] Unamortized Deferred Issuance Costs [Member] Notes Payable [Member] Investment Advisory Agreement [Member] 2016 Fee Waiver [Member] Minimum [Member] Maximum [Member] Net Investment Income Incentive Fee [Member] Oxford Square Management [Member] Oxford Funds [Member] Administration Agreement [Member] Distribution reinvestment plan [Member] Investment, Issuer Affiliation [Domain] Debt Instrument, Name [Domain] Statement [Table] Statement [Line Items] Class of Stock [Domain] Cash and Cash Equivalents [Domain] Investments [Domain] Related and Nonrelated Parties [Domain] Underlying Asset Class [Domain] Equity Component [Domain] Industry Sector [Domain] Lien Category [Domain] Long-Term Debt, Type [Domain] Extinguishment of Debt, Type [Domain] Measurement Frequency [Domain] Asset Class [Domain] Fair Value Hierarchy and NAV [Domain] Fair Value (Details) - Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Table] Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] Fair Value Measurement Inputs and Valuation Techniques [Table] Schedule of Quantitative Information about Level 3 Fair Value Measurements [Line Items] Fair Value Measurement [Domain] Schedule of Long-Term Debt Instruments [Table] Schedule of Carrying Value and Fair Value of the Companya€™s Financial Liabilities Disclosed, but Not Carried, at Fair Value [Line Items] Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation [Table] Schedule of Reconciliation of the Fair Value of Investments [Line Items] Fair Value (Details) - Schedule of the Fair Value of the Companya€™s Portfolio of Investments by Asset Class [Table] Schedule of the Fair Value of the Companya€™s Portfolio of Investments by Asset Class [Line Items] Borrowings (Details) - Schedule of Unsecured Notes [Table] Schedule of Unsecured Notes [Line Items] Borrowings (Details) - Schedule Components of Interest Expense [Table] Schedule of Interest Expense [Line Items] FeesDomain [Domain] Related Party Transaction [Table] Related Party Transaction [Line Items] Investment Company, Financial Highlights [Table] Schedule of Financial Highlights [Line Items] Dividends [Domain] DateDomain [Domain] Subsequent Event [Table] Subsequent Event [Line Items] Hedging Relationship [Domain] Related Party Transaction [Domain] Fair Value (Details) [Table] Debt Instrument [Line Items] Short-Term Debt, Type [Domain] Borrowings (Details) [Table] Statistical Measurement [Domain] Related Party Transactions (Details) [Table] Related Party Transactions [Line Items] Plan Name [Domain] Distributions (Details) [Table] Distributions [Line Items] Net Asset Value Per Share (Details) [Table] Net Asset Value Per Share [Line Items] Share Issuance and Repurchase Programs (Details) [Table] Class of Stock [Line Items] Percentage of hurdle rate based on annually for the calendar years. This percentage for sset coverage ratio is a financial metric that measures how well a company can repay its debts by selling or liquidating its assets. The asset coverage ratio is important because it helps lenders, investors, and analysts measure the financial solvencyof a company. Average net assets. Base fee and net investment income incentive fee payable to affiliate. percentage of catch-up amount. Amount of amortization of fee letter investments on cost basis. Amount of current capacity of shares to be issued. Percentage of deferred debt issuance costs. Amount of discount income derived from unscheduled remittances at par. Percentage of annual investment company taxable income required to be distributed in order to qualify for RIC tax treatment. The entire disclosure of distributions. Excise tax percentage. Amount of accretion of discount. Fair value, measurement with unobservable inputs reconciliation, recurring basis, asset payment in kind income. The amount of reduction toclo equity cost value. Amount of reductions to CLO equity cost value. Amount of net change in unrealized depreciation on Level 3 investments. Amount of fee letters. Incentive fee on capital gains. Total incentive fees. Income advisor incentive fee rate. Amount of income from securitization vehicles and investment. The increase (decrease) during the reporting period in the book value of base fee and net investment income incentive fee payable. Total increase decrease in net assets. Incurred excise tax Interest income paid in kind interest income. Percentage added to reference rate used to compute variable rate on investment. Per share or unit amount of distribution from net investment income. Tabular disclosure of supplemental performance ratios financial highlights. Investment PIK interest rate. Investment Prime interest rate. Investment Shares interest rate. Value of the investment at close of period. For investment in and advances to affiliates, if operations of any controlled companies are different in character from those of the company, group such affiliates within divisions and by type of activities. At the close of the period, the dividends or interest included in caption 1 of the statement of operations. In addition, show as the final item the aggregate of dividends and interest included in the statement of operations in respect of investments in affiliates not held at the close of the period. The total of this column would be expected to agree with the correlative amount shown on the related statement of operations. Percentage of minimum borrowing rate. The entire disclosure for net asset value per share. The amount of net change in unrealized appreciation depreciation. Represents the amount of met expense accrual adjustment. Amount of Net increase in net assets from capital share transactions. Amount of net investment income incentive fees. Net unrealized (depreciation)/appreciation included in earnings. Amount of Original issue discount and market discount income. Percentage of distribute minimum annual investment company taxable income. Pre-Incentive Fee Hurdle Rate. Percentage of pre-incentive fee net investment income maximum percentage. Fair Value of range weighted average. Amount of realized gain (loss) on investment. Amount of reductions to CLO equity cost value. Amount of repayments of principal. Percentage of repayment of unsecured notes. Tabular disclosure of the fair value of the portfolio of investments by asset class. Disclosure of accounting policy for securities transactions. Represents amount of securities sold not yet settled. The entire disclosure for share issuance and repurchase programs. Amount of total expenses before incentive fees. The percentage of unamortized deferred debt issuance costs. Percentage of unamortized deferred issuance costs. Underwriting fees and offering costs. Underwriting fees and offering costs for the issuance of common stock. Unsecured repaid percentage. Represents the amount of unsettled paydown. Date of issuance. Date of issuance one. Date of issuance two. Oxford square management. Investment Owned, Unrecognized Unrealized Appreciation, Net [Abstract]. Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Asset Value Assets [Abstract] Organization, Consolidation and Presentation of Financial Statements [Abstract] Original Issue Discount And Market Discount Income Fair Value Measurements, Highest and Best Use, Description Earnings Per Share, Diluted Investment Company, Investment Income (Loss) from Operations, Per Share [Abstract] Debt, Weighted Average Interest Rate Alvaria Inc Member CLOEquity Member First Lien Second Out Senior Secured Notes Member Cedar Funding VICLOLtd Member Pre Incentive Fee Net Investment Income Maximum Percentage Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Liability, Purchases Investment Prime Interest Rate Series B Preferred Stock [Member] Weighted Average Number of Shares Outstanding, Basic Securities Transactions Policy Text Block Incurred Excise Tax Kofax Inc Member Collateralized Loan Obligation Equity Investments Continued Abstract2 Replacement Revolver Member Collateralized Loan Obligation Equity Investments Continued Abstract1 Investments In And Advances To Affiliates At Fair Values Long-Duration Contracts, Assumptions by Product and Guarantee, Estimated Average Investment Yield Collateralized Loan Obligation Equity Investments Continued Abstract0 Series BSenior Preferred Stock One Member Zais CLOSix Ltd Member Fair Value Measurement With Unobservable Inputs Reconciliation Recurring Basis Asset Payment In Kind Income Business Services Member NASDAQMember Net Unrealizeddepreciationappreciation Included In Earnings Ratios Supplemental Data8 AbstractAnnual Hurdle Rate Madison Park Funding XIXLtd Member Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Asset, Sales Madison Park Funding XVIIILtd Member Interest Income, Operating, Paid In Kind Stock Issued During Period, Value, Dividend Reinvestment Plan Series BSenior Preferred Stock Member Kofax Inc One Member Schedule Of The Fair Value Of The Company SPortfolio Of Investments By Asset Class Abstract Investment Income, Interest Fair Value Measurement With Unobservable Inputs Reconciliation Recurring Basis Asset Reduction Equity Cost Value Realized Investment Gains (Losses) Investment Maturity Date Five Fifty Unsecured Notes Member Fair Value Hedging [Member] Additional Paid in Capital Operating Expenses [Abstract] Base Fee Member Fair Value, Assets Measured on Recurring Basis, Unobservable Input Reconciliation [Table Text Block] Payments for Securities Purchased under Agreements to Resell Investment Income, Net [Abstract] Affinion Insurance Solutions Inc Member Net Cash Provided by (Used in) Operating Activities [Abstract] Equity Other Investments Member Careismatic Brands Inc Member Non Control And Non Affiliate Investments Issuer Member Industrials Member Investment Company Supplemental Performance Ratios Financial Highlights Table Text Block Investment, Policy [Policy Text Block] Public Income Notes [Member] Debt Issuance Cost Member Help Systems Holdings Inc Member Investment Owned, Fair Value Sound Point CLOXVIILtd Member Debt Disclosure [Text Block] Minimum [Member] Common Stock, Shares, Outstanding Component of Operating Income [Abstract] Investment [Text Block] Retained Earnings (Accumulated Deficit) Gain (Loss) on Investments [Abstract] Schedule Of Reconciliation Of The Fair Value Of Investments Abstract Schedule Of Quantitative Information About Level3 Fair Value Measurements Abstract Fair Value Measurement Inputs and Valuation Techniques [Table Text Block] TOTALCONTROLANDAFFILIATEDINVESTMENTSMember Unamortized Deferred Debt Issuance Costs Net Investment Income Unsecured Notes Member Notes Payable Member Investment Company, Investment Income (Loss) from Operations, Per Share Schedule Of The Fair Value Of The Companys Portfolio Of Investments By Asset Class Table Text Block West CLOTwo Thousand Fourteen One Ltd Member Interest Paid, Excluding Capitalized Interest, Operating Activities Fair Value Measured at Net Asset Value Per Share [Member] Schedule Of Carrying Value And Fair Value Of The Company SFinancial Liabilities Disclosed But Not Carried At Fair Value Abstract Interest Income Paid In Kind Interest Income Investment Company, Capital Share Transactions, Stock Issued [Abstract] Health Channels Inc Member Interest Income, Operating, Paid In Cash Fair Value, Inputs, Level 2 [Member] Schedule Of Unsecured Notes Abstract Increase (Decrease) in Accrued Liabilities Share Issuance And Repurchase Programs Disclosure Text Block Allegro Clo XII Ltd Abstract Income Tax, Policy [Policy Text Block] Maximum [Member] West CLOTwo Zero One Four Ltd Member Investment Company, Total Return Unamortized Deferred Issuance Costs Percentage Common Stock, Shares Authorized Investment Company, Investment Income (Loss), Per Share Repurchase and Resale Agreements Policy [Policy Text Block] Investment Owned, Cost Investment Company, Tax Return of Capital Distribution Preferred Stock [Member] Investment Company, Incentive Fee to Average Net Assets Investment Company, Financial Highlights [Table Text Block] Net Cash Provided by (Used in) Financing Activities [Abstract] Percentage Of Distribute Minimum Annual Investment Company Taxable Income CLEAResult Consulting Inc Member Investment Shares Interest Rate Other Income Collateralized Loan Obligations [Member] Premiere Global Services Inc Member Income From Securitization Vehicles And Investments Member Asset Coverage Percentage Collateralized Loan Obligation Equity Investments Member NASDAQGlobal Select Market Member Income Advisor Incentive Fee Rate Income (Loss) from Continuing Operations, Per Basic Share Interest And Fee Income, Other Loans Investment Company, Financial Highlights [Text Block] Six Fifty Unsecured Notes Member Income (Loss) from Continuing Operations, Net of Tax, Including Portion Attributable to Noncontrolling Interest [Abstract] Structured Finance Continued Abstract1 Structured Finance Continued Abstract0 Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents, Period Increase (Decrease), Excluding Exchange Rate Effect Investment Company, Total Return, Market Value Increase (Decrease) in Other Operating Assets Significant Accounting Policies [Text Block] Stock Issued During Period, Shares, Period Increase (Decrease) Interest Income and Interest Expense Disclosure [Table Text Block] Fair Value Measurement With Unobservable Inputs Reconciliation Recurring Basis Asset Reductions Equity Cost Value Schedule Of Distributions Payable To Stockholders Abstract Realized Investment Gain Losses Investment Company, Distribution to Shareholders [Abstract] Unlabeled Abstract2 Unlabeled Abstract1 Unlabeled Abstract0 Schedule Of Assets Measured At Fair Value By Investment Type On ARecurring Basis Abstract Dividends Payable, Date of Record Investment Company, Tax Return of Capital Distribution, Per Share Income (Loss) from Continuing Operations, Per Diluted Share Fair Value, Inputs, Level 3 [Member] Salary and Wage, Excluding Cost of Good and Service Sold Total Investments At Fair Value Member Ares XLIVCLOLtd Member Investment Company, Investment Income (Loss) Ratio Related Party Transactions Disclosure [Text Block] Interest Income (Expense), Operating Atlas Senior Loan Fund XI Ltd Member Cedar Funding IICLOLtd Member Diversified Insurance Member Date Of Issuance One Member Investment Company, Investment Income (Loss) Ratio, before Incentive Allocation Net Cash Provided by (Used in) Operating Activities Investment Company Distributions Per Share From Net Investment Income Cash Flow, Noncash Investing and Financing Activities Disclosure [Abstract] Fee Letters Oxford Square Management Member Interest Income Abstract Net Investment Income Incentive Fees Member Telos CLOTwo Thousand Thirteen Three Ltd Member Stock Issued During Period, Shares, Other Investment, Basis Spread, Variable Rate Fair Value, Inputs, Level 1 [Member] Payments for Purchase of Securities, Operating Activities CLOEquity Three Member TOTALCONTROLANDAFFILIATEDINVESTMENTSONEMember Converge One Holdings Inc Member Structured Finance [Member] Equity, Attributable to Parent Shearers Foods LLCMember Five Point Five Zero Percentage Unsecured Notes Member Verifone Systems Inc Member Base Fee And Net Investment Income Incentive Fee Payable To Affiliate Unsecured Repaid Percentage Carlyle Global Market Strategies CLOTwo Thousand Thirteen Two Ltd Member Interest and Dividends Payable Investment, Acquisition Date Net Change In Unrealized Appreciationdepreciation On Investments Abstract Bain Capital Credit CLOTwo Thousand Seventeen Two Ltd Member Cash and Cash Equivalents, Policy [Policy Text Block] Investments in and Advances to Affiliates, at Fair Value, Gross Reductions Interest Income Debt Investments Member Unsecured Debt Unlabeled Abstract Uni Tek Global Services Inc Member Investment Income, Net Increase Decrease In Base Fee And Net Investment Income Incentive Fee Payable Investments In Securities And Cash Equivalents Member Proceeds from Issuance of Common Stock, Dividend Reinvestment Plan Reported Value Measurement [Member] Distribution Of Investment Percentage Fair Value Measurement With Unobservable Inputs Reconciliation Recurring Basis Asset Unrealized Depreciation Other Assets Schedule Of Portion Of The Total Advisory Fee Ascribed To The Base Fee Abstract Investment Basis Spread Variable Rate1 Investment Interest Rate Sales and Excise Tax Payable Underwriting Fees And Offering Costs For The Issuance Of Common Stock Unsettled Paydown Health Care [Member] Food and Beverage Sector [Member] Investment Company, Dividend Distribution Access CIGLCLCMember Schedule of Earnings Per

Share, Basic and Diluted [Table Text Block] Schedule of Long-Term Debt Instruments [Table Text Block] Sale of Stock, Number of Shares Issued in Transaction Repayment Of Unsecured Notes Class ZMember Interest Payable Schedule of Debt [Table Text Block] OXSQZMember Operating Expenses Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Asset, Transfers, Net Schedule Components Of Interest Expense Abstract Per Incentive Fee Hurdle Rate Statement of Financial Position [Abstract] Series BSuper Senior Preferred Stock Member Cash and Cash Equivalents, at Carrying Value Investments in and Advances to Affiliates, at Fair Value, Gross Additions Investment Payment In Kind Interest Rate CLOEquity Two Member Accrued Liabilities First Lien Senior Secured Notes Member Incentive Fees Proceeds from Issuance of Common Stock Investment Company, Financial Ratios [Abstract] Partners' Capital, Distribution Amount Per Share Excise and Sales Taxes Unsecured Debt [Member] Accretion (Amortization) of Discounts and Premiums, Investments Schedule of Related Party Transactions [Table Text Block] Schedule Of Investments Unaudited Abstract Debt Instrument, Interest Rate, Effective Percentage Net Asset Value Per Share Text Block Common Equity Member Liabilities [Abstract] Debt Instrument, Interest Rate During Period Total Control Investment Member Venture Thirty Nine CLOLimited Member Net Assets Abstract Underwriting Fees And Offering Costs Date Of Issuance Three Member Investment Company, Capital Share Transaction, Increase (Decrease) [Abstract] Catchup Amount Percentage Total Affiliated Investment One Member Use of Estimates, Policy [Policy Text Block] Commitments and Contingencies Schedule of Cash and Cash Equivalents [Table Text Block] Common Stock, Value, Issued Senior Notes [Member] Amortization of Debt Issuance Costs Interest Receivable Blue Mountain CLOXXILtd Member Magenta Buyer LLCMember Investment Company, Total Return after Incentive Fees CLOEquity One Member Carlyle Global Market Strategies CLOTwo Thousand Twenty One Six Ltd Member Stock Issued During Period, Value, New Issues Date Of Issuance Four Member Securities Investment [Member] Statement of Stockholders' Equity [Abstract] Basis of Accounting, Policy [Policy Text Block] Common Stock, Value, Outstanding Cash, Cash Equivalents, Restricted Cash, and Restricted Cash Equivalents Gulf Stream Meridians Four Ltd Member Schedule of Subsequent Events [Table Text Block] Senior Secured Notes Member Concentration Risk Disclosure [Text Block] Telecommunication Services Converge One Holdings Inc Member Reductions To CLOEquity Cost Value Income Statement [Abstract] New Accounting Pronouncements, Policy [Policy Text Block] Nielsen Consumer LLCMember Schedule of Fair Value, Assets and Liabilities Measured on Recurring Basis [Table Text Block] Schedule Of Financial Highlights Abstract Percentage of Unamortized Film Costs Loans Receivable, Fair Value Disclosure Distribution Reinvestment Plan Member Convergent Technologies LLCMember Collateralized Loan Obligation Equity Investments Continued Abstract Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Asset, Gain (Loss) Included in Earnings Excise Tax Percentage Date Axis Distributions Text Block Earnings Per Share, Basic Condensed Financial Statements [Text Block] Net Change In Unrealized Appreciation Depreciation Assets Liabilities Investment, Affiliated Issuer [Member] Date Of Issuance Member Fair Value, Option, Relation to Measurement Inputs Interest Expense, Operating Six Twenty Five Unsecured Notes Member Subsequent Events [Text Block] Repayments of Unsecured Debt Fees Axis Net Investment Income Incentive Fees Mc Afee Enterprise LLCfka Magenta Buyer LLCMember Incentive Fee On Capital Gains Percentage Increase (Decrease) in Accrued Interest Receivable, Net Estimate of Fair Value Measurement [Member] Gulf Stream Meridian Four Ltd Member Derivative, Average Remaining Maturity Conversion of Stock, Amount Issued Payments of Ordinary Dividends, Common Stock Investment Income [Table Text Block] Unsecured Notes550 Percentage Member First Lien Third Out Tranche BSenior Secured Notes Member Security Sold Not Settled Professional Fees Fair Value, Recurring [Member] Six Point Two Five Percentage Notes Due2026 Member Investments, Fair Value Disclosure Debt Issuance Costs, Net Notes Payablesixtwentytwo Member Net Cash Provided by (Used in) Financing Activities Management Fee Expense Average Net Asset Dodge Data Analytics LLCMember Investment Company, Market Value, Per Share Global Tel Link Corp Member Debt Instrument, Unamortized Discount (Premium) and Debt Issuance Costs, Net Dryden Forty Three Senior Loan Fund Member Investment Company, Distribution to Shareholders, Per Share Investment Company, Share Issuance, Per Share Warrant [Member] Oxford Funds Member Unrealized Gain (Loss) on Investments Long-Term Debt, Gross Cost Basis Amortization Of Fee Letter Investments Senior Secured Notes1 Member Deferred Charges, Policy [Policy Text Block] CIFICFunding Two Thousand Fourteen Three Ltd Member CLOSubordinated Notes Estimated Yield Member Incentive Fee Expense Amortization of Debt Issuance Costs and Discounts Administration Agreement Member Octagon Investment Partners Forty Nine Ltd Member Stock Issued During Period, Shares, Dividend Reinvestment Plan CLOEquity Four Member First American Government Obligations Fund Member Investment Owned, Balance, Principal Amount Debt Instrument, Interest Rate, Stated Percentage Utilities Member Common Stock [Member] Interest and Other Income [Abstract] Dividends Payable, Date Declared Preferred Return Amount Percentage Labor and Related Expense Veritas USALnc Member Statement of Cash Flows [Abstract] Interest Expense, Operating and Nonoperating Ares XLIVCLOLtd One Member Software Member Fair Value, Measurement with Unobservable Inputs Reconciliation, Recurring Basis, Liability Value Allegro CLOXILtd Member Minimum Borrowing Interest Rate Restricted Investments, Percent of Net Assets Notes Payable Five Five Zero Member First Lien Fourth Out Senior Secured Notes Member Increasedecrease In Net Assets Total First Lien Third Out Senior Secured Notes Member Net Expense Accrual Adjustment Investment Advisory Agreement Member Investment, Unaffiliated Issuer [Member] Investment Company, Financial Highlights [Abstract] Venture XVIIItd Member Cash Equivalent Member Interest and Fee Income, Loans, Consumer Installment, Automobiles, Marine, and Other Vehicles Cash and Cash Equivalents Disclosure [Text Block] Michael Baker International Inc Member Total Affiliated Investment Member Investments In And Advances To Affiliates Dividend Or Interest Credited To Incomes Investment, Tax Basis, Cost Unitek Global Systems Inc Member Deferred Debt Issuance Costs Percentage Equity Other Investments One Member 02024 Q2 Dividends Member Investment Company, Total Return before Incentive Fees Cash Equivalents [Member] Unobservable Measurement Input, Uncertainty, Description Investment, Interest Rate, Floor Supplemental Cash Flow Elements [Abstract] Other Income [Member] Dividends Payable, Amount Per Share OCPCLOTwo Thousand Twenty Four Thirty Seven Ltd Member Unsecured Note Member Fair Value Measurement With Unobservable Inputs Reconciliation Recurring Basis Asset Accretion Of Discount Earnings Per Share [Text Block] Venture XXLtd Member Equity Method Investments Issuances, Policy [Policy Text Block] OXSQGMember Interest Payable, Current Discount Income Derived From Unscheduled Remittances At Par Other Income Abstract0 ITConsulting Member Debt Instrument, Periodic Payment, Interest General and Administrative Expense Venture Thirty Five CLOLimited Member Income From Securitization Vehicles And Investment Management Fee Payable Common Stock, Par or Stated Value Per Share Date Of Issuance Two Member Common Stock, Shares, Issued Net Investment Income [Abstract] Dividends Payable, Date to be Paid Blue Mountain CLOTwo Thousand Fourteen Two Ltd Member First Lien First Out Senior Secured Notes Member Total Assets At Fair Value Member Organization, Consolidation and Presentation of Financial Statements Disclosure [Text Block] Repayment Of Principal Securities Investments Extinguishment of Debt, Amount Weighted Average Number of Shares Outstanding, Diluted Securities Loaned Telos CLOTwo Thousand Fourteen Five Ltd Member Increase (Decrease) in Interest Payable, Net Financial Liabilities Fair Value Disclosure Revenue Recognition, Allowances [Policy Text Block] Fair Value Disclosures [Text Block] Range Weighted Average Five Point Five Zero Percentage Notes Due2028 Member Net Assets Series BSuper Senior Preferred Stock One Member Second Lien Senior Secured Notes Member Senior Secured Notes Continued Abstract Fair Value, Investments, Entities that Calculate Net Asset Value Per Share, Percent Equity Securities Affiliated Investment Abstract Interest Income, Other First Lien Third Out Tranche ASenior Secured Notes Member Cash Unamortized Deferred Issuance Costs Member Net Investment Income Incentive Fee Member Investment Company, Portfolio Turnover Proceeds from Debt, Net of Issuance Costs Quest Software Inc Member Investment Company, Gain (Loss) on Investment, Per Share Consolidation, Policy [Policy Text Block] Shares, Outstanding Commitments and Contingencies Disclosure [Text Block] Debt Instrument, Fair Value Disclosure Structured Finance Continued Abstract Interest Expense, Debt Cash Equivalents, at Carrying Value Two Zero One Six Fee Waiver Member Investment Owned, Net Assets, Percentage Adjustments to Reconcile Net Income (Loss) to Cash Provided by (Used in) Operating Activities [Abstract] Telecommunications Services Member Property Management Fee, Percent Fee Total Expenses Before Incentive Fees Six Point Two Five Percentage Unsecured Notes Member Net Increase In Net Assets From Capital Share Transactions Current Capacity Of Share Issuances Proceeds from Sale of Short-Term Investments Liabilities and Equity Debt Instrument, Maturity Date Date Of Issuance Five Member Equity And Other Investments Member Viant Medical Holdings Inc Member RSASecurity LLCMember Debt Instrument, Annual Principal Payment Interest and Other Income Stockholders' Equity, Period Increase (Decrease) Unsecured Notes625 Percentage Member EX-101.PRE 10 oxsq-20240930_pre.xml XBRL PRESENTATION FILE XML 12 R1.htm IDEA: XBRL DOCUMENT v3.24.3 Cover - shares 9 Months Ended Sep. 30, 2024 Nov. 05, 2024 Document Information [Line Items] A A Document Type 10-Q A Document Quarterly Report true A Document Transition Report false A Entity Interactive Data Current Yes A Amendment Flag false A Document Period End Date Sep. 30, 2024 A Document Fiscal Year Focus 2024 A Document Fiscal Period Focus Q3 A Entity Information [Line Items] A A Entity Registrant Name OXFORD SQUARE CAPITAL CORP. A Entity Central Index Key 0001259429 A Securities Act File Number 814-00638 A Entity Tax Identification Number 20-0188736 A Entity Incorporation, State or Country Code MD A Current Fiscal Year End Date --12-31 A Entity Current Reporting Status Yes A Entity Shell Company false A Entity Filer Category Non-accelerated Filer A Entity Small Business false A Entity Emerging Growth Company false A Entity Contact Personnel [Line Items] A A Entity Address, Address Line One 8 SOUND SHORE DRIVE A Entity Address, Address Line Two SUITE 255 A Entity Address, City or Town GREENWICH A Entity Address, State or Province CT A Entity Address, Postal Zip Code 06830 A Entity Phone Fax Numbers [Line Items] A A City Area Code (203) A Local Phone Number 983-5275 A Entity Listings [Line Items] A A Entity Common Stock, Shares Outstanding A 67,892,181 Common stock, par value \$0.01 per share A A Entity Listings [Line Items] A A Title of 12(b) Security CommonA stock.A parA valueA \$0.01A perA share A Trading Symbol OXSQ A Security Exchange Name NASDAQ A 6.25% Notes due 2026 A A Entity Listings [Line Items] A A Title of 12(b) Security 6.25%A NotesA dueA 2026 A Trading Symbol OXSQ A Security Exchange Name NASDAQ A 5.50% Notes due 2028 A A Entity Listings [Line Items] A A Title of 12(b) Security 5.50%A NotesA dueA 2028 A Trading Symbol OXSQ A Security Exchange Name NASDAQ A X - DefinitionBoolean flag that is true when the XBRL content amends previously-filed or accepted submission. + ReferencesNo definition available. + Details Name: dei_AmendmentFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionArea code of city + ReferencesNo definition available. + Details Name: dei_CityAreaCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionEnd date of current fiscal year in the format --MM-DD. + ReferencesNo definition available. + Details Name: dei_CurrentFiscalYearEndDate Namespace Prefix: dei_ Data Type: xbrli:MonthDayItemType Balance Type: na Period Type: duration X - DefinitionFiscal period values are FY, Q1, Q2, and Q3. 1st, 2nd and 3rd quarter 10-Q or 10-QT statements have value Q1, Q2, and Q3 respectively, with 10-K, 10-KT or other fiscal year statements having FY. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalPeriodFocus Namespace Prefix: dei_ Data Type: dei:fiscalPeriodItemType Balance Type: na Period Type: duration X - DefinitionThis is focus fiscal year of the document report in YYYY format. For a 2006 annual report, which may also provide financial information from prior periods, fiscal 2006 should be given as the fiscal year focus. Example: 2006. + ReferencesNo definition available. + Details Name: dei_DocumentFiscalYearFocus Namespace Prefix: dei_ Data Type: xbrli:gYearItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: dei_DocumentInformationLineItems Namespace Prefix: dei_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionFor the EDGAR submission types of Form 8-K: the date of the report, the date of the earliest event reported; for the EDGAR submission types of Form N-1A: the filing date; for all other submission types: the end of the reporting or transition period. The format of the date is YYYY-MM-DD. + ReferencesNo definition available. + Details Name: dei_DocumentPeriodEndDate Namespace Prefix: dei_ Data Type: xbrli:dateItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as an quarterly report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Form 10-Q -Number 240 -Section 308 -Subsection a + Details Name: dei_DocumentQuarterlyReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true only for a form used as a transition report. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Forms 10-K, 10-Q, 20-F -Number 240 -Section 13 -Subsection a-1 + Details Name: dei_DocumentTransitionReport Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionThe type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. + ReferencesNo definition available. + Details Name: dei_DocumentType Namespace Prefix: dei_ Data Type: dei:submissionTypeItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 1 such as Attn, Building Name, Street Name + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine1 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionAddress Line 2 such as Street or Suite number + ReferencesNo definition available. + Details Name: dei_EntityAddressAddressLine2 Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the City or Town + ReferencesNo definition available. + Details Name: dei_EntityAddressCityOrTown Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionCode for the postal or zip code + ReferencesNo definition available. + Details Name: dei_EntityAddressPostalZipCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - DefinitionName of the state or province. + ReferencesNo definition available. + Details Name: dei_EntityAddressStateOrProvince Namespace Prefix: dei_ Data Type: dei:stateOrProvinceItemType Balance Type: na Period Type: duration X - DefinitionA unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityCentralIndexKey Namespace Prefix: dei_ Data Type: dei:centralIndexKeyItemType Balance Type: na Period Type: duration X - DefinitionIndicate number of shares or other units outstanding of each of registrant's classes of capital or common stock or other ownership interests, if and as stated on cover of related periodic report. Where multiple classes or units exist define each class/interest by adding class of stock items such as Common Class A [Member], Common Class B [Member] or Partnership Interest [Member] onto the Instrument [Domain] of the Entity Listings, Instrument. + ReferencesNo definition available. + Details Name: dei_EntityCommonStockSharesOutstanding Namespace Prefix: dei_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: instant X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: dei_EntityContactPersonnelLineItems Namespace Prefix: dei_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionIndicate 'Yes' or 'No' whether registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesNo definition available. + Details Name: dei_EntityCurrentReportingStatus Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na Period Type: duration X - DefinitionIndicate if registrant meets the emerging growth company criteria. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityEmergingGrowthCompany Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - DefinitionCommission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. + ReferencesNo definition available. + Details Name: dei_EntityFileNumber Namespace Prefix: dei_ Data Type: dei:fileNumberItemType Balance Type: na Period Type: duration X - DefinitionIndicate whether the registrant is one of the following: Large Accelerated Filer, Accelerated Filer, Non-accelerated Filer. Definitions of these categories are stated in Rule 12b-2 of the Exchange Act. This information should be based on the registrant's current or most recent filing containing the related disclosure. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Exchange Act -Number 240 -Section 12 -Subsection b-2 + Details Name: dei_EntityFilerCategory Namespace Prefix: dei_ Data Type: dei:filerCategoryItemType Balance Type: na Period Type: duration X - DefinitionTwo-character EDGAR code representing the state or country of incorporation. + ReferencesNo definition available. + Details Name: dei_EntityIncorporationStateCountryCode Namespace Prefix: dei_ Data Type: dei:edgarStateCountryItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: dei_EntityInformationLineItems Namespace Prefix: dei_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionBoolean flag that is true when the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef -Publisher SEC -Name Regulation S-T-Number 232 -Section 405 + Details Name: dei_EntityInteractiveDataCurrent Namespace Prefix: dei_ Data Type: dei:yesNoItemType Balance Type: na

Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: dei EntityListingsLineItems Namespace Prefix: dei Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: dei EntityPhoneFaxNumbersLineItems Namespace Prefix: dei Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC. + ReferencesReference 1:

Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(15)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap InterestPayableCurrentAndNoncurrent Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionCarrying amount as of the balance sheet date of interest earned but not received. Also called accrued interest or accrued interest receivable. + ReferencesReference 1:

[SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1 - Subparagraph \(SX 210.9-03\(10\)\) - Publisher FASB -URI https://asc.fasb.org/1943274/214748546/942-210-S99-1Reference 3:](#) [http://www.xbrl.org/2003/role/exampleRef - Topic 946 - SubTopic 830 - Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 4:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 944 - SubTopic 210 - Name Accounting Standards Codification - Section S99 - Paragraph 1 - Subparagraph \(SX 210.7-03\(a\)\(10\)\) - Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 5:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 210 - SubTopic 10 - Name Accounting Standards Codification -Section S99 -Paragraph 1 - Subparagraph \(SX 210.5-02\(17\)\) - Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap OtherAssets Namespace Prefix: us-gaap Data Type: xbrl:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of accumulated undistributed earnings \(deficit\), + ReferencesReference 1:](#) [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 - SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 - Subparagraph \(SX 210.5-02\(30\)\(a\)\(3\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2:](#) [http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 3:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph \(g\)\(2\)\(i\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 4:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph \(h\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480016/944-40-65-2Reference 5:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-11Reference 6:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 - Subparagraph \(SX 210.7-03\(a\)\(23\)\(a\)\(4\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1Reference 7:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 - Subparagraph \(SX 210.6-04\(17\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 8:](#) [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 - Subparagraph \(SX 210.3-04\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap RetainedEarningsAccumulatedDeficit Namespace Prefix: us-gaap Data Type: xbrl:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionAmount, after the effects of master netting arrangements, of securities loaned to entities in exchange for collateral. Includes liabilities not subject to a master netting arrangement and not elected to be offset. + ReferencesReference 1:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 860 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481444/860-30-45-2Reference 2:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 - Subparagraph \(SX 210.6-04\(11\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 3:](#) [http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 405 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478790/946-405-45-2Reference 4:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483466/210-20-50-3Reference 5:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483444/210-20-55-10Reference 6:](#) [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 860 -SubTopic 30 -Section 50 -Paragraph 1A -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481420/860-30-50-1A + Details Name: us-gaap SecuritiesLoaned Namespace Prefix: us-gaap Data Type: xbrl:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionIncluding the current and noncurrent portions, carrying value as of the balance sheet date of uncollateralized debt obligations \(with maturities initially due after one year or beyond the operating cycle if longer\). + ReferencesReference 1:](#) [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 - Subparagraph \(SX 210.5-02\(22\)\) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2:](#) [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 - Subparagraph \(SX 210.9-03\(16\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478546/942-210-S99-1Reference 3:](#) [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 - Subparagraph \(SX 210.7-03\(a\)\(16\)\(a\)\(2\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap DebtInstrumentAxis=oxsq NotesPayableFiveZeroMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap DebtInstrumentAxis=oxsq NotesPayableSixTwoFiveMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap InvestmentIssuerAffiliationAxis=oxsq NonControlAndNonAffiliateInvestmentsIssuerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap InvestmentIssuerAffiliationAxis=us-gaap InvestmentAffiliatedIssuerMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 14 R3.htm IDEA: XBRL DOCUMENT v3.24.3 Statements of Assets and Liabilities \(Parentheticals\) - USD \(\\$\) Sep. 30, 2024 Dec. 31, 2023 Common stock par value \(in Dollars per share\) \\$ 0.01 \\$ 0.01 Common stock, shares authorized \(in Shares\) 100,000,000 100,000,000 Common stock, shares issued \(in Shares\) 67,869,056 59,300,472 Common stock, shares outstanding \(in Shares\) 67,869,056 59,300,472 Notes payable â€” 6.25% A Deferred issuance costs \\$ 368,581 \\$ 543,609 Notes payable â€” 5.50% A Deferred issuance costs 1,478,797 1,768,219 Non-affiliated/non-control investments A Investments, cost 397,523,375 404,069,822 Affiliated investments A Investments, cost \\$ 16,836,822 \\$ 16,836,822 X - DefinitionFace amount or stated value per share of common stock. + ReferencesReference 1:](#) [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 - Subparagraph \(SX 210.5-02\(29\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap CommonStockParOrStatedValuePerShare Namespace Prefix: us-gaap Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: instant X - DefinitionThe maximum number of common shares permitted to be issued by an entity's charter and bylaws. + ReferencesReference 1:](#) [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 - Subparagraph \(SX 210.5-02\(29\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 - Subparagraph \(SX 210.6-04\(16\)\(a\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1 + Details Name: us-gaap CommonStockSharesAuthorized Namespace Prefix: us-gaap Data Type: xbrl:sharesItem Type Balance Type: na Period Type: instant X - DefinitionTotal number of common shares of an entity that have been sold or granted to shareholders \(includes common shares that were issued, repurchased and remain in the treasury\). These shares represent capital invested by the firm's shareholders and owners, and may be all or only a portion of the number of shares authorized. Shares issued include shares outstanding and shares held in the treasury. + ReferencesReference 1:](#) [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 - Subparagraph \(SX 210.5-02\(29\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1 + Details Name: us-gaap CommonStockSharesIssued Namespace Prefix: us-gaap Data Type: xbrl:sharesItem Type Balance Type: na Period Type: instant X - DefinitionNumber of shares of common stock outstanding. Common stock represent the ownership interest in a corporation. + ReferencesReference 1:](#) [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/214748112/505-10-50-2Reference 2:](#) [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 - Subparagraph \(SX 210.5-02\(29\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3:](#) [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.6-05\(4\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 4:](#) [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph \(SX 210.6-0](#)

Secured Notes [Member] A A PRINCIPAL AMOUNT [1],[2],[18],[19],[21],[29] \$ 10,000,000 A ACQUISITION DATE [1],[2],[18],[19],[21],[29] Jul. 08, 2024 A FAIR VALUE [1],[2],[15],[18],[19], [21],[29] \$ 9,962,500 A COST [1],[2],[18],[19],[21],[29] 9,987,931 A Premiere Global Services, Inc. [Member] | Business Services [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT \$ 11,821,914 [1],[2],[19],[20],[21],[30],[31],[32] \$ 11,821,914 [4],[5],[24],[25],[27],[33],[34],[35] ACQUISITION DATE Oct. 01, 2019 [1],[2], [19],[20],[21],[30],[31],[32] Oct. 01, 2019 [4],[5],[24],[25],[27],[33],[34],[35] FAIR VALUE [1],[2],[7],[19],[20],[21],[30],[31],[32] [4],[5],[8],[24],[25],[27],[33],[34],[35] COST 11,469,896 [1],[2], [19],[20],[21],[30],[31],[32] 11,469,896 [4],[5],[24],[25],[27],[33],[34],[35] Premiere Global Services, Inc. [Member] | Business Services [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT \$ 17,332,459 [1],[2],[15],[19],[21],[30],[32] \$ 16,649,364 [4],[5],[24],[25],[33],[34],[36] ACQUISITION DATE Oct. 01, 2019 [1],[2], [15],[19],[21],[30],[32] Oct. 01, 2019 [4],[5],[24],[25],[33],[34],[36] FAIR VALUE [1],[2],[7],[15],[19],[21],[30],[32] [4],[5],[8],[24],[25],[33],[34],[36] COST 9,817,795 [1],[2],[15],[19],[21],[30], [32] 9,817,795 [4],[5],[24],[25],[33],[34],[36] Premiere Global Services, Inc. [Member] | Business Services [Member] | Replacement Revolver [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT \$ 2,452,012 [1],[2],[19],[21],[30],[32],[37] \$ 2,452,012 [4],[5],[24],[25],[33],[34],[38] ACQUISITION DATE Oct. 01, 2019 [1],[2],[19],[21],[30],[32],[37] Oct. 01, 2019 [4], [5],[24],[25],[33],[34],[38] FAIR VALUE \$ 487,288 [1],[2],[7],[19],[21],[30],[32],[37] \$ 494,129 [4],[5],[8],[24],[25],[33],[34],[38] COST 2,378,999 [1],[2],[19],[21],[30],[32],[37] 2,378,999 [4],[5], [24],[25],[33],[34],[38] Verifone Systems, Inc. [Member] | Business Services [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT \$ 14,799,402 [1],[2],[18],[19],[20],[21],[22] \$ 13,917,169 [4],[5],[23],[24],[25],[26],[27] ACQUISITION DATE Aug. 09, 2018 [1],[2],[18],[19],[20],[21],[22] Aug. 09, 2018 [4],[5],[23],[24],[25],[26], [27] FAIR VALUE \$ 13,578,451 [1],[2],[7],[18],[19],[20],[21],[22] \$ 13,534,447 [4],[5],[8],[23],[24],[25],[26],[27] COST 14,572,313 [1],[2],[7],[18],[19],[20],[21],[22] 13,532,801 [4],[5],[23],[24],[25], [26],[27] Shearer&™s Foods, LLC [Member] | Food and Beverage [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [1],[2], [18],[19],[20],[21],[29] \$ 9,975,000 A ACQUISITION DATE [1],[2],[18],[19],[20],[21],[29] Jan. 31, 2024 A FAIR VALUE [1],[2],[7],[18],[19],[20],[21],[29] \$ 9,975,000 A COST [1],[2],[18],[19], [20],[21],[29] 10,003,014 A HealthChannels, Inc. (f/k/a ScribeAmerica, LLC) [Member] | Healthcare [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT \$ 18,615,157 [1],[2],[18],[19],[20],[21],[39] \$ 18,800,583 [4],[5],[23],[24],[25],[27],[28] ACQUISITION DATE Oct. 31, 2018 [1],[2],[18],[19],[20],[21],[39] Oct. 31, 2018 [4],[5],[23],[24],[25],[27],[28] FAIR VALUE \$ 12,472,155 [1],[2],[7],[18],[19],[20],[21],[39] \$ 12,995,903 [4],[5],[8],[23],[24],[25],[27],[28] COST 18,547,832 [1],[2],[18],[19],[20],[21],[39] 18,646,324 [4],[5],[23],[24],[25],[27],[28] Viant Medical Holdings, Inc. [Member] | Healthcare [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT \$ 9,400,000 [1],[2],[7],[18],[19],[20],[21],[29] \$ 9,475,000 [4],[5],[23],[24],[25],[27],[28] ACQUISITION DATE Jun. 26, 2018 [1],[2],[18],[19],[20],[21],[29] Jun. 26, 2018 [4], [5],[23],[24],[25],[27],[28] FAIR VALUE \$ 9,382,422 [1],[2],[7],[18],[19],[20],[21],[29] \$ 9,380,250 [4],[5],[8],[23],[24],[25],[27],[28] COST 9,397,993 [1],[2],[18],[19],[20],[21],[29] 9,471,702 [4], [5],[23],[24],[25],[27],[28] Viant Medical Holdings, Inc. [Member] | Healthcare [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT \$ 5,000,000 [1],[2],[18],[19],[21],[29] \$ 5,000,000 [4],[5],[23],[24],[25],[28] ACQUISITION DATE Jun. 26, 2018 [1],[2],[18],[19],[21],[29] Jun. 26, 2018 [4],[5],[23],[24],[25],[28] FAIR VALUE \$ 4,981,250 [1],[2],[7],[18],[19],[21],[29] \$ 4,812,500 [4],[5],[8],[23],[24],[25],[28] COST 4,986,952 [1],[2],[18],[19],[21],[29] 4,980,592 [4],[5],[23],[24],[25],[28] Michael Baker International, Inc. [Member] | Industrials [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [1],[2],[18],[19],[20],[21],[29] \$ 9,975,000 A ACQUISITION DATE [1],[2],[18],[19],[20],[21],[29] May 22, 2024 A FAIR VALUE [1],[2],[18],[19],[20],[21],[29] \$ 10,012,406 A COST [1],[2],[18],[19],[20],[21],[29] 10,035,040 A Alvaria, Inc. (f/k/a Aspect Software, Inc.) [Member] | Software [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [4],[5],[24], [25],[26],[27] A \$ 7,800,000 ACQUISITION DATE [4],[5],[24],[25],[26],[27] A May 18, 2021 FAIR VALUE [4],[5],[8],[24],[25],[26],[27] A \$ 4,602,000 COST [4],[5],[24],[25],[26],[27] A 7,711,498 Alvaria, Inc. (f/k/a Aspect Software, Inc.) [Member] | Software [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [4],[5],[24],[25],[26] A \$ 7,000,000 ACQUISITION DATE [4],[5],[24],[25],[26] A May 03, 2021 FAIR VALUE [4],[5],[8],[24],[25],[26] A \$ 2,263,310 COST [4],[5],[24],[25],[26] A 6,834,961 Alvaria, Inc. (f/k/a Aspect Software, Inc.) [Member] | Software [Member] | First Lien Second Out Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [1],[2],[15],[19],[21],[29],[40] \$ 2,179,288 A ACQUISITION DATE [1],[2],[15],[19],[21],[29],[40] Mar. 20, 2024 A FAIR VALUE [1],[2],[7],[15],[19],[21],[29],[40] \$ 947,990 A COST [1],[2],[15], [19],[21],[29],[40] 1,677,023 A Alvaria, Inc. (f/k/a Aspect Software, Inc.) [Member] | Software [Member] | First Lien Third Out Tranche A Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [1],[2],[15],[19],[21],[29],[40] \$ 5,058,378 A ACQUISITION DATE [1],[2],[15],[19],[21],[29],[40] Mar. 20, 2024 A FAIR VALUE [1],[2],[7],[15],[19],[21],[29],[40] Mar. 20, 2024 A FAIR VALUE [1],[2],[7],[19],[21],[29],[40] \$ 140,000 A COST [1],[2],[19],[21],[29],[40] 1,625,128 A Alvaria, Inc. (f/k/a Aspect Software, Inc.) [Member] | Software [Member] | First Lien Fourth Out Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [1],[2],[19],[21],[29],[40] \$ 2,800,000 A ACQUISITION DATE [1],[2],[19],[21],[29],[40] Mar. 20, 2024 A FAIR VALUE [1],[2],[7],[19],[21],[29],[40] \$ 140,000 A COST [1],[2],[19],[21],[29],[40] 766,451 A Dodge Data & Analytics, LLC [Member] | Software [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT \$ 4,887,500 [1],[2],[18],[19],[20],[21],[22] \$ 4,925,000 [4],[5],[23],[24],[25],[26],[27] ACQUISITION DATE Feb. 10, 2022 [1],[2],[18],[19],[20],[21],[22] Feb. 10, 2022 [4],[5],[23],[24],[25],[26],[27] FAIR VALUE \$ 3,604,531 [1],[2],[7],[18],[19],[20],[21],[22] \$ 3,841,500 [4],[5],[8],[23],[24],[25], [26],[27] COST 4,834,881 [1],[2],[18],[19],[20],[21],[22] 4,865,132 [4],[5],[23],[24],[25],[26],[27] Dodge Data & Analytics, LLC [Member] | Software [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT \$ 15,000,000 [1],[2],[18],[19],[21],[22] \$ 15,000,000 [4],[5],[23],[24],[25],[26] ACQUISITION DATE Feb. 10, 2022 [1],[2],[18],[19],[21],[22] Feb. 10, 2022 [4],[5],[23],[24],[25],[26] FAIR VALUE \$ 6,450,000 [1],[2],[7],[18],[19],[21],[22] \$ 6,600,000 [4],[5],[8],[23],[24],[25],[26] COST 14,826,878 [1],[2],[18], [19],[21],[22] 14,812,653 [4],[5],[23],[24],[25],[26] Help/Systems Holdings, Inc. [Member] | Software [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT \$ 4,412,728 [1],[2],[18],[19],[20],[21],[29] \$ 4,447,383 [4],[5],[23],[24],[25],[26],[27] ACQUISITION DATE Oct. 06, 2022 [1],[2],[18],[19],[20],[21],[29] Oct. 06, 2022 [4], [5],[23],[24],[25],[26],[27] FAIR VALUE \$ 4,203,123 [1],[2],[7],[18],[19],[20],[21],[29] \$ 4,213,895 [4],[5],[8],[23],[24],[25],[26],[27] COST 4,239,784 [1],[2],[18],[19],[20],[21],[29] 4,221,424 [4], [5],[23],[24],[25],[26],[27] Help/Systems Holdings, Inc. [Member] | Software [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT \$ 8,000,000 [1],[2],[18],[19],[21],[29] \$ 8,000,000 [4],[5],[23],[24],[25],[41] ACQUISITION DATE Oct. 14, 2021 [1],[2],[18],[19],[21],[29] Oct. 14, 2021 [4],[5],[23],[24],[25],[41] FAIR VALUE \$ 6,720,000 [1],[2],[7],[18],[19],[21],[29] \$ 6,470,000 [4],[5],[8],[23],[24],[25],[41] COST 8,002,981 [1],[2],[18],[19],[21],[29] 8,004,733 [4],[5],[23],[24],[25],[41] Kofax, Inc. [Member] | Software [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [1],[2],[18],[19],[20],[21],[22] \$ 9,882,159 A ACQUISITION DATE [1],[2],[18],[19],[20],[21],[22] Feb. 01, 2023 A FAIR VALUE [1],[2],[7],[18],[19],[20],[21],[22] \$ 8,844,532 A COST [1],[2],[18],[19],[20],[21],[22] 9,277,650 A McAfee Enterprise, LLC (f/k/a Magenta Buyer, LLC) [Member] | Software [Member] | First Lien Second Out Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [1],[2],[15],[19], [21],[22] \$ 1,270,092 A ACQUISITION DATE [1],[2],[15],[19],[21],[22] Aug. 14, 2024 A FAIR VALUE [1],[2],[7],[15],[19],[21],[22] \$ 870,013 A COST [1],[2],[15],[19],[21],[22] 877,861 A McAfee Enterprise, LLC (f/k/a Magenta Buyer, LLC) [Member] | Software [Member] | First Lien First Out Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [1],[2],[19],[21],[22] \$ 234,573 A ACQUISITION DATE [1],[2],[19],[21],[22] Aug. 14, 2024 A FAIR VALUE [1],[2],[7],[19],[21],[22] \$ 221,671 A COST [1],[2],[19],[21],[22] 208,218 A McAfee Enterprise, LLC (f/k/a Magenta Buyer, LLC) [Member] | Software [Member] | First Lien Third Out Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [1],[2],[15],[19],[21],[22] \$ 9,788,818 A ACQUISITION DATE [1],[2],[15],[19],[21],[22] Aug. 14, 2024 A FAIR VALUE [1],[2],[7],[15],[19],[21],[22] \$ 2,936,645 A COST [1],[2],[15], [19],[21],[22] 2,205,984 A Quest Software, Inc. [Member] | Software [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT \$ 2,940,000 [1],[2],[18],[19],[20],[21],[22] \$ 2,962,500 [4],[5],[23],[24],[25],[26],[27] ACQUISITION DATE Jan. 20, 2022 [1],[2],[18],[19],[20],[21],[22] Jan. 20, 2022 [4],[5],[23],[24],[25],[26],[27] FAIR VALUE \$ 1,955,100 [1],[2],[7],[18],[19],[20],[21],[22] \$ 2,295,938 [4],[5],[8],[23],[24],[25],[26],[27] COST 2,919,860 [1],[2],[18],[19],[20],[21],[22] 2,939,084 [4],[5],[23],[24],[25],[26],[27] Quest Software, Inc. [Member] | Software [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT \$ 20,000,000 [1],[2],[18],[19], [21],[22] \$ 20,000,000 [4],[5],[23],[24],[25],[26] ACQUISITION DATE Jan. 20, 2022 [1],[2],[18],[19],[21],[22] Jan. 20, 2022 [4],[5],[23],[24],[25],[26] FAIR VALUE \$ 7,000,000 [1],[2],[7],[18], [19],[21],[22] \$ 11,814,200 [4],[5],[8],[23],[24],[25],[26] COST 19,773,830 [1],[2],[18],[19],[21],[22] 19,749,583 [4],[5],[23],[24],[25],[26] RSA Security, LLC [Member] | Software [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT \$ 15,000,000 [1],[2],[18],[19],[21],[29] \$ 15,000,000 [4],[5],[23],[24],[25],[28] ACQUISITION DATE Apr. 16, 2021 [1],[2],[18],[19],[21],[29] Apr. 16, 2021 [4],[5],[23],[24],[25],[28] FAIR VALUE \$ 10,875,000 [1],[2],[7],[18],[19],[21],[29] \$ 9,975,000 [4],[5],[8],[23],[24],[25], [28] COST 14,822,622 [1],[2],[18],[19],[21],[29] 14,799,154 [4],[5],[23],[24],[25],[28] ConvergeOne Holdings, Inc. [Member] | Telecommunication Services [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT \$ 934,808 [1],[2],[19],[21],[22] \$ 2,539,634 [4],[5],[24],[25],[27],[34] ACQUISITION DATE Jun. 04, 2021 [1],[2], [19],[21],[22] Jun. 04, 2021 [4],[5],[24],[25],[27],[34] FAIR VALUE \$ 930,134 [1],[2],[7],[19],[21],[22] \$ 2,901,447 [4],[5],[8],[24],[25],[27],[34] COST 892,285 [1],[2],[19],[21],[22] 5,212,126 [4], [5],[24],[25],[27],[34] ConvergeOne Holdings, Inc. [Member] | Telecommunication Services [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [4],[5],[24],[25],[34] A \$ 15,000,000 ACQUISITION DATE [4],[5],[24],[25],[34] A Jun. 03, 2021 FAIR VALUE [4],[5],[8],[24],[25],[34] A \$ 3,028,200 COST [4],[5],[24], [25],[34] A 14,562,375 Global Tel Link Corp. [Member] | Telecommunication Services [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [1],[2],[18],[19],[21],[29] \$ 5,500,000 A ACQUISITION DATE [1],[2],[18],[19],[21],[29] Jul. 29, 2024 A FAIR VALUE [1],[2],[7],[18],[19],[21],[29] \$ 5,348,750 A COST [1],[2],[18],[19], [21],[29] \$ 5,283,805 A Global Tel Link Corp. [Member] | Telecommunication Services [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [4],[5],[23],[24],[25],[26] A \$ 17,000,000 ACQUISITION DATE [4],[5],[23],[24],[25],[26] A Nov. 20, 2018 FAIR VALUE [4],[5],[8],[23],[24],[25],[26] A \$ 14,960,000 COST [4],[5],[23],[24],[25],[26] A 16,853,072 Allegro CLO XII, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation æ” Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT [1],[2],[42],[43],[44],[45],[46] \$ 3,000,000 A ACQUISITION DATE [1],[2],[42],[43],[44],[45],[46] Aug. 21, 2024 A FAIR VALUE [1], [2],[7],[42],[43],[44],[45],[46] \$ 1,965,000 A COST [1],[2],[42],[43],[44],[45],[46] 1,966,890 A Ares XLIV CLO Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation æ” Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT [1],[2],[42],[43],[44],[45],[46] \$ 5,000,000 A ACQUISITION DATE [1],[2],[42], [43],[44],[45],[46] \$ 1,293,028 A COST [1],[2],[42],[43],[44],[45],[46] 1,386,841 A Atlas Senior Loan Fund XI, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation æ” Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT \$ 5,725,000 [1],[2],[42],[43],[44],[45],[46],[47] \$ 5,725,000 [4],[5],[9],[12],[13],[14],[48] ACQUISITION DATE Apr. 05, 2019 [1],[2],[42],[43],[44],[45],[46],[47] Apr. 05, 2019 [4],[5],[9],[12],[13],[14],[48] FAIR VALUE \$ 543,875 [1],[2],[7],[42],[43],[44],[45],[46],[47] \$ 400,750 [4],[5],[8],[9],[12],[13],[14],[48] COST 2,039,624 [1],[2],[42],[43],[44],[45],[46],[47] 2,135,286 [4],[5],[9],[12],[13],[14], [48] Bain Capital Credit CLO 2017-2, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation æ” Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT [1],[2],[42],[43],[44],[45],[46] \$ 3,086,500 A ACQUISITION DATE [1],[2],[42],[43],[44],[45],[46] Jan. 17, 2024 A FAIR VALUE [1],[2],[7],[42],[43],[44], [45],[46] \$ 1,790,170 A COST [1],[2],[42],[43],[44],[45],[46] 1,822,499 A BlueMountain CLO 2014-2 Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation æ” Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT \$ 6,374,000 [1],[2],[42],[43],[44],[45] \$ 6,374,000 [4],[5],[9],[12],[13],[14] ACQUISITION DATE Apr. 03, 2019 [1],[2],[42],[43],[44],[45] Apr. 03, 2019 [4],[5],[9],[12],[13],[14] FAIR VALUE \$ 525,855 [1],[2],[7],[42],[43],[44],[45] \$ 701,140 [4],[5],[8],[9],[12],[13],[14] COST 869,651 [1],[2],[42],[43],[44],[45] 1,348,136 [4],[5],[9],[12],[13],[14] BlueMountain CLO XXXI Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation æ” Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT [1],[2],[42],[43],[44],[45],[46] \$ 12,075,000 A ACQUISITION DATE [1],[2],[42],[43],[44],[45],[46] Apr. 16, 2024 A FAIR VALUE [1],[2],[7],[42],[43],[44],[45],[46] \$ 6,520,500 A COST [1],[2],[42],[43],[44],[45],[46] 6,970,250 A Carlyle Global Market Strategies CLO 2013-2, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation æ” Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT \$ 6,250,000 [1],[2],[42],[43],[44],[45],[46],[47],[49] \$ 6,250,000 [4],[5],[9],[12],[13],[14],[48],[50] ACQUISITION DATE Mar. 19, 2013 [1],[2],[42],[43],[44],[45],[46],[47],[49] Mar. 19, 2013 [4],[5],[9],[12], [13],[14],[48],[50] FAIR VALUE \$ 5,000 [1],[2],[7],[42],[43],[44],[45],[46],[47],[49] \$ 625 [4],[5],[8],[9],[12],[13],[14],[48],[50] COST 544,329 [1],[2],[42],[43],[44],[45],[46],[47],[49] 544,329 [4], [5],[9],[12],[13],[14],[48],[50] Carlyle Global Market Strategies CLO 2021-6, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation æ” Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT \$ 29,600,000 [1],[2],[18],[42],[43],[44],[45] \$ 29,600,000 [4],[5],[9],[12],[13],[14] ACQUISITION DATE Jun. 30, 2021 [1],[2],[18],[42],[43],[44],[45] Jun. 30, 2021 [4],[5],[9],[12],[13],[14],[23] FAIR VALUE \$ 14,504,000 [1],[2],[7],[18],[42],[43],[44],[45] \$ 17,612,000 [4],[5],[8],[9],[12],[13],[14],[23] COST 19,433,286 [1],[2],[18],[42],[43],[44],[45] 20,677,311 [4],[5],[9],[12],[13],[14],[23] Cedar Funding II CLO, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation æ” Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT \$ 18,000,000 [1],[2],[18],[42],[43],[44],[45],[51],[52] \$ 18,000,000 [4],[5],[9], [10],[11],[12],[13],[14],[23] ACQUISITION DATE Oct. 23, 2013 [1],[2],[18],[42],[43],[44],[45],[51],[52] Oct. 23, 2013 [4],[5],[9],[10],[11],[12],[13],[14],[23] FAIR VALUE \$ 7,756,579 [1],[2],[7], [18],[42],[43],[44],[45],[51],[52] \$ 8,473,884 [4],[5],[8],[9],[10],[11],[12],[13],[14],[23] COST 11,425,314 [1],[2],[18],[42],[43],[44],[45],[51],[52] 11,807,281 [4],[5],[9],[10],[11],[12],[13],[14],[23] Cedar Funding VI CLO Ltd [Member] | Structured Finance [Member] | Collateralized Loan Obligation æ” Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT \$ 7,700,000 [1],[2],[42],[43],[44],[45] \$ 7,700,000 [4],[5],[9],[12],[13],[14] ACQUISITION DATE May 15, 2017 [1],[2],[42],[43],[44],[45] May 15, 2017 [4],[5],[9],[12], [13],[14] FAIR VALUE \$ 4,389,000 [1],[2],[7],[42],[43],[44],[45] \$ 4,697,000 [4],[5],[9],[12],[13],[14] COST 5,977,537 [1],[2],[42],[43],[44],[45] 6,340,254 [4],[5],[9],[12],[13],[14] CIBC Funding 2014-3, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation æ” Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT \$ 10,000,000 [1],[2],[42],[43],[44],[45],[46],[47] \$ 10,000,000 [4],[5],[9],[12],[13],[14],[48] ACQUISITION DATE Jan. 24, 2017 [1],[2],[42],[43],[44],[45],[46],[47] Jan. 24, 2017 [4],[5], [9],[12],[13],[14],[48] FAIR VALUE \$ 1,400,000 [1],[2],[7],[42],[43],[44],[45],[46],[47] \$ 1,800,000 [4],[5],[8],[9],[12],[13],[14],[48] COST 2,514,872 [1],[2],[42],[43],[44],[45],[46],[47] 3,338,457 [4],[5],[9],[12],[13],[14],[48] Dryden 43 Senior Loan Fund [Member] | Structured Finance [Member] | Collateralized Loan Obligation æ” Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT \$ 47,263,000 [1],[2],[18],[42],[43],[44],[45] \$ 47,263,000 [4],[5],[9],[12],[13],[14],[23] ACQUISITION DATE Jun. 01, 2021 [1],[2],[18],[42], [43],[44],[45] Jun. 01, 2021 [4],[5],[9],[12],[13],[14],[23] FAIR VALUE \$ 17,014,680 [1],[2],[7],[18],[42],[43],[44],[45] \$ 21,740,980 [4],[5],[8],[9],[12],[13],[14],[23] COST 26,007,432 [1],[2],[18], [42],[43],[44],[45] 27,452,965 [4],[5],[9],[12],[13],[14],[23] Gulf Stream Meridian 4, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation æ” Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT [1],[2],[42],[43],[44],[45] \$ 6,625,000 A ACQUISITION DATE [1],[2],[42],[43],[44],[45],[46] Nov. 15, 2023 A FAIR VALUE [1],[2],[7],[42],[43],[44],[45],[46] \$ 3,217,270 A COST [1],[2],[42],[43],[44],[45],[46] 3,549,184 A Telos CLO 2013-4, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation æ” Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT \$ 12,500,000 [1],[2],[42],[43],[44],[45],[46] \$ 12,500,000 [4],[5],[9],[12],[13],[14],[48] ACQUISITION DATE May 22, 2020 [1],[2],[42],[43],[44],[45],[46] May 22, 2020 [4],[5],[9],[12],[13],[14],[48] FAIR VALUE \$ 3,375,000 [1],[2],[7],[42], [43],[44],[45],[46] \$ 4,625,000 [4],[5],[9],[12],[13],[14],[48] COST 3,413,762 [1],[2],[42],[43],[44],[45],[46] 4,073,637 [4],[5],[9],[12],[13],[14],[48] Madison Park Funding XIX, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation æ” Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT \$ 5,422,500 [1],[2],[42],[43],[44],[45],[46] \$ 5,422,500 [4],[5],[9],[12],[13],[14],[48] ACQUISITION DATE May 11, 2016 [1],[2],[42],[43],[44],[45],[46] May 11, 2016 [4],[5],[9],[12],[13],[14],[48] FAIR VALUE \$ 2,223,225 [1],[2],[7],[42],[43],[44],[45],[46] \$ 2,711,250 [4],[5],[8],[9],[12],[13],[14],[48] COST 2,678,139 [1],[2],[42],[43],[44],[45],[46] 3,071,305 [4],[5],[9],[12],[13],[14],[48] OCP CLO 2024-37, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation æ” Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL

Amount [18],[42],[43],[44],[45] \$ 27,035,000 ACQUISITION DATE [18],[42],[43],[44],[45] Sep. 27, 2024 A FAIR VALUE [7],[18],[42],[43],[44],[45] \$ 22,679,662 A COST [18],[42],[43],[44],[45] 22,716,946 A Octagon Investment Partners 49, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation *ac* Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT \$ 26,375,000 [1],[2],[18],[42],[43],[44],[45],[51],[52] \$ 28,875,000 [4],[5],[9],[10],[11],[12],[13],[14],[23] ACQUISITION DATE Dec. 11, 2020 [1],[2],[18],[42],[43],[44],[45],[51],[52] Dec. 11, 2020 [4],[5],[9],[10],[11],[12],[13],[14],[23] FAIR VALUE \$ 12,885,844 [1],[2],[7],[18],[42],[43],[44],[45],[51],[52] \$ 12,093,730 [4],[5],[8],[9],[10],[11],[12],[13],[14],[23] COST 16,517,084 [1],[2],[18],[42],[43],[44],[45],[51],[52] 18,366,667 [4],[5],[9],[10],[11],[12],[13],[14],[23] Sound Point CLO XVI, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation *ac* Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT \$ 45,500,000 [1],[2],[42],[43],[44],[45],[47] \$ 45,500,000 [4],[5],[9],[12],[13],[14] ACQUISITION DATE Aug. 01, 2018 [1],[2],[42],[43],[44],[45],[47] Aug. 01, 2018 [4],[5],[9],[12],[13],[14] FAIR VALUE \$ 910,000 [1],[2],[42],[43],[44],[45],[47] \$ 455,000 [4],[5],[8],[9],[12],[13],[14] COST 20,014,179 [1],[2],[42],[43],[44],[45],[47] 20,081,684 [4],[5],[9],[12],[13],[14] Telos CLO 2013-3, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation *ac* Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT \$ 14,447,790 [1],[2],[42],[43],[44],[45],[46],[47] \$ 14,447,790 [4],[5],[9],[12],[13],[14],[48] ACQUISITION DATE Jan. 25, 2013 [1],[2],[42],[43],[44],[45],[46],[47] Jan. 25, 2013 [4],[5],[9],[12],[13],[14],[48] FAIR VALUE \$ 1,445 [1],[2],[42],[43],[44],[45],[46],[47] \$ 1,445 [4],[5],[8],[9],[12],[13],[14],[48] COST 6,207,075 [1],[2],[42],[43],[44],[45],[46],[47] 6,207,075 [4],[5],[9],[12],[13],[14],[48] Telos CLO 2014-5, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation *ac* Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT \$ 28,500,000 [1],[2],[42],[43],[44],[45],[47] \$ 28,500,000 [4],[5],[9],[12],[13],[14] ACQUISITION DATE Apr. 11, 2014 [1],[2],[42],[43],[44],[45],[47] Apr. 11, 2014 [4],[5],[9],[12],[13],[14] FAIR VALUE \$ 2,850 [1],[2],[42],[43],[44],[45],[47] \$ 2,850 [4],[5],[8],[9],[12],[13],[14] COST 18,179,226 [1],[2],[42],[43],[44],[45],[47] 18,179,226 [4],[5],[9],[12],[13],[14] Venture XVII, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation *ac* Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT \$ 6,200,000 [1],[2],[42],[43],[44],[45],[46],[47] \$ 6,200,000 [4],[5],[9],[12],[13],[14],[48] ACQUISITION DATE Jan. 27, 2017 [1],[2],[42],[43],[44],[45],[46],[47] Jan. 27, 2017 [4],[5],[9],[12],[13],[14],[48] FAIR VALUE \$ 620 [1],[2],[42],[43],[44],[45],[46],[47] \$ 15,500 [4],[5],[8],[9],[12],[13],[14],[48] COST 2,321,562 [1],[2],[42],[43],[44],[45],[46],[47] 2,321,562 [4],[5],[9],[12],[13],[14],[48] Venture XX, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation *ac* Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT \$ 3,000,000 [1],[2],[42],[43],[44],[45],[46],[47],[49] \$ 3,000,000 [4],[5],[9],[12],[13],[14],[48],[50] ACQUISITION DATE Jul. 27, 2018 [1],[2],[42],[43],[44],[45],[46],[47],[49] Jul. 27, 2018 [4],[5],[9],[12],[13],[14],[48],[50] FAIR VALUE [1],[2],[42],[43],[44],[45],[46],[47],[49] [4],[5],[7],[8],[9],[12],[13],[14],[48],[50] COST 332,779 [1],[2],[42],[43],[44],[45],[46],[47],[49] 332,779 [4],[5],[9],[12],[13],[14],[48],[50] Venture 35 CLO, Limited [Member] | Structured Finance [Member] | Collateralized Loan Obligation *ac* Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT \$ 5,000,000 [1],[2],[42],[43],[44],[45],[47] \$ 5,000,000 [4],[5],[9],[12],[13],[14] ACQUISITION DATE Dec. 07, 2020 [1],[2],[42],[43],[44],[45],[47] Dec. 07, 2020 [4],[5],[9],[12],[13],[14] FAIR VALUE \$ 350,000 [1],[2],[42],[43],[44],[45],[47] \$ 1,150,000 [4],[5],[9],[12],[13],[14] COST 905,957 [1],[2],[42],[43],[44],[45],[47] 1,779,262 [4],[5],[9],[12],[13],[14] West CLO 2014-1, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation *ac* Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT [1],[2],[42],[43],[44],[45],[46],[47],[49] \$ 9,250,000 A ACQUISITION DATE [1],[2],[42],[43],[44],[45],[46],[47],[49] May 12, 2017 A FAIR VALUE [1],[2],[42],[43],[44],[45],[46],[47],[49] A COST [1],[2],[42],[43],[44],[45],[46],[47],[49] 1,055,930 A Zais CLO 6, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation *ac* Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A A PRINCIPAL AMOUNT \$ 10,500,000 [1],[2],[42],[43],[44],[45],[47],[51],[52] \$ 10,500,000 [4],[5],[9],[10],[11],[12],[13],[14] ACQUISITION DATE May 03, 2017 [1],[2],[42],[43],[44],[45],[47],[51],[52] May 03, 2017 [4],[5],[9],[10],[11],[12],[13],[14] FAIR VALUE 124,251 [1],[2],[42],[43],[44],[45],[47],[51],[52] 80,925 [4],[5],[8],[9],[10],[11],[12],[13],[14] COST 5,070,499 [1],[2],[42],[43],[44],[45],[47],[51],[52] 5,072,411 [4],[5],[9],[10],[11],[12],[13],[14] Careismatic Brands, Inc. (f/k/a New Trojan Parent, Inc.) [Member] | Healthcare [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [4],[5],[24],[25],[28],[53] A \$ 12,000,000 ACQUISITION DATE [4],[5],[24],[25],[28],[53] A Jan. 22, 2021 FAIR VALUE [4],[5],[8],[24],[25],[28],[53] A \$ 1,200,000 COST [4],[5],[24],[25],[28],[53] A 1,566,849 Unitek Global Systems, Inc. [Member] | Common Stock [Member] A A Ending Balance of Fair Value Amount of Interest or Dividends Credited to Income [54] Gross Additions [55] [56] Beginning Balance of Fair Value Net Change in Unrealized Appreciation Gross Reductions [57] Affinity Insurance Solutions, Inc. (f/k/a AIS Intermediate, LLC) [Member] | Diversified Insurance [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [4],[5],[23],[24],[25],[26],[27] A \$ 14,454,220 ACQUISITION DATE [4],[5],[23],[24],[25],[26],[27] A Jan. 07, 2021 FAIR VALUE [4],[5],[8],[23],[24],[25],[26],[27] A \$ 13,876,051 COST [4],[5],[23],[24],[25],[26],[27] A 14,262,497 Kofax, Inc. [Member] | Software [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [4],[5],[24],[25],[26],[27] A \$ 4,950,000 ACQUISITION DATE [4],[5],[24],[25],[26],[27] A Feb. 01, 2023 FAIR VALUE [4],[5],[8],[24],[25],[26],[27] A \$ 4,455,000 COST [4],[5],[24],[25],[26],[27] A 4,648,421 Magenta Buyer, LLC (f/k/a McAfee Enterprise) [Member] | Software [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [4],[5],[24],[25],[26],[27] A \$ 1,969,849 ACQUISITION DATE [4],[5],[24],[25],[26],[27] A May 17, 2022 FAIR VALUE [4],[5],[7],[24],[25],[26],[27] A \$ 1,398,593 COST [4],[5],[24],[25],[26],[27] A 1,882,462 Magenta Buyer, LLC (f/k/a McAfee Enterprise) [Member] | Software [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [4],[5],[24],[25],[26],[27] A \$ 14,968,714 ACQUISITION DATE [4],[5],[24],[25],[26] A Oct. 20, 2021 FAIR VALUE [4],[5],[8],[24],[25],[26] A \$ 5,688,111 COST [4],[5],[24],[25],[26] A 14,925,574 Veritas USA, Inc. [Member] | Software [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [4],[5],[24],[25],[27],[28] A \$ 3,955,675 ACQUISITION DATE [4],[5],[24],[25],[27],[28] A Jun. 24, 2022 FAIR VALUE [4],[5],[8],[24],[25],[27],[28] A \$ 3,293,099 COST [4],[5],[24],[25],[27],[28] A 3,512,524 CLEARResult Consulting, Inc. [Member] | Utilities [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A PRINCIPAL AMOUNT [4],[5],[24],[25],[28] A \$ 7,650,000 ACQUISITION DATE [4],[5],[24],[25],[28] A Aug. 03, 2018 FAIR VALUE [4],[5],[8],[24],[25],[28] A \$

preferred equity investment was on non-accrual status and no interest or dividend income has been recognized on this investment during the twelveÅ months ended DecemberÅ 31, 2023. The aggregate fair value of these investments was approximately \$5.8Å million. [34] Note bears interest at the stated rate, plus the greater of: the Wall Street Journal quoted Prime Rate, Federal Funds effective rate plus 1.00%, or the one-month reserve adjusted Eurodollar Base Rate plus 1.00%. [35] The amended stated maturity date is JuneÅ 8, 2023, however, a springing maturity date of SeptemberÅ 9, 2021 is in effect as of DecemberÅ 31, 2023. [36] As of DecemberÅ 31, 2023, the portfolio includes \$16,649,364 principal amount of debt investments and 34,503,824 shares of preferred stock investments which contain a PIK provision. [37] As part of a restructuring completed on SeptemberÅ 17, 2021, a portion of the CompanyÅ™’s investment in the first lien senior secured notes of Premiere Global Services, Inc. was converted into a like amount of a new revolving credit facility (the ÅReplacement RevolverÅ). On MarchÅ 15, 2023, the maturity date of the Replacement Revolver was amended from MarchÅ 15, 2023 to AprilÅ 7, 2023. The cost basis of the Replacement Revolver was established by allocating a portion of the cost basis from the first lien senior secured notes pro-rata based on the amount of principal that was converted from the first lien senior secured notes to the Replacement Revolver. The Replacement Revolver has no unfunded commitment and is on non-accrual status as of SeptemberÅ 30, 2024. [38] As part of a restructuring completed on SeptemberÅ 17, 2021, a portion of the CompanyÅ™’s investment in the first lien senior secured notes of Premiere Global Services, Inc. was converted into a like amount of the Replacement Revolver. On MarchÅ 15, 2023, the maturity date of the Replacement Revolver was amended from MarchÅ 15, 2023 to AprilÅ 7, 2023. The cost basis of the Replacement Revolver was established by allocating a portion of the cost basis from the first lien senior secured notes pro-rata based on the amount of principal that was converted from the first lien senior secured notes to the Replacement Revolver. The Replacement Revolver has no unfunded commitment and is on non-accrual status as of DecemberÅ 31, 2023. [39] The principal balance outstanding for this debt investment, in whole or in part, is indexed to 180-day SOFR. [40] On March 20, 2024, Alvaria, Inc. completed a recapitalization, by which the Company was assigned new tranches of new first lien senior secured notes in exchange for its interests in the first and second lien senior secured notes. The Company exchanged \$7.8 million of principal in the former first lien senior secured notes for approximately \$2.1 million of the first lien second out exchange senior secured notes and approximately \$4.9 million of the first lien third out tranche A exchange senior secured notes. The Company exchanged \$7.0 million of principal in the former second lien senior secured notes for \$2.8 million of the first lien third out tranche B exchange senior secured notes and \$2.8 million of the first lien fourth out exchange senior secured notes. All tranches have characteristics of traditional first lien senior secured notes, however, the first out, second out, third out and fourth out tranches are given priority with respect to payments of principal in that respective order. [41] The principal balance outstanding for this debt investment, in whole or in part, is indexed to 180-day SOFR. [42] Cost reflects accretion of effective yield less any cash distributions received or entitled to be received from CLO equity investments. [43] Indicates assets that the Company believes do not represent Åqualifying assetsÅ under SectionÅ 55(a)Å of the Investment Company Act of 1940 (the Å1940 ActÅ). The Company may include CLO equity side letter related investments within CLO equity subordinated notes line items, and those side letter related investments may represent qualifying assets under SectionÅ 55(a)Å of the 1940 Act. Qualifying assets must represent at least 70% of the CompanyÅ™’s total assets at the time of acquisition of any additional non-qualifying assets. As of SeptemberÅ 30, 2024, the Company held qualifying assets that represented 64.1% of its total assets. [44] Investment not domiciled in the United States. [45] The CLO subordinated notes and income notes are considered equity positions in CLO vehicles. Equity investments are entitled to recurring distributions which are generally equal to the remaining cash flow of the payments made by the underlying fundÅ™’s securities less contractual payments to debt holders and fund expenses. The estimated yield indicated is based on the prior quarters ending investment cost (for previously existing portfolio investments) or the original cost for those investments made during the current quarter, as well as, a current projection of the future cash flows. Such projections are periodically reviewed and adjusted, and the estimated yield may not ultimately be realized. [46] The investment is co-invested with the CompanyÅ™’s affiliates. See ÅNoteÅ 7. Related Party Transactions.Å [47] As of SeptemberÅ 30, 2024, the effective yield has been estimated to be 0%. The aggregate projected amount of future recurring distributions and terminal principal payment is less than the amortized investment cost. [48] The investment is co-invested with the CompanyÅ™’s affiliates. See ÅNoteÅ 7. Related Party Transactions.Å [49] The CLO equity investment was optionally redeemed. Expected value of residual distributions, once received, is anticipated to be recognized as return of capital, pending any remaining amortized cost, and/or realized gain for any amounts received in excess of such amortized cost. [50] The CLO equity investment was optionally redeemed. Expected value of residual distributions, once received, is anticipated to be recognized as return of capital, pending any remaining amortized cost, and/or realized gain for any amounts received in excess of such amortized cost. [51] Cost value reflects amortization. [52] Fair value includes the CompanyÅ™’s interest in subordinated fee notes and represents discounted cash flows associated with fees earned from CLO equity investments. [53] As of DecemberÅ 31, 2023, this debt investment was on non-accrual status. No interest income was recognized on this investment during the threeÅ months ended DecemberÅ 31, 2023, as the Company placed this investment on non-accrual status as of OctoberÅ 1, 2023. [54] Represents the total amount of interest or distributions credited to income for the portion of the period an investment was an affiliate investment. [55] Gross additions include increases in investments resulting from new portfolio investments, payment-in-kind interest or dividends, the amortization of discounts and fees. For the nineÅ months ended SeptemberÅ 30, 2024, a total of approximately \$4.4Å million of payment-in-kind dividends were entitled to be received yet deemed uncollectible. [56] Gross additions include increases in investments resulting from new portfolio investments, paid-in-kind interest or dividends, the amortization of discounts and fees. For the twelveÅ months ended DecemberÅ 31, 2023, a total of approximately \$5.0Å million of PIK dividends were entitled to be received yet deemed uncollectible. [57] Gross reductions include decreases in investments resulting from principal collections related to investment repayments or sales, the amortization of premiums and acquisition costs. [58] Aggregate gross unrealized appreciation for U.S.Å federal income tax purposes is \$3,638,164; aggregate gross unrealized depreciation for U.S.Å federal income tax purposes is \$188,541,960. Net unrealized depreciation is \$184,903,796 based upon an estimated tax cost basis of \$447,791,379 as of SeptemberÅ 30, 2024. [59] Aggregate gross unrealized appreciation for U.S.Å federal income tax purposes is \$3,673,000; aggregate gross unrealized depreciation for U.S.Å federal income tax purposes is \$216,704,716. Net unrealized depreciation is \$213,031,716 based upon an estimated tax cost basis of \$479,922,143 as of DecemberÅ 31, 2023. [60] Represents cash equivalents held in a money market fund as of SeptemberÅ 30, 2024. [61] Represents cash equivalents held in a money market fund as of DecemberÅ 31, 2023. [62] Common stock investments were non-income producing as of SeptemberÅ 30, 2024. [63] These investments are deemed to be an Åaffiliate,Å as defined in the 1940 Act. In general, under the 1940 Act, we would be presumed to ÅcontrolÅ a portfolio company if we owned more than 25% of its voting securities and would be an ÅaffiliateÅ of a portfolio company if we owned between 5% and 25% of its voting securities. We do not ÅcontrolÅ any of our portfolio companies. Fair value as of SeptemberÅ 30, 2024 and DecemberÅ 31, 2023 along with transactions during the nineÅ months ended SeptemberÅ 30, 2024 in these affiliated investments are as follows: [64] The Company holds preferred stock in UniTek Global Services, Inc. that is entitled to receive cumulative preferential dividends at a rate of 13.5% per annum payable in additional shares. [65] The Company holds preferred stock in UniTek Global Services, Inc. that is entitled to receive cumulative preferential dividends at a rate of 13.5% per annum payable in additional shares. [66] The Company holds preferred stock in UniTek Global Services, Inc. that is entitled to receive cumulative preferential dividends at a rate of 19.0% per annum payable in additional shares. [67] The Company holds preferred stock in UniTek Global Services, Inc. that is entitled to receive cumulative preferential dividends at a rate of 19.0% per annum payable in additional shares. [68] The Company holds preferred stock in UniTek Global Services, Inc. that is entitled to receive cumulative preferential dividends at a rate of 20.0% per annum payable in additional shares. [69] The Company holds preferred stock in UniTek Global Services, Inc. that is entitled to receive cumulative preferential dividends at a rate of 20.0% per annum payable in additional shares. X - DefinitionValue of the investment at close of period. For investment in and advances to affiliates, if operations of any controlled companies are different in character from those of the company, group such affiliates within divisions and by type of activities. + ReferencesNo definition available. + Details Name: oxsq_InvestmentsInAndAdvancesToAffiliatesAtFairValues Namespace Prefix: oxsq_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAt the close of the period, the dividends or interest included in caption 1 of the statement of operations. In addition, show as the final item the aggregate of dividends and interest included in the statement of operations in respect of investments in affiliates not held at the close of the period. The total of this column would be expected to agree with the correlative amount shown on the related statement of operations. + ReferencesNo definition available. + Details Name: oxsq_InvestmentsInAndAdvancesToAffiliatesDividendOrInterestCreditedToIncomes Namespace Prefix: oxsq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe amount of net change in unrealized appreciation depreciation. + ReferencesNo definition available. + Details Name: oxsq_NetChangeInUnrealizedAppreciationDepreciation Namespace Prefix: oxsq_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionDate when investment is acquired, in YYYY-MM-DD format. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 320-Name Accounting Standards Codification -Section S99-Paragraph 1-Subparagraph \(SX 210.12-12\)\(Column C\)\(Footnote 8\)\(a\)\(1\)\)](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 320-Name Accounting Standards Codification -Section S99-Paragraph 1-Subparagraph (SX 210.12-12)(Column C)(Footnote 8)(a)(1))) -Publisher FASB -URI [https://asc.fasb.org/1943274/2147477271/946-320-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 320-Name Accounting Standards Codification -Section S99-Paragraph 3-Subparagraph \(SX 210.12-12B\)\(Column C\)\(Footnote 11\)\(a\)\(1\)\)](https://asc.fasb.org/1943274/2147477271/946-320-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 320-Name Accounting Standards Codification -Section S99-Paragraph 3-Subparagraph (SX 210.12-12B)(Column C)(Footnote 11)(a)(1))) -Publisher FASB -URI [https://asc.fasb.org/1943274/2147477271/946-320-S99-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 320-Name Accounting Standards Codification -Section S99-Paragraph 6-Subparagraph \(SX 210.12-14\)\(Column F\)\(Footnote 5\)\(a\)\)](https://asc.fasb.org/1943274/2147477271/946-320-S99-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 320-Name Accounting Standards Codification -Section S99-Paragraph 6-Subparagraph (SX 210.12-14)(Column F)(Footnote 5)(a))) -Publisher FASB -URI

gaap_InvestmentTypeAxis=oxsq_ ITConsultingMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_SecuritiesInvestmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=oxsq_InvestmentsInSecuritiesAndCashEquivalentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=oxsq_TotalAffiliatedInvestmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=oxsq_TotalControlInvestmentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=oxsq_TOTALCONTROLANDAFFILIATEDINVESTMENTSMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=oxsq_TotalAffiliatedInvestmentOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=oxsq_TOTALCONTROLANDAFFILIATEDINVESTMENTSONEMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CashAndCashEquivalentsAxis=us-gaap_CashEquivalentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_EquitySecuritiesByIndustryAxis=oxsq_FirstAmericanGovernmentObligationsFundMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=oxsq_CommonEquityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_UniTekGlobalServicesIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_TelecommunicationServicesConvergeOneHoldingsIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=us-gaap_SeriesBPreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=oxsq_SeriesBSuperPreferredStockMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=oxsq_SeriesBSuperSeniorPreferredStockOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=oxsq_SeriesBSuperSeniorPreferredStockOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=oxsq_SeriesBSuperSeniorPreferredStockOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 16 R5.htm IDEA: XBRL DOCUMENT v3.24.3 Schedule of Investments (Unaudited) (Parentheticals) 9 Months Ended 12 Months Ended Sep. 30, 2024 Dec. 31, 2023 Access CIG, LLC [Member] | Business Services [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A Investment interest rate [1],[2],[3],[4],[5],[6] 10.25% A Investment SOFR interest rate [1],[2],[3],[4],[5],[6] 5.00% A Investment floor interest rate [1],[2],[3],[4],[5],[6] 0.50% A Investment maturity date [1],[2],[3],[4],[5],[6] Aug. 18, 2028 A Access CIG, LLC [Member] | Business Services [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A Investment interest rate [7],[8],[9],[10],[11],[12] A 13.39% Investment SOFR interest rate [7],[8],[9],[10],[11],[12] A 7.75% Investment floor interest rate [7],[8],[9],[10],[11],[12] A 0.00% Investment maturity date [7],[8],[9],[10],[11],[12] A Feb. 27, 2026 Convergt Technologies, LLC [Member] | Business Services [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A Investment interest rate [7],[8],[9],[10],[11],[13],[14] A 10.11% Investment SOFR interest rate [7],[8],[9],[10],[11],[13],[14] A 4.75% Investment floor interest rate [7],[8],[9],[10],[11],[13],[14] A 0.75% Investment maturity date [7],[8],[9],[10],[11],[13],[14] A Mar. 31, 2028 Convergt Technologies, LLC [Member] | Business Services [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A Investment interest rate [1],[3],[4],[5],[15],[16] 12.22% [7],[8],[9],[10],[11],[14] Investment SOFR interest rate [1],[3],[4],[5],[15],[16] 6.75% A Investment floor interest rate 0.75% [1],[3],[4],[5],[15],[16] 0.75% [7],[8],[9],[10],[11],[14] Investment maturity date Mar. 29, 2029 [1],[3],[4],[5],[15],[16] Mar. 29, 2029 [7],[8],[9],[10],[11] Investment LIBOR interest rate [7],[8],[9],[10],[11],[14] A 6.75% Nielsen Consumer, LLC [Member] | Business Services [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A Investment interest rate [1],[3],[4],[5],[15],[16] 9.60% A Investment SOFR interest rate [1],[3],[4],[5],[15],[16] 4.75% A Investment floor interest rate [1],[3],[4],[5],[15],[16] 0.50% A Investment maturity date [1],[3],[4],[5],[15],[16] Mar. 06, 2028 A Premiere Global Services Inc [Member] | Business Services [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A Investment interest rate 13.00% [1],[2],[3],[4],[5],[17],[18],[19] 13.00% [8],[9],[10],[11],[13],[20],[21],[22] Investment floor interest rate 1.00% [1],[2],[3],[4],[5],[17],[18],[19] 1.00% [8],[9],[10],[11],[13],[20],[21],[22] Investment maturity date Sep. 09, 2021 [1],[2],[3],[4],[5],[17],[18],[19] Sep. 09, 2021 [8],[9],[10],[11],[13],[20],[21],[22] Investment Prime interest rate 5.50% [1],[2],[3],[4],[5],[17],[18],[19] 5.50% [8],[9],[10],[11],[13],[20],[21],[22] Premiere Global Services Inc [Member] | Business Services [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A Investment floor interest rate 1.00% [1],[3],[4],[5],[17],[19],[23] 1.00% [8],[9],[10],[11],[20],[21],[24] Investment maturity date Jun. 06, 2025 [1],[3],[4],[5],[17],[19],[23] Jun. 06, 2024 [8],[9],[10],[11],[20],[21],[24] Investment Prime interest rate 8.50% [1],[3],[4],[5],[17],[19],[23] 8.50% [8],[9],[10],[11],[20],[21],[24] Investment PIK interest rate 17.00% [1],[3],[4],[5],[17],[19],[23] 17.00% [8],[9],[10],[11],[20],[21],[24] Premiere Global Services Inc [Member] | Business Services [Member] | Replacement Revolver [Member] | Senior Secured Notes [Member] A A Investment interest rate 13.00% [1],[3],[4],[5],[17],[19],[25] 13.00% [8],[9],[10],[11],[20],[21],[26] Investment floor interest rate 1.00% [1],[3],[4],[5],[17],[19],[25] 1.00% [8],[9],[10],[11],[20],[21],[26] Investment maturity date Apr. 07, 2023 [1],[3],[4],[5],[17],[19],[25] Apr. 07, 2023 [8],[9],[10],[11],[20],[21],[26] Investment Prime interest rate 5.50% [1],[3],[4],[5],[17],[19],[25] 5.50% [8],[9],[10],[11],[20],[21],[26] Verifone Systems, Inc. [Member] | Business Services [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A Investment interest rate 9.33% [1],[2],[3],[4],[5],[16],[15] 9.64% [7],[8],[9],[10],[11],[12],[13] Investment SOFR interest rate [1],[2],[3],[4],[5],[16],[15] 4.00% A Investment floor interest rate 0.00% [1],[2],[3],[4],[5],[16],[15] 0.00% [7],[8],[9],[10],[11],[12],[13] Investment maturity date Aug. 20, 2025 [1],[2],[3],[4],[5],[16],[15] Aug. 20, 2025 [7],[8],[9],[10],[11],[12],[13] Investment LIBOR interest rate [7],[8],[9],[10],[11],[12],[13] A 4.00% Shearær™'s Foods, LLC [Member] | Food and Beverage [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A Investment interest rate [1],[2],[3],[4],[5],[15],[16] 8.85% A Investment SOFR interest rate [1],[2],[3],[4],[5],[15],[16] 4.00% A Investment floor interest rate [1],[2],[3],[4],[5],[15],[16] 0.00% A Investment maturity date [1],[2],[3],[4],[5],[15],[16] Feb. 15, 2031 A HealthChannels, Inc. (/f/k/a ScribeAmerica, LLC) [Member] | Healthcare [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A Investment interest rate 9.67% [1],[2],[3],[4],[5],[15],[27] 9.97% [7],[8],[9],[10],[11],[13],[14] Investment SOFR interest rate [1],[2],[3],[4],[5],[15],[27] 4.50% A Investment floor interest rate 0.00% [1],[2],[3],[4],[5],[15],[16],[27] 0.00% [7],[8],[9],[10],[11],[13],[14] Investment maturity date Apr. 03, 2025 [1],[2],[3],[4],[5],[15],[27] Apr. 03, 2025 [7],[8],[9],[10],[11],[13],[14] Investment LIBOR interest rate [7],[8],[9],[10],[11],[13],[14] A 4.50% Viant Medical Holdings, Inc. [Member] | Healthcare [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A Investment interest rate 8.71% [1],[2],[3],[4],[5],[15],[16] 9.22% [7],[8],[9],[10],[11],[13],[14] Investment SOFR interest rate [1],[2],[3],[4],[5],[15],[16] 3.75% A Investment floor interest rate 0.00% [1],[2],[3],[4],[5],[15],[16] 0.00% [7],[8],[9],[10],[11],[13],[14] Investment maturity date Jul. 02, 2025 [1],[2],[3],[4],[5],[15],[16] Jul. 02, 2025 [7],[8],[9],[10],[11],[13],[14] Investment LIBOR interest rate [7],[8],[9],[10],[11],[13],[14] A 3.75% Viant Medical Holdings, Inc. [Member] | Healthcare [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A Investment interest rate 12.71% [1],[3],[4],[5],[15],[16] 13.22% [7],[8],[9],[10],[11],[14] Investment SOFR interest rate [1],[3],[4],[5],[15],[16] 7.75% A Investment floor interest rate 0.00% [1],[3],[4],[5],[15],[16] 0.00% [7],[8],[9],[10],[11],[14] Investment maturity date Jul. 02, 2026 [1],[3],[4],[5],[15],[16] Jul. 02, 2026 [7],[8],[9],[10],[11],[14] Investment LIBOR interest rate [7],[8],[9],[10],[11],[14] A 7.75% Michael Baker International, Inc. [Member] | Industrials [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A Investment interest rate [1],[2],[3],[4],[5],[15],[16] 9.60% A Investment SOFR interest rate [1],[2],[3],[4],[5],[15],[16] 4.75% A Investment floor interest rate [1],[2],[3],[4],[5],[15],[16] 0.75% A Investment maturity date [1],[2],[3],[4],[5],[15],[16] Dec. 01, 2028 A Alvaria, Inc. (/f/k/a Aspect Software, Inc.) [Member] | Software [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A Investment interest rate [8],[9],[10],[11],[12],[13] A 10.88% Investment floor interest rate [8],[9],[10],[11],[12],[13] A 0.75% Investment maturity date [8],[9],[10],[11],[12],[13] A May 08, 2028 Investment LIBOR interest rate [8],[9],[10],[11],[12],[13] A 5.25% Alvaria, Inc. (/f/k/a Aspect Software, Inc.) [Member] | Software [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A A Investment interest rate [8],[9],[10],[11],[12] A 14.64% investment floor interest rate [8],[9],[10],[11],[12] A 0.75% Investment maturity date [8],[9],[10],[11],[12] A May 07, 2029 Investment LIBOR interest rate [8],[9],[10],[11],[12] A 9.00% Alvaria, Inc. (/f/k/a Aspect Software, Inc.) [Member] | Software [Member] | First Lien Second Out Senior Secured Notes [Member] | Senior Secured Notes [Member] A A Investment interest rate [1],[3],[4],[5],[16],[23],[28] 5.97% A Investment SOFR interest rate [1

subordinated notes, estimated yield [Member] A Investment maturity date Jan. 18, 2029 [4],[5],[30],[31],[32],[33],[34],[35],[41] Jan. 18, 2029 [10],[11],[36],[37],[38],[39],[40],[42] Investment estimated yield 0.00% [4],[5],[30],[31],[32],[33],[34],[35],[41] 0.00% [10],[11],[36],[37],[38],[39],[40],[42] Carlyle Global Market Strategies CLO 2021-6, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date Jul. 17, 2034 [4],[5],[30],[31],[32],[33] Jul. 17, 2034 [7],[10],[11],[36],[37],[38],[39] Investment estimated yield 10.34% [4],[5],[15],[30],[31],[32],[33] 14.85% [7],[10],[11],[36],[37],[38],[39] Cedar Funding II CLO, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date Apr. 20, 2034 [4],[5],[15],[30],[31],[32],[33],[43],[44] Apr. 20, 2034 [7],[10],[11],[36],[37],[38],[39],[45],[46] Investment estimated yield 9.16% [4],[5],[15],[30],[31],[32],[33],[43],[44] 11.36% [7],[10],[11],[36],[37],[38],[39],[45],[46] Cedar Funding VI CLO Ltd [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date Apr. 20, 2034 [4],[5],[30],[31],[32],[33] Apr. 20, 2034 [10],[11],[36],[37],[38],[39] Investment estimated yield 12.29% [4],[5],[30],[31],[32],[33] 13.08% [10],[11],[36],[37],[38],[39] CIBC Funding 2014-3, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date Oct. 22, 2031 [4],[5],[30],[31],[32],[33],[34],[35] Oct. 22, 2031 [10],[11],[36],[37],[38],[39],[40] Investment estimated yield 0.00% [4],[5],[30],[31],[32],[33],[34],[35] 6.80% [10],[36],[37],[38],[39],[40],[47] Dryden 43 Senior Loan Fund [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date Apr. 20, 2034 [4],[5],[15],[30],[31],[32],[33] Apr. 20, 2034 [7],[10],[11],[36],[37],[38],[39] Investment estimated yield 10.18% [4],[5],[15],[30],[31],[32],[33] 17.05% [7],[10],[11],[36],[37],[38],[39] Gulf Stream Meridian 4 Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date [4],[5],[30],[31],[32],[33],[34] Jul. 15, 2034 A Investment estimated yield [4],[5],[30],[31],[32],[33],[34] 18.50% A Telos CLO 2013-4, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date Oct. 21, 2030 [4],[5],[30],[31],[32],[33],[34] Oct. 21, 2030 [10],[11],[36],[37],[38],[39],[40] Investment estimated yield 20.22% [4],[5],[30],[31],[32],[33],[34] 29.46% [10],[11],[36],[37],[38],[39],[40] Madison Park Funding XIX, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date Jan. 22, 2037 [4],[5],[30],[31],[32],[33],[34] Jan. 22, 2028 [10],[11],[36],[37],[38],[39],[40] Investment estimated yield 16.58% [4],[5],[30],[31],[32],[33],[34] 8.03% [10],[11],[36],[37],[38],[39],[40] OCP CLO 2024-37, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date [4],[5],[15],[30],[31],[32],[33] Oct. 15, 2037 A Investment estimated yield [4],[5],[15],[30],[31],[32],[33] 15.58% A Octagon Investment Partners 49, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date Apr. 15, 2037 [4],[5],[30],[31],[32],[33],[43],[44] Jan. 18, 2033 [7],[10],[11],[36],[37],[38],[39],[45],[46] Investment estimated yield 17.20% [4],[5],[30],[31],[32],[33],[43],[44] 8.89% [7],[10],[11],[36],[37],[38],[39],[45],[46] Sound Point CLO XVI, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date Jul. 25, 2030 [4],[5],[30],[31],[32],[33],[35] Jul. 25, 2030 [10],[11],[36],[37],[38],[39] Investment estimated yield 0.00% [4],[5],[30],[31],[32],[33],[35] 0.00% [10],[11],[36],[37],[38],[39] Telos CLO 2013-3, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date Jul. 17, 2026 [4],[5],[30],[31],[32],[33],[34],[35] Jul. 17, 2026 [10],[11],[36],[37],[38],[39],[40] Investment estimated yield 0.00% [4],[5],[30],[31],[32],[33],[34],[35] 0.00% [10],[11],[36],[37],[38],[39],[40] Telos CLO 2014-5, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date Apr. 17, 2028 [4],[30],[31],[32],[33],[35] Apr. 17, 2028 [10],[11],[36],[37],[38],[39] Investment estimated yield 0.00% [4],[30],[31],[32],[33],[35] 0.00% [10],[11],[36],[37],[38],[39] Venture XVII, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date Apr. 15, 2027 [4],[5],[30],[31],[32],[33],[35] Apr. 15, 2027 [10],[36],[37],[38],[39],[40],[47] Investment estimated yield 0.00% [4],[5],[30],[31],[32],[33],[34],[35] 0.00% [10],[11],[36],[37],[38],[39],[40] Venture XX, Ltd. [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date [10],[11],[36],[37],[38],[39],[40],[42] Apr. 15, 2027 Venture XX, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date [4],[5],[30],[31],[32],[33],[34],[35] [41] Apr. 15, 2027 A Investment estimated yield 0.00% [4],[5],[30],[31],[32],[33],[34],[35] [41] 0.00% [10],[11],[36],[37],[38],[39],[40],[42] Venture 35 CLO, Limited [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date Oct. 22, 2031 [4],[5],[30],[31],[32],[33],[35] Oct. 22, 2031 [10],[11],[36],[37],[38],[39] Investment estimated yield 0.00% [4],[5],[30],[31],[32],[33],[35] 46.06% [10],[11],[36],[37],[38],[39] West CLO 2014-1, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date [4],[5],[30],[31],[32],[33],[34],[35] [41] Jul. 18, 2026 A Investment estimated yield [4],[5],[30],[31],[32],[33],[34],[35] [41] 0.00% A Zais CLO 6, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date Jul. 15, 2029 [4],[5],[30],[31],[32],[33],[35],[43],[44] Jul. 15, 2029 [10],[11],[36],[37],[38],[39],[45],[46] Investment estimated yield 0.00% [4],[5],[30],[31],[32],[33],[35],[43],[44] 0.00% [10],[11],[36],[37],[38],[39],[45],[46] Affinion Insurance Solutions, Inc. (f/k/a AIS Intermediate, LLC) [Member] | Diversified Insurance [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A Investment interest rate [7],[8],[9],[10],[11],[12],[13] A 10.64% Investment floor interest rate [7],[8],[9],[10],[11],[12],[13] A 0.00% Investment maturity date [7],[8],[9],[10],[11],[12],[13] A Aug. 15, 2025 Investment LIBOR interest rate [7],[8],[9],[10],[11],[12],[13] A 5.00% Careismatic Brands, Inc. (f/k/a New Trojan Parent, Inc.) [Member] | Healthcare [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A Investment interest rate [8],[9],[10],[11],[14],[48] A 12.72% Investment floor interest rate [8],[9],[10],[11],[14],[48] A 0.50% Investment maturity date [8],[9],[10],[11],[14],[48] A Jan. 05, 2029 Investment LIBOR interest rate [8],[9],[10],[11],[14],[48] A 7.25% Kofax, Inc. [Member] | Software [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A Investment interest rate [8],[9],[10],[11],[12],[13] A 10.73% Investment SOFR interest rate [8],[9],[10],[11],[12],[13] A 5.25% Investment floor interest rate [8],[9],[10],[11],[12],[13] A 0.50% Investment maturity date [8],[9],[10],[11],[12],[13] A Jul. 20, 2029 Magenta Buyer, LLC (f/k/a McAfee Enterprise) [Member] | Software [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A Investment interest rate [8],[9],[10],[11],[12],[13] A 10.64% Investment floor interest rate [8],[9],[10],[11],[12],[13] A 0.75% Investment maturity date [8],[9],[10],[11],[12],[13] A Jul. 27, 2028 Investment LIBOR interest rate [8],[9],[10],[11],[12],[13] A 5.00% Magenta Buyer, LLC (f/k/a McAfee Enterprise) [Member] | Software [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A Investment interest rate [8],[9],[10],[11],[12] A 13.89% Investment floor interest rate [8],[9],[10],[11],[12] A 0.75% Investment maturity date [8],[9],[10],[11],[12] A Jul. 27, 2029 Investment LIBOR interest rate [8],[9],[10],[11],[12] A 8.25% Veritas USA, Inc. [Member] | Software [Member] | First Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A Investment interest rate [8],[9],[10],[11],[13],[14] A 10.47% Investment floor interest rate [8],[9],[10],[11],[13],[14] A 1.00% Investment maturity date [8],[9],[10],[11],[13],[14] A Sep. 01, 2025 Investment LIBOR interest rate [8],[9],[10],[11],[13],[14] A 5.00% CLEAResult Consulting, Inc. [Member] | Utilities [Member] | Second Lien Senior Secured Notes [Member] | Senior Secured Notes [Member] A Investment interest rate [8],[9],[10],[11],[14] A 12.71% Investment floor interest rate [8],[9],[10],[11],[14] A 0.00% Investment maturity date A Aug. 10, 2026 Investment LIBOR interest rate [8],[9],[10],[11],[14] A 7.25% Ares XLIV CLO Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date [10],[11],[36],[37],[38],[39],[40] A Apr. 15, 2034 Investment estimated yield [10],[11],[36],[37],[38],[40] A 20.16% Gulf Stream Meridian 4 Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date [10],[11],[36],[37],[38],[39],[40] A Jul. 15, 2034 Investment estimated yield [10],[11],[36],[37],[38],[39],[40] A 22.23% Venture 39 CLO, Limited [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date [10],[11],[36],[37],[38],[39],[40],[45],[46] A Apr. 15, 2033 Investment estimated yield [10],[11],[36],[37],[38],[39],[40],[45],[46] A 18.61% West CLO 2014-1, Ltd. [Member] | Structured Finance [Member] | Collateralized Loan Obligation Equity Investments [Member] | CLO subordinated notes, estimated yield [Member] A Investment maturity date [10],[11],[36],[37],[38],[39],[40],[42] A Jul. 18, 2026 Investment estimated yield [10],[11],[36],[37],[38],[39],[40],[42] A 0.00% Class Z [Member] | Cash Equivalents [Member] | First American Government Obligations Fund [Member] A Investment Shares interest rate 4.78% [4],[5],[49] 5.26% [7],[10],[11],[50] [1] Cost value reflects accretion of original issue discount or market discount, or amortization of premium. [2] Cost value reflects repayment of principal. [3] Notes bear interest at variable rates and are subject to an interest rate floor where disclosed. The rate disclosed is as of SeptemberA 30, 2024. [4] The Company generally acquires its investments in transactions not subject to registration under the Securities Act of 1933, as amended (the "Securities Act"). These investments are generally subject to restrictions as "restricted securities" (within the meaning of the Securities Act). Unless otherwise noted, all securities were acquired in transactions not subject to registration under the Securities Act. [5] The fair value of the investment was determined using significant unobservable inputs. See "NoteA 4. Fair Value." [6] The principal balance outstanding for this debt investment, in whole or in part, is indexed to 90-day SOFR. [7] Aggregate investments represent greater than 5% of net assets. [8] Cost value reflects accretion of original issue discount or market discount, or amortization of premium. [9] Notes bear interest at variable rates and are subject to an interest rate floor where disclosed. The rate disclosed is as of DecemberA 31, 2023. [10] The Company generally acquires its investments in transactions not subject to registration under the Securities Act. These investments are generally subject to restrictions as "restricted securities" (within the meaning of the Securities Act). Unless otherwise noted, all securities were acquired in transactions not subject to registration under the Securities Act. [11] The fair value of the investment was determined using significant unobservable inputs. See "NoteA 3. Fair Value." [12] The principal balance outstanding for this debt investment, in whole or in part, is indexed to 90-day SOFR. [13] Cost value reflects repayment of principal. [14] The principal balance outstanding for this debt investment, in whole or in part, is indexed to 30-day SOFR. [15] Aggregate investments represent greater than 5% of net assets. [16] The principal balance outstanding for this debt investment, in whole or in part, is indexed to 30-day SOFR. [17] As of SeptemberA 30, 2024, this debt or preferred equity investment was on non-accrual status and no interest or dividend income has been recognized on this investment during the nineA months ended SeptemberA 30, 2024. The aggregate fair value of these investments was approximately \$5.3A million. [18] The amended stated maturity date is JuneA 8, 2023, however, a springing maturity date of SeptemberA 9, 2021 is in effect as of SeptemberA 30, 2024. [19] The interest rate of these senior secured notes is the stated rate, plus the Wall Street Journal quoted Prime Rate. [20] As of DecemberA 31, 2023, this debt or preferred equity investment was on non-accrual status and no interest or dividend income has been recognized on this investment during the twelveA months ended DecemberA 31, 2023. The aggregate fair value of these investments was approximately \$5.8A million. [21] Note bears interest at the stated rate, plus the greater of: the Wall Street Journal quoted Prime Rate, Federal Funds effective rate plus 1.00%, or the one-month reserve adjusted Eurodollar Base Rate plus 1.00%. [22] The amended stated maturity date is JuneA 8, 2023, however, a springing maturity date of SeptemberA 9, 2021 is in effect as of DecemberA 31, 2023. [23] As of SeptemberA 30, 2024, the portfolio includes approximately \$35.6A million of principal amount of debt investments and 38,866,787 shares of preferred stock investments which contain an active PIK provision. [24] As of DecemberA 31, 2023, the portfolio includes \$16,649,364 principal amount of debt investments and 34,503,824 shares of preferred stock investments which contain a PIK provision. [25] As part of a restructuring completed on SeptemberA 17, 2021, a portion of the Company's investment in the first lien senior secured notes of Premiere Global Services, Inc. was converted into a like amount of a new revolving credit facility (the "Replacement Revolver"). On MarchA 15, 2023, the maturity date of the Replacement Revolver was amended from MarchA 15, 2023 to AprilA 7, 2023. The cost basis of the Replacement Revolver was established by allocating a portion of the cost basis from the first lien senior secured notes pro-rata based on the amount of principal that was converted from the first lien senior secured notes to the Replacement Revolver. The Replacement Revolver has no unfunded commitment and is on non-accrual status as of SeptemberA 30, 2024. [26] As part of a restructuring completed on SeptemberA 17, 2021, a portion of the Company's investment in the first lien senior secured notes of Premiere Global Services, Inc. was converted into a like amount of the Replacement Revolver. On MarchA 15, 2023, the maturity date of the Replacement Revolver was amended from MarchA 15, 2023 to AprilA 7, 2023. The cost basis of the Replacement Revolver was established by allocating a portion of the cost basis from the first lien senior secured notes pro-rata based on the amount of principal that was converted from the first lien senior secured notes to the Replacement Revolver. The Replacement Revolver has no unfunded commitment and is on non-accrual status as of DecemberA 31, 2023. [27] The principal balance outstanding for this debt investment, in whole or in part, is indexed to 180-day SOFR. [28] On March 20, 2024, Alvaria, Inc. completed a recapitalization, by which the Company was assigned new tranches of new first lien senior secured notes in exchange for its interests in the first and second lien senior secured notes. The Company exchanged \$7.8 million of principal in the former first lien senior secured notes for approximately \$2.1 million of the first lien second out exchange senior secured notes and approximately \$4.9 million of the first lien third out tranche A exchange senior secured notes. The Company exchanged \$7.0 million of principal in the former second lien senior secured notes for \$2.8 million of the first lien third out tranche B exchange senior secured notes and \$2.8 million of the first lien fourth out exchange senior secured notes. All tranches have characteristics of traditional first lien senior secured notes, however, the first out, second out, third out and fourth out tranches are given priority with respect to payments of principal in that respective order. [29] The principal balance outstanding for this debt investment, in whole or in part, is indexed to 180-day SOFR. [30] Cost reflects accretion of effective yield less any cash distributions received or entitled to be received from CLO equity investments. [31] Indicates assets that the Company believes do not represent "qualifying assets" under SectionA 55(a) of the Investment Company Act of 1940 (the "1940 Act"). The Company may include CLO equity side letter related investments within CLO equity subordinated notes line items, and those side letter related investments may represent qualifying assets under SectionA 55(a) of the 1940 Act. Qualifying assets must represent at least 70% of the Company's total assets at the time of acquisition of any additional non-qualifying assets. As of SeptemberA 30, 2024, the Company held qualifying assets that represented 64.1% of its total assets. [32] Investment not domiciled in the UnitedA States. [33] The CLO subordinated notes and income notes are considered equity positions in CLO vehicles. Equity investments are entitled to recurring distributions which are generally equal to the remaining cash flow of the payments made by the underlying fund's securities less contractual payments to debt holders and fund expenses. The estimated yield indicated is based on the prior quarters ending investment cost (for previously existing portfolio investments) or the original cost for those investments made during the current quarter, as well as, a current projection of the future cash flows. Such projections are periodically reviewed and adjusted, and the estimated yield may not ultimately be realized. [34] The investment is co-invested with the Company's affiliates. See "NoteA 7. Related Party Transactions." [35] As of SeptemberA 30, 2024, the effective yield has been estimated to be 0%. The aggregate projected amount of future recurring distributions and terminal principal payment is less than the amortized investment cost. [36] Cost reflects accretion of effective yield less any cash distributions received or entitled to be received from CLO equity investments. [37] Indicates assets that the Company believes do not represent "qualifying assets" under SectionA 55(a) of the 1940 Act. The Company may include CLO equity side letter related investments within CLO equity subordinated notes line items, and those side letter related investments may represent qualifying assets under SectionA 55(a) of the 1940 Act. Qualifying assets must represent at least 70% of the Company's total assets at the time of acquisition of any additional non-qualifying assets. As of DecemberA 31, 2023, the Company held qualifying assets that represented 70.6% of its total assets. [38] Investment not domiciled in the UnitedA States. [39] The CLO subordinated notes and income notes are considered equity positions in CLO vehicles. Equity investments are entitled to recurring distributions which are generally equal to the remaining cash flow of the payments made by the underlying CLO's securities less contractual payments to debt holders and fund expenses. The estimated yield indicated is based on the prior quarters ending investment cost (for previously existing portfolio investments) or the original cost for those investments made during the current quarter, as well as, a current projection of the future cash flows. Such projections are periodically reviewed and adjusted, and the estimated yield may not ultimately be realized. [40] The investment is co-invested with the Company's affiliates. See "NoteA 7. Related Party Transactions." [41] The CLO equity investment was optionally redeemed. Expected value of residual distributions, once received, is anticipated to be recognized as return of capital, pending any remaining amortized cost, and/or realized gain for any amounts received in excess of such amortized cost. [42] The CLO equity investment was optionally redeemed. Expected value of residual distributions, once received, is anticipated to be recognized as return of

capital, pending any remaining amortized cost, and/or realized gain for any amounts received in excess of such amortized cost. [43] Cost value reflects amortization. [44] Fair value includes the Company's interest in subordinated fee notes and represents discounted cash flows associated with fees earned from CLO equity investments. [45] Cost value reflects amortization. [46] Fair value includes the Company's interest in subordinated fee notes and represents discounted cash flows associated with fees earned from CLO equity investments. [47] The Company holds preferred stock in UniTek Global Services, Inc. that is entitled to receive cumulative preferential dividends at a rate of 13.5% per annum payable in additional shares. [48] As of December 31, 2023, this debt investment was on non-accrual status. No interest income was recognized on this investment during the three months ended December 31, 2023, as the Company placed this investment on non-accrual status as of October 1, 2023. [49] Represents cash equivalents held in a money market fund as of September 30, 2024. [50] Represents cash equivalents held in a money market fund as of December 31, 2023. X - Definition Percentage added to reference rate used to compute variable rate on investment. + References No definition available. + Details Name: `oxsq_InvestmentBasisSpreadVariableRate1` Namespace Prefix: `oxsq_` Data Type: `dtr:percentItem` Type Balance Type: `na` Period Type: `duration` X - Definition Investment PIK interest rate. + References No definition available. + Details Name: `oxsq_InvestmentPaymentInKindInterestRate` Namespace Prefix: `oxsq_` Data Type: `dtr:percentItem` Type Balance Type: `na` Period Type: `duration` X - Definition Investment Prime interest rate. + References No definition available. + Details Name: `oxsq_InvestmentPrimeInterestRate` Namespace Prefix: `oxsq_` Data Type: `dtr:percentItem` Type Balance Type: `na` Period Type: `duration` X - Definition Investment Shares interest rate. + References No definition available. + Details Name: `oxsq_InvestmentSharesInterestRate` Namespace Prefix: `oxsq_` Data Type: `dtr:percentItem` Type Balance Type: `na` Period Type: `duration` X - Definition Percentage added to reference rate used to compute variable rate on investment. + References Reference 1: [us-gaap_InvestmentInterestRate Namespace Prefix: `us-gaap\_` Data Type: `dtr-types:percentItem` Type Balance Type: `na` Period Type: `instant` X - Definition Minimum rate of interest on investment. + References Reference 1:](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.12-12A)(Column A)(Footnote 3) -Publisher FASB -URI https://asc.fasb.org/1943274/214747721/946-320-S99-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.12-12)(Column A)(Footnote 4) -Publisher FASB -URI https://asc.fasb.org/1943274/214747721/946-320-S99-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-12B)(Column A)(Footnote 3) -Publisher FASB -URI https://asc.fasb.org/1943274/214747721/946-320-S99-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14)(Column A)(Footnote 3) -Publisher FASB -URI https://asc.fasb.org/1943274/214747721/946-320-S99-6 + Details Name: <code>us-gaap_InvestmentBasisSpreadVariableRate</code> Namespace Prefix: <code>us-gaap_</code> Data Type: <code>dtr-types:percentItem</code> Type Balance Type: <code>na</code> Period Type: <code>instant</code> X - Definition Rate of interest on investment. + References Reference 1: <a href=)

Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_GulfStreamMeridianFourLtdMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_MadisonParkFundingXVIII LtdMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_MadisonParkFundingXXI LtdMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_OCPCL0TwoThousandTwentyFourThirtySevenLtdMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_OctagonInvestmentPartnersFortyNineLtdMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_SoundPointCLOXVII LtdMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_TelosCLOTwoThousandThirteenThreeLtdMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_TelosCLOTwoThousandFourteenFiveLtdMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_VentureXVIII LtdMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_VentureXXI LtdMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_VentureThirtyFiveCLOLimitedMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_WestCLOTZeroOneFourLtdMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_ZaisCLOSixLtdMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_AffinionInsuranceSolutionsIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_EquitySecuritiesByIndustryAxis=oxsq_DiversifiedInsuranceMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_CareismaticBrandsIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_KofaxIncOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_MagentaBuyerLLCMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_VeritasUSAIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_CLEAResultConsultingIncMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_EquitySecuritiesByIndustryAxis=oxsq_UtilitiesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_AresXLIVCLOLtdOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_GulfStreamMeridiansFourLtdMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_VentureThirtyNineCLOLimitedMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_RelatedPartyTransactionsByRelatedPartyAxis=oxsq_WestCLOTTwoThousandFourteenOneLtdMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_StatementClassOfStockAxis=oxsq_ClassZMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_CashAndCashEquivalentsAxis=us-gaap_CashEquivalentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_EquitySecuritiesByIndustryAxis=oxsq_FirstAmericanGovernmentObligationsFundMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 17 R6.htm IDEA: XBRL DOCUMENT v3.24.3 Statements of Operations (Unaudited) - USD (\$) 3 months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 From non-affiliated/non-control investments: Á Á Á Total investment income \$ 10,340,924 \$ 13,045,354 \$ 32,463,804 \$ 39,500,132 EXPENSES Á Á Á Interest expense 1,962,676 2,530,321 5,884,642 8,703,638 Base Fee 1,083,351 1,183,941 3,094,519 3,601,275 Professional fees 359,275 478,833 1,162,059 1,096,641 Compensation expense 209,473 205,348 590,853 662,472 General and administrative 395,259 458,328 1,189,403 1,261,650 Excise tax 143,735 573,686 95,711 873,686 Total expenses before incentive fees 4,153,769 5,430,457 12,017,187 16,199,362 Net Investment Income Incentive fees 1,176,079 3,705,387 Capital gains incentive fees Total incentive fees 1,176,079 3,705,387 Total expenses 4,153,769 6,606,536 12,017,187 19,904,749 Net investment income 6,187,155 6,438,818 20,446,617 19,595,383 Net change in unrealized appreciation/(depreciation) on investments: Á Á Á Total net change in unrealized appreciation on investments 5,843,293 13,900,802 33,609,348 21,931,432 Net realized losses: Á Á Á Total net realized losses (12,904,989) (13,646,784) (51,439,891) (6,978,092) Net (decrease)/increase in net assets resulting from operations \$ (874,541) \$ 6,692,836 \$ 2,616,074 \$ 24,548,723 Net increase in net assets resulting from net investment income per common share Basic (in Dollars per share) \$ 0.1 \$ 0.11 \$ 0.33 \$ 0.37 Net increase in net assets resulting from net investment income per common share Diluted (in Dollars per share) 0.1 0.11 0.33 0.37 Net (decrease)/increase in net assets resulting from operations per common share Basic (in Dollars per share) (0.01) 0.12 0.04 0.47 Weighted average shares of common stock outstanding Basic (in Shares) 64,796,212 56,764,866 61,707,951 52,413,834 Weighted average shares of common stock outstanding Diluted (in Shares) 64,796,212 56,764,866 61,707,951 52,413,834 Distributions per share (in Dollars per share) \$ 0.105 \$ 0.225 \$ 0.315 \$ 0.435 Non-affiliated/non-control investments Á Á Á From non-affiliated/non-control investments: Á Á Á Total investment income \$ 10,340,924 \$ 13,045,354 \$ 32,463,804 \$ 39,500,132 Net change in unrealized appreciation/(depreciation) on investments: Á Á Á Total net change in unrealized appreciation on investments 3,543,362 14,613,632 34,041,844 18,571,627 Net realized losses: Á Á Á Total net realized losses (12,904,989) (13,480,114) (51,439,891) (16,811,422) Affiliated investments Á Á Á Net change in unrealized appreciation/(depreciation) on investments: Á Á Á Total net change in unrealized appreciation on investments 2,299,931 (712,830) (432,496) 3,359,805 Interest income á debt investments | Non-affiliated/non-control investments Á Á Á From non-affiliated/non-control investments: Á Á Á Total investment income 6,121,942 8,453,240 19,564,808 25,546,580 Income from securitization vehicles and investments | Non-affiliated/non-control investments Á Á Á From non-affiliated/non-control investments: Á Á Á Total investment income 3,526,850 4,106,071 11,345,140 12,814,866 Other income | Non-affiliated/non-control investments Á Á Á From non-affiliated/non-control investments: Á Á Á Total investment income 692,132 \$ 486,043 \$ 1,553,856 \$ 1,138,686 X - DefinitionTotal incentive fees. + ReferencesNo definition available. + Details Name: oxsq_IncentiveFees Namespace Prefix: oxsq_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionInvestment Owned, Unrecognized Unrealized Appreciation, Net [Abstract]. + ReferencesNo definition available. + Details Name: oxsq_NetChangeInUnrealizedAppreciationdepreciationOnInvestmentsAbstract Namespace Prefix: oxsq_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of net investment income incentive fees. + ReferencesNo definition available. + Details Name: oxsq_NetInvestmentIncomeIncentiveFees Namespace Prefix: oxsq_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of total expenses before incentive fees. + ReferencesNo definition available. + Details Name: oxsq_TotalExpensesBeforeIncentiveFees Namespace Prefix: oxsq_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe amount of net income (loss) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1:

DefinitionAmount of expense for incentive fee based on performance under arrangement to manage operations, including, but not limited to, investment. + ReferencesReference 1:

Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1ARefrence 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1ARefrence 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1ARefrence 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1ARefrence 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1ARefrence 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionGenerally recurring costs associated with normal operations except for the portion of these expenses which can be clearly related to production and included in cost of sales or services. Includes selling, general and administrative expense. + ReferencesNo definition available. + Details Name: us-gaap_OperatingExpenses Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OperatingExpensesAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionA fee charged for services from professionals such as doctors, lawyers and accountants. The term is often expanded to include other professions, for example, pharmacists charging to maintain a medicinal profile of a client or customer. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (k) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-3Reference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(2)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap_ProfessionalFees Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of realized gain (loss) on investment. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(3)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1 + Details Name: us-gaap_RealizedInvestmentGainsLosses Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of unrealized gain (loss) on investment. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_UnrealizedGainLossOnInvestments Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe average number of shares or units issued and outstanding that are used in calculating diluted EPS or earnings per unit (EPU), determined based on the timing of issuance of shares or units in the period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 16 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-16 + Details Name: us-gaap_WeightedAverageNumberOfDilutedSharesOutstanding Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of [basic] shares or units, after adjustment for contingently issuable shares or units and other shares or units not deemed outstanding, determined by relating the portion of time within a reporting period that common shares or units have been outstanding to the total time in that period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10 + Details Name: us-gaap_WeightedAverageNumberOfSharesOutstandingBasic Namespace Prefix: us-gaap_Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - Details Name: us-gaap_InvestmentIssuerAffiliationAxis=us-gaap_InvestmentUnaffiliatedIssuerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentIssuerAffiliationAxis=us-gaap_InvestmentAffiliatedIssuerMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=oxsqx InterestIncomeDebtInvestmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=oxsqx IncomeFromSecuritizationVehiclesAndInvestmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=us-gaap_OtherIncomeMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 18 R7.htm IDEA: XBRL DOCUMENT X.324.3 Statements of Changes in Net Assets (Unaudited) - USD (\$) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 (Decrease)/Increase in net assets from operations: Á Á Á Á Net investment income \$ 6,187,155 \$ 6,438,818 \$ 20,446,617 \$ 19,595,383 Net change in unrealized appreciation on investments 5,843,293 13,900,802 33,609,348 21,931,432 Net realized losses (12,904,989) (13,646,784) (51,439,891) (16,978,092) Net (decrease)/increase in net assets resulting from operations (874,541) 6,692,836 2,616,074 24,548,723 Distributions to stockholders Á Á Á Á Distributions from net investment income (6,797,479) (12,897,151) (19,439,213) (23,372,086) Capital share transactions: Á Á Á Á Issuance of common stock (net of offering costs and underwriting fees of \$229,661, \$160,193, \$427,256, and \$1,252,922, respectively) 14,470,026 4,298,407 24,290,195 20,366,782 Reinvestment of distributions 796,388,810 695,153 679,680 Net increase in net assets from capital share transactions 14,730,822 4,687,217 24,985,348 21,046,462 Total increase/(decrease) in net assets 7,058,802 (1,517,098) 8,162,209 22,223,099 Net assets at beginning of period (152,412,032) 162,412,159 151,308,625 137,617,962 Net assets at end of period \$ 159,470,834 \$ 160,895,061 \$ 159,470,834 \$ 160,895,061 Capital share activity: Á Á Á Á Shares issued (in Shares) 5,069,789 1,427,423 8,326,819 7,878,695 Shares issued from reinvestment of distributions (in Shares) 93,639 135,272 241,765 234,955 Net increase in capital share activity (in Shares) 5,163,428 1,562,695 8,568,584 8,113,650 X - DefinitionTotal increase decrease in net assets. + ReferencesNo definition available. + Details Name: oxsqx_IncreasedDecreaseInNetAssetsTotal Namespace Prefix: oxsqx_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of Net increase in net assets from capital share transactions. + ReferencesNo definition available. + Details Name: oxsqx_NetIncreaseInNetAssetsFromCapitalShareTransactions Namespace Prefix: oxsqx_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentCompanyCapitalShareTransactionsAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentCompanyCapitalShareTransactionsStockIssuedAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentCompanyDistributionToShareholdersAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of dividend distribution from ordinary income and capital gain. Excludes distribution for tax return of capital. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-4Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-8Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-5Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(3)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_InvestmentCompanyDividendDistribution Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of distribution in excess of tax-basis earnings and profit of investment company. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-8Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 5 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-5Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(3)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_InvestmentCompanyTaxReturnOfCapitalDistribution Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount after accretion (amortization) of discount (premium), and investment expense, of interest income and dividend income on nonoperating securities. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2 + Details Name: us-gaap_InvestmentIncomeNet Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8Reference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 17: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1ARefrence 23: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -

Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iii)(B)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1B -Subparagraph (SX 210.13-02(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33: http://www.xbrl.org/2003/role/disclosureRef -Topic 205 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483499/205-20-50-7Reference 34: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetInvestmentIncomeAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of realized gain (loss) on investment. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(3)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1 + Details Name: us-gaap_RealizedInvestmentGainsLosses Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe number of shares issued or sold by the subsidiary or equity method investee per stock transaction. + ReferencesNo definition available. + Details Name: us-gaap_SaleOfStockNumberOfSharesIssuedInTransaction Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionNumber of shares issued during the period from a dividend reinvestment plan (DRIP). A dividend reinvestment plan allows the shareholders to reinvest dividends paid to them by the entity on new issues of stock by the entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_StockIssuedDuringPeriodSharesDividendReinvestmentPlan Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe increase (decrease) during the period in the number of shares issued. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_StockIssuedDuringPeriodSharesPeriodIncreaseDecrease Namespace Prefix: us-gaap_ Data Type: xbrli:sharesItemType Balance Type: na Period Type: duration X - DefinitionThe increase (decrease) during the period in the number of shares issued. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-1Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-4Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 230 -Name Accounting Standards Codification -Section 55 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479083/946-230-55-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_StockIssuedDuringPeriodValueDividendReinvestmentPlan Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionEquity impact of the value of new stock issued during the period. Includes shares issued in an initial public offering or a secondary public offering. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-4Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockIssuedDuringPeriodValueNewIssues Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of equity (deficit) attributable to parent. Excludes temporary equity and equity attributable to noncontrolling interest. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(30)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(31)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 852 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481372/852-10-55-10Reference 5: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2Reference 8: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(6)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(7)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 11: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(iii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-1Reference 12: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3Reference 13: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28Reference 14: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 310 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SAB Topic 4.E) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480418/310-10-S99-2 + Details Name: us-gaap_StockholdersEquity Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: instant X - DefinitionThe increase (decrease) in stockholders' equity during the period. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.3-04) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480008/505-10-S99-1 + Details Name: us-gaap_StockholdersEquityPeriodIncreaseDecrease Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - DefinitionAmount of unrealized gain (loss) on investment. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_UnrealizedGainLossOnInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 19 R8.htm IDEA: XBRL DOCUMENT v3.24.3 Statements of Changes in Net Assets (Unaudited) (Parentheticals) - USD (\$) 3 Months Ended 9 Months Ended Sep 30, 2024 Sep 30, 2023 Sep 30, 2024 Sep 30, 2023 Statement of Stockholders' Equity [Abstract] Á Á Á Net of underwriting fees and offering costs \$ 229,661 \$ 160,193 \$ 427,256 \$ 1,252,922 X - DefinitionThe cash inflow from additional borrowings, net of cash paid to third parties in connection with debt origination. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromDebtNetOfIssuanceCosts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_StatementOfStockholdersEquityAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 20 R9.htm IDEA: XBRL DOCUMENT v3.24.3 Statements of Cash Flows (Unaudited) - USD (\$) 9 Months Ended Sep 30, 2024 Sep 30, 2023 CASH FLOWS FROM OPERATING ACTIVITIES Á Á Net increase in net assets resulting from operations \$ 2,616,074 \$ 24,548,723 Adjustments to reconcile net increase in net assets resulting Á Á Accretion of discounts on investments (1,084,100) (874,209) Accretion of discount on notes payable and deferred debt issuance costs 64,450 832,068 PIK interest income (217,666) Purchases of investments (60,399,136) (8,195,000) Repayments of principal \$57,585,151 14,969,577 Proceeds from the sale of investments 4,793,270 15,875,309 Net realized losses on investments 51,439,891 16,811,422 Reductions to CLO equity cost value 9,735,619 12,524,458 Net change in unrealized appreciation on investments (33,609,348) (21,931,432) Decrease/(Increase) in interest and distributions receivable 870,376 (543,767) Increase in other assets (231,467) (246,083) Decrease in accrued interest payable (9,027) Increase in Base Fee and Net Investment Income Incentive Fee payable 70,962 1,036,445 (Decrease)/(Increase) in accrued expenses (132,957) 918,885 Net cash provided by operating activities 31,901,119 55,717,369 CASH FLOWS FROM FINANCING ACTIVITIES Á Á Distributions paid (net of stock issued under distribution reinvestment plan of \$695,153 and \$679,680, respectively) (18,744,060) (22,692,406) Principal repayment of 6.50% Unsecured Notes (50,000,000) Proceeds from issuance of common stock 24,717,451 21,619,704 Underwriting fees and offering costs for the issuance of common stock (427,256) (1,252,922) Net cash provided by/(used in) financing activities 5,446,135 (52,325,624) Net increase in cash and cash equivalents 37,447,254 3,391,745 Cash and cash equivalents, beginning of period 5,740,553 9,019,164 Cash and cash equivalents, end of period 43,187,807 12,410,909 NON-CASH FINANCING ACTIVITIES Á Á Value of shares issued in connection with distribution reinvestment plan 695,153 679,680 SUPPLEMENTAL DISCLOSURES Á Á Cash paid for interest 5,420,191 8,047,268 Unsettled repayment of principal 2,450,000 Securities purchased, not settled. \$ 26,690,837 X - DefinitionThe increase (decrease) during the reporting period in the book value of base fee and net investment income incentive fee payable. + ReferencesNo definition available. + Details Name: oxsq_IncreaseDecreaseInBaseFeeAndNetInvestmentIncomeIncentiveFeePayable Namespace Prefix: oxsq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of realized gain (loss) on investment. + ReferencesNo definition available. + Details Name: oxsq_RealizedInvestmentGainLosses Namespace Prefix: oxsq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of reductions to CLO equity cost value. + ReferencesNo definition available. + Details Name: oxsq_ReductionsToCLOEquityCostValue Namespace Prefix: oxsq_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of repayments of principal. + ReferencesNo definition available. + Details Name: oxsq_RepaymentOfPrincipalSecuritiesInvestments Namespace Prefix: oxsq_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionRepresents amount of

securities sold not yet settled. + ReferencesNo definition available. + Details Name: oxsq_SecuritySoldNotSettled Namespace Prefix: oxsq_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionUnderwriting fees and offering costs for the issuance of common stock. + ReferencesNo definition available. + Details Name: oxsq_UnderwritingFeesAndOfferingCostsForTheIssuanceOfCommonStock Namespace Prefix: oxsq_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe sum of the periodic adjustments of the differences between securities' face values and purchase prices that are charged against earnings. This is called accretion if the security was purchased at a discount and amortization if it was purchased at premium. As a noncash item, this element is an adjustment to net income when calculating cash provided by or used in operations using the indirect method. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28> + Details Name: us-gaap_AccretionAmortizationOfDiscountsAndPremiumsInvestments Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_AdjustmentsToReconcileNetIncomeLossToCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of amortization expense attributable to debt discount (premium) and debt issuance costs. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef-Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69E>Reference 2: <http://www.xbrl.org/2003/role/exampleRef-Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69F>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph \(b\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1F](http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1F)Reference 4: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28)Reference 5: <http://www.xbrl.org/2009/role/commonPracticeRef-Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-3> + Details Name: us-gaap_AmortizationOfFinancingCostsAndDiscounts Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage. Excludes amount for disposal group and discontinued operations. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-8>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230 -SubTopic 10 -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-4> + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalents Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - DefinitionAmount of increase (decrease) in cash and cash equivalents, and cash and cash equivalents restricted to withdrawal or usage; excluding effect from exchange rate change. Cash includes, but is not limited to, currency on hand, demand deposits with banks or financial institutions, and other accounts with general characteristics of demand deposits. Cash equivalents include, but are not limited to, short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230 -SubTopic 10 -Section 45 -Paragraph 1 -SubTopic 230 -Topic 830 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477401/830-230-45-1> + Details Name: us-gaap_CashCashEquivalentsRestrictedCashAndRestrictedCashEquivalentsPeriodIncreaseDecreaseExcludingExchangeRateEffect Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_CashFlowNoncashInvestingAndFinancingActivitiesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the amount due from borrowers for interest payments. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230 -SubTopic 10 -Section 45 -Paragraph 28 -Subparagraph \(a\) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230 -SubTopic 10 -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28) + Details Name: us-gaap_IncreaseDecreaseInAccruedInterestReceivableNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in the aggregate amount of expenses incurred but not yet paid. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230 -SubTopic 10 -Section 45 -Paragraph 28 -Subparagraph \(a\) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230 -SubTopic 10 -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28) + Details Name: us-gaap_IncreaseDecreaseInAccruedLiabilities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe increase (decrease) during the reporting period in interest payable, which represents the amount owed to note holders, bond holders, and other parties for interest earned on loans or credit extended to the reporting entity. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230 -SubTopic 10 -Section 45 -Paragraph 28 -Subparagraph \(a\) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230 -SubTopic 10 -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28) + Details Name: us-gaap_IncreaseDecreaseInInterestPayableNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of increase (decrease) in operating assets classified as other. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230 -SubTopic 10 -Section 45 -Paragraph 28 -Subparagraph \(a\) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230 -SubTopic 10 -Section 45 -Paragraph 28 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28) + Details Name: us-gaap_IncreaseDecreaseInOtherOperatingAssets Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of interest income from investment paid in kind, classified as operating. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section 599 -Paragraph 6 -Subparagraph \(SX 210.12-14\(Column E\)\(1\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-599-6](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section 599 -Paragraph 6 -Subparagraph (SX 210.12-14(Column E)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-599-6)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section 599 -Paragraph 6 -Subparagraph \(SX 210.12-14\(Column E\)\(Footnote 6\)\(a\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-599-6](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section 599 -Paragraph 6 -Subparagraph (SX 210.12-14(Column E)(Footnote 6)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-599-6)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section 599 -Paragraph 6 -Subparagraph \(SX 210.12-14\(Column E\)\(Footnote 6\)\(c\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-599-6](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section 599 -Paragraph 6 -Subparagraph (SX 210.12-14(Column E)(Footnote 6)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-599-6)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.6-07\(1\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.6-07(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-599-1) + Details Name: us-gaap_InterestIncomeOperatingPaidInKind Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash paid for interest, excluding capitalized interest, classified as operating activity. Includes, but is not limited to, payment to settle zero-coupon bond for accreted interest of debt discount and debt instrument with insignificant coupon interest rate in relation to effective interest rate of borrowing attributable to accreted interest of debt discount. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Subparagraph \(d\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-17](http://www.xbrl.org/2003/role/disclosureRef-Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 17 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-17)Reference 2: [http://www.xbrl.org/2003/role/disclosureRef-Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph \(e\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25](http://www.xbrl.org/2003/role/disclosureRef-Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25)Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-2> + Details Name: us-gaap_InterestPaidNet Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash inflow (outflow) from financing activities, including discontinued operations. Financing activity cash flows include obtaining resources from owners and providing them with a return on, and a return of, their investment; borrowing money and repaying amounts borrowed, or settling the obligation; and obtaining and paying for other resources obtained from creditors on long-term credit. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24> + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInFinancingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow (outflow) from operating activities, including discontinued operations. Operating activity cash flows include transactions, adjustments, and changes in value not defined as investing or financing activities. + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28>Reference 2: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-24>Reference 3: <http://fasb.org/us-gaap/role/ref/legacyRef-Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25> + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivities Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_NetCashProvidedByUsedInOperatingActivitiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-9>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef-Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(g\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph \(g\)\(3\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2](http://www.xbrl.org/2003/role/disclosureRef-Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph (g)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2)Reference 5: [http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 2 -Subparagraph \(SX 210.5-03\(20\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-599-2](http://fasb.org/us-gaap/role/ref/legacyRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 2 -Subparagraph (SX 210.5-03(20)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-599-2)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef-Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.4-08\(g\)\(1\)\(ii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.4-08(g)(1)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-599-1)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 323 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28](http://www.xbrl.org/2003/role/disclosureRef-Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 28 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28)Reference 9: <http://www.xbrl.org/2003/role/disclosureRef-Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-6>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3>Reference 11: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(b\)\(2\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-1)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1)Reference 13: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-8>Reference 14: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11)Reference 15: [http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11](http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11)Reference 16: <http://www.xbrl.org/2003/role/disclosureRef-Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4>Reference 17: <http://www.xbrl.org/2003/role/exampleRef-Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10>Reference 18: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479105/946-220-45-7>Reference 19: [http://www.xbrl.org/2003/role/disclosureRef-Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.7-04\(18\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.7-04(18)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-599-1)Reference 20: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.6-07\(9\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.6-07(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-599-1)Reference 21: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph \(SX 210.6-09\(1\)\(d\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-599-3](http://www.xbrl.org/2003/role/disclosureRef-Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph (SX 210.6-09(1)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-599-3)Reference 22: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(i\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(i)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1)Reference 23: [http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(ii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1](http://www.xbrl.org/2009/role/commonPracticeRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1)Reference 24: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(iii\)\(A\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iii)(A)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1)Reference 25: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph \(SX 210.13-01\(a\)\(4\)\(iv\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(4)(iv)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1)Reference 26: [http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 5](http://www.xbrl.org/2003/role/disclosureRef-Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1A -Subparagraph (SX 210.13-01(a)(5)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480097/470-10-599-1)

http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28Reference 35: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1A -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1AReference 36: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 1B -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482790/220-10-45-1BReference 37: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.9-04(22)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1 + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionCash paid to purchase debt and equity securities, classified as operating activities, during the period; includes trading securities and any other investments classified as operating. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Subparagraph (g) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-25 + Details Name: us-gaap_PaymentsForPurchaseOfSecuritiesOperatingActivities Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash outflow associated with agreements to purchase and then resell securities to counterparties (reverse repurchase agreements). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-13 + Details Name: us-gaap_PaymentsForSecuritiesPurchasedUnderAgreementsToResell Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionAmount of cash outflow in the form of ordinary dividends to common shareholders of the parent entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_PaymentsOfDividendsCommonStock Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionThe cash inflow from the additional capital contribution to the entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfCommonStock Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash inflow from sales of all investments, including securities and other assets, having ready marketability and intended by management to be liquidated, if necessary, within the current operating cycle. Includes cash flows from securities classified as trading securities that were acquired for reasons other than sale in the short-term. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 45 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-12 + Details Name: us-gaap_ProceedsFromSaleOfShortTermInvestments Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionThe cash outflow to repay long-term debt that is not secured by collateral. Excludes repayments of tax exempt unsecured debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 15 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-15 + Details Name: us-gaap_RepaymentsOfUnsecuredDebt Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionValue of stock issued during the period from a dividend reinvestment plan (DRIP). A dividend reinvestment plan allows the holder of the stock to reinvest dividends paid to them by the entity on new issues of stock by the entity. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 2 -SubTopic 10 -Topic 505 -Publisher FASB -URI https://asc.fasb.org/1943274/214748112/505-10-50-2Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-11Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478009/946-205-45-4Reference 4: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 230 -Name Accounting Standards Codification -Section 55 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479083/946-230-55-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-2Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-09(4)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3 + Details Name: us-gaap_StockIssuedDuringPeriodValueDividendReinvestmentPlan Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_SupplementalCashFlowElementsAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of unrealized gain (loss) on investment. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Subparagraph (b) -SubTopic 10 -Topic 230 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-28 + Details Name: us-gaap_UnrealizedGainLossOnInvestments Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 21 R10.htm IDEA: XBRL DOCUMENT v3.24.3 Statements of Cash Flows (Unaudited) (Parentheticals) - USD (\$) 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Statement of Cash Flows [Abstract] Å Net of stock issued under distribution reinvestment plan \$ 695,153 \$ 679,680 Repayment of unsecured notes 6.50% 6.50% X - DefinitionPercentage of repayment of unsecured notes. + ReferencesNo definition available. + Details Name: oxsq_RepaymentOfUnsecuredNotes Namespace Prefix: oxsq_Data Type: dtr:percentItemType Balance Type: na Period Type: duration X - DefinitionAmount of cash inflow from capital contributions to an entity associated with a dividend reinvestment plan. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 230 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 14 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482740/230-10-45-14 + Details Name: us-gaap_ProceedsFromIssuanceOfCommonStockDividendReinvestmentPlan Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_StatementOfCashFlowsAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 22 R11.htm IDEA: XBRL DOCUMENT v3.24.3 Unaudited Interim Financial Statements 9 Months Ended Sep. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] Å UNAUDITED INTERIM FINANCIAL STATEMENTS NOTE 1. UNAUDITED INTERIM FINANCIAL STATEMENTS Interim financial statements of Oxford Square Capital Corp. (   OXSQ   or the    Company  ), are prepared in accordance with generally accepted accounting principles in the United   States of America (   GAAP  ) for interim financial information and pursuant to the requirements for reporting on Form   10-Q and Articles 6, 10 and 12 of Regulation   S-X.   Accordingly, certain disclosures accompanying annual financial statements prepared in accordance with GAAP are omitted. In the opinion of management, the unaudited financial results included herein contain all adjustments, consisting solely of normal accruals, considered necessary for the fair statement of the results for the interim period included herein. The current period   s results of operations are not necessarily indicative of results that may be achieved for the year. The interim financial statements and notes thereto should be read in conjunction with the financial statements and notes thereto included in the Company   s Annual Report on Form   10-K for the year ended December   31, 2023, as filed with the Securities and Exchange Commission (   SEC  ) on March   19, 2024. X - DefinitionThe entire disclosure for condensed financial statements. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Name Regulation S-X (SX) -Number 210 -Section 12 -Subsection 04 -Paragraph a -Publisher SECReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3 + Details Name: srt_CondensedFinancialStatementsTextBlock Namespace Prefix: srt_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 23 R12.htm IDEA: XBRL DOCUMENT v3.24.3 Organization 9 Months Ended Sep. 30, 2024 Organization, Consolidation and Presentation of Financial Statements [Abstract] Å ORGANIZATION NOTE 2. ORGANIZATION OXSQ was incorporated under the General Corporation Laws of the State of Maryland (   MGCL  ) on July   21, 2003 and is a closed-end investment company. OXSQ has elected to be regulated as a business development company (   BDC  ) under the Investment Company Act of   1940, as amended (the    1940 Act  ). In addition, OXSQ has elected to be treated for tax purposes as a regulated investment company (   RIC  ), under Subchapter M of the Internal Revenue Code of 1986, as amended (the    Code  ) beginning with its 2003 taxable year. The Company   s investment objective is to maximize its total return, by investing primarily in corporate debt securities and, to a lesser extent, collateralized loan obligation (   CLO  ), which are structured finance investments that own corporate debt securities. OXSQ   s investment activities are managed by Oxford Square Management, LLC (   Oxford Square Management  ). Oxford Square Management is an investment adviser registered under the Investment Advisers Act of   1940, as amended (the    Advisers Act  ). Oxford Square Management is owned by Oxford Funds, LLC (   Oxford Funds  ), its managing member, and Charles M.   Royce, a member of OXSQ   s Board of Directors (the    Board  ) who holds a minority, non-controlling interest in Oxford Square Management. Under the investment advisory agreement with Oxford Square Management (the    Investment Advisory Agreement  ), OXSQ has agreed to pay Oxford Square Management an annual base investment advisory fee (the    Base Fee  ) based on its gross assets as well as an incentive fee based on its performance. For further details, please refer to    Note   7. Related Party Transactions.   X - ReferencesNo definition available. + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for organization, consolidation and basis of presentation of financial statements disclosure. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480424/946-10-50-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480424/946-10-50-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 810 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/810/tableOfContentReference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 205 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/205/tableOfContent + Details Name: us-gaap_OrganizationConsolidationAndPresentationOfFinancialStatementsDisclosureTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 24 R13.htm IDEA: XBRL DOCUMENT v3.24.3 Summary of Significant Accounting Policies 9 Months Ended Sep. 30, 2024 Summary of Significant Accounting Policies [Abstract] Å SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES NOTE 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES BASIS OF PRESENTATION The Company follows the accounting and reporting guidance in Financial Accounting Standards Board (   FASB  ) Accounting Standards Codification (   ASC  ) Topic   946, Financial Services         Investment Companies. In the normal course of business, the Company enters into a variety of undertakings containing a variety of warranties and indemnifications that may expose the Company to some risk of loss. The risk of future loss arising from such undertakings, while not quantifiable, is expected to be remote. USE OF ESTIMATES The financial statements have been prepared in accordance with GAAP, which requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates, and these differences could be material.CONSolidation As provided under Regulation   S-X and ASC Topic   946-810, Consolidation (   ASC   946-810  ), the Company will generally not consolidate its investment in a company other than a wholly-owned investment company or a controlled operating company whose business consists of providing services to the Company for the periods during which it was held. CASH AND CASH EQUIVALENTS Cash and cash equivalents consist of deposits held at custodian banks, and highly liquid investments, such as money market funds, with original maturities of three   months or less. The Company places its cash equivalents with financial institutions and, at times, cash held in bank accounts may exceed the Federal Deposit Insurance Corporation insured limit. Cash equivalents are classified as Level 1 assets and are included on the Company   s schedule of investments. Certain cash equivalents are carried at cost or amortized cost, which approximates fair value, and investments held in money market funds are valued at net asset value (   NAV  ) per share. INVESTMENT VALUATION The Company   s Board of Directors determines the fair value of the Company   s investments in accordance with the provisions of ASC   820, Fair Value Measurement (   ASC   820  ) and Rule   2a-5 under the 1940 Act (   Rule   2a-5  ). Estimates made in the preparation of the Company   s financial statements include the valuation of investments and the related amounts of unrealized appreciation and depreciation of investments recorded. The Company believes that there is no single definitive method for determining fair value in good faith. As a result, determining fair value requires that judgment be applied to the specific facts and circumstances of each portfolio investment while employing a consistently applied valuation process for the types of investments the Company makes. The Board of Directors values the Company   s investments for which market quotations are not readily available at fair value as determined in good faith by the Board on at least a quarterly basis. ASC   820-10 clarified the definition of fair value and requires companies to expand their disclosure about the use of fair value to measure assets and liabilities in interim and annual periods subsequent to initial recognition. ASC   820-10 clarified the definition of fair value and requires companies to expand their disclosure about the use of fair value to measure assets and liabilities in interim and annual periods subsequent to initial recognition. ASC   820-10 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASC   820-10 also establishes a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. These tiers include: Level 1, defined as observable inputs such as quoted prices in active markets; Level 2, which includes inputs such as quoted prices for similar securities in active markets and quoted prices for identical securities in markets that are not active; and Level 3, defined as unobservable inputs for which little or no market data exists, therefore requiring an entity to develop its own assumptions. The Company considers the attributes of current market conditions on an on-going basis and has determined that due to the general illiquidity of the market for its investment portfolio, whereby little or no market data exists, all of the Company   s investments are based upon Level 3 inputs as of September   30, 2024 and December   31, 2023. The Board of Directors determines the value of its investment portfolio each quarter. In connection with that determination, members of Oxford Square Management   s portfolio management team prepare a quarterly analysis of each portfolio investment using the most recent portfolio company financial statements, forecasts and other relevant financial and operational information. The Company has and may continue to engage third-party valuation firms to provide assistance in valuing certain of its syndicated loans and bilateral investments, including related equity investments, although the Board of Directors ultimately determines the appropriate valuation of each such investment. Changes in fair value, as described above, are recorded in the statements of operations as net change in unrealized appreciation/depreciation on investments.Syndicated Loans (Including Senior Secured Notes) In accordance with ASC   820-10, the Company   s valuation procedures specifically provide for the review of indicative quotes supplied by the large agent banks that make a market for each security. However, the marketplace from which the Company obtains indicative bid quotes for purposes of determining the fair value of its syndicated loan investments has shown attributes of illiquidity as described by ASC   820-10. During such periods of illiquidity, when the Company believes that the non-binding indicative bids received from agent banks for certain syndicated loan investments that it owns may not be determinative of their fair value, or when no market indicative quote is available, the Company has and may continue to engage third-party valuation firms to provide assistance in valuing certain syndicated investments that the Company owns. The third-party valuation firms may use the income or market approach in arriving at a valuation. Unobservable inputs utilized could include discount rates derived from estimated credit spreads and earnings before interest, taxes, depreciation, and amortization (   EBITDA  ) multiples. In addition, Oxford Square Management analyzes each syndicated loan by reviewing the portfolio company   s financial statements, covenant compliance and recent trading activity in the security, if known, and other business developments related to the portfolio company. All available information, including non-binding indicative bids which may not be determinative of fair value, is presented to the Company   s Valuation Committee (the    Valuation Committee  ) to consider in its determination of fair value. In some instances, there may be limited trading activity in a security even though the market for the security is considered not active. In such cases, the Valuation Committee will consider the number of trades, the size and timing of each trade, and other circumstances around such trades, to the extent such information is available, in its determination of fair value. The Valuation Committee will evaluate the impact of such additional information, and factor it into its consideration of the fair value that is

indicated by the analysis provided by third-party valuation firms, if any. When we receive warrants or other equity securities at nominal or no additional cost in connection with a new syndicated loan investment, or due to a restructuring of an existing investment, the cost basis in the new investments will be allocated between the new debt securities and any such warrants or other equity securities received at the time of origination/restructuring. These investments may be subsequently valued using a multitude of methods, including, but not limited to, intrinsic value methods, Black-Scholes models, and Monte Carlo option pricing models. All information is presented to the Board for its determination of fair value of these investments. Collateralized Loan Obligations A debt and Equity The Company has acquired debt and equity positions in CLO investment vehicles and can purchase CLO warehouse facilities. These investments are special purpose financing vehicles. In valuing such investments, the Company considers the indicative prices provided by a recognized industry pricing service as a primary source, and the implied yield of such prices, supplemented by actual trades executed in the market at or around period-end, as well as the indicative prices provided by the broker who arranges transactions in such investment vehicles. The Company also considers those instances in which the record date for an equity distribution payment falls on or before the last day of the period, and the likelihood that a prospective purchaser would require a downward adjustment to the indicative price representing substantially all of the pending distribution. Additional factors include any available information on other relevant transactions including firm bids and offers in the market and information resulting from bids-wanted-in-competition. In addition, the Company considers the operating metrics of the specific investment vehicle, including compliance with collateralization tests, defaulted and restructured securities, and payment defaults, if any. In periods of illiquidity and volatility, the Company may rely more heavily on other qualities and metrics, including but not limited to, the collateral manager, time left in the reinvestment period, expected cash flows and overcollateralization ratios, instead of the Company's generated valuation yields. Oxford Square Management or the Valuation Committee may request an additional analysis by a third-party firm to assist in the valuation process of CLO investment vehicles. All information is presented to the Board for its determination of fair value of these investments. Bilateral Investments (Including Equity) Bilateral investments (as defined below) for which market quotations are readily available are valued by an independent pricing agent or market maker. If such market quotations are not readily available, under the valuation procedures approved by the Board, upon the recommendation of the Valuation Committee, a third-party valuation firm will prepare valuations for each of OXSQ's bilateral investments that, when combined with all other investments in the same portfolio company, have a value as of the previous quarter of greater than or equal to 2.0% of its total assets as of the previous quarter. In addition, in those instances where a third-party valuation is prepared for a portfolio investment which meets the parameters noted above, the frequency of those third-party valuations is based upon the grade assigned to each such security under its credit grading system as follows: Grade 1, at least annually; Grade 2, at least semi-annually; Grades 3, 4, and 5, at least quarterly. Bilateral investments which do not meet the parameters above are not required to have a third-party valuation and, in those instances, a valuation analysis will be prepared by Oxford Square Management. All information is presented to the Board for its determination of fair value of these investments. The term "Bilateral investments" means debt and equity investments directly negotiated between the Company and a portfolio company, but excludes syndicated loans (i.e., corporate loans arranged by an agent on behalf of a company, portions of which are held by multiple investors in addition to OXSQ). Refer to Note 4. Fair Value in the notes to the Company's financial statements for more information on investment valuation and the Company's portfolio of investments. INVESTMENT INCOME Interest Income Interest income is recorded on an accrual basis using the contractual rate applicable to each debt investment and includes the accretion of market discounts and/or original issue discount (OID) and amortization of market premiums. Discounts from and premiums to par value on securities purchased are accreted/amortized into interest income over the life of the respective security using the effective yield method. The amortized cost of investments represents the original cost adjusted for the accretion of discounts and amortization of premiums, if any. Generally, when interest and/or principal payments on a loan become past due, or if the Company otherwise does not expect the borrower to be able to service its debt and other obligations, the Company will place the loan on non-accrual status and will generally cease recognizing interest income on that loan for financial reporting purposes until all principal and interest have been brought current through payment or due to restructuring such that the interest income is deemed to be collectible. The Company generally restores non-accrual loans to accrual status when past due principal and interest is paid and, in the Company's judgment, is likely to remain current. As of September 30, 2024, the Company had three debt investments in one portfolio company that were on non-accrual status. As of December 31, 2023, the Company had four investments in two portfolio companies that were on non-accrual status. Interest income also includes a payment-in-kind (PIK) component on certain investments in the Company's portfolio. Refer to the section below, "Payment-In-Kind," for a description of PIK income and its impact on interest income. Payment-In-Kind The Company has debt and preferred stock investments in its portfolio that contain contractual PIK provisions. PIK interest and preferred stock dividends are computed at their contractual rates and are accrued into income and recorded as interest and dividend income, respectively. The PIK amounts are added to the principal balances on the capitalization dates. Upon capitalization, the PIK portions of the investments are valued at their respective fair values. If the Company believes that a PIK is not fully expected to be realized, the PIK investment would be placed on non-accrual status. When a PIK investment is placed on non-accrual status, the accrued, uncanceled interest or dividends would be reversed from the related receivable through interest or dividend income, respectively. PIK investments on non-accrual status are restored to accrual status once it becomes probable that such PIK will be ultimately collectible in cash. For the three and nine months ended September 30, 2024, approximately \$100,000 and \$218,000 of PIK, respectively, was recognized as interest income. For the three and nine months ended September 30, 2023, no PIK interest was recognized as interest income. For the three and nine months ended September 30, 2024 and 2023, the Company did not recognize PIK dividend income on its preferred stock investments. Income from Securitization Vehicles and Investments Income from investments in the equity class securities of CLO vehicles (typically income notes or subordinated notes) is recorded using the effective interest method in accordance with the provisions of ASC 325-40, Beneficial Interests in Securitized Financial Assets, based upon estimated cash flows, amounts and timing, including those CLO equity investments that have not made their inaugural distribution for the relevant period end. We monitor the expected residual payments, and effective yield is determined and updated periodically, as needed. Accordingly, investment income recognized on CLO equity securities in the statements of operations differs from both the tax-basis investment income and from the cash distributions actually received by the Company during the period. The Company also records income on its investments in CLO warehouse facilities based on a stated rate per the underlying note purchase agreement plus accrued interest or, if there is no stated rate, then an estimated rate is calculated using a base case model projecting the timing of the ramp-up of the CLO warehouse facility. As of September 30, 2024 and December 31, 2023, the Company did not hold any investments in CLO warehouse facilities. Other Income Other income includes prepayment, amendment, and other fees earned by the Company's loan investments, distributions from fee letters and success fees associated with portfolio investments. Distributions from fee letters are an enhancement to the return on a CLO equity investment and are based upon a percentage of the collateral manager's fees above the amortized cost, and are recorded as other income when earned. The Company may also earn success fees associated with its investments in certain securitization vehicles or CLO warehouse facilities, which are contingent upon a repayment of the warehouse by a permanent CLO securitization structure; such fees are earned and recognized when the repayment is completed. The Company also earns other income on its cash equivalents balance, which represents cash invested in a money market fund. Preferred Stock Dividends The Company holds preferred stock investments in its portfolio that contain cumulative preferred dividends that accumulate quarterly. The Company will generally record cumulative preferred dividends as investment income when they are received or declared by the portfolio company's board of directors or upon any voluntary or involuntary liquidation, dissolution or winding up of the portfolio company, and are collectible. There were no cumulative preferred dividends recorded as dividend income during the three and nine months ended September 30, 2024 and 2023, as the Company deemed them to be uncollectible. DEFERRED DEBT ISSUANCE COSTS Deferred debt issuance costs consist of fees and expenses incurred in connection with the closing or amending of credit facilities and debt offerings, and are capitalized at the time of payment. These costs are amortized using the straight line method over the terms of the respective credit facilities and debt securities. The amortized expenses are included in interest expense in the Company's financial statements. The unamortized deferred debt issuance costs are included on the Company's statements of assets and liabilities as a direct deduction from the related debt liability. Upon early termination or partial principal pay down of debt, or a credit facility, the unamortized costs related to such debt are accelerated into realized losses on extinguishment of debt on the Company's statements of operations. EQUITY OFFERING COSTS Equity offering costs consist of fees and expenses incurred in connection with the registration and public offer and sale of the Company's common stock, including legal, accounting and printing fees. These costs are deferred at the time of incurrence and are subsequently charged as a reduction to capital when the offering takes place or as shares are issued. Deferred costs are periodically reviewed and expensed if the related registration is no longer active. SHARE REPURCHASES From time to time, the Board may authorize a share repurchase program under which shares are purchased in open market transactions. Since the Company is incorporated in Maryland, MGCL requires share repurchases to be accounted for as a share retirement. The cost of repurchased shares is charged against capital on the settlement date. SECURITIES TRANSACTIONS Securities transactions are recorded on the trade date. Realized gains and losses on investments sold are recorded on the basis of specific identification. An optional redemption (optionally redeemed) feature of a CLO allows a majority of the holders of the equity securities issued by the CLO issuer, after the end of a specified non-call period, to cause the redemption of the secured notes issued by the CLO with proceeds paid either through the liquidation of the CLO's assets or through a refinancing with new debt. The optional redemption is effectively a voluntary prepayment of the secured debt issued by the CLO prior to the stated maturity of such debt. Distributions received on CLO equity investments where the optional redemption feature has been exercised are first applied to the remaining cost basis until it is reduced to zero, after which distributions are recorded as realized gains. U.S. FEDERAL INCOME TAXES The Company intends to operate so as to qualify to be taxed as a RIC under Subchapter M of the Code and, as such, to not be subject to U.S. federal income tax on the portion of its taxable income and gains timely distributed to stockholders. To qualify for RIC tax treatment, OXSQ is required to distribute at least 90% of its investment company taxable income annually, meet diversification requirements quarterly and file Form 1120-RIC, as defined by the Code. Because U.S. federal income tax regulations differ from GAAP, distributions in accordance with tax regulations may differ from net investment income and realized gains recognized for financial reporting purposes. Differences may be permanent or temporary. Permanent differences are reclassified among capital accounts in the financial statements to reflect their tax character. Temporary differences arise when certain items of income, expense, gain or loss are recognized at some time in the future. Differences in classification may also result from the treatment of short-term gains as ordinary income for tax purposes. The Company recognizes the tax benefits of uncertain tax positions only when the position is more likely than not to be sustained, assuming examination by tax authorities. Through September 30, 2024, management has analyzed the Company's tax positions and concluded that no liability for unrecognized tax benefits should be recorded related to uncertain tax positions expected to be taken in the Company's 2023 or 2024 tax returns. The Company identifies its major tax jurisdictions as U.S. Federal and the state of Connecticut. The Company did not have any uncertain tax positions that met the recognition measurement criteria of ASC 740-10-25, Income Taxes, nor did the Company have any unrecognized tax benefits as of the periods presented herein. The Company files tax returns with the Internal Revenue Service and the state of Connecticut. Generally, each of the tax years in the four-year period ended September 30, 2024 remains subject to examination by taxing authorities. For tax purposes, the cost basis of the portfolio investments as of September 30, 2024 and December 31, 2023, was approximately \$447,791,379 and \$479,922,143, respectively. RECENT ACCOUNTING PRONOUNCEMENTS In November 2023, the FASB issued ASU 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures (ASU 2023-07), which enhances disclosure requirements about significant segment expenses. ASU 2023-07 is effective for the fiscal years beginning after December 15, 2023, and interim periods beginning with the first quarter ended March 31, 2025. Early adoption is permitted and retrospective adoption is required for all prior periods presented. The Company is currently assessing the impact of this guidance, however, the Company does not expect a material impact on its financial statements. X - References No definition available. + Details Name: us-gaap_AccountingPoliciesAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition The entire disclosure for all significant accounting policies of the reporting entity. + References Reference 1: http://www.xbrl.org/2003/role/disclosureRef - Topic 235 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 1 - Publisher FASB - URI https://asc.fasb.org/1943274/2147483426/235-10-50-1 Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef - Topic 235 - Name Accounting Standards Codification - Publisher FASB - URI https://asc.fasb.org/235/tableOfContent + Details Name: us-gaap_SignificantAccountingPoliciesTextBlock Namespace Prefix: us-gaap_Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 25 R14.htm IDEA: XBRL DOCUMENT v3.24.3 Fair Value 9 Months Ended Sep. 30, 2024 Fair Value [Abstract] FAIR VALUE NOTE 4. FAIR VALUE The Company's assets measured at fair value by investment type on a recurring basis as of September 30, 2024 were as follows: FAIR Value Measurements at Reporting Date Using A Total Assets (\$ in millions) Quoted Prices in Active Markets for Identical Assets (Level 1) A Significant Other Observable Inputs (Level 2) A Significant Unobservable Inputs (Level 3) A Senior Secured Notes \$ \$ A A \$ 152.7 A \$ 152.7 CLO Equity A A A A 103.5 A A 103.5 Equity and Other Investments A A A A 6.8 A A 6.8 Total Investments at fair value(1) A A A A \$ 262.9 A A 262.9 Cash equivalents A A 43.0 A A A A 43.0 Total assets at fair value A \$ 43.0 A \$ 262.9 A \$ 305.9 (1) A A A A Totals may not sum due to rounding. The Company's assets measured at fair value by investment type on a recurring basis as of December 31, 2023 were as follows: FAIR Value Measurements at Reporting Date Using A Total Assets (\$ in millions) Quoted Prices in Active Markets for Identical Assets (Level 1) A Significant Other Observable Inputs (Level 2) A Significant Unobservable Inputs (Level 3) A Senior Secured Notes A A A A \$ 179.5 A A 179.5 CLO Equity A A A A 82.2 A A 82.2 Equity and Other Investments A A A A 5.3 A A 5.3 Total Investments at fair value(1) A A A A \$ 266.9 A A 266.9 Cash equivalents A A 4.6 A A 4.6 A A 4.6 Total assets at fair value A \$ 4.6 A \$ 266.9 A \$ 271.5 (1) A A A A Totals may not sum due to rounding. Significant Unobservable Inputs for Level 3 Investments The following tables provide quantitative information about the Company's Level 3 fair value measurements as of September 30, 2024 and December 31, 2023, respectively. The Company's Valuation Policy, which was previously approved by the Board, establishes parameters for the sources and types of valuation analysis, as well as the methodologies and inputs that the Company uses in determining fair value. If the Valuation Committee or Oxford Square Management determines that additional techniques, sources or inputs are appropriate or necessary in a given situation, such additional analysis will be undertaken. The tables, therefore, are not all-inclusive, but provide information on the significant Level 3 inputs that are pertinent to the Company's fair value measurements. The weighted average calculations in the tables below are based on fair values for all debt related calculations and CLO equity. A Quantitative Information about Level 3 FAIR Value Measurements A A Impact to FAIR Value from an Increase in Input (2) Assets (\$ in millions) A FAIR Value as of September 30, 2024 A Valuation Techniques/ Methodologies A Unobservable Input A Range/Weighted Average (1) A Senior Secured Notes A \$ 152.2 A Market quotes A NBIB(3) A 3.0% A 65.5%/25.7% A NA A A 22.7 A Recent transactions A Actual trade/payoff (4) A 83.9%/ncm(5) A NA A A 3.4 A Yield Analysis A Yield A 16.4%/ncm(5) A Decrease A A A 1.1 A Discounted cash flow (6) A Discount rate (7) A 16.8% A 20.9%/18.9% A Decrease A A 0.0 A Liquidation Net Asset Value (8) A 10 A NBIB(3) A 0.0% A 0.1%/0.0% A NA Equity/Other Investments A 1.9 A Market quotes A NBIB(3) A \$20/ncm(5) A NA A A 4.8 A Enterprise value (8) A LTM EBITDA (9) A \$34.5 million/ncm(5) A Increase A A A A Market multiples (9) A 8.3x A 9.3x/8.8x A Increase Total Fair Value for Level 3 Investments (11) A \$ 262.9 A A A A (1) A A A A (2) A A A A (3) A A A A (4) A A A A (5) A A A A (6) A A A A (7) A A A A (8) A A A A (9) A A A A (10) A A A A (11) A A A A The impact on the fair value measurement of an increase in each unobservable input is in isolation. The discount rate is the rate used to discount future cash flows in a discounted cash flow calculation. An increase in the discount rate, in isolation, would result in a decrease in the fair value measurement. Market Multiples/EBITDA refer to the input (often derived from the value of a comparable company) that is multiplied by the historic and/or expected EBITDA of a company in order to estimate the company's value. An increase in the Market Multiples/EBITDA, in isolation, would result in an increase in the fair value measurement. (3) A A A A The Company generally uses prices provided by an independent pricing service, or broker or agent bank non-binding indicative bid prices (A NBIB), on or near the valuation date as the primary basis for the fair value determinations for syndicated notes, and CLO debt and equity investments, which may be adjusted for pending equity distributions as of valuation date. These bid prices are non-binding, and may not be determinative of fair value. Each bid price is evaluated by the Valuation Committee in conjunction with additional information compiled by Oxford Square Management, including financial performance, recent business developments, and, in the case of CLO debt and equity investments, performance and covenant compliance information as provided by the

dependent trustee. (4) The Company's Prices provided by independent pricing services are evaluated in conjunction with actual trades and payoffs and, in certain cases, the value represented by actual trades or payoffs may be more representative of fair value as determined by the Valuation Committee. (5) The calculation of weighted average for a range of values, for a single investment within a given asset category, is not considered to provide a meaningful representation. (6) The Company calculates the fair value of certain CLO equity investments based upon the net present value of expected contractual payment streams discounted using estimated market yields for the equity tranche of the respective CLO vehicle. The Company also considers those investments in which the record date for an equity distribution payment falls on or before the last day of the period, and the likelihood that a prospective purchaser would require an adjustment to the transaction price representing substantially all of the pending distribution. (7) A discount rate represents the rate at which future cash flows are discounted to calculate a present value, reflecting market assumptions for risk. (8) Enterprise value is defined as the total value of a company, including debt and cash. For senior secured notes and equity investments, third-party valuation firms evaluate the financial and operational information of the portfolio companies that the Company provides to them, as well as independent market and industry information that they consider appropriate in forming an opinion as to the fair value of the Company's securities. In those instances where the carrying value and/or internal credit rating of the investment does not require the use of a third-party valuation firm, a valuation is prepared by Oxford Square Management, which may include liquidation analysis or which may utilize a subsequent transaction to provide an indication of fair value. (9) EBITDA, or earnings before interest expense, taxes, depreciation and amortization, is an unobservable input which is generally based on the most recently available twelve month financial statements provided by the portfolio company. Market multiples, also an unobservable input, represent an estimation of where market participants might value an enterprise based upon information available for comparable companies in the market. The term "twelve months" refers to the estimated expected residual value of the CLO as of the end of the period. (10) The fair value of those CLO equity positions which have been optionally redeemed are generally valued using a liquidation net asset value basis which represents the estimated expected residual value of the CLO as of the end of the period. (11) Totals may not sum due to rounding. A Quantitative Information about Fair Value Measurements and Impact to Fair Value from an Increase in Input (2) Assets (\$ in millions) Fair Value as of December 31, 2023 Valuation Techniques/Methodologies Unobservable Input Range/Weighted Average (1) Senior Secured Notes \$ 179.0 Market quotes NBIB(3) 10.0% 99.8%/68.9% NA 0.5 Liquidation Net Asset Value NBIB(3) 0.0% 20.2%/1.6% NA CLO equity 70.8 Market quotes NBIB(3) 0.0% 61.0%/26.1% NA 10.5 Yield Analysis Yield 12.4% 22.6%/20.2% Decrease 0.8 Discounted cash flow(6) Discount rate(7) 22.2% 35.5%/23.6% Decrease 0.0 Liquidation Net Asset Value(10) NBIB(3) 0.0% 0.3%/0.2% NA Equity 5.3 Enterprise value(8) LTM EBITDA(9) \$ 440.3 million/(nm) 5 Increase 0.0 Market multiples(9) 7.3x 8.3x/7.8x Increase Total Fair Value for Level 3 Investments \$ 266.9 (1) A (2) A (3) A (4) A (5) A (6) A (7) A (8) A (9) A (10) A (11) A (12) A (13) A (14) A (15) A (16) A (17) A (18) A (19) A (20) A (21) A (22) A (23) A (24) A (25) A (26) A (27) A (28) A (29) A 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Equivalents \$ 43,004,394 \$ 4,579,889 Total Cash and Cash Equivalents \$ 43,187,807 \$ 5,740,553 For further details regarding the composition of cash and cash equivalents refer to [a6ceNoteA 3.A Summary of Significant Accounting Policies](#). X - ReferencesNo definition available. + Details Name: us-gaap CashAndCashEquivalentsAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for cash and cash equivalent footnotes, which may include the types of deposits and money market instruments, applicable carrying amounts, restricted amounts and compensating balance arrangements. Cash and equivalents include: (1) currency on hand (2) demand deposits with banks or financial institutions (3) other kinds of accounts that have the general characteristics of demand deposits (4) short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments maturing within three months from the date of acquisition qualify. + ReferencesReference 1: [a6ceOXSQZa6](http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 210 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-03(a)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478777/944-210-S99-1 + Details Name: us-gaap CashAndCashEquivalentsDisclosureTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 27 R16.htm IDEA: XBRL DOCUMENT v3.24.3 Borrowings 9 Months Ended Sep. 30, 2024 Borrowings [Abstract] $ BORROWINGS NOTE 6. BORROWINGS In accordance with the 1940 Act, with certain limited exceptions, the Company is only allowed to borrow amounts such that its asset coverage, as defined in the 1940 Act, is at least 150%, immediately after such borrowing. As of September 30, 2024 and December 31, 2023, the Company's asset coverage for borrowed amounts was 226% and 219%, respectively. The following are the Company's outstanding principal amounts, carrying values and fair values of the Company's borrowings as of September 30, 2024 and December 31, 2023. The fair value of the 6.25% Unsecured Notes is based upon the closing price on the last day of the period. The 6.25% Unsecured Notes are listed on the NASDAQ Global Select Market (trading symbol <a href=)). The fair value of the 5.50% Unsecured Notes is based upon the closing price on the last day of the period. The 5.50% Unsecured Notes are listed on the NASDAQ Global Select Market (trading symbol [a6ceOXSQG6a](#)). (\$ in millions) As of September 30, 2024 December 31, 2023 Principal Amount Carrying Value(1) Fair Value A Principal Amount A Carrying Value(1) A Fair Value 6.25% Unsecured Notes A \$ 44.8 A \$ 44.4 A \$ 44.3 A \$ 44.8 A \$ 44.2 A \$ 42.9 5.50% Unsecured Notes A \$ 80.5 A \$ 79.0 A \$ 74.7 A \$ 80.5 A \$ 78.7 A \$ 72.5 Total(2) A \$ 125.3 A \$ 123.4 A \$ 119.0 A \$ 125.3 A \$ 123.0 A \$ 115.4 (1) A A A A A A The Carrying Value represents the aggregate principal amount outstanding less the unamortized deferred issuance costs. As of September 30, 2024, the total unamortized deferred issuance costs for the 6.25% Unsecured Notes and 5.50% Unsecured Notes was approximately \$0.4A million and \$1.5A million, respectively. As of December 31, 2023, the total unamortized deferred issuance costs for the 6.25% Unsecured Notes, and 5.50% Unsecured Notes was approximately \$0.5A million, and \$1.8A million, respectively. (2) A A A A A Totals may not sum due to rounding. The weighted average stated interest rate and weighted average maturity on the Company's borrowings as of September 30, 2024 were 5.77% and 3.0A years, respectively, and as of December 31, 2023 were 5.77% and 3.8A years, respectively. The tables below summarize the components of interest expense for the threeA and nineA months ended September 30, 2024 and September 30, 2023, respectively: (\$ in thousands) A ThreeA Months Ended September 30, 2024 A NineA Months Ended September 30, 2024 Stated Interest Expense A AmortizationA of Deferred Debt Issuance Costs A Total A Stated Interest Expense A AmortizationA of Deferred Debt Issuance Costs A Total 6.25% Unsecured Notes A \$ 699.9 A \$ 58.8 A \$ 758.7 A \$ 2,099.6 A \$ 175.0 A \$ 2,274.6 5.50% Unsecured Notes A \$ 1,106.9 A \$ 97.2 A \$ 1,204.1 A \$ 3,320.6 A \$ 289.4 A \$ 3,610.0 Total(1) A \$ 1,806.8 A \$ 156.0 A \$ 1,962.7 A \$ 5,420.2 A \$ 464.4 A \$ 5,884.6 (1) A A A A A A Totals may not sum due to rounding. (\$ in thousands) A ThreeA Months Ended September 30, 2023 A NineA Months Ended September 30, 2023 Stated Interest Expense A AmortizationA of Deferred Debt Issuance Costs A Total(1) A Stated Interest Expense A AmortizationA of Deferred Debt Issuance Costs A Total(1) 6.50% Unsecured Notes A \$ 526.0 A \$ 41.6 A \$ 567.6 A \$ 2,618.0 A \$ 202.6 A \$ 2,820.7 6.25% Unsecured Notes A \$ 699.9 A \$ 58.8 A \$ 758.6 A \$ 2,099.6 A \$ 174.4 A \$ 2,274.0 5.50% Unsecured Notes A \$ 1,106.9 A \$ 97.2 A \$ 1,204.1 A \$ 3,320.6 A \$ 288.4 A \$ 3,609.0 Total(1) A \$ 2,332.7 A \$ 197.6 A \$ 2,530.3 A \$ 8,038.2 A \$ 665.4 A \$ 8,703.6 (1) A A A A A A Totals may not sum due to rounding. Notes Payable [a6c](#) 6.25% Unsecured Notes Due 2026 ([a6ce6.25% Unsecured Notesa6c](#)) On April 3, 2019, the Company completed an underwritten public offering of approximately \$44.8A million in aggregate principal amount of 6.25% Unsecured Notes. The 6.25% Unsecured Notes will mature on April 30, 2026, and may be redeemed in whole or in part at any time or from time to time at the Company's option on or after April 30, 2022. The 6.25% Unsecured Notes bear interest at a rate of 6.25% per year payable quarterly on January 31, April 30, July 31, and October 31, of each year. The aggregate accrued interest payable on the 6.25% Unsecured Notes as of September 30, 2024 was approximately \$467,000. As of September 30, 2024, the Company had unamortized deferred debt issuance costs of approximately \$369,000 relating to the 6.25% Unsecured Notes. The deferred debt issuance costs are being amortized over the term of the 6.25% Unsecured Notes and are included in interest expense in the statements of operations. The cash paid and the effective annualized interest rate for the threeA months ended September 30, 2024 were approximately \$700,000 and 6.74%, respectively. The cash paid and the effective annualized interest rate for the nineA months ended September 30, 2024 were approximately \$2.1A million and 6.78%, respectively. The cash paid and the effective annualized interest rate for the threeA months ended September 30, 2023 were approximately \$700,000 and 6.72%, respectively. The cash paid and the effective annualized interest rate for the nineA months ended September 30, 2023 were approximately \$2.1A million and 6.79%, respectively. Notes Payable [a6c](#) 5.50% Unsecured Notes Due 2028 ([a6ce5.50% Unsecured Notesa6c](#)) On May 20, 2021, the Company completed an underwritten public offering of approximately \$80.5A million in aggregate principal amount of 5.50% Unsecured Notes. The 5.50% Unsecured Notes will mature on July 31, 2028, and may be redeemed in whole or in part at any time or from time to time at the Company's option on or after May 31, 2024. The 5.50% Unsecured Notes bear interest at a rate of 5.50% per year payable quarterly on January 31, April 30, July 31, and October 31, of each year. The aggregate accrued interest payable on the 5.50% Unsecured Notes as of September 30, 2024 was approximately \$738,000. As of September 30, 2024, the Company had unamortized deferred debt issuance costs of approximately \$1.5A million relating to the 5.50% Unsecured Notes. The deferred debt issuance costs are being amortized over the term of the 5.50% Unsecured Notes and are included in interest expense in the statements of operations. The cash paid and the effective annualized interest rate for the threeA months ended September 30, 2024 were approximately \$1.1A million and 5.95%, respectively. The cash paid and the effective annualized interest rate for the nineA months ended September 30, 2024 were approximately \$3.3A million and 5.99%, respectively. The cash paid and the effective annualized interest rate for the threeA months ended September 30, 2023 were approximately \$1.1A million and 5.93%, respectively. The cash paid and the effective annualized interest rate for the nineA months ended September 30, 2023 were approximately \$3.3A million and 5.99%, respectively. Notes Payable [a6c](#) 6.50% Unsecured Notes Due 2024 ([a6ce6.50% Unsecured Notesa6c](#)) On April 12, 2017, the Company completed an underwritten public offering of approximately \$64.4A million in aggregate principal amount of the 6.50% Unsecured Notes. The 6.50% Unsecured Notes had a stated maturity of March 30, 2024, and were redeemable in whole or in part at any time or from time to time at the Company's option on or after March 30, 2020. The 6.50% Unsecured Notes bore interest at a rate of 6.50% per year, payable quarterly on March 30, June 30, September 30, and December 30, of each year. On July 24, 2023, the Company redeemed \$40.0A million in aggregate principal amount of the 6.50% Unsecured Notes. On September 11, 2023, the Company redeemed \$10.0A million in aggregate principal amount of the 6.50% Unsecured Notes. On November 3, 2023, the Company redeemed \$7.0A million in aggregate principal amount of the 6.50% Unsecured Notes. On December 21, 2023, the Company redeemed the remaining \$7.4A million aggregate principal amount of 6.50% Unsecured Notes. In connection with the December 21, 2023 redemption, the 6.50% Unsecured Notes were delisted from the NASDAQ Global Select Market. There was no accrued interest payable on the 6.50% Unsecured Notes as of June 30, 2024 or December 31, 2023. With respect to the 6.50% Unsecured Notes, there was no cash paid nor interest expense incurred for the three or nineA months ended September 30, 2024. The cash paid and the effective annualized interest rate for the threeA months ended September 30, 2023 were approximately \$535,000 and 7.00%, respectively. The cash paid and the effective annualized interest rate for the nineA months ended September 30, 2023 were approximately \$2.6A million and 7.04%, respectively. X - ReferencesNo definition available. + Details Name: us-gaap DebtDisclosureAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for information about short-term and long-term debt arrangements, which includes amounts of borrowings under each line of credit, note payable, commercial paper issue, bonds indenture, debenture issue, own-share lending arrangements and any other contractual agreement to repay funds, and about the underlying arrangements, rationale for a classification as long-term, including repayment terms, interest rates, collateral provided, restrictions on use of assets and activities, whether or not in compliance with debt covenants, and other matters important to users of the financial statements, such as the effects of refinancing and noncompliance with debt covenants. + ReferencesReference 1: [a6c](http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481544/470-10-50-6Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a)(3) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477092/405-40-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 405 -SubTopic 40 -Name Accounting Standards Codification -Section 50 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R17.htm IDEA: XBRL DOCUMENT v3.24.3 Related Party Transactions 9 Months Ended Sep. 30, 2024 Related Party Transactions [Abstract] A RELATED PARTY TRANSACTIONS NOTE 7. RELATED PARTY TRANSACTIONS The Company pays Oxford Square Management a fee for its services under the Investment Advisory Agreement consisting of <a href=) A a base investment advisory fee ([a6ceBase Feea6c](#)) based on its gross assets, as described below, and two types of incentive fees. The cost of both the Base Fee and any incentive fees earned by Oxford Square Management are ultimately borne by the Company's common stockholders. As described in greater detail under Item A 1. Business [a6c](#) A Investment Advisory Agreement [a6c](#) A Advisory Fee in its Annual Report on Form A 10-K for the year ended December 31, 2023, the Company first calculates the Base Fee and any incentive fee under the terms of the Investment Advisory Agreement, then calculates the Base Fee and any incentive fee under the terms of the fee waiver letter unilaterally adopted by Oxford Square Management, effective April 1, 2016 ([a6ce2016 Fee Waivera6c](#)), and, finally, adopts the lower of two combined results as the total fees payable to Oxford Square Management. Base Fee The Base Fee is payable quarterly in arrears, calculated based on a percentage of the average value of the Company's gross assets at the end of the two most recently completed calendar quarters, and appropriately prorated for any partial quarter. Accordingly, the Base Fee will be payable regardless of whether the value of the Company's gross assets has decreased during the quarter. Under the terms of the Investment Advisory Agreement, the Base Fee is calculated at an annual rate of 2.00%, and appropriately adjusted for any equity or debt capital raises, repurchases, or redemptions during the current calendar quarter. Under the terms of the 2016 Fee Waiver, for the purpose of calculating the amount of total advisory fees (if any) to be waived during a particular calendar quarter, the Base Fee (as a portion of the total calculation) is calculated at an annual rate of 1.50%, and adjusted pro rata for any share issuances, debt issuances, repurchases or redemptions during the current calendar quarter; provided, however, that no Base Fee is payable on the cash proceeds received by the Company in connection with any share or debt issuances until such proceeds have been invested in accordance with the Company's investment objectives. The following table represents the portion of the total advisory fee ascribed to the Base Fee (pursuant to the 2016 Fee Waiver calculation) for the three and nineA months ended September 30, 2024 and 2023, respectively: (\$ in millions) A ThreeA Months Ended September 30, 2024 A ThreeA Months Ended September 30, 2023 A NineA Months Ended September 30, 2024 A NineA Months Ended September 30, 2023 Base Fee A \$ 1.1 A \$ 1.2 A \$ 3.1 A \$ 3.6 The Base Fee payable to Oxford Square Management as of September 30, 2024 and December 31, 2023 was \$1,083,351 and \$1,012,389, respectively. Incentive Fee The incentive fees are commonly referred to as the [a6ceIncome Incentivea6c](#) and the [a6ceCapital Gains Incentivea6c](#) with the first fee payable quarterly in arrears and the second fee payable in arrears at the end of each calendar year. Net Investment Income Incentive Fee The first fee ([a6ceNet Investment Income Incentivea6c](#)), is determined by reference to the Company's [a6cePre-Incentive Fee Net Investment Incomea6c](#) (as defined below). Given that this incentive fee is payable without regard to any gain, loss or unrealized depreciation that may occur during the quarter, Oxford Square Management's incentive fee may be payable notwithstanding a decline in net asset value that quarter. Under the terms of the Investment Advisory Agreement, the Net Investment Income Incentive Fee is calculated based on the Company's [a6cePre-Incentive Fee Net Investment Incomea6c](#) for the immediately preceding calendar quarter. [a6c](#) A A A A A For this purpose, [a6cePre-Incentive Fee Net Investment Incomea6c](#) means interest income, dividend income and any other income (including any other fees, such as commitment, origination, structuring, diligence and consulting fees or other fees that the Company receives from portfolio companies) accrued during the calendar quarter minus the Company's operating expenses for the quarter (including the Base Fee, expenses payable under the administration agreement, and any interest expense and dividends paid on any issued and outstanding preferred stock, but excluding the incentive fee). Pre-Incentive Fee Net Investment Income includes, in the case of investments with a deferred interest feature (such as original issue discount, debt instruments with PIK interest, and zero coupon securities), accrued income that we have not yet received in cash. Pre-Incentive Fee Net Investment Income does not include any realized capital gains, realized capital losses or unrealized capital appreciation or depreciation. [a6c](#) A A A A A A A Pre-

Incentive Fee Net Investment Income, expressed as a rate of return on the value of the Company's net assets at the end of the immediately preceding calendar quarter, is compared to one-fourth of an annual hurdle rate. The annual hurdle rate is determined as of the immediately preceding December 31st by adding 5.0% to the interest rate then payable on the most recently issued five-year U.S.A Treasury Notes, up to a maximum annual hurdle rate of 10.0%. The annual hurdle rates for the 2024 and 2023 calendar years, calculated as of the immediately preceding December 31st, were 8.84% and 8.99% respectively, under the terms of the Investment Advisory Agreement. The Company's net investment income (to the extent not distributed to stockholders) used to calculate the Net Investment Income Incentive Fee was also included in the amount of gross assets used to calculate the 2% Base Fee. The operation of the incentive fee with respect to the Company's Pre-Incentive Fee Net Investment Income for each quarter is as follows: i. A no incentive fee is payable to Oxford Square Management in any calendar quarter in which the Pre-Incentive Fee Net Investment Income does not exceed one fourth of the annual hurdle rate (8.84% for the 2024 calendar year).

ii. A 20% of the amount of the Pre-Incentive Fee Net Investment Income, if any, that exceeds one-fourth of the annual hurdle rate (8.84% for the 2024 calendar year) in any calendar quarter is payable to Oxford Square Management (i.e., once the hurdle rate is reached, 20% of all Pre-Incentive Fee Net Investment Income thereafter will be allocated to Oxford Square Management). Under the terms of the 2016 Fee Waiver, for the purpose of calculating the amount of total advisory fees (if any) to be waived during a particular calendar quarter, the Income Incentive Fee (as a portion of the total calculation) is calculated based on the amount by which (a) the Pre-Incentive Fee Net Investment Income (as defined below) for the calendar quarter exceeds (y) the Preferred Return Amount (as defined below) for the calendar quarter. A the Preferred Return Amount is calculated on a quarterly basis by multiplying 1.75% by the Company's net asset value at the end of the immediately preceding calendar quarter. b. A the Net Investment Income Incentive Fee is then calculated as follows: (a) A no Net Investment Income Incentive Fee is payable to Oxford Square Management in any calendar quarter in which the Pre-Incentive Fee Net Investment Income does not exceed the Preferred Return Amount; (b) A 100% of the Pre-Incentive Fee Net Investment Income for such quarter, if any, that exceeds the Preferred Return Amount but is less than or equal to a Catch-Up Amount determined on a quarterly basis by multiplying 2.1875% by OXS's net asset value at the end of such calendar quarter; and (c) A for any quarter in which the Pre-Incentive Fee Net Investment Income exceeds the Catch-Up Amount, the Net Investment Income Incentive Fee will be 20% of the amount of the Pre-Incentive Fee Net Investment Income for such quarter. c. A A There is no accumulation of amounts from quarter to quarter for the Preferred Return Amount, and accordingly there is no claw back of amounts previously paid to Oxford Square Management if the Pre-Incentive Fee Net Investment Income for subsequent quarters is below the quarterly Preferred Return Amount, and there is no delay of payment of incentive fees to Oxford Square Management if the Pre-Incentive Fee Net Investment Income for prior quarters is below the quarterly Preferred Return Amount for the quarter for which the calculation is being made. d. A A The calculation of the Company's Net Investment Income Incentive Fee is subject to a total return requirement that provides that a Net Investment Income Incentive Fee will not be payable to Oxford Square Management except to the extent 20% of the cumulative net increase in net assets resulting from operations (which is the amount, if positive, of the sum of the Pre-Incentive Fee Net Investment Income, realized gains and losses and unrealized appreciation and depreciation) during the calendar quarter for which such fees are being calculated and the eleven (11) preceding quarters exceeds the cumulative Net Investment Income Incentive Fees accrued and/or paid for such eleven (11) preceding quarters. In the event that the advisory fee calculations under the 2016 Fee Waiver produce a higher combined Base Fee and Net Investment Income Incentive Fee for any quarterly period, the combined fees are set to the original (lower) level, calculated pursuant to the Investment Advisory Agreement. In the event that advisory fee calculations under the 2016 Fee Waiver produce a lower combined Base Fee and Net Investment Income Incentive Fee for that quarterly period, those lower combined fees are adopted for that quarterly period. In either case, the lower level of combined fees is used for that quarter, and, accordingly, the advisory fee payable to Oxford Square Management can only be reduced, and never increased, as a result of the 2016 Fee Waiver. The following table represents the portion of the total advisory fee ascribed to Net Investment Income Incentive Fees (pursuant to the 2016 Fee Waiver calculation) for the three and nine months ended September 30, 2024 and 2023, respectively. (\$ in millions) A Three Months Ended September 30, 2024 A Three Months Ended September 30, 2023 A Nine Months Ended September 30, 2024 A Nine Months Ended September 30, 2023 Net Investment Income Incentive Fee A \$ 1.2 A \$ 3.7 There was no Net Investment Income Incentive Fee payable to Oxford Square Management as of September 30, 2024 and December 31, 2023. Capital Gains Incentive Fee The Capital Gains Incentive Fee, which is calculated identically under the Investment Advisory Agreement and under the 2016 Fee Waiver, is determined and payable in arrears as of the end of each calendar year (or upon termination of the Investment Advisory Agreement, as of the termination date), and equals 20% of the Company's incentive fee capital gains, which consists of its realized capital gains for each calendar year, computed net of all realized capital losses and unrealized capital depreciation for that calendar year. For accounting purposes only, in order to reflect the theoretical Capital Gains Incentive Fee that would be payable for a given period as if all unrealized gains were realized, the Company will accrue a Capital Gains Incentive Fee based upon net realized gains and unrealized depreciation for that calendar year (in accordance with the terms of the Investment Advisory Agreement), plus unrealized appreciation on investments held at the end of the period. It should be noted that a fee so calculated and accrued would not necessarily be payable under the Investment Advisory Agreement, and may never be paid based upon the computation of Capital Gains Incentive Fees in subsequent periods. Amounts paid under the Investment Advisory Agreement will be consistent with the formula reflected in the Investment Advisory Agreement. The amount of Capital Gains Incentive Fee expense related to the hypothetical liquidation of the portfolio (and assuming no other changes in realized or unrealized gains and losses) would only become payable to Oxford Square Management in the event of a complete liquidation of the Company's portfolio as of period end and the termination of the Investment Advisory Agreement on such date. Also, it should be noted that the Capital Gains Incentive Fee expense fluctuates with the Company's overall investment results. There were no Capital Gains Incentive Fees based on hypothetical liquidation for the three and nine months ended September 30, 2024 and 2023. There was no liability for Capital Gains Incentive Fees based on hypothetical liquidation as of September 30, 2024 and December 31, 2023. Administration Agreement The Company has also entered into the Administration Agreement with Oxford Funds under which Oxford Funds provides administrative services for the Company. The Company pays Oxford Funds an allocable portion of overhead and other expenses incurred by Oxford Funds on its behalf under the Administration Agreement, including a portion of the rent and the compensation of the Chief Financial Officer, accounting staff and other administrative support personnel, which creates potential conflicts of interest that the Board must monitor. The Company also reimburses Oxford Funds for the costs associated with the functions performed by the Company's Chief Compliance Officer that Oxford Funds pays on the Company's behalf pursuant to the terms of an agreement between the Company and ACA Group, LLC. Oxford Square Management is controlled by Oxford Funds, its managing member. Charles M.A Royce, a member of the Board, holds a minority, non-controlling interest in Oxford Square Management. Oxford Funds manages the business and internal affairs of Oxford Square Management. Jonathan H.A Cohen, the Company's Chief Executive Officer, as well as a Director, is the Chief Executive Officer of Oxford Square Management and managing member of Oxford Funds. Saul B.A Rosenthal, the Company's President and Chief Operating Officer, is also the President and Chief Operating Officer of Oxford Square Management and a member of Oxford Funds. Messrs. Cohen and Rosenthal together control the equity interests in Oxford Funds. For the three months ended September 30, 2024 and 2023, the Company incurred approximately \$209,000 and \$205,000, respectively, in compensation expenses for the services of employees allocated to the administrative activities of the Company, pursuant to the Administration Agreement with Oxford Funds. For the nine months ended September 30, 2024 and 2023, the Company incurred approximately \$591,000 and \$662,000, respectively, in compensation expenses. In addition, the Company incurred approximately \$16,000 and \$19,000 for facility costs allocated under the Administration Agreement for the three months ended September 30, 2024 and 2023, respectively. The Company incurred approximately \$48,000 and \$57,000 for facility costs for the nine months ended September 30, 2024 and 2023, respectively. Facility costs are included in General and administrative expenses in the statements of operations. As of September 30, 2024, there were no accrued compensation expenses payable under the Administration Agreement. As of December 31, 2023, there were no accrued compensation expenses payable under the Administration Agreement. Co-Investment Exemptive Relief On June 14, 2017, the SEC issued an order permitting the Company and certain of its affiliates to complete negotiated co-investment transactions in portfolio companies, subject to certain conditions (the Order). Subject to satisfaction of certain conditions to the Order, the Company and certain of its affiliates are permitted, together with any future BDCs, registered closed-end funds and certain private funds, each of whose investment adviser is Oxford Square Management or an investment adviser controlling, controlled by, or under common control with the Oxford Square Management, to co-invest in negotiated investment opportunities where doing so would otherwise be prohibited under the 1940 Act, providing the Company's stockholders with access to a broader array of investment opportunities. Pursuant to the Order, the Company is permitted to co-invest in such investment opportunities with its affiliates if a required majority (as defined in Section 57(o) of the 1940 Act) of its independent directors make certain conclusions in connection with a co-investment transaction, including, but not limited to, that (1) the terms of the potential co-investment transaction, including the consideration to be paid, are reasonable and fair to the Company and its stockholders and do not involve overreaching in respect of the Company or its stockholders on the part of any person concerned, and (2) the potential co-investment transaction is consistent with the interests of the Company's stockholders and is consistent with the Company's then-current investment objective and strategies. X - References No definition available. + Details Name: us-gaap RelatedPartyTransactionsAbstract Namespace Prefix: us-gaap Data Type: xbrl:stringItem Type Balance Type: na Period Type: duration X - Definition The entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates. + References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147480990/946-20-50-2> Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 5-Publisher FASB-URI https://asc.fasb.org/1943274/2147480990/946-20-50-5> Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 20-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147480990/946-20-50-6> Reference 4: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 235-Name Accounting Standards Codification-Section 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https://asc.fasb.org/1943274/2147483326/850-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 850-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (d)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483326/850-10-50-1) Reference 7: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-07\(2\)\(g\)\(3\)\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-07(2)(g)(3))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1) Reference 8: [http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 220-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph \(SX 210.6-07\(2\)\(c\)\)-Publisher FASB-URI 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<http://www.xbrl.org/2003/role/disclosureRef-Topic 850-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 6-Publisher FASB-URI https://asc.fasb.org/1943274/2147483326/850-10-50-6> Reference 12: [http://www.xbrl.org/2003/role/disclosureRef-Topic 850-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(a\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483326/850-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 850-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483326/850-10-50-1) Reference 13: [http://www.xbrl.org/2003/role/disclosureRef-Topic 850-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(b\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483326/850-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 850-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (b)-Publisher FASB-URI https://asc.fasb.org/1943274/2147483326/850-10-50-1) + Details Name: us-gaap RelatedPartyTransactionsDisclosureTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 29 R18.htm IDEA: XBRL DOCUMENT v3.24.3 Earnings Per Share 9 Months Ended Sep. 30, 2024 Earnings Per Share [Abstract] A EARNINGS PER SHARE NOTE 8. EARNINGS PER SHARE The following table sets forth the computation of basic and diluted net increase in net assets resulting from net investment income and operations per share for the three and nine months ended September 30, 2024 and 2023, respectively: A Three Months Ended September 30, 2024 A Three Months Ended September 30, 2023 A Nine Months Ended September 30, 2024 A Nine Months Ended September 30, 2023 Net investment income \$ 6,187,155 A \$ 6,438,818 A \$ 20,446,617 A \$ 19,595,383 Weighted average common shares outstanding A 64,796,212 A 56,764,866 A 61,707,951 A 52,413,834 Net increase in net assets resulting from net investment income per common share A \$ 0.10 A \$ 0.11 A \$ 0.33 A \$ 0.37 Net (decrease)/increase in net assets resulting from operations A \$ (874,51) A \$ 6,692,836 A \$ 2,616,074 A \$ 24,548,723 Net (decrease)/increase in net assets resulting from operations per common share A \$ (0.01) A \$ 0.12 A \$ 0.04 A \$ 0.47 X - References No definition available. + Details Name: us-gaap EarningsPerShareAbstract Namespace Prefix: us-gaap Data Type: xbrl:stringItem Type Balance Type: na Period Type: duration X - Definition The entire disclosure for earnings per share. + References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph \(c\)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1](http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 1-Subparagraph (c)-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-1) Reference 2: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-Name Accounting Standards Codification-Publisher FASB-URI https://asc.fasb.org/260/tableOfContent> Reference 3: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 2-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-2> Reference 4: <http://www.xbrl.org/2003/role/disclosureRef-Topic 260-SubTopic 10-Name Accounting Standards Codification-Section 50-Paragraph 3-Publisher FASB-URI https://asc.fasb.org/1943274/2147482662/260-10-50-3> + Details Name: us-gaap EarningsPerShareTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 30 R19.htm IDEA: XBRL DOCUMENT v3.24.3 Distributions 9 Months Ended Sep. 30, 2024 Distributions [Abstract] A DISTRIBUTIONS NOTE 9. DISTRIBUTIONS The Company intends to continue to operate so as to qualify to be taxed as a RIC under the Code and, as such, the Company would not be subject to federal income tax on the portion of its taxable income and gains distributed to stockholders. To qualify to be taxed as a RIC, the Company is required, among other requirements, to distribute at least 90% of its annual investment company taxable income, as defined by the Code. The amount to be paid out as a distribution each quarter is determined by the Board and is based upon the annual taxable income estimated by the management of the Company. Income calculated in accordance with U.S.A federal income tax regulations differs substantially from GAAP income. To the extent that the Company's cumulative undistributed taxable earnings fall below the amount of distributions declared, however, a portion of the total amount of the Company's distributions for the fiscal year may be deemed a return of capital for tax purposes to the Company's stockholders. The Company intends to comply with the applicable provisions of the Code pertaining to RICs to make distributions of taxable income sufficient to relieve it of substantially all federal income taxes. The Company, at its discretion, may carry forward taxable income in excess of calendar year distributions and pay a 4% excise tax on such income. The Company will accrue excise tax on estimated excess taxable income, if any, as required. For the three months ended September 30, 2024, the Company incurred approximately \$144,000 for final 2023 and estimated 2024 excise tax. For the nine months ended September 30, 2024, the Company incurred approximately \$96,000 for estimated 2024 excise tax, which includes a net expense accrual adjustment of approximately \$(267,000), for final 2023 excise tax. Those accrual adjustments for the three and nine months ended September 30, 2024 reflect reversals of previously overestimated excise tax. For the three and nine months ended September 30, 2023, the Company incurred approximately \$574,000 and \$874,000, respectively, for estimated 2022 and 2023 excise tax. As of September 30, 2024, the Company had a liability of approximately \$362,000 of estimated excise tax payable. As of December 31, 2023, the Company had a liability of approximately \$750,000 of estimated excise tax payable. This amount is included in Accrued Expenses on the Statements of Assets and Liabilities. The Company has adopted an exempt distribution reinvestment plan for its common stockholders. As a result, if the Company makes a cash distribution, then stockholders' cash distributions will be automatically reinvested in additional shares of common stock, unless they specifically elect out of the distribution reinvestment plan so as to receive cash distributions. During the three months ended September 30, 2024 and 2023, the Company issued 93,639 and 135,272 shares, respectively, of common stock for approximately \$261,000 and \$389,000, respectively, to stockholders in connection with the distribution reinvestment plan. During the nine months ended September 30, 2024 and 2023, the Company issued 241,765 and 234,955 shares, respectively, of common stock for approximately \$695,000 and \$680,000, respectively, to stockholders in

connection with the distribution reinvestment plan. During the threeÅ months and nineÅ months ended SeptemberÅ 30, 2024 as part of the CompanyÅ™'s dividend reinvestment plan for its common stockholders, the CompanyÅ™'s dividend reinvestment administrator did not purchase any shares of common stock in the open market to satisfy the reinvestment portion of the CompanyÅ™'s dividends. On each of JanuaryÅ 31, FebruaryÅ 29, MarchÅ 29, AprilÅ 30, MayÅ 31, 2024, the Company paid monthly distributions of approximately \$2.1Å million, or \$0.035 per share. On JuneÅ 28, JulyÅ 31, AugustÅ 30, 2024, the Company paid monthly distributions of approximately \$2.2Å million, or \$0.035 per share. On SeptemberÅ 30, 2024, the Company paid monthly distributions of approximately \$2.3Å million, or \$0.035 per share. Under the Regulated Investment Company Modernization Act ofÅ 2010 (the Å€ActÅ€), the Company is permitted to carry forward capital losses incurred in taxableÅ years beginning after the date of enactment for an unlimited period. However, any losses incurred during those future taxableÅ years will be required to be utilized prior to the losses incurred in pre-enactment taxableÅ years, which carry an expiration date. As a result of this ordering rule, pre-enactment capital loss carryforwards may be more likely to expire unused. Additionally, post-enactment capital losses that are carried forward will retain their character as either short-term or long-term losses rather than being considered all short-term as under previous law. The tax character of distributions for the nineÅ months ended SeptemberÅ 30, 2024, represented, on an estimated basis, \$0.315 per share from ordinary income. For the nineÅ months ended SeptemberÅ 30, 2024, the amounts and sources of distributions reported are only estimates (based on an average of the reported tax character historically) and are not being provided for U.S.Å federal income tax reporting purposes. The timing and character of distributions for U.S.Å federal income tax purposes (which are determined in accordance with the U.S.Å federal tax rules which may differ from GAAP) may be materially different than the historical information the Company used in providing the estimates herein. The final determination of the source of all distributions in 2024 will be made after year-end and the amounts represented may be materially different from the amounts disclosed in the final FormÅ 1099-DIV notice. The actual amounts and sources of the amounts for tax reporting purposes will depend upon the CompanyÅ™'s investment performance and may be subject to change based on tax regulations. X - ReferencesNo definition available. + Details Name: ossx_DistributionsAbstract Namespace Prefix: ossx_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure of distributions. + ReferencesNo definition available. + Details Name: ossx_DistributionsTextBlock Namespace Prefix: ossx_ Data Type: dtr:textBlockItemType Balance Type: na Period Type: duration XML 31 R20.htm IDEA: XBRL DOCUMENT v3.24.3 Net Asset Value Per Share 9 Months Ended Sep. 30, 2024 Net Asset Value Per Share [Abstract] Å NET ASSET VALUE PER SHARE NOTE 10. NET ASSET VALUE PER SHARE The CompanyÅ™'s net asset value per share as of SeptemberÅ 30, 2024, and DecemberÅ 31, 2023, was \$2.35 and \$2.55, respectively. In determining the CompanyÅ™'s net asset value per share, the Board determined in good faith the fair value of the CompanyÅ™'s portfolio investments for which reliable market quotations are not readily available. X - ReferencesNo definition available. + Details Name: ossx_NetAssetValuePerShareAbstract Namespace Prefix: ossx_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for net asset value per share. + ReferencesNo definition available. + Details Name: ossx_NetAssetValuePerShareTextBlock Namespace Prefix: ossx_ Data Type: dtr:textBlockItemType Balance Type: na Period Type: duration XML 32 R21.htm IDEA: XBRL DOCUMENT v3.24.3 Share Issuance and Repurchase Programs 9 Months Ended Sep. 30, 2024 Share Issuance and Repurchase Programs [Abstract] Å SHARE ISSUANCE AND REPURCHASE PROGRAMS NOTE 11. SHARE ISSUANCE AND REPURCHASE PROGRAMS On AugustÅ 22, 2023, the Company entered into Amendment No. 1 to that certain Equity Distribution Agreement dated AugustÅ 1, 2019 with Ladenburg ThalmannÅ & Co. through which the Company may offer for sale, from time to time, up to \$150.0Å million of the CompanyÅ™'s common stock through an ATM offering. On AugustÅ 16, 2024, the Company entered into an amended and restated equity distribution agreement, dated AugustÅ 16, 2024 (the Å€Amended and Restated Equity Distribution AgreementÅ€) with Lucid Capital Markets, LLC and Ladenburg ThalmannÅ & Co. Inc., as the sales agents, to add Lucid Capital Markets, LLC as an additional sales agent to the Amended and Restated Equity Distribution Agreement. The Company sold a total of 5,069,789 and 8,326,819 shares of common stock pursuant to the ATM offering during the threeÅ months and nineÅ months ended SeptemberÅ 30, 2024, respectively. The total amount of capital raised net of underwriting fees and offering costs was approximately \$14.5Å million and \$24.3Å million during the threeÅ and nineÅ months ended SeptemberÅ 30, 2024, respectively. From time to time, the Board may authorize a share repurchase program under which shares are purchased in open market transactions. Since the Company is incorporated in Maryland, MGCL requires share repurchases to be accounted for as a share retirement. The cost of repurchased shares is charged against capital on the settlement date. During the threeÅ months ended SeptemberÅ 30, 2024 and 2023, the Company was not authorized to repurchase any shares of outstanding common stock. X - ReferencesNo definition available. + Details Name: ossx_ShareIssuanceAndRepurchaseProgramsDisclosureAbstract Namespace Prefix: ossx_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for share issuance and repurchase programs. + ReferencesNo definition available. + Details Name: ossx_ShareIssuanceAndRepurchaseProgramsDisclosureTextBlock Namespace Prefix: ossx_ Data Type: dtr:textBlockItemType Balance Type: na Period Type: duration XML 33 R22.htm IDEA: XBRL DOCUMENT v3.24.3 Investment Income 9 Months Ended Sep. 30, 2024 Investment Income [Abstract] Å INVESTMENT INCOME NOTE 12. INVESTMENT INCOME The following table sets forth the components of investment income for the threeÅ and nineÅ months ended SeptemberÅ 30, 2024 and 2023, respectively: Å ThreeÅ Months Ended SeptemberÅ 30, 2024 Å ThreeÅ Months Ended SeptemberÅ 30, 2023 Interest income Å Å Å Å Å Stated interest income Å \$ 5,457,329 Å \$ 8,205,329 PIK interest income Å Å 100,485 Å Å Å€ Original issue discount and market discount income Å Å 378,550 Å Å 211,959 Discount income derived from unscheduled remittances at par Å Å 185,578 Å Å 35,952 Total interest income Å \$ 6,121,942 Å \$ 8,453,240 Income from securitization vehicles and investments Å \$ 3,526,850 Å \$ 4,106,071 Other income Å Å Å Å Å Fee letters Å \$ 155,272 Å \$ 166,387 Money market fund income and all other fees Å Å 536,860 Å Å 319,656 Total other income Å \$ 692,132 Å \$ 486,043 Total investment income Å \$ 10,340,924 Å \$ 13,045,354 Å NineÅ Months Ended SeptemberÅ 30, 2024 Å NineÅ Months Ended SeptemberÅ 30, 2023 Interest income Å Å Å Å Å Stated interest income Å \$ 17,957,697 Å \$ 24,617,782 PIK interest income Å Å 217,666 Å Å Å€ Original issue discount and market discount income Å Å 1,084,100 Å Å 874,209 Discount income derived from unscheduled remittances at par Å Å 305,345 Å Å 54,589 Total interest income Å \$ 19,564,808 Å \$ 25,546,580 Income from securitization vehicles and investments Å \$ 11,345,140 Å \$ 12,814,866 Other income Å Å Å Å Å Fee letters Å \$ 510,401 Å \$ 485,915 Money market fund income and all other fees Å Å 1,043,455 Å Å 652,771 Total other income Å \$ 1,553,856 Å \$ 1,138,686 Total investment income Å \$ 32,463,804 Å \$ 39,500,132 The 1940 Act requires that a BDC offer significant managerial assistance to its portfolio companies. The Company may receive fee income for managerial assistance it renders to portfolio companies in connection with its investments. For the threeÅ and nineÅ months ended SeptemberÅ 30, 2024 and 2023, the Company received no fee income for managerial assistance. X - DefinitionThe entire disclosure for investment. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 320 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/320/tableOfContent>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Topic 321 -Publisher FASB -URI https://asc.fasb.org/321/tableOfContent>Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef -Name Accounting Standards Codification -Topic 325 -Publisher FASB -URI https://asc.fasb.org/325/tableOfContent> + Details Name: us-gaap_InvestmentTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentsDebtAndEquitySecuritiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 34 R23.htm IDEA: XBRL DOCUMENT v3.24.3 Commitments and Contingencies 9 Months Ended Sep. 30, 2024 Commitments and Contingencies [Abstract] Å COMMITMENTS AND CONTINGENCIES NOTE 13. COMMITMENTS AND CONTINGENCIES In the normal course of business, the Company enters into a variety of undertakings containing a variety of warranties and indemnifications that may expose the Company to some risk of loss. The risk of future loss arising from such undertakings, while not quantifiable, is expected to be remote. As of SeptemberÅ 30, 2024, the Company did not have any commitments to purchase additional debt investments. The Company is not currently subject to any material legal proceedings. From time to time, the Company may be a party to certain legal proceedings in the ordinary course of business, including proceedings relating to the enforcement of the CompanyÅ™'s rights under contracts with its portfolio companies. While the outcome of these legal proceedings, if any, cannot be predicted with certainty, the Company does not expect that these proceedings will have a material effect upon its results of operations and financial condition. X - ReferencesNo definition available. + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure for commitments and contingencies. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 405 -SubTopic 30 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/405-30/tableOfContent>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4](http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4)Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 450 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/450/tableOfContent>Reference 4: [http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 440 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478522/954-440-50-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 954 -SubTopic 440 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478522/954-440-50-1)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4](http://www.xbrl.org/2003/role/disclosureRef -Topic 440 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482648/440-10-50-4)Reference 6: <http://fasb.org/us-gaap/role/ref/legacyRef -Topic 440 -Name Accounting Standards Codification -Publisher FASB -URI https://asc.fasb.org/440/tableOfContent> + Details Name: us-gaap_CommitmentsAndContingenciesDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 35 R24.htm IDEA: XBRL DOCUMENT v3.24.3 Financial Highlights 9 Months Ended Sep. 30, 2024 Investment Company, Financial Highlights [Abstract] Å FINANCIAL HIGHLIGHTS NOTE 14. FINANCIAL HIGHLIGHTS Financial highlights for the threeÅ and nineÅ months ended SeptemberÅ 30, 2024 and 2023, respectively, are as follows: Å ThreeÅ Months Ended SeptemberÅ 30, 2024 Å ThreeÅ Months Ended SeptemberÅ 30, 2023 Å NineÅ Months Ended SeptemberÅ 30, 2024 Å NineÅ Months Ended SeptemberÅ 30, 2023 Per Share Data Å Å Å Å Å Net asset value at beginning of period Å \$ 2.43 Å Å \$ 2.88 Å Å \$ 2.55 Å Å \$ 2.78 Å Net investment income(1) Å Å 0.10 Å Å 0.11 Å Å 0.33 Å Å 0.37 Å Net realized and unrealized (losses)/gains(2) Å Å 0.11 Å Å 0.01 Å Å 0.29 Å Å 0.10 Å Net (decrease)/increase in net asset value from operations Å Å 0.01 Å Å 0.12 Å Å 0.04 Å Å 0.47 Å Distributions per share from net investment income Å Å 0.11 Å Å 0.11 Å Å 0.23 Å Å 0.32 Å Å 0.44 Å Tax return of capital distributions(3) Å Å Å€ Å Å Å Å Å€ Å Total distributions Å Å 0.11 Å Å 0.23 Å Å 0.32 Å Å 0.44 Å Effect of shares issued Å Å 0.04 Å Å 0.01 Å Å 0.08 Å Å 0.03 Å Net asset value at end of period Å \$ 2.35 Å Å \$ 2.78 Å Å \$ 2.35 Å Å \$ 2.78 Å Per share market value at beginning of period Å \$ 2.94 Å Å \$ 2.65 Å Å \$ 2.86 Å Å \$ 3.12 Å Per share market value at end of period Å \$ 2.83 Å Å \$ 3.01 Å Å \$ 2.83 Å Å \$ 3.01 Å Total return based on market value(4) Å Å 0.25 Å Å 22.17 Å Å 9.71 Å Å 10.99 Å Total return based on net asset value(5) Å Å 1.03 Å Å 4.34 Å Å 4.51 Å Å 15.65 Å Shares outstanding at end of period Å 67,869,056 Å Å 57,958,446 Å Å 67,869,056 Å Å 57,958,446 Å Å Ratios/Supplemental Data(8) Å Å Å Å Å Å Net assets at end of period (000Å€™'s) Å \$ 159,471 Å Å \$ 160,895 Å Å \$ 159,471 Å Å \$ 160,895 Å Average net assets (000Å€™'s) Å \$ 154,529 Å Å \$ 160,397 Å Å \$ 149,873 Å Å \$ 148,132 Å Ratio of expenses to average net assets(6) Å Å 10.71 Å Å 14.38 Å Net investment income incentive fees Å€™' % Å 2.93 Å Å 3.34 Å Ratio of expenses, excluding interest expense, to average net assets Å 5.63 Å Å 9.09 Å Å 5.52 Å Å 9.89 Å X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentCompanyFinancialHighlightsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionThe entire disclosure of financial highlights reported by investment company. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-7](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-7)Reference 2: <http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-7>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-24> + Details Name: us-gaap_InvestmentCompanyFinancialHighlightsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 36 R25.htm IDEA: XBRL DOCUMENT v3.24.3 Risks and Uncertainties 9 Months Ended Sep. 30, 2024 Risks and Uncertainties [Abstract] Å RISKS AND UNCERTAINTIES NOTE 15. RISKS AND UNCERTAINTIES The Company may be materially adversely affected by market conditions. Government spending, government policies, changes in interest rates, and disruptions in supply chains in the UnitedÅ States and elsewhere in conjunction with other factors, have led and could continue to lead to inflationary economic environments that could affect the CompanyÅ™'s portfolio companies, financial condition and results of operations. The Company has exposure to interest rate risks to the extent prevailing interest rates change and it could negatively affect the fair value of the CompanyÅ™'s investments. If interest rates continue to rise in response to inflation, the value, volatility and liquidity of income paying investments could be adversely affected. Market volatility, dramatic change to interest rates and/or unfavorable economic conditions may lower performance or impair the CompanyÅ™'s ability to achieve its investment objective. The occurrence of any of the above events could have a significant adverse impact on the value and risk profile of the CompanyÅ™'s investments. Although it is difficult to predict the extent of the impact of economic disruptions on the CompanyÅ™'s portfolio companies and underlying CLO vehicles the Company invests in, the failure by a portfolio company or CLO vehicle to satisfy certain financial covenants, including with respect to adequate collateralization and/or interest coverage tests, could lead to a reduction in its payments to us. In the event that a CLO vehicle fails certain tests, holders of debt senior to us may be entitled to additional payments that would, in turn, reduce the payments we would otherwise be entitled to receive. A portfolio companyÅ™'s failure to satisfy financial or operating covenants imposed by the Company or other lenders could lead to defaults and, potentially, termination of the portfolio companyÅ™'s loans and foreclosure on its secured assets, which could trigger cross-defaultsÅ under other agreements and jeopardize the portfolio companyÅ™'s ability to meet its obligations under the debt securities that the Company holds. Separately, the Company may incur expenses to the extent necessary to seek recovery upon default or to negotiate new terms with a defaulting portfolio company, CLO vehicle or any other investment we may make. In addition, if a portfolio company goes bankrupt, even though the Company may have structured its investment as senior debt or secured debt, depending on the facts and circumstances, including the extent to which the Company actually provided significant managerial assistance, if any, to that portfolio company, a bankruptcy court might re-characterize the CompanyÅ™'s debt holding and subordinate all or a portion of the CompanyÅ™'s claim to that of other creditors. If any of these occur, it could materially and adversely affect the CompanyÅ™'s operating results and cash flows. Various social and political circumstances in the UnitedÅ States and around the world (including wars and other forms of conflict and other uncertainties regarding actual and potential shifts in the U.S.Å and foreign,

trade, economic and other policies with other countries, terrorist acts, security operations and catastrophic events such as fires, floods, earthquakes, tornadoes, hurricanes and global health epidemics), may also contribute to increased market volatility and economic uncertainties or deterioration in the United States and worldwide. The Israel-Hamas war and the conflict between Russia and Ukraine, and resulting market volatility, could also adversely affect the Company's business, operating results, and financial condition. The extent and duration or escalation of such conflicts, resulting sanctions and resulting future market disruptions are impossible to predict, but could be significant. Any disruptions resulting from such conflicts and any future conflict (including cyberattacks, espionage or the use or threatened use of nuclear weapons) or resulting from actual or threatened responses to such actions could cause disruptions to any of the Company's portfolio companies located in Europe or the Middle East or that have substantial business relationships with companies in affected regions. It is not possible to predict the duration or extent of longer-term consequences of these conflicts, which could include further sanctions, retaliatory and escalating measures, embargoes, regional instability, geopolitical shifts and adverse effects on or involving macroeconomic conditions, the energy sector, supply chains, inflation, security conditions, currency exchange rates and financial markets around the globe. Any such market disruptions could have a material adverse effect on the Company's business, financial condition and results of operations. These market and economic disruptions could also negatively impact the operating results of the Company's portfolio companies. X - Definition The entire disclosure for any concentrations existing at the date of the financial statements that make an entity vulnerable to a reasonably possible, near-term, severe impact. This disclosure informs financial statement users about the general nature of the risk associated with the concentration, and may indicate the percentage of concentration risk as of the balance sheet date. + ReferencesReference 1: <https://fasb.org/us-gaap/role/ref/legacyRef> - Topic 275 - Name Accounting Standards Codification - Publisher FASB - URI <https://asc.fasb.org/275/tableOfContent> + Details Name: us-gaap_ConcentrationRiskDisclosureTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_RisksAndUncertaintiesAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 37 R26.htm IDEA: XBRL DOCUMENT v3.24.3 Subsequent Events 9 Months Ended Sep. 30, 2024 Subsequent Events [Abstract] A - SUBSEQUENT EVENTS NOTE 16. SUBSEQUENT EVENTS The following distributions payable to stockholders are shown below: Date: Declared A Record Dates A Payable Dates A Per A Share A Distribution Amount A Declared August 8, 2024 A October 17, 2024 A October 31, 2024 A \$ 0.035 August 8, 2024 A November 15, 2024 A November 29, 2024 A \$ 0.035 August 8, 2024 A December 17, 2024 A December 31, 2024 A \$ 0.035 October 31, 2024 A January 17, 2025 A January 31, 2025 A \$ 0.035 October 31, 2024 A February 14, 2025 A February 28, 2025 A \$ 0.035 October 31, 2024 A March 17, 2025 A March 31, 2025 A \$ 0.035 The Company's management evaluated subsequent events through the date of issuance of these financial statements and noted no other events that necessitate adjustments to or disclosure in the financial statements. X - ReferencesNo definition available. + Details Name: us-gaap_SubsequentEventsAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Definition The entire disclosure for significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, catastrophic loss, significant foreign exchange rate changes, loans to insiders or affiliates, and transactions not in the ordinary course of business. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 855 - Name Accounting Standards Codification - Publisher FASB - URI <https://asc.fasb.org/855/tableOfContentReference> 2: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 855 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 2 - Subparagraph (a) - Publisher FASB - URI <https://asc.fasb.org/1943274/214748399/855-10-50-2> + Details Name: us-gaap_SubsequentEventsTextBlock Namespace Prefix: us-gaap_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration XML 38 R27.htm IDEA: XBRL DOCUMENT v3.24.3 Pay vs Performance Disclosure - USD (\$) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Pay vs Performance Disclosure A A A Net Income (Loss) \$ (874,541) \$ 6,692,836 \$ 2,616,074 \$ 24,548,723 X - ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> - Publisher SEC - Name Regulation S-K - Number 229 - Section 402 - Subsection v - Paragraph 1 + Details Name: ecd_PvpTable Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Definition The portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 250 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 6 - Publisher FASB - URI <https://asc.fasb.org/1943274/2147483443/250-10-50-6>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 805 - SubTopic 60 - Name Accounting Standards Codification - Section 65 - Paragraph 1 - Subparagraph (g) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147476176/805-60-65-1>Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 740 - SubTopic 323 - Name Accounting Standards Codification - Section 65 - Paragraph 2 - Subparagraph (g)(3) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147478666/740-323-65-2>Reference 5: <http://fasb.org/us-gaap/role/ref/legacyRef> - Topic 220 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 2 - Subparagraph (SX 210.5-03(20)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147483621/220-10-S99-2>Reference 6: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 235 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1 - Subparagraph (SX 210.4-08(g)(1)(ii)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480678/235-10-S99-1>Reference 7: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 323 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 3 - Subparagraph (c) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147481687/323-10-50-3>Reference 8: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 825 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 28 - Subparagraph (f) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147482907/825-10-50-28>Reference 9: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 220 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 6 - Publisher FASB - URI <https://asc.fasb.org/1943274/2147482765/220-10-50-6>Reference 10: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 250 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 3 - Publisher FASB - URI <https://asc.fasb.org/1943274/2147483443/250-10-50-3>Reference 11: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 250 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 1 - Subparagraph (b)(2) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147483443/250-10-50-1>Reference 12: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 815 - SubTopic 40 - Name Accounting Standards Codification - Section 65 - Paragraph 1 - Subparagraph (f) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480175/815-40-65-1>Reference 13: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 250 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 8 - Publisher FASB - URI <https://asc.fasb.org/1943274/2147483443/250-10-50-8>Reference 14: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 250 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 11 - Subparagraph (a) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147483443/250-10-50-11>Reference 15: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 250 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 11 - Subparagraph (b) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147483443/250-10-50-11>Reference 16: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 250 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 4 - Publisher FASB - URI <https://asc.fasb.org/1943274/2147483443/250-10-50-4>Reference 17: <http://www.xbrl.org/2003/role/exampleRef> - Topic 946 - SubTopic 830 - Name Accounting Standards Codification - Section 55 - Paragraph 10 - Publisher FASB - URI <https://asc.fasb.org/1943274/2147479168/946-830-55-10>Reference 18: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 946 - SubTopic 220 - Name Accounting Standards Codification - Section 45 - Paragraph 7 - Publisher FASB - URI <https://asc.fasb.org/1943274/2147479105/946-220-45-7>Reference 19: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 944 - SubTopic 220 - Name Accounting Standards Codification - Section S99 - Paragraph 1 - Subparagraph (SX 210.7-04(18)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147477250/944-220-S99-1>Reference 20: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 946 - SubTopic 220 - Name Accounting Standards Codification - Section S99 - Paragraph 1 - Subparagraph (SX 210.6-07(9)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-1>Reference 21: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 946 - SubTopic 220 - Name Accounting Standards Codification - Section S99 - Paragraph 3 - Subparagraph (SX 210.6-09(1)(d)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147479134/946-220-S99-1>Reference 22: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1A - Subparagraph (SX 210.13-01(a)(4)(i)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 23: <http://www.xbrl.org/2009/role/commonPracticeRef> - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1A - Subparagraph (SX 210.13-01(a)(4)(ii)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 24: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1A - Subparagraph (SX 210.13-01(a)(4)(iii)(A)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 25: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1A - Subparagraph (SX 210.13-01(a)(4)(iv)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 26: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1A - Subparagraph (SX 210.13-01(a)(5)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 27: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1B - Subparagraph (SX 210.13-02(a)(4)(i)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 28: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1B - Subparagraph (SX 210.13-02(a)(4)(iii)(A)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 29: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1B - Subparagraph (SX 210.13-02(a)(4)(iii)(B)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 30: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1B - Subparagraph (SX 210.13-02(a)(4)(iv)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 31: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1B - Subparagraph (SX 210.13-02(a)(5)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147480097/470-10-S99-1>Reference 32: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 260 - SubTopic 10 - Name Accounting Standards Codification - Section 45 - Paragraph 60B - Subparagraph (a) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147482689/260-10-45-60B>Reference 33: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 205 - SubTopic 20 - Name Accounting Standards Codification - Section 50 - Paragraph 7 - Publisher FASB - URI <https://asc.fasb.org/1943274/2147483499/205-20-50-7>Reference 34: <http://fasb.org/us-gaap/role/ref/legacyRef> - Topic 230 - SubTopic 10 - Name Accounting Standards Codification - Section 45 - Paragraph 28 - Publisher FASB - URI <https://asc.fasb.org/1943274/2147482790/230-10-45-28>Reference 35: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 220 - SubTopic 10 - Name Accounting Standards Codification - Section 45 - Paragraph 1A - Subparagraph (a) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1>Reference 36: <http://www.xbrl.org/2003/role/disclosureRef> - Topic 220 - SubTopic 10 - Name Accounting Standards Codification - Section 45 - Paragraph 1B - Subparagraph (a) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147482790/220-10-45-1>Reference 37: <http://fasb.org/us-gaap/role/ref/legacyRef> - Topic 942 - SubTopic 220 - Name Accounting Standards Codification - Section S99 - Paragraph 1 - Subparagraph (SX 210.9-04(22)) - Publisher FASB - URI <https://asc.fasb.org/1943274/2147478524/942-220-S99-1> + Details Name: us-gaap_NetIncomeLoss Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration XML 39 R28.htm IDEA: XBRL DOCUMENT v3.24.3 Insider Trading Arrangements 3 Months Ended Sep. 30, 2024 Trading Arrangements, by Individual A Rule 10b5-1 Arrangement Adopted false Non-Rule 10b5-1 Arrangement Adopted false Rule 10b5-1 Arrangement Terminated false Non-Rule 10b5-1 Arrangement Terminated false X - ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> - Publisher SEC - Name Regulation S-K - Number 229 - Section 408 - Subsection a - Paragraph 1 + Details Name: ecd_NonRule10b51ArrTrmndtFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> - Publisher SEC - Name Regulation S-K - Number 229 - Section 408 - Subsection a - Paragraph 1 + Details Name: ecd_Rule10b51ArrAdoptedFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> - Publisher SEC - Name Regulation S-K - Number 229 - Section 408 - Subsection a - Paragraph 1 + Details Name: ecd_Rule10b51ArrTrmndtFlag Namespace Prefix: ecd_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> - Publisher SEC - Name Regulation S-K - Number 229 - Section 408 - Subsection a - Paragraph 1 + Details Name: ecd_TradingArrByIndTable Namespace Prefix: ecd_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration XML 40 R29.htm IDEA: XBRL DOCUMENT v3.24.3 N-2 - \$ / shares 9 Months Ended Sep. 30, 2024 Dec. 31, 2023 Cover [Abstract] A A Entity Central Index Key 0001259429 A Amendment Flag false A Securities Act File Number 814-00638 A Document Type 10-Q A Entity Registrant Name OXFORD SQUARE CAPITAL CORP. A Entity Address, Address Line One 8 SOUND SHORE DRIVE A Entity Address, Address Line Two SUITE 255 A Entity Address, City or Town GREENWICH A Entity Address, State or Province CT A Entity Address, Postal Zip Code 06830 A City Area Code (203) A Local Phone Number 983-5275 A Entity Emerging Growth Company false A General Description of Registrant [Abstract] A A Investment Objectives and Practices [Text Block] Our investment objective is to maximize our portfolio's total return. Our primary focus is to seek an attractive risk-adjusted total return by investing primarily in corporate debt securities and, to a lesser extent, in collateralized loan obligations (CLOs), which are structured finance investments that own corporate debt securities. CLO investments may also include warehouse facilities, which are early-stage CLO vehicles intended to aggregate loans that may be used to form the basis of a traditional CLO vehicle. We operate as a closed-end management investment company and have elected to be regulated as a business development company (BDC) under the Investment Company Act of 1940, as amended (the 1940 Act). We have elected to be treated for tax purposes as a regulated investment company (RIC), under Subchapter M of the Internal Revenue Code of 1986, as amended (the Code). A Risk [Text Block] ITEM 1A. RISK FACTORS. In addition to the other information set forth in this report, you should carefully consider the risk factors discussed in Item 1A. Risk Factors in our Annual Report on Form 10-K for the fiscal year ended December 31, 2023. The risks described in our Annual Report on Form 10-K are not the only risks facing us. Additional risks and uncertainties not currently known to us or that we currently deem to be immaterial also may materially and adversely affect our business, financial condition and/or operating results. There have been no material changes known to us during the nine months ended September 30, 2024, to the risk factors discussed in Item 1A. Risk Factors in our Annual Report on Form 10-K for the year ended December 31, 2023. A Share Price [Table Text Block] Issuer Purchases of Equity Securities During the three months ended September 30, 2024, no common stock was repurchased by the Company. A NAV Per Share \$ 2.35 \$ 2.55 X - ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> - Publisher SEC - Name Form N-2 - Section Item 8 + Details Name: cef_GeneralDescriptionOfRegistrantAbstract Namespace Prefix: cef_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> - Publisher SEC - Name Form N-2 - Section Item 8 - Subsection 2 - Paragraph b, d + Details Name: cef_InvestmentObjectivesAndPracticesTextBlock Namespace Prefix: cef_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> - Publisher SEC - Name Form N-2 - Section Item 8 - Subsection 3 - Paragraph a + Details Name: cef_RiskTextBlock Namespace Prefix: cef_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - ReferencesReference 1: <http://www.xbrl.org/2003/role/presentationRef> - Publisher SEC - Name Form N-2 - Section Item 8 - Subsection 5 - Paragraph b - Subparagraph 4 + Details Name: cef_SharePriceTableTextBlock Namespace Prefix: cef_ Data Type: dtr-types:textBlockItemType Balance Type: na Period Type: duration X - Definition Boolean flag that is true when the XBRL content amends previously-filed or accepted submission. + ReferencesNo definition available. + Details Name: dei_AmendmentFlag Namespace Prefix: dei_ Data Type: xbrli:booleanItemType Balance Type: na Period Type: duration X - Definition Area code of city + ReferencesNo definition available. + Details Name: dei_CityAreaCode Namespace Prefix: dei_ Data Type: xbrli:normalizedStringItemType Balance Type: na Period Type: duration X - Definition Cover page. + ReferencesNo definition available. + Details Name: dei_CoverAbstract Namespace Prefix: dei_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - Definition The type of document being provided (such as 10-K, 10-Q, 485BPOS, etc). The document type is limited to the same value as the supporting SEC submission type, or the word 'Other'. + ReferencesNo definition available. + Details Name: dei_DocumentType Namespace Prefix: dei_ Data Type: dei:submissionTypeItemType Balance Type: na Period Type: duration X - Definition Address Line 1 such as Attn, Building Name, Street Name + ReferencesNo definition available. + Details Name: dei_EntityAddressLine1

Page: Page Prefix: dei Data Type: xbrl:normalizedNameType Balance Type: na Period Type: duration X - DefinitionName of the City or Town + ReferencesNo definition available. + Details Name: dei EntityAddressCityOrTown Namespace Prefix: dei Data Type: xbrl:normalizedNameType Balance Type: na Period Type: duration X - DefinitionName of the City or Town + ReferencesNo definition available. + Details Name: dei EntityAddressPostalZipCode Namespace Prefix: dei Data Type: xbrl:normalizedNameType Balance Type: na Period Type: duration X - DefinitionCode for the postal or zip code + ReferencesNo definition available. + Details Name: dei EntityAddressPostalZipCode Namespace Prefix: dei Data Type: xbrl:normalizedNameType Balance Type: na Period Type: duration X - DefinitionName of the state or province. + ReferencesNo definition available. + Details Name: dei EntityAddressStateOrProvince Namespace Prefix: dei Data Type: dei:stateOrProvinceItemNamespacePrefix: dei Data Type: duration X - DefinitionA unique 10-digit SEC-issued value to identify entities that have filed disclosures with the SEC. It is commonly abbreviated as CIK. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2 + Details Name: dei EntityCentralIndexKey Namespace Prefix: dei Data Type: dei:centeralIndexKeyItemNamespacePrefix: dei Data Type: duration X - DefinitionIndicate if registrant meets the emerging growth company criteria. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2 + Details Name: dei EntityEmergingGrowthCompany Namespace Prefix: dei Data Type: xbrl:booleanItemType Balance Type: na Period Type: duration X - DefinitionCommission file number. The field allows up to 17 characters. The prefix may contain 1-3 digits, the sequence number may contain 1-8 digits, the optional suffix may contain 1-4 characters, and the fields are separated with a hyphen. + ReferencesNo definition available. + Details Name: dei EntityFileNumber Namespace Prefix: dei Data Type: dei:fileNumberItemNamespacePrefix: dei Data Type: duration X - DefinitionThe exact name of the entity filing the report as specified in its charter, which is required by forms filed with the SEC. + ReferencesReference 1: http://www.xbrl.org/2003/role/presentationRef-Publisher SEC-Name Exchange Act-Number 240-Section 12-Subsection b-2 + Details Name: dei EntityRegistrantName Namespace Prefix: dei Data Type: xbrl:normalizedNameType Balance Type: na Period Type: duration X - DefinitionLocal phone number for entity. + ReferencesNo definition available. + Details Name: dei LocalPhone Number Namespace Prefix: dei Data Type: xbrl:normalizedNameType Balance Type: na Period Type: duration X - DefinitionNet asset value per share or per unit of investments in certain entities that calculate net asset value per share. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef-Topic 946-SubTopic 830-Name Accounting Standards Codification-Section 55-Paragraph 12-Publisher FASB-URI https://asc.fasb.org/1943274/2147479168/946-830-55-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section 45-Paragraph 4-Publisher FASB-URI https://asc.fasb.org/1943274/214747796/946-210-45-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 205-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph (a)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478494/946-205-50-7Reference 4: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 205-Name Accounting Standards Codification-Section 50-Paragraph 7-Subparagraph (h)-Publisher FASB-URI https://asc.fasb.org/1943274/2147478494/946-205-50-7Reference 5: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 505-Name Accounting Standards Codification-Section 50-Paragraph 1-Publisher FASB-URI https://asc.fasb.org/1943274/2147478448/946-505-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 1-Subparagraph (SX 210.6-04(19))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef-Topic 946-SubTopic 210-Name Accounting Standards Codification-Section S99-Paragraph 2-Subparagraph (SX 210.6-05(4))-Publisher FASB-URI https://asc.fasb.org/1943274/2147479170/946-210-S99-2 + Details Name: us-gaap NetAssetValuePerShare Namespace Prefix: us-gaap Data Type: dtr-types:perShareItemNamespacePrefix: us-gaap Data Type: instant XML A1 R30.htm IDEA: XBRL DOCUMENT v3.24.3 Accounting Policies, by Policy (Policies) 9 Months Ended Sep. 30, 2024 Summary of Significant Accounting Policies [Abstract] Å BASIS OF PRESENTATION BASIS OF PRESENTATIONThe Company follows the accounting and reporting guidance in Financial Accounting Standards Board (ÅFASBÅ) Accounting Standards Codification (ÅASCÅ) TopicÅ 946, Financial ServicesÅ Å Å Investment Companies.In the normal course of business, the Company enters into a variety of undertakings containing a variety of warranties and indemnifications which may expose the Company to some risk of loss. The risk of future loss arising from such undertakings, while not quantifiable, is expected to be remote. USE OF ESTIMATES USE OF ESTIMATESThe financial statements have been prepared in accordance with GAAP, which requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates, and these differences could be material. CONSOLIDATION CONSOLIDATIONAs provided under RegulationÅ S-X and ASC TopicÅ 946-810, Consolidation (ÅASCÅ 946-810Å), the Company will generally not consolidate its investment in a company other than a wholly-owned investment company or a controlled operating company whose business consists of providing services to the Company for the periods during which it was held. CASH AND CASH EQUIVALENTS CASH AND CASH EQUIVALENTSCash and cash equivalents consist of deposits held at custodian banks, and highly liquid investments, such as money market funds, with original maturities of threeÅ months or less. The Company places its cash equivalents with financial institutions and, at times, cash held in bank accounts may exceed the Federal Deposit Insurance Corporation insured limit. Cash equivalents are classified as Level 1 assets and are included on the CompanyÅ ¢ schedule of investments. Certain cash equivalents are carried at cost or amortized cost, which approximates fair value, and investments held in money market funds are valued at net asset value (ÅNAVÅ) per share. INVESTMENT VALUATION INVESTMENT VALUATIONThe CompanyÅ ¢ s Board of Directors determines the fair value of the CompanyÅ ¢ s investments in accordance with the provisions of ASCÅ 820, Fair Value Measurement (ÅASCÅ 820Å) and RuleÅ 2a-5 under the 1940 Act (ÅRuleÅ 2a-5Å). Estimates made in the preparation of the CompanyÅ ¢ s financial statements include the valuation of investments and the related amounts of unrealized appreciation and depreciation of investments recorded. The Company believes that there is no single definitive method for determining fair value in good faith. As a result, determining fair value requires that judgment be applied to the specific facts and circumstances of each portfolio investment while employing a consistently applied valuation process for the types of investments the Company makes. The Board of Directors values the CompanyÅ ¢ s investments for which market quotations are not readily available at fair value as determined in good faith by the Board on at least a quarterly basis. ASCÅ 820-10 clarified the definition of fair value and requires companies to expand their disclosure about the use of fair value to measure assets and liabilities in interim and annual periods subsequent to initial recognition.ASCÅ 820-10 clarified the definition of fair value and requires companies to expand their disclosure about the use of fair value to measure assets and liabilities in interim and annual periods subsequent to initial recognition. ASCÅ 820-10 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASCÅ 820-10 also establishes a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. These tiers include: Level 1, defined as observable inputs such as quoted prices in active markets; Level 2, which includes inputs such as quoted prices for similar securities in active markets and quoted prices for identical securities in markets that are not active; and Level 3, defined as unobservable inputs for which little or no market data exists, therefore requiring an entity to develop its own assumptions. The Company considers the attributes of current market conditions on an on-going basis and has determined that due to the general illiquidity of the market for its investment portfolio, whereby little or no market data exists, all of the CompanyÅ ¢ s investments are based upon Level 3 inputs as of SeptemberÅ 30, 2024 and DecemberÅ 31, 2023.The Board of Directors determines the value of its investment portfolio each quarter. In connection with that determination, members of Oxford Square ManagementÅ ¢ s portfolio management team prepare a quarterly analysis of each portfolio investment using the most recent portfolio company financial statements, forecasts and other relevant financial and operational information. The Company has and may continue to engage third-party valuation firms to provide assistance in valuing certain of its syndicated loans and bilateral investments, including related equity investments, although the Board of Directors ultimately determines the appropriate valuation of each such investment. Changes in fair value, as described above, are recorded in the statements of operations as net change in unrealized appreciation/depreciation on investments.Syndicated Loans (Including Senior Secured Notes)In accordance with ASCÅ 820-10, the CompanyÅ ¢ s valuation procedures specifically provide for the review of indicative quotes supplied by the large agent banks that make a market for each security. However, the marketplace from which the Company obtains indicative bid quotes for purposes of determining the fair value of its syndicated loan investments has shown attributes of illiquidity as described by ASCÅ 820-10. During such periods of illiquidity, when the Company believes that the non-binding indicative bids received from agent banks for certain syndicated loan investments that it owns may not be determinative of their fair value, or when no market indicative quote is available, the Company has and may continue to engage third-party valuation firms to provide assistance in valuing certain syndicated investments that the Company owns. The third-party valuation firms may use the income or market approach in arriving at a valuation. Unobservable inputs utilized could include discount rates derived from estimated credit spreads and earnings before interest, taxes, depreciation, and amortization (ÅEBITDAÅ) multiples. In addition, Oxford Square Management analyzes each syndicated loan by reviewing the portfolio companyÅ ¢ s financial statements, covenant compliance and recent trading activity in the security, if known, and other business developments related to the portfolio company. All available information, including non-binding indicative bids which may not be determinative of fair value, is presented to the CompanyÅ ¢ s Valuation Committee (the ÅValuation CommitteeÅ) to consider in its determination of fair value. In some instances, there may be limited trading activity in a security even though the market for the security is considered not active. In such cases, the Valuation Committee will consider the number of trades, the size and timing of each trade, and other circumstances around such trades, to the extent such information is available, in its determination of fair value. The Valuation Committee will evaluate the impact of such additional information, and factor it into its consideration of the fair value that is indicated by the analysis provided by third-party valuation firms, if any. When we receive warrants or other equity securities at nominal or no additional cost in connection with a new syndicated loan investment, or due to a restructuring of an existing investment, the cost basis in the new investments will be allocated between the new debt securities and any such warrants or other equity securities received at the time of origination/restructuring. These investments may be subsequently valued using a multitude of methods, including, but not limited to, intrinsic value methods, Black-Scholes models, and Monte Carlo option pricing models. All information is presented to the Board for its determination of fair value of these investments.Collateralized Loan ObligationsÅ Å Debt and EquityThe Company has acquired debt and equity positions in CLO investment vehicles and can purchase CLO warehouse facilities. These investments are special purpose financing vehicles. In valuing such investments, the Company considers the indicative prices provided by a recognized industry pricing service as a primary source, and the implied yield of such prices, supplemented by actual trades executed in the market at or around period-end, as well as the indicative prices provided by the broker who arranges transactions in such investment vehicles. The Company also considers those instances in which the record date for an equity distribution payment falls on or before the lastÅ day of the period, and the likelihood that a prospective purchaser would require a downward adjustment to the indicative price representing substantially all of the pending distribution. Additional factors include any available information on other relevant transactions including firm bids and offers in the market and information resulting from bids-wanted-in-competition. In addition, the Company considers the operating metrics of the specific investment vehicle, including compliance with collateralization tests, defaulted and restructured securities, and payment defaults, if any. In periods of illiquidity and volatility, the Company may rely more heavily on other qualities and metrics, including but not limited to, the collateral manager, time left in the reinvestment period, expected cash flows and overcollateralization ratios, instead of the CompanyÅ ¢ s generated valuation yields. Oxford Square Management or the Valuation Committee may request an additional analysis by a third-party firm to assist in the valuation process of CLO investment vehicles. All information is presented to the Board for its determination of fair value of these investments.Bilateral Investments (Including Equity)Bilateral investments (as defined below) for which market quotations are readily available are valued by an independent pricing agent or market maker. If such market quotations are not readily available, under the valuation procedures approved by the Board, upon the recommendation of the Valuation Committee, a third-party valuation firm will prepare valuations for each of OXSQÅ ¢ s bilateral investments that, when combined with all other investments in the same portfolio company, have a value as of the previous quarter of greater than or equal to 2.0% of its total assets as of the previous quarter. In addition, in those instances where a third-party valuation is prepared for a portfolio investment which meets the parameters noted above, the frequency of those third-party valuations is based upon the grade assigned to each such security under its credit grading system as follows: Grade 1, at least annually; Grade 2, at least semi-annually; Grades 3, 4, and 5, at least quarterly. Bilateral investments which do not meet the parameters above are not required to have a third-party valuation and, in those instances, a valuation analysis will be prepared by Oxford Square Management. All information is presented to the Board for its determination of fair value of these investments.The term ÅBilateral investmentsÅ means debt and equity investments directly negotiated between the Company and a portfolio company, but excludes syndicated loans (i.e., corporate loans arranged by an agent on behalf of a company, portions of which are held by multiple investors in addition to OXSQ).Refer to ÅNoteÅ 4. Fair ValueÅ in the notes to the CompanyÅ ¢ s financial statements for more information on investment valuation and the CompanyÅ ¢ s portfolio of investments. INVESTMENT INCOME INVESTMENT INCOMELoan interest income is recorded on an accrual basis using the contractual rate applicable to each debt investment and includes the accretion of market discounts and/or original issue discount (ÅOIDÅ) and amortization of market premiums. Discounts from and premiums to par value on securities purchased are accreted/amortized into interest income over the life of the respective security using the effective yield method. The amortized cost of investments represents the original cost adjusted for the accretion of discounts and amortization of premiums, if any.Generally, when interest and/or principal payments on a loan become past due, or if the Company otherwise does not expect the borrower to be able to service its debt and other obligations, the Company will place the loan on non-accrual status and will generally cease recognizing interest income on that loan for financial reporting purposes until all principal and interest have been brought current through payment or due to restructuring such that the interest income is deemed to be collectible. The Company generally restores non-accrual loans to accrual status when past due principal and interest is paid and, in the CompanyÅ ¢ s judgment, is likely to remain current. As of September 30, 2024, the Company

facilities, which are contingent upon a repayment of the warehouse by a permanent CLO securitization structure; such fees are earned and recognized when the repayment is completed. The Company also earns other income on its cash equivalents balance, which represents cash invested in a money market fund.Preferred Stock DividendsThe Company holds preferred stock investments in its portfolio that contain cumulative preferred dividends that accumulate quarterly. The Company will generally record cumulative preferred dividends as investment income when they are received or declared by the portfolio company. The Company's board of directors or upon any voluntary or involuntary liquidation, dissolution or winding up of the portfolio company, and are collectible. There were no cumulative preferred dividends recorded as dividend income during the three and nine months ended September 30, 2024 and 2023, as the Company deemed them to be uncollectible. DEFERRED DEBT ISSUANCE COSTS DEFERRED DEBT ISSUANCE COSTSDeferred debt issuance costs consist of fees and expenses incurred in connection with the closing or amending of credit facilities and debt offerings, and are capitalized at the time of payment. These costs are amortized using the straight line method over the terms of the respective credit facilities and debt securities. The amortized expenses are included in interest expense in the Company's financial statements. The unamortized deferred debt issuance costs are included on the Company's statements of assets and liabilities as a direct deduction from the related debt liability. Upon early termination or partial principal pay down of debt, or a credit facility, the unamortized costs related to such debt are accelerated into realized losses on extinguishment of debt on the Company's statements of operations. EQUITY OFFERING COSTSEquity offering costs consist of fees and expenses incurred in connection with the registration and public offer and sale of the Company's common stock, including legal, accounting and printing fees. These costs are deferred at the time of incurrence and are subsequently charged as a reduction to capital when the offering takes place or as shares are issued. Deferred costs are periodically reviewed and expensed if the related registration is no longer active. SHARE REPURCHASES SHARE REPURCHASESFrom time to time, the Board may authorize a share repurchase program under which shares are purchased in open market transactions. Since the Company is incorporated in Maryland, MGCL requires share repurchases to be accounted for as a share retirement. The cost of repurchased shares is charged against capital on the settlement date. SECURITIES TRANSACTIONS SECURITIES TRANSACTIONSSECURITIES transactions are recorded on the trade date. Realized gains and losses on investments sold are recorded on the basis of specific identification. An optional redemption (an optionally redeemed) feature of a CLO allows a majority of the holders of the equity securities issued by the CLO issuer, after the end of a specified non-call period, to cause the redemption of the secured notes issued by the CLO with proceeds paid either through the liquidation of the CLO's assets or through a refinancing with new debt. The optional redemption is effectively a voluntary prepayment of the secured debt issued by the CLO prior to the stated maturity of such debt. Distributions received on CLO equity investments where the optional redemption feature has been exercised are first applied to the remaining cost basis until it is reduced to zero, after which distributions are recorded as realized gains. U.S. FEDERAL INCOME TAXES U.S. FEDERAL INCOME TAXESThe Company intends to operate so as to qualify to be taxed as a RIC under Subchapter M of the Code and, as such, to not be subject to U.S. federal income tax on the portion of its taxable income and gains timely distributed to stockholders. To qualify for RIC tax treatment, OXSQ is required to distribute at least 90% of its investment company taxable income annually, meet diversification requirements quarterly and file Form 990-B, as defined by the Code. Because U.S. federal income tax regulations differ from GAAP, distributions in accordance with tax regulations may differ from net investment income and realized gains recognized for financial reporting purposes. Differences may be permanent or temporary. Permanent differences are reclassified among capital accounts in the financial statements to reflect their tax character. Temporary differences arise when certain items of income, expense, gain or loss are recognized at some time in the future. Differences in classification may also result from the treatment of short-term gains as ordinary income for tax purposes. The Company recognizes the tax benefits of uncertain tax positions only when the position is more likely than not to be sustained, assuming examination by tax authorities. Through September 30, 2024, management has analyzed the Company's tax positions and concluded that no liability for unrecognized tax benefits should be recorded related to uncertain tax positions expected to be taken in the Company's 2023 or 2024 tax returns. The Company identifies its major tax jurisdictions as U.S. Federal and the state of Connecticut. The Company did not have any uncertain tax positions that met the recognition measurement criteria of ASC 740-10-25, Income Taxes, nor did the Company have any unrecognized tax benefits as of the periods presented herein. The Company files tax returns with the Internal Revenue Service and the state of Connecticut. Generally, each of the Company's years in the four-year period ended September 30, 2024 remains subject to examination by taxing authorities. For tax purposes, the cost basis of the portfolio investments as of September 30, 2024 and December 31, 2023, was approximately \$447,791,379 and \$479,922,143, respectively. RECENT ACCOUNTING PRONOUNCEMENTS RECENT ACCOUNTING PRONOUNCEMENTSIn November 2023, the FASB issued ASU 2023-07, Accounting for Certain Financial Instruments (Topic 820): Improvements to Reportable Segment Disclosures (ASU 2023-07), which enhances disclosure requirements about significant segment expenses. ASU 2023-07 is effective for the fiscal years beginning after December 15, 2023, and interim periods beginning with the first quarter ended March 31, 2025. Early adoption is permitted and retrospective adoption is required for all prior periods presented. The Company is currently assessing the impact of this guidance, however, the Company does not expect a material impact on its financial statements. X - DefinitionDisclosure of accounting policy for securities transactions. + ReferencesNo definition available. + Details Name: oxsq SecuritiesTransactionsPolicyTextBlock Namespace Prefix: oxsq Data Type: dtr-textBlockItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap AccountingPoliciesAbstract Namespace Prefix: us-gaap Data Type: xbrli-stringItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for basis of accounting, or basis of presentation, used to prepare the financial statements (for example, US Generally Accepted Accounting Principles, Other Comprehensive Basis of Accounting, IFRS). + ReferencesNo definition available. + Details Name: us-gaap BasisOfAccountingPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for cash and cash equivalents, including the policy for determining which items are treated as cash equivalents. Other information that may be disclosed includes (1) the nature of any restrictions on the entity's use of its cash and cash equivalents, (2) whether the entity's cash and cash equivalents are insured or expose the entity to credit risk, (3) the classification of any negative balance accounts (overdrafts), and (4) the carrying basis of cash equivalents (for example, at cost) and whether the carrying amount of cash equivalents approximates fair value. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-1 + Details Name: us-gaap CashAndCashEquivalentsPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy regarding (1) the principles it follows in consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483426/235-10-50-4Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 810 -SubTopic 10 -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482301/810-10-50-1 + Details Name: us-gaap ConsolidationPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for deferral and amortization of significant deferred charges. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.5-02(17)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-599-1 + Details Name: us-gaap DeferredChargesPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for income statement treatment of issuances of stock by an equity method investee. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 3 -SubTopic 10 -Topic 323 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481687/323-10-50-3 + Details Name: us-gaap EquityMethodInvestmentsIssuancesPolicy Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for income taxes, which may include its accounting policies for recognizing and measuring deferred tax assets and liabilities and related valuation allowances, recognizing investment tax credits, operating loss carryforwards, tax credit carryforwards, and other carryforwards, methodologies for determining its effective income tax rate and the characterization of interest and penalties in the financial statements. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 20 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-20Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 19 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-19Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 25 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-25Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph (SX 210.6-03(h)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-599-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 17 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-17Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482685/740-10-50-9Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 28 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482525/740-10-45-28Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482765/220-10-50-1 + Details Name: us-gaap IncomeTaxPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for investment in financial asset. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.7-04(3)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-599-1Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph (SX 210.6-03(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-599-3Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph (SX 210.6-03(f)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-599-3Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph (SX 210.6-03(f)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-599-3Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph (SX 210.6-03(f)(3)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-599-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section 599 -Paragraph 12 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-599-12Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section 599 -Paragraph 19 -Subparagraph (2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-599-19 + Details Name: us-gaap InvestmentPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy pertaining to new accounting pronouncements that may impact the entity's financial reporting. Includes, but is not limited to, quantification of the expected or actual impact. + ReferencesNo definition available. + Details Name: us-gaap NewAccountingPronouncementsPolicyTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for repurchase and resale agreements. This disclosure may address (a) the reasons for entering into repurchase and resale agreements, (b) how securities transferred under such agreements are classified in the entity's financial statements, (c) whether multiple agreements with the same counterparty are offset (d) the entity's accounting policy for requiring collateral or other security for such transactions, and (e) how the entity ensures that the market value of the underlying assets remains sufficient to protect the entity in the event of default by the counterparty. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 210 -SubTopic 20 -Section 45 -Paragraph 11 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483442/210-20-45-11Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1A -Subparagraph (a) -SubTopic 30 -Topic 860 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481420/860-30-50-1A + Details Name: us-gaap RepurchaseAndResaleAgreementsPolicy Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for revenue recognition for sales allowances. + ReferencesNo definition available. + Details Name: us-gaap RevenueRecognitionAllowances Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionDisclosure of accounting policy for the use of estimates in the preparation of financial statements in conformity with generally accepted accounting principles. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 9 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-9Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (b) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (c) -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 11 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-11Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Name Accounting Standards Codification -Section 50 -Paragraph 12 -SubTopic 10 -Topic 275 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-12Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 275 -SubTopic 10 -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482861/275-10-50-8 + Details Name: us-gaap UseOfEstimates Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 42 R31.htm IDEA: XBRL DOCUMENT v3.24.3 Fair Value (Tables) 9 Months Ended Sep. 30, 2024 Fair Value [Abstract] A Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis The Company's assets measured at fair value by investment type on a recurring basis as of September 30, 2024 were as follows: A Fair Value Measurements at Reporting Date A Using Total Assets (in millions) A Quoted Prices in Active Markets A for Identical Assets (Level 1) A Significant Other Observable Inputs (Level 2) A Significant Unobservable Inputs (Level 3) A Senior Secured Notes A \$ 152.7 A \$ 152.7 A \$ 152.7 CLO Equity A \$ 103.5 A \$ 103.5 A \$ 103.5 Equity and Other Investments A \$ 6.8 A \$ 6.8 A \$ 6.8 Total Investments at fair value (1) A \$ 262.9 A \$ 262.9 A \$ 262.9 Cash equivalents A \$ 43.0 A \$ 43.0 A \$ 43.0 Total assets at fair value A \$ 43.0 A \$ 262.9 A \$ 305.9 (1) A \$ A \$ A Totals may not sum due to rounding. The Company's assets measured at fair value by investment type on a recurring basis as of December 31, 2023 were as follows: A Fair Value Measurements at Reporting Date A Using Total Assets A (in millions) A Quoted Prices in Active Markets A for Identical Assets (Level 1) A Significant Other Observable Inputs (Level 2) A Significant Unobservable Inputs (Level 3) A Senior Secured Notes A \$ 152.7 A \$ 152.7 A \$ 152.7 A \$ 179.5 A \$ 179.5 CLO Equity A \$ 6.8 A \$ 6.8 A \$ 6.8 Equity and Other Investments A \$ 82.2 A \$ 82.2 A \$ 82.2 Equity and Other Investments A \$ 5.3 A \$ 5.3 A \$ 5.3 Total Investments at fair value (1) A \$ 266.9 A \$ 266.9 A \$ 266.9 Cash equivalents A \$ 4.6 A \$ 4.6 A \$ 4.6 Total assets at fair value A \$ 4.6 A \$ 266.9 A \$ 271.5 (1) A \$ A \$ A Totals may not sum due to rounding. Schedule of Quantitative Information about Level 3 Fair Value Measurements The weighted average calculations in the tables below are based on fair values for all debt related calculations and CLO equity. A Quantitative Information about Level 3A Fair Value Measurements A A Impact A to Fair Value from an Increase A in Input(2) Assets A (in millions) A Fair Value as of September 30, 2024 A Valuation Techniques/ Methodologies A Unobservable Input A Range/Weighted Average(1) A Senior Secured Notes A \$ 152.2 A Market quotes A NBIB(3) A 3.0% A \$ 100.5/72.6% A NA A A 0.5 A Liquidation Net Asset Value A NBIB(3) A 0.0% A \$ 19.9/1.5% A NA

CLO equity (1) Yield 76.3% / ncm(5) Market quotes (5) NBIB(3) 0.0% / 65.5% / 25.7% / NA (4) 22.7% Recent transactions (4) Actual trade payoff (7) 83.9% / ncm(5) NA (4) 3.4% Yield Analysis (4) Yield 16.4% / ncm(5) Decrease (4) 1.1% Discounted cash flow (6) Discount rate (7) 16.8% / 20.9% / 18.9% Decrease (4) 0.0% Liquidation Net Asset Value (10) NBIB(3) 0.0% / 65.5% / 0.1% / 0.0% NA Equity / Other Investments (4) 1.9% Market quotes (5) NBIB(3) \$20 / ncm(5) NA (4) 4.8% Enterprise value (8) LTM EBITDA (9) \$34.5 million / ncm(5) Increase (4) 1.1% Market multiples (9) 8.3x / 8.3x / 8.8x Increase Total Fair Value for Level 3 Investments (11) \$262.9 / NA (4) 3.4% (1) NA (4) 3.4% Weighted averages are calculated based on fair value of investments. (2) NA (4) 3.4% The impact on the fair value measurement of an increase in each unobservable input is in isolation. The discount rate is the rate used to discount future cash flows in a discounted cash flow calculation. An increase in the discount rate, in isolation, would result in a decrease in the fair value measurement. Market Multiples/EBITDA refer to the input (often derived from the value of a comparable company) that is multiplied by the historic and/or expected EBITDA of a company in order to estimate the company's value. An increase in the Market Multiples/EBITDA, in isolation, would result in an increase in the fair value measurement. (3) NA (4) 3.4% The Company generally uses prices provided by an independent pricing service, or broker or agent bank non-binding indicative bid prices (see NBIB(4)), on or near the valuation date as the primary basis for the fair value determinations for syndicated notes, and CLO debt and equity investments, which may be adjusted for pending equity distributions as of valuation date. These bid prices are non-binding, and may not be determinative of fair value. Each bid price is evaluated by the Valuation Committee in conjunction with additional information compiled by Oxford Square Management, including financial performance, recent business developments, and, in the case of CLO debt and equity investments, performance and covenant compliance information as provided by the independent trustee. (4) NA (4) 3.4% Prices provided by independent pricing services are evaluated in conjunction with actual trades and payoffs and, in certain cases, the value represented by actual trades or payoffs may be more representative of fair value as determined by the Valuation Committee. (5) NA (4) 3.4% The calculation of weighted average for a range of values, for a single investment within a given asset category, is not considered to provide a meaningful representation (see ncm(4)). (6) NA (4) 3.4% The Company calculates the fair value of certain CLO equity investments based upon the net present value of expected contractual payment streams discounted using estimated market yields for the equity tranche of the respective CLO vehicle. The Company also considers those investments in which the record date for an equity distribution payment falls on or before the last day of the period, and the likelihood that a prospective purchaser would require an adjustment to the transaction price representing substantially all of the pending distribution. (7) NA (4) 3.4% Discount rate represents the rate at which future cash flows are discounted to calculate a present value, reflecting market assumptions for risk. (8) NA (4) 3.4% Enterprise value is defined as the total value of a company, including debt and cash. For senior secured notes and equity investments, third-party valuation firms evaluate the financial and operational information of the portfolio companies that the Company provides to them, as well as independent market and industry information that they consider appropriate in forming an opinion as to the fair value of the Company's securities. In those instances where the carrying value and/or internal credit rating of the investment does not require the use of a third-party valuation firm, a valuation is prepared by Oxford Square Management, which may include liquidation analysis or which may utilize a subsequent transaction to provide an indication of fair value. (9) NA (4) 3.4% EBITDA, or earnings before interest expense, taxes, depreciation and amortization, is an unobservable input which is generally based on the most recently available twelve month financial statements provided by the portfolio company. Market multiples, also an unobservable input, represent an estimation of where market participants might value an enterprise based upon information available for comparable companies in the market. (10) LTM refers to the last twelve months. (11) NA (4) 3.4% The fair value of those CLO equity positions which have been optionally redeemed are generally valued using a liquidation net asset value basis which represents the estimated expected residual value of the CLO as of the end of the period. (1) NA (4) 3.4% Totals may not sum due to rounding.

Quantitative Information about Level 3 Fair Value Measurements

Impact to Fair Value from an Increase in Input (2) Assets (\$ in millions) Fair Value as of December 31, 2023 Valuation Techniques/Methodologies Unobservable Input Range/Weighted Average (1) Senior Secured Notes \$179.0 Market quotes NBIB(3) 10.0% / 99.8% / 68.9% NA (4) 0.5% Liquidation Net Asset Value NBIB(3) 0.0% / 65.5% / 25.7% / NA (4) 22.7% Recent transactions (4) Actual trade payoff (7) 83.9% / ncm(5) NA (4) 3.4% Yield Analysis (4) Yield 16.4% / ncm(5) Decrease (4) 1.1% Discounted cash flow (6) Discount rate (7) 16.8% / 20.9% / 18.9% Decrease (4) 0.0% Liquidation Net Asset Value (10) NBIB(3) 0.0% / 65.5% / 0.1% / 0.0% NA Equity / Other Investments (4) 1.9% Market quotes (5) NBIB(3) \$20 / ncm(5) NA (4) 4.8% Enterprise value (8) LTM EBITDA (9) \$34.5 million / ncm(5) Increase (4) 1.1% Market multiples (9) 8.3x / 8.3x / 8.8x Increase Total Fair Value for Level 3 Investments \$266.9 / NA (4) 3.4% (1) NA (4) 3.4% Weighted averages are calculated based on fair value of investments. (2) NA (4) 3.4% The impact on the fair value measurement of an increase in each unobservable input is in isolation. The discount rate is the rate used to discount future cash flows in a discounted cash flow calculation. An increase in the discount rate, in isolation, would result in a decrease in the fair value measurement. Market Multiples/EBITDA refer to the input (often derived from the value of a comparable company) that is multiplied by the historic and/or expected EBITDA of a company in order to estimate the company's value. An increase in the Market Multiples/EBITDA, in isolation, would result in an increase in the fair value measurement. Yield analysis refers to determining a yield through projected, discounted future cash flows. Once the yield is calculated, that yield corresponds to a specific fair value. An increase to the yield, in isolation, would result in a decrease in the fair value measurement. (3) NA (4) 3.4% The Company generally uses prices provided by an independent pricing service, or broker or agent bank non-binding indicative bid prices (see NBIB(4)), on or near the valuation date as the primary basis for the fair value determinations for syndicated notes, and CLO debt and equity investments, which may be adjusted for pending equity distributions as of valuation date. These bid prices are non-binding, and may not be determinative of fair value. Each bid price is evaluated by the Valuation Committee in conjunction with additional information compiled by Oxford Square Management, including financial performance, recent business developments, and, in the case of CLO debt and equity investments, performance and covenant compliance information as provided by the independent trustee. (4) NA (4) 3.4% Prices provided by independent pricing services are evaluated in conjunction with actual trades and payoffs and, in certain cases, the value represented by actual trades or payoffs may be more representative of fair value as determined by the Valuation Committee. (5) NA (4) 3.4% The calculation of weighted average for a range of values, for a single investment within a given asset category, is not considered to provide a meaningful representation (see ncm(4)). (6) NA (4) 3.4% The Company calculates the fair value of certain CLO equity investments based upon the net present value of expected contractual payment streams discounted using estimated market yields for the equity tranche of the respective CLO vehicle. The Company also considers those investments in which the record date for an equity distribution payment falls on or before the last day of the period, and the likelihood that a prospective purchaser would require an adjustment to the transaction price representing substantially all of the pending distribution. (7) NA (4) 3.4% Discount rate represents the rate at which future cash flows are discounted to calculate a present value, reflecting market assumptions for risk. (8) NA (4) 3.4% Enterprise value is defined as the total value of a company, including debt and cash. For senior secured notes and equity investments, third-party valuation firms evaluate the financial and operational information of the portfolio companies that the Company provides to them, as well as independent market and industry information that they consider appropriate in forming an opinion as to the fair value of the Company's securities. In those instances where the carrying value and/or internal credit rating of the investment does not require the use of a third-party valuation firm, a valuation is prepared by Oxford Square Management, which may include liquidation analysis or which may utilize a subsequent transaction to provide an indication of fair value. (9) NA (4) 3.4% EBITDA, or earnings before interest expense, taxes, depreciation and amortization, is an unobservable input which is generally based on the most recently available twelve month financial statements provided by the portfolio company. Market multiples, also an unobservable input, represent an estimation of where market participants might value an enterprise based upon information available for comparable companies in the market. (10) LTM refers to the last twelve months. (11) NA (4) 3.4% The fair value of those CLO equity positions which have been optionally redeemed are generally valued using a liquidation net asset value basis which represents the estimated expected residual value of the CLO as of the end of the period. Schedule of Carrying Value and Fair Value of the Company's Financial Liabilities Disclosed, but Not Carried, at Fair Value The following table presents the carrying value and fair value of the Company's financial liabilities disclosed, but not carried, at fair value as of September 30, 2024, and the level of each financial liability within the fair value hierarchy: (\$ in millions) Carrying Value (1) Fair Value (2) Level 1 Level 2 Level 3 6.25% Unsecured Notes \$44.4 \$44.3 \$0.0 \$44.3 \$0.0 5.50% Unsecured Notes \$79.0 \$79.0 \$0.0 \$79.0 \$0.0 4.7% A \$74.7 \$74.7 \$0.0 \$74.7 \$0.0 Total (3) \$123.4 \$119.1 \$0.0 \$119.1 \$0.0 (1) NA (4) 3.4% Carrying value is net of unamortized deferred debt issuance costs. Unamortized deferred debt issuance costs associated with the 6.25% Unsecured Notes totaled approximately \$0.4 million as of September 30, 2024. Unamortized deferred debt issuance costs associated with the 5.50% Unsecured Notes totaled approximately \$1.5 million as of September 30, 2024. (2) NA (4) 3.4% For the 6.25% Unsecured Notes and 5.50% Unsecured Notes, fair value is based upon the closing price on the last day of the period. The 6.25% Unsecured Notes and 5.50% Unsecured Notes are listed on the NASDAQ Global Select Market (trading symbol see OXSQZa, and see OXSQZa, respectively). (3) NA (4) 3.4% Totals may not sum due to rounding. The following table presents the carrying value and fair value of the Company's financial liabilities disclosed, but not carried, at fair value as of December 31, 2023 and the level of each financial liability within the fair value hierarchy: (\$ in millions) Carrying Value (1) Fair Value (2) Level 1 Level 2 Level 3 6.25% Unsecured Notes \$44.2 \$42.9 \$0.0 \$42.9 \$0.0 5.50% Unsecured Notes \$78.7 \$72.5 \$0.0 \$72.5 \$0.0 Total (3) \$122.9 \$115.4 \$0.0 \$115.4 \$0.0 (1) NA (4) 3.4% Carrying value is net of unamortized deferred debt issuance costs. Unamortized deferred debt issuance costs associated with the 6.25% Unsecured Notes totaled approximately \$0.5 million as of December 31, 2023. Unamortized deferred debt issuance costs associated with the 5.50% Unsecured Notes totaled approximately \$1.8 million as of December 31, 2023. (2) NA (4) 3.4% For the 6.25% Unsecured Notes and 5.50% Unsecured Notes, fair value is based upon the closing price on the last day of the period. The 6.25% Unsecured Notes and 5.50% Unsecured Notes are listed on the NASDAQ Global Select Market (trading symbol see OXSQZa, and see OXSQZa, respectively). (3) NA (4) 3.4% Totals may not sum due to rounding. Schedule of Reconciliation of the Fair Value of Investments A reconciliation of the fair value of investments for the three months ended September 30, 2024, utilizing significant unobservable inputs, is as follows: (\$ in millions) Senior Secured Notes CLO Equity Equity and Other Investments Total(2) Balance at June 30, 2024 \$165.3 \$82.3 \$4.5 \$252.1 Net realized losses included in earnings \$ (12.9) \$ (12.9) \$ (12.9) Net unrealized appreciation/(depreciation) included in earnings \$ 6.3 \$ (2.8) \$ 2.3 \$ 5.8 Accretion of discount \$ 0.4 \$ (0.4) \$ (0.4) \$ (0.4) Purchases \$ 21.3 \$ 26.4 \$ 0.0 \$ 47.7 Repayments and Sales \$ (27.9) \$ (27.9) \$ (27.9) Reductions to CLO Equity cost value (1) \$ (2.5) \$ (2.5) \$ (2.5) Payment in kind income \$ 0.1 \$ (0.1) \$ (0.1) Transfers in and/or (out) of level 3 \$ (0.1) \$ (0.1) \$ (0.1) Balance at September 30, 2024(2) \$152.7 \$103.5 \$6.8 \$262.9 Net change in unrealized (depreciation)/appreciation on Level 3 investments still held as of September 30, 2024 \$ (5.5) \$ (2.8) \$ 2.3 \$ (6.0) (1) NA (4) 3.4% Reduction to CLO equity cost value of approximately \$2.5 million represented the distributions received, or entitled to be received, on the Company's investments held in CLO equity subordinated and income notes of approximately \$6.0 million, plus the amortization of cost of the Company's CLO fee notes of approximately \$7,000, less the effective yield interest income recognized on the Company's CLO equity subordinated and income notes of approximately \$3.5 million. (2) NA (4) 3.4% Totals may not sum due to rounding. A reconciliation of the fair value of investments for the nine months ended September 30, 2024, utilizing significant unobservable inputs, is as follows: (\$ in millions) Senior Secured Notes CLO Equity Equity and Other Investments Total(3) Balance at December 31, 2023 \$179.5 \$82.2 \$5.3 \$266.9 Net realized losses included in earnings \$ (50.7) \$ (0.8) \$ (0.8) \$ (51.4) Net unrealized appreciation/(depreciation) included in earnings \$ 35.5 \$ (2.0) \$ 0.2 \$ 33.6 Accretion of discount \$ 1.

Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap FairValueAssetsMeasuredOnRecurringBasisUnobservableInputReconciliationTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap FairValueDisclosuresAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of long-debt instruments or arrangements, including identification, terms, features, collateral requirements and other information necessary to a fair presentation. These are debt arrangements that originally required repayment more than twelve months after issuance or greater than the normal operating cycle of the entity, if longer. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.5-02(22)) -SubTopic 10 -Topic 210 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-S99-1Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69B -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69BReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 4: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-04(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-S99-3Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 6: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 10 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-3Reference 7: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 942 -SubTopic 470 -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477734/942-470-50-3Reference 8: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 505 -SubTopic 10 -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-8Reference 9: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-6Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-6Reference 10: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-7 + Details Name: us-gaap ScheduleOfDebtInstrumentsTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of assets and liabilities, including [financial] instruments measured at fair value that are classified in stockholders' equity, if any, that are measured at fair value on a recurring basis. The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3). + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2Reference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap ScheduleOfFairValueAssetsAndLiabilitiesMeasuredOnRecurringBasisTableTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 43 R32.htm IDEA: XBRL DOCUMENT v3.24.3 Cash and Cash Equivalents (Tables) 9 Months Ended Sep. 30, 2024 Cash and Cash Equivalents [Abstract] A Schedule of Cash and Cash Equivalents At SeptemberA 30, 2024 and DecemberA 31, 2023, respectively, cash and cash equivalents were as follows: A SeptemberA 30, 2024 A DecemberA 31, 2023 Cash A \$ 183,413 A \$ 1,160,664 Cash Equivalents A \$ 43,004,394 A \$ 4,579,889 Total Cash and Cash Equivalents A \$ 43,187,807 A \$ 5,740,553 X - ReferencesNo definition available. + Details Name: us-gaap CashAndCashEquivalentsAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of the components of cash and cash equivalents. + ReferencesNo definition available. + Details Name: us-gaap ScheduleOfCashAndCashEquivalentsTableTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 44 R33.htm IDEA: XBRL DOCUMENT v3.24.3 Borrowings (Tables) 9 Months Ended Sep. 30, 2024 Borrowings [Abstract] A Schedule of Unsecured Notes The 5.50% Unsecured Notes are listed on the NASDAQ Global Select Market (trading symbol æœœXSQGAæ). (\$ in millions) A As of SeptemberA 30, 2024 A DecemberA 31, 2023 Principal Amount A Carrying Value(1) A Fair Value A Principal Amount A Carrying Value(1) A Fair Value 6.25% Unsecured Notes A \$ 44.8 A \$ 44.4 A \$ 44.3 A \$ 44.8 A \$ 44.2 A \$ 42.9 5.50% Unsecured Notes A \$ 80.5 A \$ 79.0 A \$ 74.7 A \$ 80.5 A \$ 78.7 A \$ 72.5 Total(2) A \$ 125.3 A \$ 123.4 A \$ 119.0 A \$ 125.3 A \$ 123.0 A \$ 115.4 (1)A A A A A The Carrying Value represents the aggregate principal amount outstanding less the unamortized deferred issuance costs. As of SeptemberA 30, 2024, the total unamortized deferred issuance costs for the 6.25% Unsecured Notes and 5.50% Unsecured Notes was approximately \$0.4A million and \$1.5A million, respectively. As of DecemberA 31, 2023, the total unamortized deferred issuance costs for the 6.25% Unsecured Notes, and 5.50% Unsecured Notes was approximately \$0.5A million, and \$1.8A million, respectively. (2)A A A A A Totals may not sum due to rounding. Schedule of Interest Expense The tables below summarize the components of interest expense for the threeA and nineA months ended SeptemberA 30, 2024 and SeptemberA 30, 2023, respectively: (\$ in thousands) A ThreeA Months Ended SeptemberA 30, 2024 A NineA Months Ended SeptemberA 30, 2024 Stated Interest Expense A AmortizationA of Deferred Debt Issuance Costs A Total 6.25% Unsecured Notes A \$ 699.9 A \$ 58.8 A \$ 758.7 A \$ 2,099.6 A \$ 175.0 A \$ 2,274.6 5.50% Unsecured Notes A \$ 1,106.9 A \$ 97.2 A \$ 1,204.1 A \$ 3,320.6 A \$ 289.4 A \$ 3,610.0 Total(1) A \$ 1,806.8 A \$ 156.0 A \$ 1,962.7 A \$ 5,420.2 A \$ 464.4 A \$ 5,884.6 (1)A A A A A Totals may not sum due to rounding. (\$ in thousands) A ThreeA Months Ended SeptemberA 30, 2023 A NineA Months Ended SeptemberA 30, 2023 Stated Interest Expense A AmortizationA of Deferred Debt Issuance Costs A Total(1) A Stated Interest Expense A AmortizationA of Deferred Debt Issuance Costs A Total(1) 6.50% Unsecured Notes A \$ 526.0 A \$ 41.6 A \$ 567.6 A \$ 2,618.0 A \$ 202.6 A \$ 2,820.7 6.25% Unsecured Notes A \$ 699.9 A \$ 58.8 A \$ 758.6 A \$ 2,099.6 A \$ 174.4 A \$ 2,274.0 5.50% Unsecured Notes A \$ 1,106.9 A \$ 97.2 A \$ 1,204.1 A \$ 3,320.6 A \$ 288.4 A \$ 3,609.0 Total(1) A \$ 2,332.7 A \$ 197.6 A \$ 2,530.3 A \$ 8,038.2 A \$ 665.4 A \$ 8,703.6 (1)A A A A A Totals may not sum due to rounding. X - ReferencesNo definition available. + Details Name: us-gaap DebtDisclosureAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of interest income and expense, including, but not limited to, interest income and expense from investments, loans, and securities. + ReferencesNo definition available. + Details Name: us-gaap InterestIncomeAndInterestExpenseDisclosureTableTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of information pertaining to short-term and long-debt instruments or arrangements, including but not limited to identification of terms, features, collateral requirements and other information necessary to a fair presentation. + ReferencesNo definition available. + Details Name: us-gaap ScheduleOfDebtTableTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 45 R34.htm IDEA: XBRL DOCUMENT v3.24.3 Related Party Transactions (Tables) 9 Months Ended Sep. 30, 2024 Related Party Transactions [Abstract] A Schedule of Portion of the Total Advisory Fee Ascribed to the Base Fee The following table represents the portion of the total advisory fee ascribed to the Base Fee (pursuant to the 2016 Fee Waiver calculation) for the three and nineA months ended SeptemberA 30, 2024 and 2023, respectively: (\$ in millions) A ThreeA Months Ended SeptemberA 30, 2024 A ThreeA Months Ended SeptemberA 30, 2023 A NineA Months Ended SeptemberA 30, 2024 A NineA Months Ended SeptemberA 30, 2023 Base Fee A \$ 1.1 A \$ 1.2 A \$ 3.1 A \$ 3.6 The following table represents the portion of the total advisory fee ascribed to Net Investment Income Incentive Fees (pursuant to the 2016 Fee Waiver calculation) for the three and nineA months ended SeptemberA 30, 2024 and 2023, respectively. (\$ in millions) A ThreeA Months Ended SeptemberA 30, 2024 A ThreeA Months Ended SeptemberA 30, 2023 A NineA Months Ended SeptemberA 30, 2024 A NineA Months Ended SeptemberA 30, 2023 Net Investment Income Incentive Fee A \$ ææ" A \$ 1.2 A \$ ææ" A \$ 3.7 X - ReferencesNo definition available. + Details Name: us-gaap RelatedPartyTransactionsAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of related party transactions. Examples of related party transactions include, but are not limited to, transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners and (d) affiliates. + ReferencesNo definition available. + Details Name: us-gaap ScheduleOfRelatedPartyTransactionsTableTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 46 R35.htm IDEA: XBRL DOCUMENT v3.24.3 Earnings Per Share (Tables) 9 Months Ended Sep. 30, 2024 Earnings Per Share [Abstract] A Schedule of Basic and Diluted Net Increase The following table sets forth the computation of basic and diluted net increase in net assets resulting from net investment income and operations per share for the threeA and nineA months ended SeptemberA 30, 2024 and 2023, respectively: A ThreeA Months Ended September A 30, 2024 A ThreeA Months Ended September A 30, 2023 A NineA Months Ended SeptemberA 30, 2024 A NineA Months Ended SeptemberA 30, 2023 Net investment income A \$ 6,187,155 A \$ 6,438,818 A \$ 20,446,617 A \$ 19,595,383 Weighted average common shares outstanding A 64,796,212 A A 56,764,866 A A 61,707,951 A A 52,413,834 Net increase in net assets resulting from netA investment income per common share A \$ 0.10 A \$ 0.11 A \$ 0.33 A \$ 0.37 Net (decrease)/increase in net assets resulting from operations A \$ (874,541) A \$ 6,692,836 A \$ 2,616,074 A \$ 24,548,723 Net (decrease)/increase in net assets resulting from operations per common share A \$ (0.01) A \$ 0.12 A \$ 0.04 A \$ 0.47 X - ReferencesNo definition available. + Details Name: us-gaap EarningsPerShareAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionTabular disclosure of an entity's basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per-share computations for income from continuing operations. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1 + Details Name: us-gaap ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 47 R36.htm IDEA: XBRL DOCUMENT v3.24.3 Investment Income (Tables) 9 Months Ended Sep. 30, 2024 Investment Income [Abstract] A Schedule of Components of Investment Income The following table sets forth the components of investment income for the threeA and nineA months ended SeptemberA 30, 2024 and 2023, respectively: A ThreeA Months Ended SeptemberA 30, 2024 A ThreeA Months Ended SeptemberA 30, 2023 Interest income A A A A A Stated interest income A \$ 5,457,329 A \$ 8,205,329 PIK interest income A \$ 100,485 A A ææ" Original issue discount and market discount income A \$ 378,550 A \$ 211,959 Discount income derived from unscheduled remittances at par A \$ 185,578 A \$ 35,952 Total interest income A \$ 6,121,942 A \$ 8,453,240 Income from securitization vehicles and investments A \$ 3,526,850 A \$ 4,106,071 Other income A A A A A Fee letters A \$ 155,272 A \$ 166,387 Money market fund income and all other fees A \$ 536,860 A \$ 319,656 Total other income A \$ 692,132 A \$ 486,043 Total investment income A \$ 10,340,924 A \$ 13,045,354 A NineA Months EndedSeptemberA 30, 2024 A NineA Months EndedSeptemberA 30, 2023 Interest income A A A A A Stated interest income A \$ 17,957,697 A \$ 24,617,782 PIK interest income A \$ 217,666 A A ææ" Original issue discount and market discount income A \$ 1,084,100 A \$ 874,209 Discount income derived from unscheduled remittances at par A \$ 305,345 A \$ 54,589 Total interest income A \$ 19,564,808 A \$ 25,546,580 Income from securitization vehicles and investments A \$ 11,345,140 A \$ 12,814,866 Other income A A A A A Fee letters A \$ 510,401 A \$ 485,915 Money market fund income and all other fees A \$ 1,043,455 A \$ 652,771 Total other income A \$ 1,553,856 A \$ 1,138,686 Total investment income A \$ 32,463,804 A \$ 39,500,132 X - DefinitionTabular disclosure of investment income, including, but not limited to, interest and dividend income and amortization of discount (premium) derived from debt and equity securities. Excludes realized and unrealized gain (loss) on investments. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 2: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(a)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 3: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(7)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 4: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph (SX 210.5-03(9)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 5: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.7-04(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1 + Details Name: us-gaap InvestmentIncomeTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap InvestmentsDebtAndEquitySecuritiesAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration XML 48 R37.htm IDEA: XBRL DOCUMENT v3.24.3 Financial Highlights (Tables) 9 Months Ended Sep. 30, 2024 Investment Company, Financial Highlights [Abstract] A Schedule of Financial Highlights Financial highlights for the threeA and nineA months ended SeptemberA 30, 2024 and 2023, respectively, are as follows: A ThreeA Months Ended SeptemberA 30, 2024 A ThreeA Months Ended SeptemberA 30, 2023 A NineA Months Ended SeptemberA 30, 2024 A NineA Months Ended SeptemberA 30, 2023 Per Share Data A A A A A A A A A A A Net asset value at beginning of period A \$ 2.43 A \$ 2.88 A \$ 2.55 A \$ 2.78 A Net investment income(1) A \$ 0.10 A \$ 0.11 A \$ 0.33 A \$ 0.37 A Net realized and unrealized (losses)/gains(2) A \$ (0.11) A \$ 0.01 A A \$ (0.29) A \$ 0.10 A Net (decrease)/increase in net asset value from operations A \$ (0.01) A \$ 0.12 A \$ 0.04 A \$ 0.47 A Distributions per share from net investment income A \$ (0.11) A \$ (0.23) A A \$ (0.32) A \$ (0.44) A Tax return of capital distributions(3) A A ææ" A A ææ" A A ææ" A A ææ" A Total distributions A \$ (0.11) A \$ (0.23) A A \$ (0.32) A \$ (0.44) Effect of shares issued A \$ 0.04 A \$ 0.04 A \$ 0.01 A \$ 0.08 A \$ (0.03) Net asset value at end of period A \$ 2.35 A \$ 2.78 A \$ 2.35 A \$ 2.78 A Per share market value at beginning of period A \$ 2.94 A \$ 2.65 A \$ 2.86 A \$ 3.12 A Per share market value at end of period A \$ 2.83 A \$ 3.01 A \$ 2.83 A \$ 3.01 A Total return based on market value(4) A (0.25) % A 22.17 % A 9.71 % A 10.99 % Total return based on net asset value(5) A 1.03 % A 4.34 % A 4.51 % A 15.65 % Shares outstanding at end of period A 67,869,056 A A 57,958,446 A A 67,869,056 A A 57,958,446 A A A A A A Ratios/Supplemental Data(8) A A A A A A A A A A A Net assets at end of period (000æœ"ss) A \$ 159,471 A \$ 160,895 A \$ 159,471 A \$ 160,895 A Average net assets (000æœ"ss) A \$ 154,529 A \$ 160,397 A \$ 149,873 A \$ 148,132 A Ratio of expenses to average net assets(6) A \$ 10.71 % A 15.40 % A 10.75 % A 17.72 % Ratio of net investment income to average net assets(6) A 16.06 % A 17.13 % A 18.13 % A 17.83 % Portfolio turnover rate(7) A 10.95 % A ææ" % A 25.25 % A 2.64 % (1)A A A A A Represents per share net investment income for the period, based upon weighted average shares outstanding.(2)A A A A A Net realized and unrealized gains/(losses) include rounding adjustments to reconcile change in net asset value per share.(3)A A A A A Management monitors available taxable earnings, including net investment income and realized capital gains, to determine if a tax return of capital may occur for the year. To the extent the Companyæœ"ss taxable earnings fall below the total amount of the Companyæœ"ss distributions for that fiscal year, a portion of those distributions may be deemed a tax return of capital to the Companyæœ"ss stockholders. The ultimate tax character of the Companyæœ"ss earnings cannot be determined until tax returns are prepared after the end of the fiscal year. The amounts and sources of distributions reported are only estimates (based on an average of the reported tax character historically) and are not being provided for U.S.A tax reporting purposes.(4)A A A A A Total return based on market value equals the increase or decrease of ending market value over beginning market value, plus distributions, divided by the beginning market value, assuming distribution reinvestment prices obtained under the Companyæœ"ss distribution reinvestment plan, excluding any discounts. Total return is not annualized.(5)A A A A A Total return based on net asset value equals the increase or decrease of ending net asset value over beginning net asset value, plus distributions, divided by the beginning net asset value. Total return is not annualized.(6)A A A A A Annualized.(7)A A A A A Portfolio turnover rate is calculated using the lesser of the year-to-date investment sales and debt repayments or year-to-date investment purchases over the average of the total investments at fair value.(8)A A A A A The following table provides supplemental performance ratios (annualized) measured for the threeA and nineA months ended SeptemberA 30, 2024 and 2023: Schedule of Supplemental Performance Ratios The following table provides supplemental performance ratios (annualized) measured for the threeA and nineA months ended SeptemberA 30, 2024 and 2023: A ThreeA Months Ended SeptemberA 30, 2024 A ThreeA Months Ended SeptemberA 30, 2023 A NineA Months Ended SeptemberA 30, 2024 A NineA Months Ended SeptemberA 30, 2023 Ratio of expenses to average net assets: A A A A A A A A A A A Operating expenses before

average fees 10.71 % 12.47 % 10.75 % 14.38 % Net investment income incentive fees 10.71 % 12.47 % 10.75 % 14.38 % Ratio of expenses, excluding interest expense, to average net assets 5.63 % 9.09 % 5.52 % 9.89 % X - Definition Tabular disclosure of supplemental performance ratios financial highlights. + References No definition available. + Details Name: oxsq InvestmentCompanySupplementalPerformanceRatiosFinancialHighlightsTableTextBlock Namespace Prefix: oxsq Data Type: dtr:textBlockItem Type Balance Type: na Period Type: duration X - References No definition available. + Details Name: us-gaap InvestmentCompanyFinancialHighlightsAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition Tabular disclosure of financial highlights. Includes, but is not limited to, per share information, income and expense ratios, total return, capital commitment and fee waiver. + References Reference 1: <http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-1> + Details Name: us-gaap InvestmentCompanyFinancialHighlightsTableTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration XML 49 R38.htm IDEA: XBRL DOCUMENT v3.24.3 Subsequent Events (Tables) 9 Months Ended Sep. 30, 2024 Subsequent Events [Abstract] A Schedule of Distributions Payable to Stockholders The following distributions payable to stockholders are shown below: DataE Declared A RecordA Dates A PayableA Dates A PerA ShareA Distribution AmountA Declared August 8, 2024 A October 17, 2024 A October 31, 2024 A \$0.035 August 8, 2024 A November 15, 2024 A November 29, 2024 A \$0.035 August 8, 2024 A December 17, 2024 A December 31, 2024 A \$0.035 October 31, 2024 A January 17, 2025 A January 31, 2025 A \$0.035 October 31, 2024 A February 14, 2025 A February 28, 2025 A \$0.035 October 31, 2024 A March 17, 2025 A March 31, 2025 A \$0.035 X - Definition Tabular disclosure of significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, losses resulting from fire or flood, losses on receivables, significant realized and unrealized gains and losses that result from changes in quoted market prices of securities, declines in market prices of inventory, changes in authorized or issued debt (SEC), significant foreign exchange rate changes, substantial loans to insiders or affiliates, significant long-term investments, and substantial dividends not in the ordinary course of business. + References Reference 1: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 855 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483399/855-10-50-2> + Details Name: us-gaap ScheduleOfSubsequentEventsTextBlock Namespace Prefix: us-gaap Data Type: dtr-types:textBlockItem Type Balance Type: na Period Type: duration X - References No definition available. + Details Name: us-gaap SubsequentEventsAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration XML 50 R39.htm IDEA: XBRL DOCUMENT v3.24.3 Summary of Significant Accounting Policies (Details) - USD (\$) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2024 Dec. 31, 2023 Summary of Significant Accounting Policies [Abstract] A A Investments assets percentage 2.00% 2.00% A Interest income \$ 100,000 \$ 218,000 A Distribution of investment, percentage A 90.00% A Portfolio investments \$ 447,791,379 \$ 447,791,379 \$ 479,922,143 X - Definition Percentage of annual investment company taxable income required to be distributed in order to qualify for RIC tax treatment. + References No definition available. + Details Name: oxsq DistributionOfInvestmentPercentage Namespace Prefix: oxsq Data Type: dtr:percentItem Type Balance Type: na Period Type: duration X - References No definition available. + Details Name: us-gaap AccountingPoliciesAbstract Namespace Prefix: us-gaap Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - Definition The amount of interest income and other income recognized during the period. Included in this element is interest derived from investments in debt securities, cash and cash equivalents, and other investments which reflect the time value of money or transactions in which the payments are for the use or forbearance of money and other income from ancillary business-related activities (that is, excluding major activities considered part of the normal operations of the business). + References No definition available. + Details Name: us-gaap InterestAndOtherIncome Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - Definition The percent of net assets of the aggregate value of all restricted investments. + References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.12-12\)\(Column C\)\(Footnote 8\)\(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph (SX 210.12-12)(Column C)(Footnote 8)(c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-1) Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph \(SX 210.12-12\)\(Column C\)\(Footnote 11\)\(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.12-12)(Column C)(Footnote 11)(c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-3) Reference 3: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph \(SX 210.12-14\)\(Column F\)\(Footnote 5\)\(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 320 -Name Accounting Standards Codification -Section S99 -Paragraph 6 -Subparagraph (SX 210.12-14)(Column F)(Footnote 5)(a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477271/946-320-S99-6) + Details Name: us-gaap RestrictedInvestmentsPercentOfNetAssets Namespace Prefix: us-gaap Data Type: dtr-types:percentItem Type Balance Type: na Period Type: instant X - Definition Amount of cost of investment for federal income tax purpose. + References Reference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph \(SX 210.6-03\)\(h\)\(2\)\(iv\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 3 -Subparagraph (SX 210.6-03)(h)(2)(iv) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-S99-3) + Details Name: us-gaap TaxBasisOfInvestmentsCostForIncomeTaxPurposes Namespace Prefix: us-gaap Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant XML 51 R40.htm IDEA: XBRL DOCUMENT v3.24.3 Fair Value (Details) - USD (\$) 3 Months Ended 9 Months Ended 12 Months Ended Sep. 30, 2024 Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2023 Dec. 31, 2023 Debt Instrument [Line Items] A A A Equity cost value A \$ 2,500,000 A A Investment held in subordinated and income notes \$ 6,187,155 6,438,818 \$ 20,446,617 19,595,383 A Amortization of cost A 7,000 A A 6.25% Unsecured Notes [Member] A A A Debt Instrument [Line Items] A A A A Unamortized deferred debt, percentage A A 6.25% A 6.25% Unsecured Notes [Member] | Debt Issuance Cost [Member] A A A Debt Instrument [Line Items] A A A Total deferred debt issuance costs 400,000 A \$ 400,000 5,500 5.50% Unsecured Notes [Member] A A A Debt Instrument [Line Items] A A A A Unamortized deferred debt, percentage A A 5.50% A 5.50% Unsecured Notes [Member] | Debt Issuance Cost [Member] A A A Debt Instrument [Line Items] A A A Total deferred debt issuance costs \$ 1,500,000 A \$ 1,500,000 1,800,000 CLO [Member] A A A Debt Instrument [Line Items] A A A Equity cost value A 9,700,000 A 15,300,000 Investment held in subordinated and income notes A 6,000,000 21,000,000 A 32,000,000 Amortization of cost A 64,000 A 123,000 Interest income recognized A 11,300,000 A \$ 16,800,000 Non-cash conversions of securities A A \$ 1,600,000 A CLO [Member] | Subordinated and income notes [Member] A A A Debt Instrument [Line Items] A A A A Interest income recognized A \$ 3,500,000 A A OXSQZ [Member] A A A Debt Instrument [Line Items] A A A Unamortized deferred debt, percentage A A 6.25% OXSOG [Member] A A A Debt Instrument [Line Items] A A A A Unamortized deferred debt, percentage A A 5.50% OXSQZ [Member] | 6.25% Unsecured Notes [Member] A A A Debt Instrument [Line Items] A A A A Unamortized deferred debt, percentage A A 6.25% A 6.25% OXSOG [Member] | 5.50% Unsecured Notes [Member] A A A Debt Instrument [Line Items] A A A A Unamortized deferred debt, percentage A A 5.50% A 5.50% Fair Value [Member] | 6.25% Unsecured Notes [Member] A A A Debt Instrument [Line Items] A A A A Unamortized deferred debt, percentage A A 6.25% A 6.25% Fair Value [Member] | 5.50% Unsecured Notes [Member] A A A Debt Instrument [Line Items] A A A A Unamortized deferred debt, percentage A A 5.50% X - Definition Amount of amortization of fee letter investments on cost basis. + References No definition available. + Details Name: oxsq CostBasisAmortizationOfFeeLetterInvestments Namespace Prefix: oxsq Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - Definition Amount of reductions to CLO equity cost value. + References No definition available. + Details Name: oxsq FairValueMeasurementWithUnobservableInputsReconciliationRecurringBasisAssetReductionsEquityCostValue Namespace Prefix: oxsq Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - Definition Amount of income from securitization vehicles and investment. + References No definition available. + Details Name: oxsq IncomeFromSecuritizationVehiclesAndInvestment Namespace Prefix: oxsq Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - Definition The percentage of unamortized deferred debt issuance costs. + References No definition available. + Details Name: oxsq UnamortizedDeferredDebtIssuanceCosts Namespace Prefix: oxsq Data Type: dtr:percentItem Type Balance Type: na Period Type: duration X - Definition The value of the financial instrument issued [noncash or part noncash] in the conversion of stock. Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. "Part noncash" refers to that portion of the transaction not resulting in cash receipts or cash payments in the period. + References Reference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https](http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 230 -SubTopic 10 -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482913/230-10-50-4)

S99-2Reference 4: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI <https://asc.fash.org/1943274/2147482964/270-10-50-1>Reference 5: <http://www.xbrl.org/2003/role/disclosureRef> -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI <https://asc.fash.org/1943274/2147482810/280-10-50-32> + Details Name: us-gaap InvestmentIncomeInterest Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - Details Name: us-gaap LongtermDebtTypeAxis=oxsq SixTwentyFiveUnsecuredNotesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap DebtInstrumentAxis=oxsq DebtIssuanceCostMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap LongtermDebtTypeAxis=oxsq FiveFiftyUnsecuredNotesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap UnderlyingAssetClassAxis=us-gaap CollateralizedLoanObligationsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap LongtermDebtTypeAxis=us-gaap IncomeNotesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap RelatedPartyTransactionsByRelatedPartyAxis=oxsq OXSQZMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap RelatedPartyTransactionsByRelatedPartyAxis=oxsq OXSQZMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap RelatedPartyTransactionAxis=oxsq OXSQZMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap RelatedPartyTransactionAxis=oxsq OXSQZMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap RelatedPartyTransactionsByRelatedPartyAxis=oxsq FiveFiftyUnsecuredNotesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap DerivativeInstrumentsGainLossByHedgingRelationshipAxis=us-gaap FairValueHedgingMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 52 R41.htm IDEA: XBRL DOCUMENT v3.24.3 Fair Value (Details) - Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis - Recurring [Member] - USD (\$) \$ in Millions Sep. 30, 2024 Dec. 31, 2023 Senior Secured Notes [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets \$152.7 \$179.5 Senior Secured Notes [Member] | Quoted Prices in Active Markets for Identical Assets (Level 1) [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets Senior Secured Notes [Member] | Significant Unobservable Inputs (Level 2) [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets 152.7 179.5 CLO Equity [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets 103.5 82.2 CLO Equity [Member] | Quoted Prices in Active Markets for Identical Assets (Level 1) [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets CLO Equity [Member] | Significant Other Observable Inputs (Level 2) [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets CLO Equity [Member] | Significant Unobservable Inputs (Level 3) [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets 6.8 5.3 Equity and Other Investments [Member] | Quoted Prices in Active Markets for Identical Assets (Level 1) [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets Equity and Other Investments [Member] | Significant Other Observable Inputs (Level 2) [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets Equity and Other Investments [Member] | Significant Unobservable Inputs (Level 3) [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets 6.8 5.3 Total Investments at fair value [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets 266.9 [1] 266.9 [2] Total Investments at fair value [Member] | Quoted Prices in Active Markets for Identical Assets (Level 1) [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets [1] [2] Total Investments at fair value [Member] | Significant Other Observable Inputs (Level 2) [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets [1] [2] Total Investments at fair value [Member] | Significant Unobservable Inputs (Level 3) [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets 262.9 [1] 266.9 [2] Cash Equivalents [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets 43.0 4.6 Cash Equivalents [Member] | Quoted Prices in Active Markets for Identical Assets (Level 1) [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets 43.0 4.6 Cash Equivalents [Member] | Significant Other Observable Inputs (Level 2) [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets Cash Equivalents [Member] | Significant Unobservable Inputs (Level 3) [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets Total assets at fair value [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets 305.9 271.5 Total assets at fair value [Member] | Quoted Prices in Active Markets for Identical Assets (Level 1) [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets 43.0 4.6 Total assets at fair value [Member] | Significant Other Observable Inputs (Level 2) [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets Total assets at fair value [Member] | Significant Unobservable Inputs (Level 3) [Member] $\hat{A}$ $\hat{A}$ Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis [Line Items] $\hat{A}$ $\hat{A}$ Assets 262.9 [1] 266.9 [1] Totals may not sum due to rounding. [2] Totals may not sum due to rounding. X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesNo definition available. + Details Name: us-gaap FairValueBalanceSheetGroupingFinancialStatementCaptionsLineItems Namespace Prefix: us-gaap_Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionFair value portion of investment securities, including, but not limited to, marketable securities, derivative financial instruments, and investments accounted for under the equity method. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2E -Publisher FASB -URI <https://asc.fash.org/1943274/2147482106/820-10-50-2E>Reference 2: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI <https://asc.fash.org/1943274/2147482106/820-10-50-2>Reference 3: <http://www.xbrl.org/2009/role/commonPracticeRef> -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI <https://asc.fash.org/1943274/2147482106/820-10-50-2> + Details Name: us-gaap InvestmentsFairValueDisclosure Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: instant X - Details Name: us-gaap FairValueByAssetClassAxis=oxsq SeniorSecuredNotesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap FairValueByMeasurementFrequencyAxis=us-gaap FairValueMeasurementsRecurringMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap FairValueByFairValueHierarchyLevelAxis=us-gaap FairValueInputsLevel1Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap FairValueByFairValueHierarchyLevelAxis=us-gaap FairValueInputsLevel2Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap FairValueByFairValueHierarchyLevelAxis=us-gaap FairValueInputsLevel3Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap FairValueByAssetClassAxis=oxsq CLOEquityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap FairValueByAssetClassAxis=oxsq EquityAndOtherInvestmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap FairValueByAssetClassAxis=oxsq TotalInvestmentsAtFairValueMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap FairValueByAssetClassAxis=oxsq CashEquivalentMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap FairValueByAssetClassAxis=oxsq TotalAssetsAtFairValueMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 53 R42.htm IDEA: XBRL DOCUMENT v3.24.3 Fair Value (Details) - Schedule of Quantitative Information about Level 3 Fair Value Measurements - Fair Value, Inputs, Level 3 [Member] - USD (\$) \$ in Millions 9 Months Ended 12 Months Ended Sep. 30, 2024 Dec. 31, 2023 Schedule of Quantitative Information about Level 3 Fair Value Measurements [Line Items] $\hat{A}$ $\hat{A}$ Total Fair Value for Level 3 \$ 262.9 [1] \$ 266.9 Unobservable Input [2] Market multiples(9) $\hat{A}$ Range/Weighted Average [3] 8.3x $\hat{A}$ $\hat{A}$ 9.3x/8.8x $\hat{A}$ Impact to Fair Value from an Increase in Input Increase $\hat{A}$ Senior Secured Notes [Member] $\hat{A}$ $\hat{A}$ Schedule of Quantitative Information about Level 3 Fair Value Measurements [Line Items] $\hat{A}$ $\hat{A}$ Total Fair Value for Level 3 \$ 152.2 \$ 179.0 Valuation Techniques/ Methodologies Market quotes Market quotes Unobservable Input NBIB(3) [4] NBIB(3) [5] Range/Weighted Average 3.0x $\hat{A}$ $\hat{A}$ 100.5%/72.6% [3] 10.0x $\hat{A}$ $\hat{A}$ 99.8%/68.9% [6] Impact to Fair Value from an Increase in Input NA [7] NA [8] Senior Secured Notes One [Member] $\hat{A}$ $\hat{A}$ Schedule of Quantitative Information about Level 3 Fair Value Measurements [Line Items] $\hat{A}$ $\hat{A}$ Total Fair Value for Level 3 \$ 0.5 \$ 0.5 Valuation Techniques/ Methodologies Liquidation Net Asset Value Liquidation Net Asset Value Unobservable Input NBIB(3) [4] NBIB(3) [5] Range/Weighted Average 0.0x $\hat{A}$ $\hat{A}$ 19.9%/1.5% [3] 0.0x $\hat{A}$ $\hat{A}$ 20.2%/1.6% [6] Impact to Fair Value from an Increase in Input NA [7] NA [8] CLO Equity [Member] $\hat{A}$ $\hat{A}$ Schedule of Quantitative Information about Level 3 Fair Value Measurements [Line Items] $\hat{A}$ $\hat{A}$ Total Fair Value for Level 3 \$ 76.3 \$ 70.8 Valuation Techniques/ Methodologies Market quotes Market quotes Unobservable Input NBIB(3) [4] NBIB(3) [5] Range/Weighted Average 0.0x $\hat{A}$ $\hat{A}$ 65.5%/25.7% [3] 0.0x $\hat{A}$ $\hat{A}$ 61.0%/26.1% [6] Impact to Fair Value from an Increase in Input NA [7] NA [8] CLO Equity One [Member] $\hat{A}$ $\hat{A}$ Schedule of Quantitative Information about Level 3 Fair Value Measurements [Line Items] $\hat{A}$ $\hat{A}$ Total Fair Value for Level 3 \$ 22.7 \$ 10.5 Valuation Techniques/ Methodologies Recent transactions Yield Analysis Unobservable Input Actual trade/payout(4) [9] Yield Range/Weighted Average 83.9%/ncm(5) [3],[10] 12.4x $\hat{A}$ $\hat{A}$ 22.6%/20.2% [6] Impact to Fair Value from an Increase in Input NA [7] Decrease [8] CLO Equity Two [Member] $\hat{A}$ $\hat{A}$ Schedule of Quantitative Information about Level 3 Fair Value Measurements [Line Items] $\hat{A}$ $\hat{A}$ Total Fair Value for Level 3 \$ 3.4 \$ 0.8 Valuation Techniques/ Methodologies Yield Analysis Discounted cash flow(6) [11] Unobservable Input Yield Discount rate(7) [12] Range/Weighted Average 16.4%/ncm(5) [3],[10] 22.2x $\hat{A}$ $\hat{A}$ 35.5%/23.6% [6] Impact to Fair Value from an Increase in Input Decrease [7] Decrease [8] CLO Equity Three [Member] $\hat{A}$ $\hat{A}$ Schedule of Quantitative Information about Level 3 Fair Value Measurements [Line Items] $\hat{A}$ $\hat{A}$ Total Fair Value for Level 3 \$ 1.1 \$ 0.0 Valuation Techniques/ Methodologies Discounted cash flow(6) [13] Liquidation Net Asset Value(10) [14] Unobservable Input Discount rate(7) [15] NBIB(3) [5] Range/Weighted Average 16.8x $\hat{A}$ $\hat{A}$ 20.9%/18.9% [3] 0.0x $\hat{A}$ $\hat{A}$ 0.3%/0.2% [6] Impact to Fair Value from an Increase in Input Decrease [7] NA [8] CLO Equity Four [Member] $\hat{A}$ $\hat{A}$ Schedule of Quantitative Information about Level 3 Fair Value Measurements [Line Items] $\hat{A}$ $\hat{A}$ Total Fair Value for Level 3 \$ 0.0 $\hat{A}$ Valuation Techniques/ Methodologies [16] Liquidation Net Asset Value(10) $\hat{A}$ Unobservable Input [4] NBIB(3) $\hat{A}$ Range/Weighted Average [3] 0.0x $\hat{A}$ $\hat{A}$ 0.1%/0.0% $\hat{A}$ Impact to Fair Value from an Increase in Input [7] NA $\hat{A}$ Equity/Other Investments [Member] $\hat{A}$ $\hat{A}$ Schedule of Quantitative Information about Level 3 Fair Value Measurements [Line Items] $\hat{A}$ $\hat{A}$ Total Fair Value for Level 3 \$ 1.9 \$ 5.3 Valuation Techniques/ Methodologies Market quotes Enterprise value(8) [17] Unobservable Input NBIB(3) [4] LTM EBITDA(9) [18] Range/Weighted Average \$20/ncm(5) [3] \$40.3 million/ncm(5) [6],[19] Impact to Fair Value from an Increase in Input NA [7] Increase [8] Equity/Other Investments One [Member] $\hat{A}$ $\hat{A}$ Schedule of Quantitative Information about Level 3 Fair Value Measurements [Line Items] $\hat{A}$ $\hat{A}$ Total Fair Value for Level 3 \$ 4.8 $\hat{A}$ Valuation Techniques/ Methodologies [20] Enterprise value(8) $\hat{A}$ Unobservable Input LTM EBITDA(9) [2],[7] Market multiples(9) [18] Range/Weighted Average \$34.5 million/ncm(5) [3],[10] 7.3x $\hat{A}$ $\hat{A}$ 8.3x/7.8x [6] Impact to Fair Value from an Increase in Input Increase Increase [8] [1] Totals may not sum due to rounding. [2] EBITDA, or earnings before interest expense, taxes, depreciation and amortization, is an unobservable input which is generally based on the most recently available twelve month financial statements provided by the portfolio company. Market multiples, also an unobservable input, represent an estimation of where market participants might value an enterprise based upon information available for comparable companies in the market. $\hat{A}$ $\hat{A}$ LTM $\hat{A}$ refers to $\hat{A}$ $\hat{A}$ last twelve $\hat{A}$ months. $\hat{A}$ [3] Weighted averages are calculated based on fair value of investments. [4] The Company generally uses prices provided by an independent pricing service, or broker or agent bank non-binding indicative bid prices ($\hat{A}$ $\hat{A}$ NBIB $\hat{A}$), on or near the valuation date as the primary basis for the fair value determinations for syndicated notes, and CLO debt and equity investments, which may be adjusted for pending equity distributions as of valuation date. These bid prices are non-binding, and may not be determinative of fair value. Each bid price is evaluated by the Valuation Committee in conjunction with additional information compiled by Oxford Square Management, including financial performance, recent business developments, and, in the case of CLO debt and equity investments, performance and covenant compliance information as provided by the independent trustee. [5] The Company generally uses prices provided by an independent pricing service, or broker or agent bank non-binding indicative bid prices ($\hat{A}$ $\hat{A}$ NBIB $\hat{A}$), on or near the valuation date as the primary basis for the fair value determinations for syndicated notes, and CLO debt and equity investments, which may be adjusted for pending equity distributions as of valuation date. These bid prices are non-binding, and may not be determinative of fair value. Each bid price is evaluated by the Valuation Committee in conjunction with additional information compiled by Oxford Square Management, including financial performance, recent business developments, and, in the case of CLO debt and equity investments, performance and covenant compliance information as provided by the independent trustee. [6] Weighted averages are calculated based on fair value of investments. [7] The impact on the fair value measurement of an increase in each unobservable input is in isolation. The discount rate is the rate used to discount future cash flows in a discounted cash flow calculation. An increase in the discount rate, in isolation, would result in a decrease in the fair value measurement. Market Multiples/EBITDA refer to the input (often derived from the value of a comparable company) that is multiplied by the historic and/or expected EBITDA of a company in order to estimate the company $\hat{A}$ ™s value. An increase in the Market Multiples/EBITDA, in isolation, would result in an increase in the fair value measurement. [8] The impact on the fair value measurement of an increase in each unobservable input is in isolation. The discount rate is the rate used to discount future cash flows in a discounted cash flow calculation. An increase in the discount rate, in isolation, would result in a decrease in the fair value measurement. Market Multiples/EBITDA refer to the input (often derived from the value of a comparable company) that is multiplied by the historic and/or expected EBITDA of a company in order to estimate the company $\hat{A}$ ™s value. An increase in the Market Multiples/EBITDA, in isolation, would result in an increase in the fair value measurement. Yield analysis refers to determining a yield through projected, discounted future cash flows. Once the yield is calculated, that yield corresponds to a specific fair value. An increase to the yield, in isolation, would result in a decrease in the fair value measurement. [9] Prices provided by independent pricing services are evaluated in conjunction with actual trades and payoffs and, in certain cases, the value represented by actual trades or payoffs may be more representative of fair value as determined by the Valuation Committee. [10] The calculation of weighted average for a range of values, for a single investment within a given asset category, is not considered to provide a meaningful representation ($\hat{A}$ $\hat{A}$ ncm $\hat{A}$). [11] The Company calculates the fair value of certain CLO equity investments based upon the net present value of expected contractual payment streams discounted using estimated market yields for the equity tranche of the respective CLO vehicle. The Company also considers those investments in which the record date for an equity distribution payment falls on or before the last $\hat{A}$ day of the period, and the likelihood that a prospective purchaser would require an adjustment to the transaction price representing substantially all of the pending distribution. [12] Discount rate represents the rate at which future cash flows are discounted to calculate a present value, reflecting market assumptions for risk. [13] The Company calculates the fair value of certain CLO equity investments based upon the net present value of expected contractual payment streams discounted using estimated market yields for the equity tranche of the respective CLO vehicle. The Company also considers those investments in which the record date for an equity distribution payment falls on or before the last $\hat{A}$ day of the period, and the likelihood that a prospective purchaser would require an adjustment to the transaction price representing substantially all of the pending distribution. [14] The fair value of those CLO equity positions which have been optionally redeemed are generally valued using a liquidation net asset value basis which represents the estimated expected residual value of the CLO as of the end of the period. [15] Discount rate represents the rate at which future cash flows are discounted to calculate a present value, reflecting market assumptions for risk. [16] The fair value of those CLO equity positions which have been optionally redeemed are generally valued using a liquidation net asset value basis which represents the estimated expected residual value of the CLO as of the end of the period. [17] Enterprise value is defined as the total value of a company, including debt and cash. For senior secured notes and equity investments, third-party valuation firms evaluate the financial and operational information of the portfolio companies that the Company provides to them, as well as independent market and industry information that they consider appropriate in forming an opinion as to the fair value of the Company $\hat{A}$ ™s securities. In those instances where the carrying value and/or internal credit rating of the investment does not require the use of a third-party valuation firm, a valuation is prepared by Oxford Square Management, which may include liquidation analysis or which may utilize a subsequent transaction to provide an indication of fair value. [18] EBITDA, or earnings before interest expense, taxes, depreciation and

observable input, is an unobservable input which is generally based on the most recently available twelve month financial statements provided by the portfolio company. Market multiples, also an unobservable input, represent an estimation of where market participants might value an enterprise based upon information available for comparable companies in the market. â€œLTmâ€ refers to â€œlast twelve months.â€ [19] The calculation of weighted average for a range of values, for a single investment within a given asset category, is not considered to provide a meaningful representation (â€œcncmcâ€). [20] Enterprise value is defined as the total value of a company, including debt and cash. For senior secured notes and equity investments, third-party valuation firms evaluate the financial and operational information of the portfolio companies that the Company provides to them, as well as independent market and industry information that they consider appropriate in forming an opinion as to the fair value of the Companyâ€™s securities. In those instances where the carrying value and/or internal credit rating of the investment does not require the use of a third-party valuation firm, a valuation is prepared by Oxford Square Management, which may include liquidation analysis or which may utilize a subsequent transaction to provide an indication of fair value. X - DefinitionFair Value of range weighted average. + ReferencesNo definition available. + Details Name: oxsq_RangeWeightedAverage Namespace Prefix: oxsq_ Data Type: xbrl:stringItem Type Balance Type: na Period Type: duration X - DefinitionDescription of reasons that a nonfinancial asset is being used in a manner that differs from its highest and best use. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2E -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2EReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_FairValueMeasurementsHighestAndBestUseDescription Namespace Prefix: us-gaap_ Data Type: xbrl:stringItem Type Balance Type: na Period Type: duration X - DefinitionDescription of uncertainty of fair value measurement from use of unobservable input, including, but not limited to, inter-relationships among inputs used in fair value measurement. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (g) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_FairValueMeasurementsSensitivityAnalysisDescription Namespace Prefix: us-gaap_ Data Type: xbrl:stringItem Type Balance Type: na Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 30 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-30Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 31 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-31Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-32 + Details Name: us-gaap_FairValueOptionQuantitativeDisclosuresLineItems Namespace Prefix: us-gaap_ Data Type: xbrl:stringItem Type Balance Type: na Period Type: duration X - DefinitionFor each line item in the statement of financial position that includes an item or items for which the fair value option has been elected, this element represents information to enable users of the financial statements to understand how each line item in the statement of financial position relates to major categories of assets and liabilities in terms of the fair value measurement hierarchy. The fair value measurement hierarchy consists of three levels including: using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3). Where the quoted price in an active market for the identical liability is not available, the Level 1 input is the quoted price of an identical liability when traded as an asset. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Topic 825 -SubTopic 10 -Section 50 -Paragraph 28 -Subparagraph (c)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-28 + Details Name: us-gaap_FairValueOptionRelationToMeasurementInputs Namespace Prefix: us-gaap_ Data Type: xbrl:stringItem Type Balance Type: na Period Type: duration X - DefinitionFair value portion of loan receivable, including, but not limited to, mortgage loans held for investment, finance receivables held for investment, policy loans on insurance contracts. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 825 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482907/825-10-50-10 + Details Name: us-gaap_LoansReceivableFairValueDisclosure Namespace Prefix: us-gaap_ Data Type: xbrl:monetaryItem Type Balance Type: debit Period Type: instant X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel3Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=oxsq_SeniorSecuredNotesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=oxsq_CLOEquityMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=oxsq_CLOEquityOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=oxsq_CLOEquityTwoMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=oxsq_CLOEquityThreeMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=oxsq_CLOEquityFourMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=oxsq_EquityOtherInvestmentsMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_InvestmentTypeAxis=oxsq_EquityOtherInvestmentsOneMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 54 R43.htm IDEA: XBRL DOCUMENT v3.24.3 Fair Value (Details) - Schedule of Carrying Value and Fair Value of the Companyâ€™s Financial Liabilities Disclosed, but Not Carried, at Fair Value - USD (\$) in Millions Sep. 30, 2024 Dec. 31, 2023 Six Point Two Five Percentage Unsecured Notes [Member] | Level 1 [Member] | A Schedule of Carrying Value and Fair Value of the Companyâ€™s Financial Liabilities Disclosed, but Not Carried, at Fair Value [Line Items] | A Total Six Point Two Five Percentage Unsecured Notes [Member] | Level 2 [Member] | A Schedule of Carrying Value and Fair Value of the Companyâ€™s Financial Liabilities Disclosed, but Not Carried, at Fair Value [Line Items] | A Total 44.3 42.9 Six Point Two Five Percentage Unsecured Notes [Member] | Level 3 [Member] | A Schedule of Carrying Value and Fair Value of the Companyâ€™s Financial Liabilities Disclosed, but Not Carried, at Fair Value [Line Items] | A Total Six Point Two Five Percentage Unsecured Notes [Member] | Carrying Value [Member] | A Schedule of Carrying Value and Fair Value of the Companyâ€™s Financial Liabilities Disclosed, but Not Carried, at Fair Value [Line Items] | A Total 44.4 [1] 44.2 [2] Six Point Two Five Percentage Unsecured Notes [Member] | Fair Value [Member] | A Schedule of Carrying Value and Fair Value of the Companyâ€™s Financial Liabilities Disclosed, but Not Carried, at Fair Value [Line Items] | A Total 44.3 [3] 42.9 [4] Five Point Five Zero Percentage Unsecured Notes [Member] | Level 1 [Member] | A Schedule of Carrying Value and Fair Value of the Companyâ€™s Financial Liabilities Disclosed, but Not Carried, at Fair Value [Line Items] | A Total Five Point Five Zero Percentage Unsecured Notes [Member] | Level 2 [Member] | A Schedule of Carrying Value and Fair Value of the Companyâ€™s Financial Liabilities Disclosed, but Not Carried, at Fair Value [Line Items] | A Total 74.7 72.5 Five Point Five Zero Percentage Unsecured Notes [Member] | Level 3 [Member] | A Schedule of Carrying Value and Fair Value of the Companyâ€™s Financial Liabilities Disclosed, but Not Carried, at Fair Value [Line Items] | A Total Five Point Five Zero Percentage Unsecured Notes [Member] | Carrying Value [Member] | A Schedule of Carrying Value and Fair Value of the Companyâ€™s Financial Liabilities Disclosed, but Not Carried, at Fair Value [Line Items] | A Total 79.0 [1] 78.7 [2] Five Point Five Zero Percentage Unsecured Notes [Member] | Fair Value [Member] | A Schedule of Carrying Value and Fair Value of the Companyâ€™s Financial Liabilities Disclosed, but Not Carried, at Fair Value [Line Items] | A Total 74.7 [3] 72.5 [4] Unsecured Debt [Member] | Level 1 [Member] | A Schedule of Carrying Value and Fair Value of the Companyâ€™s Financial Liabilities Disclosed, but Not Carried, at Fair Value [Line Items] | A Total [5] [6] Unsecured Debt [Member] | Level 2 [Member] | A Schedule of Carrying Value and Fair Value of the Companyâ€™s Financial Liabilities Disclosed, but Not Carried, at Fair Value [Line Items] | A Total 119.1 [5] 115.4 [6] Unsecured Debt [Member] | Level 3 [Member] | A Schedule of Carrying Value and Fair Value of the Companyâ€™s Financial Liabilities Disclosed, but Not Carried, at Fair Value [Line Items] | A Total [5] [6] Unsecured Debt [Member] | Carrying Value [Member] | A Schedule of Carrying Value and Fair Value of the Companyâ€™s Financial Liabilities Disclosed, but Not Carried, at Fair Value [Line Items] | A Total 123.4 [1],[5] 123.0 [2],[6] Unsecured Debt [Member] | Fair Value [Member] | A Schedule of Carrying Value and Fair Value of the Companyâ€™s Financial Liabilities Disclosed, but Not Carried, at Fair Value [Line Items] | A Total \$ 119.1 [3],[5] \$ 115.4 [4],[6] [1] Carrying value is net of unamortized deferred debt issuance costs. Unamortized deferred debt issuance costs associated with the 5.50% Unsecured Notes totaled approximately \$0.4A million as of SeptemberA 30, 2024. Unamortized deferred debt issuance costs associated with the 5.50% Unsecured Notes totaled approximately \$1.5A million as of SeptemberA 30, 2024. [2] Carrying value is net of unamortized deferred debt issuance costs. Unamortized deferred debt issuance costs associated with the 5.50% Unsecured Notes totaled approximately \$1.8A million as of DecemberA 31, 2023. [3] For the 6.25% Unsecured Notes and 5.50% Unsecured Notes, fair value is based upon the closing price on the lastA day of the period. The 6.25% Unsecured Notes and 5.50% Unsecured Notes are listed on the NASDAQ Global Select Market (trading symbol â€œOXSQZâ€, and â€œOXSQGâ€, respectively). [4] For the 6.25% Unsecured Notes and 5.50% Unsecured Notes, fair value is based upon the closing price on the lastA day of the period. The 6.25% Unsecured Notes and 5.50% Unsecured Notes are listed on the NASDAQ Global Select Market (trading symbol â€œOXSQZâ€ and â€œOXSQGâ€, respectively). [5] Totals may not sum due to rounding. [6] Totals may not sum due to rounding. X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2E -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2E + Details Name: us-gaap_FairValueDisclosureAssetAndLiabilityNotMeasuredAtFairValueLineItems Namespace Prefix: us-gaap_ Data Type: xbrl:stringItem Type Balance Type: na Period Type: duration X - DefinitionFair value of financial obligations, including, but not limited to, debt instruments, derivative liabilities, federal funds purchased and sold under agreements to repurchase, securities loaned or sold under agreements to repurchase, financial instruments sold not yet purchased, guarantees, line of credit, loans and notes payable, servicing liability, and trading liabilities. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2E -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2EReference 2: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2EReference 3: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 820 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482106/820-10-50-2 + Details Name: us-gaap_FinancialLiabilitiesFairValueDisclosure Namespace Prefix: us-gaap_ Data Type: xbrl:monetaryItem Type Balance Type: credit Period Type: instant X - Details Name: us-gaap_LongtermDebtTypeAxis=oxsq_SixPointTwoFivePercentageUnsecuredNotesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel1Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel2Member Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueInputsLevel3

NetUnrealizedDepreciationAppreciationIncludedInEarnings Namespace Prefix: us-gaap Data Type: xbrli:monetaryItemType Balance Type: credit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1:

[illegible]

Paragraph 4 - Subparagraph (b)(2) - Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-4Reference 8:

https://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 8: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 11: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 13: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1B -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1BReference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1D -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1DReference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1E -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1EReference 21: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 22: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 23: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(1) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 24: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b)(2) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 25: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1I -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1IReference 26: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 45 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482925/835-30-45-2Reference 27: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 835 -SubTopic 30 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482900/835-30-50-1 + Details Name: us-gaap_DebtInstrumentLineItems Namespace Prefix: us-gaap_ Data Type: xbrli:stringItemType Balance Type: na Period Type: duration X - DefinitionAmount of interest expense classified as operating and nonoperating. Includes, but is not limited to, cost of borrowing accounted for as interest expense. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 48 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-48Reference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 49 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482785/280-10-55-49Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 270 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (i) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482964/270-10-50-1Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 32 -Subparagraph (ee) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-32Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 24 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-24Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 835 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483013/835-20-50-1 + Details Name: us-gaap_InterestExpense Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - DefinitionAmount of the cost of borrowed funds accounted for as interest expense for debt. + ReferencesReference 1: http://fasb.org/us-gaap/role/ref/legacyRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 2 -Subparagraph (SX 210.5-03(8)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-599-2Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69E -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69EReference 3: http://www.xbrl.org/2003/role/exampleRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 55 -Paragraph 69F -Publisher FASB -URI https://asc.fasb.org/1943274/2147481568/470-20-55-69FReference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 1F -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-1FReference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 470 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481139/470-20-50-6 + Details Name: us-gaap_InterestExpenseDebt Namespace Prefix: us-gaap_ Data Type: xbrli:monetaryItemType Balance Type: debit Period Type: duration X - Details Name: us-gaap_DebtInstrumentAxis=oxsq_SixTwentyFiveUnsecuredNotesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=oxsq_FiveFiftyUnsecuredNotesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=oxsq_UnsecuredNotesMember Namespace Prefix: Data Type: na Balance Type: Period Type: X - Details Name: us-gaap_DebtInstrumentAxis=oxsq_SixFiftyUnsecuredNotesMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 61 R50.htm IDEA: XBRL DOCUMENT v3.24.3 Related Party Transactions (Details) - USD (\$) 3 Months Ended 9 Months Ended Dec. 31, 2024 Dec. 31, 2023 Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Related Party Transactions [Line Items] Á Á Á Á Á Base fee Á Á Á 2.00% Á Base fee payable (in Dollars) Á \$ 1,012,389 Á \$ 1,083,351 Á \$ 1,083,351 Á Pre-incentive fee hurdle rate 8.84% 8.99% Á Á Á Pre-Incentive fee net investment income Á Á 20.00% Á 20.00% Á Preferred return amount, percentage Á Á Á 1.75% Á Catch-up amount, percentage Á Á Á 2.1875% Á Compensation expenses (in Dollars) Á Á \$ 209,000 Á \$ 205,000 Á \$ 591,000 Á \$ 662,000 General and administrative expenses (in Dollars) Á Á \$ 395,259 Á \$ 458,328 Á \$ 1,189,403 Á \$ 1,261,650 Oxford Funds [Member] Á Á Á Á Á Related Party Transactions [Line Items] Á Á Á Á Á Pre-Incentive fee net investment income Á Á 20.00% Á 20.0

[codification - Section S99 - Paragraph 1 - Subparagraph \(SX 210.6-07\(2\)\(c\)\(2\)\(ii\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 4:](#)

[http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.6-07\(2\)\(g\)\(3\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1 + Details Name: us-gaap RelatedPartyTransactionLineItems Namespace Prefix: us-gaap Data Type: xbrl:stringItemType Balance Type: na Period Type: duration X - Details Name: oxsg FeesAxis=oxsg NetInvestmentIncomeIncentiveFeesMember Namespaces Prefix: Data Type: na Balance Type: Period Type: XML 63 R52.htm IDEA: XBRL DOCUMENT v3.24.3 Earnings Per Share \(Details\) - Schedule of Basic and Diluted Net Increase - USD \\$\(3\) Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Earnings Per Share \[Abstract\] A A A Net investment income \\$ 6,187,155 \\$ 6,438,818 \\$ 20,446,617 \\$ 19,595,383 Weighted average common shares outstanding 64,796,216 56,764,866 61,707,951 52,413,834 Net increase in net assets resulting from net investment income per common share - basic \\$ 0.1 \\$ 0.11 \\$ 0.33 \\$ 0.37 Net increase in net assets resulting from net investment income per common share - Diluted \\$ 0.1 \\$ 0.11 \\$ 0.33 \\$ 0.37 Net \(decrease\)/increase in net assets resulting from operations \\$ \(874,541\) \\$ 6,692,836 \\$ 2,616,074 \\$ 24,548,723 Net \(decrease\)/increase in net assets resulting from operations per common share - Basic \\$ \(0.01\) \\$ 0.12 \\$ 0.04 \\$ 0.47 Net \(decrease\)/increase in net assets resulting from operations per common share - Diluted \\$ \(0.01\) \\$ 0.12 \\$ 0.04 \\$ 0.47 X - ReferencesNo definition available. + Details Name: us-gaap EarningsPerShareAbstract Namespace Prefix: us-gaap Data Type: xbrl:stringItemType Balance Type: na Period Type: duration X - DefinitionThe amount of net income \(loss\) for the period per each share of common stock or unit outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(g\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph \(g\)\(3\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(e\)\(4\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 10: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 11 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-11Reference 11: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-2Reference 12: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 60B -Subparagraph \(d\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-4Reference 15: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482662/260-10-50-1Reference 16: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-10Reference 17: http://www.xbrl.org/2003/role/disclosureRef -Topic 220 -SubTopic 10 -Name Accounting Standards Codification -Section S99 -Paragraph 2 -Subparagraph \(SX 210.5-03\(25\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147483621/220-10-S99-2Reference 18: http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.9-04\(27\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-S99-1Reference 19: http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section S99 -Paragraph 1 -Subparagraph \(SX 210.7-04\(23\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-7 + Details Name: us-gaap EarningsPerShareBasic Namespace Prefix: us-gaap Data Type: dtr-types:perShareItemBalance Type: na Period Type: duration X - DefinitionThe amount of net income \(loss\) for the period available to each share of common stock or common unit outstanding during the reporting period and to each share or unit that would have been outstanding assuming the issuance of common shares or units for all dilutive potential common shares or units outstanding during the reporting period. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 6 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2: http://www.xbrl.org/2003/role/exampleRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 52 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-52Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 805 -SubTopic 60 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(g\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 740 -SubTopic 323 -Name Accounting Standards Codification -Section 65 -Paragraph 2 -Subparagraph \(g\)\(3\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478666/740-323-65-2Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483443/250-10-50-3Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 260 -SubTopic 10 -Name Accounting Standards Codification -Section 55 -Paragraph 15 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482635/260-10-55-15Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(e\)\(4\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 8: http://www.xbrl.org/2003/role/disclosureRef -Topic 815 -SubTopic 40 -Name Accounting Standards Codification -Section 65 -Paragraph 1 -Subparagraph \(f\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480175/815-40-65-1Reference 9: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic 10 -Name 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-Subparagraph \(d\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 14: http://www.xbrl.org/2003/role/disclosureRef -Topic 250 -SubTopic](#)

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DefinitionThe portion of profit or loss for the period, net of income taxes, which is attributable to the parent. + ReferencesReference 1:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 250 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 6 - Publisher FASB - URI https://asc.fasb.org/1943274/2147483443/250-10-50-6Reference 2:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 250 - SubTopic 10 - Name Accounting Standards Codification - Section 50 - Paragraph 9 - Publisher FASB - URI https://asc.fasb.org/1943274/2147483443/250-10-50-9Reference 3:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 805 - SubTopic 60 - Name Accounting Standards Codification - Section 65 - Paragraph 1 - Subparagraph \(g\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147476176/805-60-65-1Reference 4:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 740 - SubTopic 323 - Name Accounting Standards Codification - Section 65 - Paragraph 2 - Subparagraph \(g\)\(3\) - 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Topic 946 - SubTopic 830 - Name Accounting Standards Codification - Section 55 - Paragraph 10 - Publisher FASB - URI https://asc.fasb.org/1943274/2147479168/946-830-55-10Reference 18:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 946 - SubTopic 220 - Name Accounting Standards Codification - Section 45 - Paragraph 7 - Publisher FASB - URI https://asc.fasb.org/1943274/2147479105/946-220-45-7Reference 19:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 944 - SubTopic 220 - Name Accounting Standards Codification - Section S99 - Paragraph 1 - Subparagraph \(SX 210.7-04\(18\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147477250/944-220-S99-1Reference 20:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 946 - SubTopic 220 - Name Accounting Standards Codification - Section S99 - Paragraph 1 - Subparagraph \(SX 210.6-07\(9\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147479134/946-220-S99-1Reference 21:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 946 - SubTopic 220 - Name Accounting Standards Codification - Section S99 - Paragraph 3 - Subparagraph \(SX 210.6-09\(1\)\(d\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147479134/946-220-S99-3Reference 22:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1A - Subparagraph \(SX 210.13-01\(a\)\(4\)\(i\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 23:](#) [http://www.xbrl.org/2009/role/commonPracticeRef - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1A - Subparagraph \(SX 210.13-01\(a\)\(4\)\(iii\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 24:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1A - Subparagraph \(SX 210.13-01\(a\)\(4\)\(iii\)\(A\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 25:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1A - Subparagraph \(SX 210.13-01\(a\)\(4\)\(iv\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 26:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1A - Subparagraph \(SX 210.13-01\(a\)\(5\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1AReference 27:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1B - Subparagraph \(SX 210.13-02\(a\)\(4\)\(i\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 28:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1B - Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(A\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 29:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1B - Subparagraph \(SX 210.13-02\(a\)\(4\)\(iii\)\(B\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 30:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1B - Subparagraph \(SX 210.13-02\(a\)\(4\)\(iv\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 31:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 470 - SubTopic 10 - Name Accounting Standards Codification - Section S99 - Paragraph 1B - Subparagraph \(SX 210.13-02\(a\)\(5\)\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147480097/470-10-S99-1BReference 32:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 260 - SubTopic 10 - Name Accounting Standards Codification - Section 45 - Paragraph 60B - Subparagraph \(a\) - Publisher FASB - URI https://asc.fasb.org/1943274/2147482689/260-10-45-60BReference 33:](#) [http://www.xbrl.org/2003/role/disclosureRef - Topic 205 - SubTopic 20](#)

DefinitionNet asset value per share or per unit of investments in certain entities that calculate net asset value per share. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12>Reference 2: <http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477796/946-210-45-4>Reference 3: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph \(h\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-7](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-7)Reference 4: <http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-1>Reference 6: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.6-04\(19\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-599-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-599-1)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 599 -Paragraph 2 -Subparagraph \(SX 210.6-05\(4\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-599-2](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 599 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-599-2) + Details Name: us-gaap_NetAssetValuePerShare Namespace Prefix: us-gaap_Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: instant X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueMeasuredAtNetAssetValuePerShareMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 66 R55.htm IDEA: XBRL DOCUMENT v3.24.3 Share Issuance and Repurchase Programs (Details) - USD (\$) \$ in Millions 3 Months Ended 9 Months Ended Aug. 22, 2023 Sep. 30, 2024 Sep. 30, 2024 Class of Stock [Line Items] A A Current capacity of share issuances \$ 150.0 A A Total of shares of common stock (in Shares) A 5,069,789 8,326,819 Underwriting fees and offering costs A \$ 14.5 \$ 24.3 X - DefinitionAmount of current capacity of shares to be issued. + ReferencesNo definition available. + Details Name: oxsq_CurrentCapacityOfShareIssuances Namespace Prefix: oxsq_Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionUnderwriting fees and offering costs. + ReferencesNo definition available. + Details Name: oxsq_UnderwritingFeesAndOfferingCosts Namespace Prefix: oxsq_Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - DefinitionLine items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table. + ReferencesReference 1: [http://www.xbrl.org/2003/role/exampleRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph \(d\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/exampleRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13)Reference 2: <http://www.xbrl.org/2003/role/recommendedDisclosureRef -Topic 272 -SubTopic 10 -Name Accounting Standards Codification -Section 45 -Paragraph 3 -Publisher FASB -URI https://asc.fasb.org/1943274/2147483014/272-10-45-3>Reference 3: <http://www.xbrl.org/2003/role/disclosureRef -Topic 272 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482987/272-10-50-1>Reference 4: [http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.4-08\(d\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-599-1](http://www.xbrl.org/2009/role/commonPracticeRef -Topic 235 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.4-08(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480678/235-10-599-1)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph \(a\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13)Reference 6: [http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13)Reference 7: [http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph \(e\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13)Reference 8: [http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph \(h\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13](http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-13)Reference 9: [http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph \(b\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14](http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-14)Reference 10: [http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph \(c\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18](http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-18)Reference 11: [http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.5-02\(7\)\(b\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-599-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.5-02(7)(b)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-599-1)Reference 12: [http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.5-02\(28\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-599-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.5-02(28)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-599-1)Reference 13: <http://www.xbrl.org/2003/role/disclosureRef -Topic 505 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 2 -Publisher FASB -URI https://asc.fasb.org/1943274/2147481112/505-10-50-2>Reference 14: [http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.5-02\(29\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-599-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 210 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.5-02(29)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147480566/210-10-599-1)Reference 15: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph \(SX 210.6-03\(i\)\(2\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-599-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-599-3)Reference 16: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph \(SX 210.6-03\(i\)\(1\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-599-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-599-3)Reference 17: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph \(SX 210.6-03\(i\)\(2\)\(ii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-599-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-599-3)Reference 18: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph \(SX 210.6-03\(i\)\(2\)\(ii\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-599-3](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 10 -Name Accounting Standards Codification -Section 599 -Paragraph 3 -Subparagraph (SX 210.6-03(i)(2)(ii)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479886/946-10-599-3) + Details Name: us-gaap_ClassOfStockLineItems Namespace Prefix: us-gaap_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionNumber of shares of stock issued attributable to transactions classified as other. + ReferencesNo definition available. + Details Name: us-gaap_StockIssuedDuringPeriodSharesOther Namespace Prefix: us-gaap_Data Type: xbrli:sharesItem Type Balance Type: na Period Type: duration XML 67 R56.htm IDEA: XBRL DOCUMENT v3.24.3 Investment Income (Details) - Schedule of Components of Investment Income - USD (\$) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Interest income A A A Stated interest income \$ 5,457,329 \$ 8,205,329 \$ 17,957,697 \$ 24,617,782 PIK interest income 100,485 217,666 Original issue discount and market discount income 378,550 211,959 1,084,100 874,209 Discount income derived from unscheduled remittances at par 185,578 35,952 305,345 54,589 Total interest income 6,121,942 8,453,240 19,564,808 25,546,580 Income from securitization vehicles and investments 3,526,850 4,106,071 11,345,140 12,814,866 Other income A A A Fee letters 155,272 166,387 510,401 485,915 Money market fund income and all other fees 536,860 319,656 1,043,455 652,771 Total other income 692,132 486,043 1,553,856 1,138,686 Total investment income \$ 10,340,924 \$ 13,045,354 \$ 32,463,804 \$ 39,500,132 X - DefinitionAmount of discount income derived from unscheduled remittances at par. + ReferencesNo definition available. + Details Name: oxsq_DiscountIncomeDerivedFromUnscheduledRemittancesAtPar Namespace Prefix: oxsq_Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionAmount of fee letters. + ReferencesNo definition available. + Details Name: oxsq_FeeLetters Namespace Prefix: oxsq_Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionInterest income paid in kind interest income. + ReferencesNo definition available. + Details Name: oxsq_InterestIncomePaidInKindInterestIncome Namespace Prefix: oxsq_Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionAmount of Original issue discount and market discount income. + ReferencesNo definition available. + Details Name: oxsq_OriginalIssueDiscountAndMarketDiscountIncome Namespace Prefix: oxsq_Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionInterest and fee income generated by automobile, marine, and other vehicle loans made to individuals. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.9-04\(1\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-599-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.9-04(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-599-1) + Details Name: us-gaap_InterestAndFeeIncomeLoansConsumerInstallmentAutomobilesMarineAndOtherVehicles Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionAmount of interest and fee income from loans classified as other. + ReferencesReference 1: [http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.9-04\(1\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-599-1](http://fasb.org/us-gaap/role/ref/legacyRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.9-04(1)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-599-1) + Details Name: us-gaap_InterestAndFeeIncomeOtherLoans Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_InterestAndOtherIncomeAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionAmount of interest income (expense) classified as operating. + ReferencesReference 1: <http://www.xbrl.org/2009/role/commonPracticeRef -Topic 280 -SubTopic 10 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147482810/280-10-50-22>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.9-04\(10\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-599-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 942 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.9-04(10)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478524/942-220-599-1) + Details Name: us-gaap_InterestIncomeExpenseNet Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionAmount of interest income earned from interest bearing assets classified as other. + ReferencesNo definition available. + Details Name: us-gaap_InterestIncomeOther Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - DefinitionAmount, after investment expense, of income earned from investments in securities and real estate. Includes, but is not limited to, real estate investment, policy loans, dividends, and interest. Excludes realized gain (loss) on investments. + ReferencesReference 1: <http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-10>Reference 2: [http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.7-04\(2\)\(d\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-599-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.7-04(2)(d)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-599-1)Reference 3: [http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.6-07\(4\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-599-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.6-07(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-599-1)Reference 4: [http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.7-04\(2\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-599-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 944 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.7-04(2)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147477250/944-220-599-1)Reference 5: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph \(SX 210.6-07\(1\)\(c\)\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-599-1](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 220 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.6-07(1)(c)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479134/946-220-599-1) + Details Name: us-gaap_OtherIncome Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItem Type Balance Type: credit Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_OtherIncomeAbstract Namespace Prefix: us-gaap_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration XML 68 R57.htm IDEA: XBRL DOCUMENT v3.24.3 Financial Highlights (Details) - Schedule of Financial Highlights - Fair Value Measured at Net Asset Value Per Share [Member] - USD (\$) 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Per Share Data A A A Net asset value at beginning of period \$ 2.43 \$ 2.88 \$ 2.55 \$ 2.78 Net investment income [1] 0.1 0.11 0.33 0.37 Net realized and unrealized (losses)/gains [2] (0.11) 0.01 (0.29) 0.1 Net (decrease)/increase in net asset value from operations (0.01) 0.12 0.04 0.47 Distributions per share from net investment income (0.11) (0.23) (0.32) (0.44) Tax return of capital distributions [3] Total distributions (0.11) (0.23) (0.32) (0.44) Effect of shares issued 0.04 0.01 0.08 (0.03) Net asset value at end of period 2.35 2.78 2.35 2.78 Per share market value at beginning of period 2.94 2.65 2.86 3.12 Per share market value at end of period \$ 2.83 \$ 3.01 \$ 2.83 \$ 3.01 Total return based on market value [4] (0.25%) 22.17% 9.71% 10.99% Total return based on net asset value [5] 1.03% 4.34% 4.51% 15.65% Shares outstanding at end of period (in Shares) 67,869,056 57,958,446 67,869,056 57,958,446 Ratios/Supplemental Data (8) A A A Net assets at end of period (000â€³)s (in Dollars) [6] \$ 159,471 \$ 160,895 Average net assets (000â€³) (in Dollars) [6] \$ 154,529 \$ 160,397 \$ 149,873 \$ 148,132 Ratio of expenses to average net assets [6],[7] 10.71% 15.40% 10.75% 17.72% Ratio of net investment income to average net assets [6],[7] 16.06% 17.13% 18.13% 17.83% Portfolio turnover rate [6],[8] 10.95% 25.25% 2.64% [1] Represents per share net investment income for the period, based upon weighted average shares outstanding. [2] Net realized and unrealized gains/(losses) include rounding adjustments to reconcile change in net asset value per share. [3] Management monitors available taxable earnings, including net investment income and realized capital gains, to determine if a tax return of capital may occur for the year. To the extent the Companyâ€™s taxable earnings fall below the total amount of the Companyâ€™s distributions for that fiscal year, a portion of those distributions may be deemed a tax return of capital to the Companyâ€™s stockholders. The ultimate tax character of the Companyâ€™s earnings cannot be determined until tax returns are prepared after the end of the fiscal year. The amounts and sources of distributions reported are only estimates (based on an average of the reported tax character historically) and are not being provided for U.S.A tax reporting purposes. [4] Total return based on market value equals the increase or decrease of ending market value over beginning market value, plus distributions, divided by the beginning market value, assuming distribution reinvestment prices obtained under the Companyâ€™s distribution reinvestment plan, excluding any discounts. Total return is not annualized. [5] Total return based on net asset value equals the increase or decrease of ending net asset value over beginning net asset value, plus distributions, divided by the beginning net asset value. Total return is not annualized. [6] The following table provides supplemental performance ratios (annualized) measured for the three and nine months ended September 30, 2024 and 2023: [7] Annualized [8] Portfolio turnover rate is calculated using the lesser of the year-to-date investment sales and debt repayments or year-to-date investment purchases over the average of the total investments at fair value. X - DefinitionAverage net assets. + ReferencesNo definition available. + Details Name: oxsq_AverageNetAsset Namespace Prefix: oxsq_Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: duration X - DefinitionPer share or unit amount of distribution from net investment income. + ReferencesNo definition available. + Details Name: oxsq_InvestmentCompanyDistributionsPerShareFromNetInvestmentIncome Namespace Prefix: oxsq_Data Type: dtr:perShareItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: oxsq_RatiosSupplementalDataAbstract Namespace Prefix: oxsq_Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionAmount of net assets (liabilities). + ReferencesReference 1: <http://fasb.org/us-gaap/role/ref/legacyRef -Name Accounting Standards Codification -Section 50 -Paragraph 1 -SubTopic 30 -Topic 205 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479910/205-30-50-1> + Details Name: us-gaap_AssetsNet Namespace Prefix: us-gaap_Data Type: xbrli:monetaryItem Type Balance Type: debit Period Type: instant X - DefinitionPer share or unit amount of distribution to shareholders. Includes, but is not limited to, dividend and capital gain. Excludes distribution for tax return of capital. + ReferencesReference 1: [http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph \(e\) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-7](http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-7)Reference 2: <http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-8> + Details Name: us-gaap_InvestmentCompanyDistributionToShareholdersPerShare Namespace Prefix: us-gaap_Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: duration X - DefinitionPer share or unit amount of realized and unrealized gain (loss) on investment. + ReferencesReference 1: <http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-8>

Standards Codification -Section 50 -Paragraph 7 -Subparagraph (c) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-7 + Details Name: us-gaap_InvestmentCompanyGainLossOnInvestmentPerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: duration X - DefinitionPer share or unit amount of investment income (loss) and realized and unrealized gain (loss) on investment. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (d) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-7 + Details Name: us-gaap_InvestmentCompanyInvestmentIncomeLossFromOperationsPerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: duration X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentCompanyInvestmentIncomeLossFromOperationsPerShareAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionPer share or unit amount, after investment expense, of dividend and interest investment income (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (b) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-7 + Details Name: us-gaap_InvestmentCompanyInvestmentIncomeLossPerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: duration X - DefinitionPercentage of investment income (loss) to average net assets. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 10 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-10 + Details Name: us-gaap_InvestmentCompanyInvestmentIncomeLossRatio Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItem Type Balance Type: na Period Type: duration X - DefinitionPercentage, before incentive allocation, of investment income (loss) to average net assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 13 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-13 + Details Name: us-gaap_InvestmentCompanyInvestmentIncomeLossRatioBeforeIncentiveAllocation Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItem Type Balance Type: na Period Type: duration X - DefinitionPer share amount of share issuance by investment company. Includes, but is not limited to, per unit, membership interest, or other ownership interest. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (f) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-7 + Details Name: us-gaap_InvestmentCompanyIssuanceOfSharesPerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: duration X - DefinitionMarket value per share of investment portfolio by investment company. Includes, but is not limited to, per unit, membership interest, or other ownership interest. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-7 + Details Name: us-gaap_InvestmentCompanyMarketValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: instant X - DefinitionPercentage of lesser of purchase or sale of portfolio securities to average value of portfolio securities owned. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 27 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-27 + Details Name: us-gaap_InvestmentCompanyPortfolioTurnover Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItem Type Balance Type: na Period Type: duration X - DefinitionPer share or unit amount of capital distribution in excess of tax basis earnings. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (e) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-18 + ReferencesReference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 8 -Publisher FASB -URI https://asc.fasb.org/1943274/2147480990/946-20-50-8 + Details Name: us-gaap_InvestmentCompanyTaxReturnOfCapitalDistributionPerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: duration X - DefinitionPercentage increase (decrease) in fund net asset value, assuming reinvestment of dividends and capital gain distributions. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 27 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-27Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 20 -Name Accounting Standards Codification -Section 50 -Paragraph 27 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-27Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-18 + Details Name: us-gaap_InvestmentCompanyTotalReturn Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItem Type Balance Type: na Period Type: duration X - DefinitionPercentage increase (decrease) in portfolio market value assuming reinvestment of dividend and capital gain distribution. + ReferencesReference 1: http://www.xbrl.org/2009/role/commonPracticeRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 18 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-18 + Details Name: us-gaap_InvestmentCompanyTotalReturnMarketValue Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItem Type Balance Type: na Period Type: duration X - DefinitionNet asset value per share or per unit of investments in certain entities that calculate net asset value per share. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure. + ReferencesReference 1: http://www.xbrl.org/2003/role/exampleRef -Topic 946 -SubTopic 830 -Name Accounting Standards Codification -Section 55 -Paragraph 12 -Publisher FASB -URI https://asc.fasb.org/1943274/2147479168/946-830-55-12Reference 2: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 45 -Paragraph 4 -Publisher FASB -URI https://asc.fasb.org/1943274/2147477796/946-210-45-4Reference 3: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (a) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-7Reference 4: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 7 -Subparagraph (h) -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-7Reference 5: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 505 -Name Accounting Standards Codification -Section 50 -Paragraph 1 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478448/946-505-50-1Reference 6: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 599 -Paragraph 1 -Subparagraph (SX 210.6-04(19)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-599-1Reference 7: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 210 -Name Accounting Standards Codification -Section 599 -Paragraph 2 -Subparagraph (SX 210.6-05(4)) -Publisher FASB -URI https://asc.fasb.org/1943274/2147479170/946-210-599-2 + Details Name: us-gaap_NetAssetValuePerShare Namespace Prefix: us-gaap_ Data Type: dtr-types:perShareItem Type Balance Type: na Period Type: instant X - DefinitionNumber of shares issued which are neither cancelled nor held in the treasury. + ReferencesNo definition available. + Details Name: us-gaap_SharesOutstandingNamespace Prefix: us-gaap_ Data Type: xbrli:sharesItem Type Balance Type: na Period Type: instant X - Details Name: us-gaap_FairValueByFairValueHierarchyLevelAxis=us-gaap_FairValueMeasuredAtNetAssetValuePerShareMember Namespace Prefix: Data Type: na Balance Type: Period Type: XML 69 R58.htm IDEA: XBRL DOCUMENT v3.24.3 Financial Highlights (Details) - Schedule of Supplemental Performance Ratios 3 Months Ended 9 Months Ended Sep. 30, 2024 Sep. 30, 2023 Sep. 30, 2024 Sep. 30, 2023 Ratio of expenses to average net assets: A A A A Operating expenses before incentive fees 10.71% 12.47% 10.75% 14.38% Net investment income incentive fees 2.93% 3.34% Ratio of expenses, excluding interest expense, to average net assets 5.63% 9.09% 5.52% 9.89% X - ReferencesNo definition available. + Details Name: us-gaap_InvestmentCompanyFinancialRatiosAbstract Namespace Prefix: us-gaap_ Data Type: xbrli:stringItem Type Balance Type: na Period Type: duration X - DefinitionPercentage of incentive fee expense to average net assets. + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 14 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-14 + Details Name: us-gaap_InvestmentCompanyIncentiveFeeToAverageNetAssets Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItem Type Balance Type: na Period Type: duration X - DefinitionPercentage increase (decrease), after deduction of incentive fee, in fund net asset value. Includes, but is not limited to, interest and dividend income (loss) and realized and unrealized gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-22 + Details Name: us-gaap_InvestmentCompanyTotalReturnAfterIncentiveFees Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItem Type Balance Type: na Period Type: duration X - DefinitionPercentage increase (decrease), before deduction of incentive fee, in fund net asset value. Includes, but is not limited to, interest and dividend income (loss) and realized and unrealized gain (loss). + ReferencesReference 1: http://www.xbrl.org/2003/role/disclosureRef -Topic 946 -SubTopic 205 -Name Accounting Standards Codification -Section 50 -Paragraph 22 -Publisher FASB -URI https://asc.fasb.org/1943274/2147478494/946-205-50-22 + Details Name: us-gaap_InvestmentCompanyTotalReturnBeforeIncentiveFees Namespace Prefix: us-gaap_ Data Type: dtr-types:percentItem Type Balance Type: na Period Type: duration XML 70 R59.htm IDEA: XBRL DOCUMENT v3.24.3 Subsequent Events (Details) - Schedule of Distributions Payable to Stockholders - Distributions Payable [Member] 9 Months Ended Sep. 30, 2024 \$ / shares Date of issuance [Member] A Subsequent Event [Line Items] A Date Declared Aug. 08, 2024 Record Dates Oct. 17, 2024 Payable Dates Oct. 31, 2024 Per Share Distribution Amount Declared \$ 0.035 Date of issuance one [Member] A Subsequent Event [Line Items] A Date Declared Aug. 08, 2024 Record Dates Nov. 15, 2024 Payable Dates Nov. 29, 2024 Per Share Distribution Amount Declared \$ 0.035 Date of issuance two [Member] A Subsequent Event [Line Items] A Date Declared Aug. 08, 2024 Record Dates Dec. 17, 2024 Payable Dates Dec. 31, 2024 Per Share Distribution

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GJ;BY5 N2Q>+LUN L>Z>N>+>H8-S/G3|K M|Z|H|H|O9%?>?>E. &711|>|HH|7H=6|R<|>GO|TU7R|GWS.C+5Y4VDF1 6 MLY<+>6(M+IHW+2E5)|G5@>P.X.4%3F#?>J|J#C-
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(W _%X|R3J|>C1

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O|Z0A' +|^_C12#4?;?WR MD|DYT3G4 &EOBNNB-0.Q|BBCXCAR%?Y@&/$3E40'SP^3O/M;WQUMCMN& M&_U<73Z2<@>1"O'0'Y;9:E&4M5/SD$WD:30|T6A|ZQRM-LC- _MT
X=JUI1)(?1B.|Q)X0D2P?#AZ.L4&AR3G0|C|PPC|057&=&S=Q%|QW|@4$9% M180170"6%$S;_?Z08S5F;|+ [ 15%9VUX-7?0M65&= 7_9_<SUNDUR;+1E&G+Z18_3F45-
41U1 3U$&?_?17R^>|/Z(N(3;P;Z?W|J(NH@_U M.YHT701.CS=|PD_D?604_13QW|XNTN$KSM-60ZK+1K7 M68G8H0)BA|P%K5|%;_?CPI>TND0D.40$A9OM0B|0(1|JL@7;./F8;)-$
M4E@(_@.3:M4P|U0066K^4^51J3(X7?|B|J@>|O(WSPM>CE22 M4T2'4_&0JL7R,FM_QX,H5-YLR4F+2+0^?OC1"V%|@C1%-57|JQOFR0;3" M^B@8-D?36|J?P TY;V-
S)4H$RH@.Q@IG$)QPY%P&DN2|(14Y|^>B>H@?^B1N M:15_1P7_N=60QTXV;M;H263$JN'.X>G1P=^_Z;G_T$S@U^_<SXFISZWG BOEX<(DGQJL_@<^*X MOMXV?
TJ^N=VLJQ 2KL^N2G0?>+?70=M8_5=(Q)-U2P7^_JZW|H_|F@&ON M1:3W8>ZWE|VO7CZ[6U;|F96KU|Y+|H-J|N|F$VZU M^P;X-XU X|^<|?71G^M?;^N62|G_9-
7YNYS/>7.SIQ_4^E^W@Q8JLV1=3-W_<V=X-V3Z173; MCXOW|80M1FD=|F?J M<40JXU1P+M|>+<C?/O|QNT<=7|F[V>WMX-O|I2+ M9H^V2|_KQ_MUFLS_JHW7PVV;
|ZP&V|_V4$1#10(3;.%9EEN0R6$B4 M^C^0 M>P=O>VJR-W-H96S7|ULW9U|J|&M&L: "I$% MBA9(80=&3), EBRVWDV-W+K-EOT^T;F;=|(HI>2DF9Q/ P=4DY1| /F1D>
MIO462J|_Z?&GA,Y|^>|V+1|21M2LP6THC?>|E,VRY;2$>7Y|U>7W0ZH|PWPV|U+YZ<34?TG4V M$Y; S^W^>V^>18^>P^>JW^>ZWXW/Q?>SV$>V17>HMBN;| MCJO?F?
WR^>LUUV0 M=OJA48+;+7?| K^W@GP <O^8^S_X^3^>H1P10X1=|_JMOW|2F M^>1OKI MWW_<T?P>CX0|?|0WR3G5FUTV?|J|GWYO^P^6V7UVT^M^D=IN^I^|X/S556U
M+C+E&DN/K=Y>2|JZNV5F5G^E6^>I2M^Z+>;-6M1^>CNZUEOLDNOJ|^9N6 MXILWV29|,OU=|J-B|R|?F3Q3|;|?%Z8D26Z<@>C^VYJO+|9+R^3G^>=M! M!$|=|?
MW_X|[F#EYD=I^M=-8WPV-WU MO7^>|Z|4B6Z^>MVD?DZKV6;6Z^>SV|P9|?;OU?J9TNO;+<YXD96?<6=>DB>_<M&EK M4;|L87U|=K^5YM;1-
AB9;K|.6|/SDT_0%$2>H2_<O2^<^>Jb7| M;Y?;7-P.0US-D+QD3F3MC5H-$<K&GMK E5KK1;=>Q&Q|W $J6|2<69;_Q1 MPQF:$S|Z;ZJ|U|<MPLW7Z$+EMP|OU>;<3?|
53RXX->6U6#;D;|(3$A9H;M|X^9H|3NHJNTU|HJ67;=R:Q(W^C=V-CMN8=5_HM^<40SG|B|<>5'5 M^%1-V1_<B6KH&QK|TX;KQ_6-
-9T|;|W$|XVGM3&LP?>T_7_5HKJ9|&L0|S$) M|C^MYM;=&S-1T^173-LDZNM M<>@Y$&(<M>Q2>+>M^>Q;2MP8N69|>6DZ2X2|N| MTC+93?>
>QOOU|X5UZ+>^F3JDBUN516RN,ZS1$<GDX^<77|JO>;KY=M-LGN M^>M^>H14756M,BJV|>2J2^<MU,($=|RPWG7Z;N=|>DX0>2UWSOER|**UYL6 M&@>P.N2&
$>2QB|FCO|=#A>|J5C$8/A,2%EA8)3YWYO$EZ^<UVFY>_4C08UC MJQHL$^&H,D2H(|"?>#H^1^W;#^S8;,,QL$&FA=6-^*Q5WQ1C)E1,H_K6,(C#QB S0JINPIUXUX3$'H$SOD#/#
MWH&=&C^R^S^+&_H^Q<^I^5C^ZGSZ14N9QP55J|C+<K^RR5X_3^*76|HPV1 M_X<|6V2TA59?+V|S96^<A|J^12H9UQ1^|1^!<U M;_9PA=^PBJ|,"HK96K"
0MDB^59XW6P|QJB?>T^H^PPHIBCO?|.J9%#H^I_ A M33UJ4,31440Y^>|>P=PK3J61,<6^>#14R-Z^#^P70;|OL-A>URQIA67Q (METU;T|Y: #62 >MXI9?;|H66|)CY<9?
@>N|J1|>19MMM=^B@>^12K0JMS5A M?..15T_1=|>K;G98A3?>G4Y6|_>|JVM<5SEQM7?>E|P-|>XZ|L>|>JH1_MJ-1#06WPQ>?7%T^JGKMD3?;(8,0XA5
P=QHL1^J6$|O1IANI4P;|O^<E H MZ5) ^M<3L0U_<X1=D+>N1N0TN3D0L7^4J|YGL16A;AN^<C-R^C^Q(E,E,N MMJ43L^K-MB^Y&A;L|^>J2^*_F$3^FRW&H;C+YL@
M^Z^+1+6VM=^B_-UBF2;|IK0A5IP$UH>;U5YC751EK^6$)_@>|UJKDNY)^N&Y0B MH4HQ/ &_EQE^<M|_@%NR-9|S9L^<ZN+B;2_*$F$3^NP
Q0LH=+|^Q1?<GA0$&Q^<N1+ZM2V(O|B;7| MDN58$; /2X=13 D BK|&EZ0|A1U@>|<-J^<A^_W$5$G=5+L+I^<5^76DR_4 M^<(P>6|2$^M^*_9A|GL>=>YX;[A]Q#?>
Q00H|@|3P;H;G>+>965^5_PZM^<+>M-1|<A|KA|76W17^>|>UYRW57|;LNPZ;SZMT=N^M;,&L;81/T|4VK9NG5A1K&37^>|YK6P;#|_F|M|JL>=4#X?>5 GC18|=6R#<S-
"JE|PYSROEP|$>+>_IN3 M44^1|,4Y1X B?19^<4^00^<O^<E|J|<M=X&Y^<A_-5/;X$<S=96F;E-W+<M^<O|FTE17^9G8Y?>==5Y6|-1^<FYG7R|N|Z7|91+|=<CKAKE9>_<B^<^:
M^#0AH^<Z=,9?%66XCM44|V|&X$HYFA^|_02N7A^<6$>2,30K^<L^<T.LIAA0B;K^C M1^<+>4 JZ1K&A^<U^<A1SBP&Y(%)<?>EHD=|P6;|_<0;|<57441 GW$|V MVD@R|J&|<|<
|9-R$BFM>|1H4|951A$110FK_<M9%6|>IOT^<^<AY8HH4ID? N^ M1G^<Y9$311HD|_U6+N^<N^<FJD|P^<Z^<A|G16_0-H@0X5|S+4V^2Z^<RRVO_<^<K^8 M7N;K;|G|WJ^?
Y0&^<_LW|N8$>+>B$R1A^<M|J3|Y<=>8$E$B
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Schedule of Reconciliation of the Fair Value of InvestmentsDetailshttp://www.oxfordsquarecapital.com/role/FairValueTables44 falsefalseR45.htm996015 - Disclosure - Fair Value (Details) - Schedule of the Fair Value of the Company???'s Portfolio of Investments by Asset ClassSheethttp://www.oxfordsquarecapital.com/role/ScheduleoftheFairValueoftheCompanysPortfolioofInvestmentsbyAssetClassTableFair Value (Details) - Schedule of the Fair Value of the Company???'s Portfolio of Investments by Asset ClassDetailshttp://www.oxfordsquarecapital.com/role/FairValueTables45 falsefalseR46.htm996016 - Disclosure - Cash and Cash Equivalents (Details) - Schedule of Cash and Cash EquivalentsSheethttp://www.oxfordsquarecapital.com/role/ScheduleofCashandCashEquivalentsTableCash and Cash Equivalents (Details) - Schedule of Cash and Cash EquivalentsDetailshttp://www.oxfordsquarecapital.com/role/CashandCashEquivalentsTables46 falsefalseR47.htm996017 - Disclosure - Borrowings (Details)Sheethttp://www.oxfordsquarecapital.com/role/BorrowingsDetailsBorrowings (Details)Detailshttp://www.oxfordsquarecapital.com/role/BorrowingsTables47 falsefalseR48.htm996018 - 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Examples include, but are not limited to, common stock, redeemable preferred stock, nonredeemable preferred stock, and convertible stock." } } }, "auth_ref": ["r102", "r117", "r118", "r119", "r138", "r157", "r158", "r160", "r162", "r169", "r170", "r178", "r195", "r197", "r198", "r199", "r202", "r203", "r235", "r236", "r238", "r239", "r241", "r331", "r404", "r405", "r406", "r407", "r416", "r421", "r424", "r426", "r427", "r428", "r429", "r430", "r431", "r432", "r433", "r435", "r459", "r481", "r507", "r572", "r573", "r574", "r575", "r576", "r812", "r825", "r832"] }, "us-gaap_ClassOfStockLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ClassOfStockLineItems", "presentation": ["http://www.oxfordsquarecapital.com/role/ShareIssuanceandRepurchaseProgramsDetails"], "lang": { "en-us": { "role": { "label": "Class of Stock [Line Items]", "documentation": "Line items represent financial concepts included in a table. 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Common stock represent the ownership interest in a corporation." } } }, "auth_ref": ["r7", "r49", "r459", "r478", "r924", "r926"] }, "us-gaap_CommonStockValue": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockValue", "crdr": "credit", "calculation": "http://www.oxfordsquarecapital.com/role/ConsolidatedBalanceSheet", "parentTag": "us-gaap_AssetsNet", "weight": -1.0, "order": 1.0 }, "presentation": ["http://www.oxfordsquarecapital.com/role/ConsolidatedBalanceSheet"], "lang": { "en-us": { "role": { "terseLabel": "Common stock, \$0.01 par value, 100,000,000 shares authorized; 67,869,056 and 59,300,472 shares issued and outstanding, respectively", "label": "Common Stock, Value, Issued", "documentation": "Aggregate par or stated value of issued nonredeemable common stock (or common stock redeemable solely at the option of the issuer). This item includes treasury stock repurchased by the entity. Note: elements for number of nonredeemable common shares, par value and other disclosure concepts are in another section within stockholders' equity." } } }, "auth_ref": ["r49", "r375", "r610"] }, "us-gaap_CommonStockValueOutstanding": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "CommonStockValueOutstanding", "crdr": "credit", "presentation": ["http://www.oxfordsquarecapital.com/role/DistributionsDetails"], "lang": { "en-us": { "role": { "terseLabel": "Common stock value", "label": "Common Stock, Value, Outstanding", "documentation": "Value of common shares held by shareholders. Excludes common shares repurchased and held as treasury shares." } } }, "auth_ref": ["r49", "r459"] }, "ecd_CompActuallyPaidVsCoSelectedMeasureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CompActuallyPaidVsCoSelectedMeasureTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Compensation Actually Paid vs. Company Selected Measure [Text Block]", "terseLabel": "Compensation Actually Paid vs. Company Selected Measure" } } }, "auth_ref": ["r765"] }, "ecd_CompActuallyPaidVsNetIncomeTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CompActuallyPaidVsNetIncomeTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Compensation Actually Paid vs. Net Income [Text Block]", "terseLabel": "Compensation Actually Paid vs. Net Income" } } }, "auth_ref": ["r764"] }, "ecd_CompActuallyPaidVsOtherMeasureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CompActuallyPaidVsOtherMeasureTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Compensation Actually Paid vs. Other Measure [Text Block]", "terseLabel": "Compensation Actually Paid vs. Other Measure" } } }, "auth_ref": ["r766"] }, "ecd_CompActuallyPaidVsTotalShareholderRtnTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "CompActuallyPaidVsTotalShareholderRtnTextBlock", "presentation": ["http://xbrl.sec.gov/ecd/role/PvpDisclosure"], "lang": { "en-us": { "role": { "label": "Compensation Actually Paid vs. Total Shareholder Return [Text Block]", "terseLabel": "Compensation Actually Paid vs. Total Shareholder Return" } } }, "auth_ref": ["r763"] }, "us-gaap_ConcentrationRiskDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConcentrationRiskDisclosureTextBlock", "presentation": ["http://www.oxfordsquarecapital.com/role/RisksandUncertainties"], "lang": { "en-us": { "role": { "terseLabel": "RISKS AND UNCERTAINTIES", "label": "Concentration Risk Disclosure [Text Block]", "documentation": "The entire disclosure for any concentrations existing at the date of the financial statements that make an entity vulnerable to a reasonably possible, near-term, severe impact. This disclosure informs financial statement users about the general nature of the risk associated with the concentration, and may indicate the percentage of concentration risk as of the balance sheet date." } } }, "auth_ref": ["r68"] }, "srt_CondensedFinancialStatementsTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "CondensedFinancialStatementsTextBlock", "presentation": ["http://www.oxfordsquarecapital.com/role/UnauditedInterimFinancialStatements"], "lang": { "en-us": { "role": { "terseLabel": "UNAUDITED INTERIM FINANCIAL STATEMENTS", "label": "Condensed Financial Statements [Text Block]", "documentation": "The entire disclosure for condensed financial statements." } } }, "auth_ref": ["r103", "r139"] }, "us-gaap_ConsolidationPolicyTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ConsolidationPolicyTextBlock", "presentation": ["http://www.oxfordsquarecapital.com/role/AccountingPoliciesByPolicy"], "lang": { "en-us": { "role": { "terseLabel": "CONSOLIDATION", "label": "Consolidation, Policy [Policy Text Block]", "documentation": "Disclosure of accounting policy regarding (1) the principles it follows in

consolidating or combining the separate financial statements, including the principles followed in determining the inclusion or exclusion of subsidiaries or other entities in the consolidated or combined financial statements and (2) its treatment of interests (for example, common stock, a partnership interest or other means of exerting influence) in other entities, for example consolidation or use of the equity or cost methods of accounting. The accounting policy may also address the accounting treatment for intercompany accounts and transactions, noncontrolling interest, and the income statement treatment in consolidation for issuances of stock by a subsidiary." } } }.

"auth_ref": ["r26", "r582"] }, "dei ContactPersonnelEmailAddress": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "ContactPersonnelEmailAddress", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Contact Personnel Email Address", "documentation": "Email address of contact personnel." } } }, "auth_ref": [] }, "dei ContactPersonnelFaxNumber": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "ContactPersonnelFaxNumber", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Contact Personnel Fax Number", "documentation": "Fax Number of contact personnel." } } }, "auth_ref": ["r641"] }, "dei ContactPersonnelName": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "ContactPersonnelName", "presentation": ["http://xbrl.sec.gov/cef/role/N2"], "lang": { "en-us": { "role": { "label": "Contact Personnel Name", "documentation": "Name of contact personnel" } } }, "auth_ref": [] }, "dei ContainedFileInformationFileDescription": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "ContainedFileInformationFileDescription", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Contained File Information File Description", "documentation": "The description of the contained file." } } }, "auth_ref": [] }, "dei ContainedFileInformationFileName": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "ContainedFileInformationFileName", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Contained File Information File Name", "documentation": "The name of the contained file." } } }, "auth_ref": [] }, "dei ContainedFileInformationFileNumber": { "xbrltype": "fileNumberItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "ContainedFileInformationFileNumber", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Contained File Information File Number", "documentation": "The SEC Document Number of the contained file." } } }, "auth_ref": [] }, "dei ContainedFileInformationFileType": { "xbrltype": "normalizedStringItemType", "nsuri": "http://xbrl.sec.gov/dei/2024", "localname": "ContainedFileInformationFileType", "presentation": ["http://xbrl.sec.gov/dei/role/document/Cover"], "lang": { "en-us": { "role": { "label": "Contained File Information File Type", "documentation": "The type or format of the contained file (usually XBRL but may be used for other types such as HTML, Word, PDF, GIF/JPG, etc.)" } } }, "auth_ref": [] }, "osxs ConvergeOneHoldingsIncMember": { "xbrltype": "domainItemType", "nsuri": "http://www.oxfordsquarecapital.com/20240930", "localname": "ConvergeOneHoldingsIncMember", "presentation": ["http://www.oxfordsquarecapital.com/role/ScheduleofInvestmentsUnauditedTable", "http://www.oxfordsquarecapital.com/role/ScheduleofInvestmentsUnauditedTable_Parentheticals"], "lang": { "en-us": { "role": { "terseLabel": "ConvergeOne Holdings, Inc. 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Noncash is defined as transactions during a period that do not result in cash receipts or cash payments in the period. [Part noncash] refers to that portion of the transaction not resulting in cash receipts or cash payments in the period." } } }, "auth_ref": ["r15", "r16", "r17"] }, "cef_CoreRegistrantAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/cef/2024", "localname": "CoreRegistrantAxis", "presentation": ["http://xbrl.sec.gov/cef/role/N2"], "lang": { "en-us": { "role": { "label": "CoreRegistrant [Axis]", "documentation": "The value of the financial instrument issued [noncash or part noncash] in the conversion of stock. 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of assets using significant unobservable inputs (Level 3), a reconciliation of the beginning and ending balances, separately presenting changes during the period attributable
to the following: (1) total gains or losses for the period (realized and unrealized), segregating those gains or losses included in earnings (or changes in net assets) and gains
or losses recognized in other comprehensive income (loss), and a description of where those gains or losses included in earnings (or changes in net assets) are reported in the
statement of income (or activities); (2) purchases, sales, issues, and settlements (each type disclosed separately); and (3) transfers in and transfers out of Level 3 (for
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defined), and the measurements of those instruments as well as disclosures related to the fair value of non-financial assets and liabilities. Such disclosures about the financial
instruments, assets, and liabilities would include: (1) the fair value of the required items together with their carrying amounts (as appropriate); (2) for items for which it is
not practicable to estimate fair value, disclosure would include: (a) information pertinent to estimating fair value (including, carrying amount, effective interest rate, and
maturity, and (b) the reasons why it is not practicable to estimate fair value; (3) significant concentrations of credit risk including: (a) information about the activity, region,
or economic characteristics identifying a concentration, (b) the maximum amount of loss the entity is exposed to based on the gross fair value of the related item, (c) policy
for requiring collateral or other security and information as to accessing such collateral or security, and (d) the nature and brief description of such collateral or security; (4)
quantitative information about market risks and how such risks are managed; (5) for items measured on both a recurring and nonrecurring basis information regarding the
inputs used to develop the fair value measurement; and (6) for items presented in the financial statement for which fair value measurement is elected: (a) information
necessary to understand the reasons for the election, (b) discussion of the effect of fair value changes on earnings, (c) a description of [similar groups] items for which the
election is made and the relation thereof to the balance sheet, the aggregate carrying value of items included in the balance sheet that are not eligible for the election; (7) all
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The fair value measurement hierarchy consists of three levels including: using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3). Where the quoted price in an active market for the identical liability is not available, the Level 1 input is the quoted price of an identical liability when traded as an asset." } } }, "auth_ref": ["r33"] }, "oxsq_FeeLetters": { "xbrltype": "monetaryItemType", "nsuri": "http://www.oxfordsquarecapital.com/20240930", "localname": "FeeLetters", "crdr": "credit", "calculation": ["http://www.oxfordsquarecapital.com/role/ScheduleofComponentsofInvestmentIncomeTable": { "parentTag": "us-gaap_OtherIncome", "weight": 1.0, "order": 1.0 } }, "presentation": ["http://www.oxfordsquarecapital.com/role/ScheduleofComponentsofInvestmentIncomeTable"], "lang": { "en-us": { "role": { "terseLabel": "Fee letters", "documentation": "Amount of fee letters.", "label": "Fee Letters" } } }, "auth_ref": [] }, "cef_FeeTableAbstract": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/cef/2024", "localname": "FeeTableAbstract", "presentation": ["http://xbrl.sec.gov/cef/role/N2"], "lang": { "en-us": { 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and may take precedence over common stock in the event of a liquidation. Preferred shares typically represent an ownership interest in the company." } } }, "auth_ref": ["r613", "r614", "r618", "r619", "r620", "r621", "r913", "r924"] }, "cef_PreferredStockRestrictionsArreageTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/cef/2024", "localname": "PreferredStockRestrictionsArreageTextBlock", "presentation": ["http://xbrl.sec.gov/cef/role/N2"], "lang": { "en-us": { "role": { "label": "Preferred Stock Restrictions, Arreage [Text Block]" } } }, "auth_ref": ["r676"] }, "cef_PreferredStockRestrictionsOtherTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/cef/2024", "localname": "PreferredStockRestrictionsOtherTextBlock", "presentation": ["http://xbrl.sec.gov/cef/role/N2"], "lang": { "en-us": { "role": { "label": "Preferred Stock Restrictions, Other [Text Block]" } } }, "auth_ref": ["r677"] }, "oxsq_PremiereGlobalServicesIncMember": { "xbrltype": "domainItemType", "nsuri": "http://www.oxfordsquarecapital.com/20240930", "localname": "PremiereGlobalServicesIncMember", "presentation": ["http://www.oxfordsquarecapital.com/role/ScheduleofInvestmentsUnauditedTable"], "lang": { "en-us": { "role": { "terseLabel": "Premiere Global Services, Inc. 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Includes cash flows from securities classified as trading securities that were acquired for reasons other than sale in the short-term." } } }, "auth_ref": ["r12"] }, "us-gaap_ProfessionalFees": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ProfessionalFees", "crdr": "debit", "calculation": { "http://www.oxfordsquarecapital.com/role/ConsolidatedIncomeStatement": { "parentTag": "oxsq_TotalExpensesBeforeIncentiveFees", "weight": 1.0, "order": 3.0 } }, "presentation": { "http://www.oxfordsquarecapital.com/role/ConsolidatedIncomeStatement": { "lang": { "en-us": { "role": { "terseLabel": "Professional fees", "label": "Professional Fees", "documentation": "A fee charged for services from professionals such as doctors, lawyers and accountants. The term is often expanded to include other professions, for example, pharmacists charging to maintain a medicinal profile of a client or customer." } } }, "auth_ref": ["r585", "r623", "r922", "r923"] }, "us-gaap_PropertyManagementFeePercentFee": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "PropertyManagementFeePercentFee", "presentation": { "http://www.oxfordsquarecapital.com/role/RelatedPartyTransactionsDetails": { "lang": { "en-us": { "role": { "terseLabel": "Base fee", "label": "Property Management Fee, Percent Fee", "documentation": "The percentage charged for managing real estate properties." } } }, "auth_ref": [] }, "cef_ProspectusLineItems": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/cef/2024", "localname": "ProspectusLineItems", "lang": { "en-us": { "role": { "label": "Prospectus [Line Items]" } } }, "auth_ref": ["r666"] }, "cef_ProspectusTable": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/cef/2024", "localname": "ProspectusTable", "presentation": { "http://xbrl.sec.gov/cef/role/N2": { "lang": { "en-us": { "role": { "label": "Prospectus" } } }, "auth_ref": ["r666"] }, "cef_PurposeOffeeTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/cef/2024", "localname": "PurposeOffeeTableTextBlock", "presentation": { "http://xbrl.sec.gov/cef/role/N2": { "lang": { "en-us": { "role": { "label": "Purpose of Fee Table , Note [Text Block]" } } }, "auth_ref": ["r692"] }, "ecd_PvpTable": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "PvpTable", "presentation": { "http://xbrl.sec.gov/ecd/role/PvpDisclosure": { "lang": { "en-us": { "role": { "label": "Pay vs Performance Disclosure [Table]", "terseLabel": "Pay vs Performance Disclosure" } } }, "auth_ref": ["r749"] }, "ecd_PvpTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "PvpTableTextBlock", "presentation": { "http://xbrl.sec.gov/ecd/role/PvpDisclosure": { "lang": { "en-us": { "role": { "label": "Pay vs Performance [Table Text Block]", "terseLabel": "Pay vs Performance Disclosure, Table" } } }, "auth_ref": ["r749"] }, "oxsq_QuestSoftwareIncMember": { "xbrltype": "domainItemType", "nsuri": "http://www.oxfordsquarecapital.com/20240930", "localname": "QuestSoftwareIncMember", "presentation": { "http://www.oxfordsquarecapital.com/role/ScheduleofInvestmentsUnauditedTable": { "http://www.oxfordsquarecapital.com/role/ScheduleofInvestmentsUnauditedTable_Parentheticals": { "lang": { "en-us": { "role": { "terseLabel": "Quest Software, Inc. 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Includes, but is not limited to, minimum, maximum, weighted average, arithmetic average, and median." } } }, "auth_ref": ["r104", "r105", "r106", "r107", "r108", "r109", "r110", "r189", "r190", "r191", "r192", "r243", "r251", "r274", "r275", "r276", "r278", "r312", "r361", "r363", "r364", "r387", "r388", "r394", "r447", "r448", "r515", "r529", "r533", "r534", "r551", "r579", "r580", "r587", "r594", "r598", "r602", "r603", "r607", "r608", "r611", "r615", "r845", "r849", "r884", "r901", "r902", "r903", "r904", "r905"] }, "srt_RangeMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/srt/2024", "localname": "RangeMember", "presentation": { "http://www.oxfordsquarecapital.com/role/RelatedPartyTransactionsDetails": { "lang": { "en-us": { "role": { "label": "Statistical Measurement [Domain]", "documentation": "Statistical measurement. 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Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": ["r177", "r250", "r352", "r353", "r372", "r378", "r452", "r453", "r454", "r455", "r456", "r477", "r479", "r513"] }, "us-gaap_RelatedPartyTransactionAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionAxis", "presentation": { "http://www.oxfordsquarecapital.com/role/BorrowingsDetails", "http://www.oxfordsquarecapital.com/role/FairValueDetails", "http://www.oxfordsquarecapital.com/role/RelatedPartyTransactionsDetails": { "lang": { "en-us": { "role": { "label": "Related Party Transaction [Axis]", "documentation": "Information by type of related party transaction." } } }, "auth_ref": ["r352", "r353", "r896"] }, "us-gaap_RelatedPartyTransactionDomain": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionDomain", "presentation": { "http://www.oxfordsquarecapital.com/role/BorrowingsDetails", "http://www.oxfordsquarecapital.com/role/FairValueDetails", "http://www.oxfordsquarecapital.com/role/RelatedPartyTransactionsDetails": { "lang": { "en-us": { "role": { "label": "Related Party Transaction [Domain]", "documentation": "Transaction between related party." } } }, "auth_ref": [] }, "us-gaap_RelatedPartyTransactionLineItems": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionLineItems", "presentation": { "http://www.oxfordsquarecapital.com/role/RelatedPartyTransactionsDetails", "http://www.oxfordsquarecapital.com/role/ScheduleofPortionoftheTotalAdvisoryFeeAscribedtotheBaseFeeTable": { "lang": { "en-us": { "role": { "label": "Related Party Transaction [Line Items]", "terseLabel": "Related Party Transactions [Line Items]", "documentation": "Line items represent financial concepts included in a table. These concepts are used to disclose reportable information associated with domain members defined in one or many axes to the table." } } }, "auth_ref": ["r177", "r485", "r486", "r489"] }, "us-gaap_RelatedPartyTransactionsAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsAbstract", "lang": { "en-us": { "role": { "label": "Related Party Transactions [Abstract]" } } }, "auth_ref": [] }, "us-gaap_RelatedPartyTransactionsByRelatedPartyAxis": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsByRelatedPartyAxis", "presentation": { "http://www.oxfordsquarecapital.com/role/BorrowingsDetails", "http://www.oxfordsquarecapital.com/role/FairValueDetails", "http://www.oxfordsquarecapital.com/role/RelatedPartyTransactionsDetails": { "http://www.oxfordsquarecapital.com/role/ScheduleofInvestmentsUnauditedTable": { "http://www.oxfordsquarecapital.com/role/ScheduleofInvestmentsUnauditedTable_Parentheticals": { "lang": { "en-us": { "role": { "label": "Related and Nonrelated Parties [Axis]", "documentation": "Information by related and nonrelated parties. Related party includes, but is not limited to, affiliate, other entity for which investment is accounted for under equity method, trust for benefit of employee, principal owner, management, and member of immediate family, and other party that may be prevented from pursuing separate interests because of control, significant influence, or ownership interest." } } }, "auth_ref": ["r177", "r250", "r352", "r353", "r372", "r378", "r452", "r453", "r454", "r455", "r456", "r477", "r479", "r513", "r896"] }, "oxsq_RelatedPartyTransactionsDetailsTable": { "xbrltype": "stringItemType", "nsuri": "http://www.oxfordsquarecapital.com/20240930", "localname": "RelatedPartyTransactionsDetailsTable", "presentation": { "http://www.oxfordsquarecapital.com/role/RelatedPartyTransactionsDetails": { "lang": { "en-us": { "role": { "label": "Related Party Transactions (Details) [Table]" } } }, "auth_ref": [] }, "us-gaap_RelatedPartyTransactionsDisclosureTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RelatedPartyTransactionsDisclosureTextBlock", "presentation": { "http://www.oxfordsquarecapital.com/role/RelatedPartyTransactions": { "lang": { "en-us": { "role": { "terseLabel": "RELATED PARTY TRANSACTIONS", "label": "Related Party Transactions Disclosure [Text Block]", "documentation": "The entire disclosure for related party transactions. Examples of related party transactions include transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners; and (d) affiliates." } } }, "auth_ref": ["r349", "r350", "r351", "r353", "r354", "r409", "r410", "r411", "r487", "r488", "r489", "r511", "r512"] }, "oxsq_RepaymentOfPrincipalSecuritiesInvestments": { "xbrltype": "monetaryItemType", "nsuri": "http://www.oxfordsquarecapital.com/20240930", "localname": "RepaymentOfPrincipalSecuritiesInvestments", "crdr": "debit", "calculation": { "http://www.oxfordsquarecapital.com/role/ConsolidatedCashFlow": { "parentTag": "us-gaap_NetCashProvidedByUsedInOperatingActivities", "weight": 1.0, "order": 3.0 } }, "presentation": { "http://www.oxfordsquarecapital.com/role/ConsolidatedCashFlow": { "lang": { "en-us": { "role": { "terseLabel": "Repayments of principal", "documentation": "Amount of repayments of principal." } } }, "label": "Repayment Of Principal Securities Investments" } } }, "auth_ref": [] }, "oxsq_RepaymentOfUnsecuredNotes": { "xbrltype": "percentItemType", "nsuri": "http://www.oxfordsquarecapital.com/20240930", "localname": "RepaymentOfUnsecuredNotes", "presentation": { "http://www.oxfordsquarecapital.com/role/ConsolidatedCashFlow_Parentheticals": { "lang": { "en-us": { "role": { "terseLabel": "Repayment of unsecured notes", "documentation": "Percentage of repayment of unsecured notes." } } }, "label": "Repayment Of Unsecured Notes" } } }, "auth_ref": [] }, "us-gaap_RepaymentsOfUnsecuredDebt": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RepaymentsOfUnsecuredDebt", "crdr":

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Excludes repayments of tax exempt unsecured debt." } } }, "auth_ref": { "r63" } }, "oxsq_ReplacementRevolverMember": { "xbrltype": "domainItemType", "nsuri": "http://www.oxfordsquarecapital.com/20240930", "localname": "ReplacementRevolverMember", "presentation": { "http://www.oxfordsquarecapital.com/role/ScheduleofInvestmentsUnauditedTable", "http://www.oxfordsquarecapital.com/role/ScheduleofInvestmentsUnauditedTable_Parentheticals" } }, "lang": { "en-us": { "role": { "terseLabel": "Replacement Revolver [Member]", "label": "Replacement Revolver Member" } } }, "auth_ref": { "us-gaap_RepurchaseAndResaleAgreementsPolicy": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RepurchaseAndResaleAgreementsPolicy", "presentation": { "http://www.oxfordsquarecapital.com/role/AccountingPoliciesByPolicy" } }, "lang": { "en-us": { "role": { "terseLabel": "SHARE REPURCHASES", "label": "Repurchase and Resale Agreements Policy [Policy Text Block]", "documentation": "Disclosure of accounting policy for repurchase and resale agreements. This disclosure may address (a) the reasons for entering into repurchase and resale agreements, (b) how securities transferred under such agreements are classified in the entity's financial statements, (c) whether multiple agreements with the same counterparty are offset (d) the entity's accounting policy for requiring collateral or other security for such transactions, and (e) how the entity ensures that the market value of the underlying assets remains sufficient to protect the entity in the event of default by the counterparty." } } }, "auth_ref": { "r6", "r11" } }, "ecd_RestatementDateAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDateAxis", "presentation": { "http://xbrl.sec.gov/ecd/role/ErrCompDisclosure" } }, "lang": { "en-us": { "role": { "label": "Restatement Determination Date [Axis]", "terseLabel": "Restatement Determination Date" } } }, "auth_ref": { "r644", "r655", "r736", "r771" } }, "ecd_RestatementDeterminationDate": { "xbrltype": "dateItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDeterminationDate", "presentation": { "http://xbrl.sec.gov/ecd/role/ErrCompDisclosure" } }, "lang": { "en-us": { "role": { "label": "Restatement Determination Date", "terseLabel": "Restatement Determination Date" } } }, "auth_ref": { "r645", "r656", "r737", "r772" } }, "ecd_RestatementDoesNotRequireRecoveryTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "RestatementDoesNotRequireRecoveryTextBlock", "presentation": { "http://xbrl.sec.gov/ecd/role/ErrCompDisclosure" } }, "lang": { "en-us": { "role": { "label": "Restatement Does Not Require Recovery [Text Block]", "terseLabel": "Restatement does not require Recovery" } } }, "auth_ref": { "r652", "r663", "r744", "r779" } }, "us-gaap_RestrictedCashAndCashEquivalentsCashAndCashEquivalentsMember": { "xbrltype": "domainItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedCashAndCashEquivalentsCashAndCashEquivalentsMember", "presentation": { "http://www.oxfordsquarecapital.com/role/ScheduleofInvestmentsUnauditedTable", "http://www.oxfordsquarecapital.com/role/ScheduleofInvestmentsUnauditedTable_Parentheticals" } }, "lang": { "en-us": { "role": { "label": "Cash and Cash Equivalents [Domain]", "documentation": "Type of cash and cash equivalent. Cash is currency on hand as well as demand deposits with banks or financial institutions. Includes other kinds of accounts that have the general characteristics of demand deposits. Also includes short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates." } } }, "auth_ref": { "r113" } }, "us-gaap_RestrictedInvestmentsPercentOfNetAssets": { "xbrltype": "percentItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RestrictedInvestmentsPercentOfNetAssets", "presentation": { "http://www.oxfordsquarecapital.com/role/SummaryofSignificantAccountingPoliciesDetails" } }, "lang": { "en-us": { "role": { "terseLabel": "Investments assets percentage", "label": "Restricted Investments, Percent of Net Assets", "documentation": "The percent of net assets of the aggregate value of all restricted investments." } } }, "auth_ref": { "r523", "r541", "r565" } }, "us-gaap_RetainedEarningsAccumulatedDeficit": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": 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{ "label": "Rights Limited by Other Securities [Text Block]" } } }, "auth_ref": { "r679" } }, "cef_RightsSubjectToOtherThanMajorityVoteTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/cef/2024", "localname": "RightsSubjectToOtherThanMajorityVoteTextBlock", "presentation": { "http://xbrl.sec.gov/cef/role/N2" } }, "lang": { "en-us": { "role": { "label": "Rights Subject to Other than Majority Vote [Text Block]" } } }, "auth_ref": { "r678" } }, "cef_RiskAxis": { "xbrltype": "stringItemType", "nsuri": "http://xbrl.sec.gov/cef/2024", "localname": "RiskAxis", "presentation": { "http://xbrl.sec.gov/cef/role/N2" } }, "lang": { "en-us": { "role": { "label": "Risk [Axis]" } } }, "auth_ref": { "r719" } }, "cef_RiskFactorsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/cef/2024", "localname": "RiskFactorsTableTextBlock", "presentation": { "http://xbrl.sec.gov/cef/role/N2" } }, "lang": { "en-us": { "role": { "label": "Risk Factors [Table Text Block]" } } }, "auth_ref": { "r719" } }, "cef_RiskTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://xbrl.sec.gov/cef/2024", "localname": "RiskTextBlock", "presentation": { "http://xbrl.sec.gov/cef/role/N2" } }, "lang": { "en-us": { "role": { "label": "Risk [Text Block]" } } }, "auth_ref": { "r719" } }, "us-gaap_RisksAndUncertaintiesAbstract": { "xbrltype": "stringItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "RisksAndUncertaintiesAbstract", "lang": { "en-us": { "role": { "label": "Risks and Uncertainties [Abstract]" } } }, "auth_ref": { "ecd_Rule10b51ArrAdoptedFlag": { "xbrltype": "booleanItemType", "nsuri": "http://xbrl.sec.gov/ecd/2024", "localname": "Rule10b51ArrAdoptedFlag", "presentation": { "http://xbrl.sec.gov/ecd/role/InsiderTradingArrangements" } }, "lang": { "en-us": { "role": { "label": "Rule 10b5-1 Arrangement Adopted [Flag]", "terseLabel": "Rule 10b5-1 Arrangement Adopted" } } }, "auth_ref": { "r788" } }, "ecd_Rule10b51ArrTrmmtFlag": { 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Excludes allocated cost, labor-related nonsalary expense, and direct and overhead labor cost included in cost of good and service sold." } } }, "auth_ref": { "us-gaap_SaleOfStockNumberOfSharesIssuedInTransaction": { "xbrltype": "sharesItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SaleOfStockNumberOfSharesIssuedInTransaction", "calculation": { "http://www.oxfordsquarecapital.com/role/ShareholdersEquityType1": { "parentTag": "us-gaap_StockIssuedDuringPeriodSharesPeriodIncreaseDecrease", "weight": 1.0, "order": 1.0 }, "presentation": { "http://www.oxfordsquarecapital.com/role/ShareholdersEquityType1" } }, "lang": { "en-us": { "role": { "terseLabel": "Shares issued (in Shares)", "label": "Sale of Stock, Number of Shares Issued in Transaction", "documentation": "The number of shares issued or sold by the subsidiary or equity method investee per stock transaction." } } }, "auth_ref": { "us-gaap_SalesAndExciseTaxPayableCurrentAndNoncurrent": { "xbrltype": "monetaryItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "SalesAndExciseTaxPayableCurrentAndNoncurrent", "crdr": "credit", "presentation": { "http://www.oxfordsquarecapital.com/role/DistributionsDetails" } }, "lang": { "en-us": { "role": { "terseLabel": "Excise tax payable", "label": "Sales and Excise Tax Payable", "documentation": "Carrying value as of the balance sheet date of liabilities incurred through that date and payable for statutory sales and use taxes, including value added tax." } } }, "auth_ref": { "r81" } }, "cef_SalesLoadPercent": { "xbrltype": "percentItemType", "nsuri": "http://xbrl.sec.gov/cef/2024", "localname": "SalesLoadPercent", "presentation": { "http://xbrl.sec.gov/cef/role/N2" } }, "lang": { "en-us": { "role": { "label": "Sales Load [Percent]" } } }, "auth_ref": { "r691" } }, "oxsq_ScheduleComponentsOfInterestExpenseAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.oxfordsquarecapital.com/20240930", "localname": "ScheduleComponentsOfInterestExpenseAbstract", "lang": { "en-us": { "role": { "label": "Schedule Components Of Interest Expense Abstract" } } }, "auth_ref": { "oxsq_ScheduleOfAssetsMeasuredAtFairValueByInvestmentTypeOnARecurringBasisAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.oxfordsquarecapital.com/20240930", "localname": "ScheduleOfAssetsMeasuredAtFairValueByInvestmentTypeOnARecurringBasisAbstract", "lang": { "en-us": { "role": { "label": "Schedule Of Assets Measured At Fair Value By Investment Type On ARecurring Basis Abstract" } } }, "auth_ref": { "oxsq_ScheduleOfCarryingValueAndFairValueOfTheCompanySFinancialLiabilitiesDisclosedButNotCarriedAtFairValueAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.oxfordsquarecapital.com/20240930", "localname": "ScheduleOfCarryingValueAndFairValueOfTheCompanySFinancialLiabilitiesDisclosedButNotCarriedAtFairValueAbstract", "lang": { "en-us": { "role": { "label": "Schedule Of Carrying Value And Fair Value Of The Company SFinancial Liabilities Disclosed But Not Carried At Fair Value Abstract" } } }, "auth_ref": { "us-gaap_ScheduleOfCashAndCashEquivalentsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfCashAndCashEquivalentsTableTextBlock", "presentation": { "http://www.oxfordsquarecapital.com/role/CashAndCashEquivalentsTables" } }, "lang": { "en-us": { "role": { "terseLabel": "Schedule of Cash and Cash Equivalents", "label": "Schedule of Cash and Cash Equivalents [Table Text Block]", "documentation": "Tabular disclosure of the components of cash and cash equivalents." } } }, "auth_ref": { "oxsq_ScheduleOfComponentsOfInvestmentIncomeAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.oxfordsquarecapital.com/20240930", "localname": "ScheduleOfComponentsOfInvestmentIncomeAbstract", "lang": { "en-us": { "role": { "label": "Schedule of Components of Investment Income [Abstract]" } } }, "auth_ref": { "us-gaap_ScheduleOfDebtInstrumentsTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDebtInstrumentsTextBlock", "presentation": { "http://www.oxfordsquarecapital.com/role/FairValueTables" } }, "lang": { "en-us": { "role": { "terseLabel": "Schedule of Carrying Value and Fair Value of the Company's 2019s Financial Liabilities Disclosed, but Not Carried, at Fair Value", "label": "Schedule of Long-Term Debt Instruments [Table Text Block]", "documentation": "Tabular disclosure of long-debt instruments or arrangements, including identification, terms, features, collateral requirements and other information necessary to a fair presentation. These are debt arrangements that originally required repayment more than twelve months after issuance or greater than the normal operating cycle of the entity, if longer." } } }, "auth_ref": { "r10", "r23", "r25", "r37", "r72", "r73", "r590", "r592", "r828", "r893" } }, "us-gaap_ScheduleOfDebtTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfDebtTableTextBlock", "presentation": { "http://www.oxfordsquarecapital.com/role/BorrowingsTables" } }, "lang": { "en-us": { "role": { "terseLabel": "Schedule of Unsecured Notes", "label": "Schedule of Debt [Table Text Block]", "documentation": "Tabular disclosure of information pertaining to short-term and long-debt instruments or arrangements, including but not limited to identification of terms, features, collateral requirements and other information necessary to a fair presentation." } } }, "auth_ref": { "oxsq_ScheduleOfDistributionsPayableToStockholdersAbstract": { "xbrltype": "stringItemType", "nsuri": "http://www.oxfordsquarecapital.com/20240930", "localname": "ScheduleOfDistributionsPayableToStockholdersAbstract", "lang": { "en-us": { "role": { "label": "Schedule Of Distributions Payable To Stockholders Abstract" } } }, "auth_ref": { "us-gaap_ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfEarningsPerShareBasicAndDilutedTableTextBlock", "presentation": { "http://www.oxfordsquarecapital.com/role/EarningsPerShareTables" } }, "lang": { "en-us": { "role": { "terseLabel": "Schedule of Basic and Diluted Net Increase", "label": "Schedule of Earnings Per Share, Basic and Diluted [Table Text Block]", "documentation": "Tabular disclosure of an entity's basic and diluted earnings per share calculations, including a reconciliation of numerators and denominators of the basic and diluted per-share computations for income from continuing operations." } } }, "auth_ref": { "r833" } }, "us-gaap_ScheduleOfFairValueAssetsAndLiabilitiesMeasuredOnRecurringBasisTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfFairValueAssetsAndLiabilitiesMeasuredOnRecurringBasisTableTextBlock", "presentation": { "http://www.oxfordsquarecapital.com/role/FairValueTables" } }, "lang": { "en-us": { "role": { "terseLabel": "Schedule of Assets Measured at Fair Value by Investment Type on a Recurring Basis", "label": "Schedule of Fair Value, Assets and Liabilities Measured on Recurring Basis [Table Text Block]", "documentation": "Tabular disclosure of assets and

abilities, including [financial] instruments measured at fair value that are classified in stockholders' equity, if any, that are measured at fair value on a recurring basis. The disclosures contemplated herein include the fair value measurements at the reporting date by the level within the fair value hierarchy in which the fair value measurements in their entirety fall, segregating fair value measurements using quoted prices in active markets for identical assets (Level 1), significant other observable inputs (Level 2), and significant unobservable inputs (Level 3)." } } } . "auth_ref": "r881", "r882" } } . 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Examples of related party transactions include, but are not limited to, transactions between (a) a parent company and its subsidiary; (b) subsidiaries of a common parent; (c) and entity and its principal owners and (d) affiliates." } } } , "auth_ref": "r11", "us-gaap_ScheduleOfSubsequentEventsTableTextBlock": { "xbrltype": "textBlockItemType", "nsuri": "http://fasb.org/us-gaap/2024", "localname": "ScheduleOfSubsequentEventsTableTextBlock", "presentation": ["http://www.oxfordsquarecapital.com/role/SubsequentEventsTables"] , "lang": { "en-us": { "role": { "terseLabel": "Schedule of Distributions Payable to Stockholders", "label": "Schedule of Subsequent Events [Table Text Block]", "documentation": "Tabular disclosure of significant events or transactions that occurred after the balance sheet date through the date the financial statements were issued or the date the financial statements were available to be issued. Examples include: the sale of a capital stock issue, purchase of a business, settlement of litigation, losses resulting from fire or flood, losses on receivables, significant realized and unrealized gains and losses that result from changes in quoted market prices of securities, declines in market prices of inventory, changes in authorized or issued debt (SEC), significant foreign exchange rate changes, substantial loans to insiders or affiliates, significant long-term investments, and substantial dividends not in the ordinary course of business." } } } , "auth_ref": "r899" } } . 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[illegible]


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AB6,12WZSE2D+>3+9Y2V.MU?7+8GMUDV 3D12+>XF)S45SB$94A MN<=>5HZV>1>:020W6%W$>=>'9.FIEM-EJ>+>1+0'OOOZNH$P5IV'XE RFIMJW M.(12%?>?55/I-
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[illegible]

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[illegible]

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[illegible]

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[illegible]

[The following text is extremely dense and appears to be a mix of random characters and symbols, possibly representing a corrupted document or a highly stylized code. It contains many alphanumeric strings, punctuation marks, and some recognizable words like "MAGY", "MAGY", "MAGY", "MAGY", "MAGY". Due to its complexity and lack of clear meaning, it has been transcribed as-is.]

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[illegible]

[illegible]

[illegible]

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~~top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The Company's Board of Directors determines the fair value of the Company's investments in accordance with the provisions of ASC 820, *(ASC 820)* and Rule 2a under the 1940 Act (*Rule 2a*). Estimates made in the preparation of the Company's financial statements include the valuation of investments and the related amounts of unrealized appreciation and depreciation of investments recorded. The Company believes that there is no single definitive method for determining fair value in good faith. As a result, determining fair value requires that judgment be applied to the specific facts and circumstances of each portfolio investment while employing a consistently applied valuation process for the types of investments the Company makes. The Board of Directors values the Company's investments for which market quotations are not readily available at fair value as determined in good faith by the Board on at least a quarterly basis. ASC 820 clarified the definition of fair value and requires companies to expand their disclosure about the use of fair value to measure assets and liabilities in interim and annual periods subsequent to initial recognition. *Text ind* *margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;* ASC 820 *class="nobreak">10* clarified the definition of fair value and requires companies to expand their disclosure about the use of fair value to measure assets and liabilities in interim and annual periods subsequent to initial recognition. ASC 820 *class="nobreak">10* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASC 820 *class="nobreak">10* also establishes a three *class="nobreak">tier* fair value hierarchy, which prioritizes the inputs used in measuring fair value. These tiers include: Level *class="nobreak">1*, defined as observable inputs such as quoted prices in active markets; Level *class="nobreak">2*, which includes inputs such as quoted prices for similar securities in active markets and quoted prices for identical securities in markets that are not active; and Level *class="nobreak">3*, defined as unobservable inputs for which little or no market data exists, therefore requiring an entity to develop its own assumptions. The Company considers the attributes of current market conditions on an on *class="nobreak">going* basis and has determined that due to the general illiquidity of the market for its investment portfolio, whereby little or no market data exists, all of the Company's investments are based upon Level 3 inputs as of September 30, 2024 and December 31, 2023. *class="Text ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The Board of Directors determines the value of its investment portfolio each quarter. In connection with that determination, members of Oxford Square Management's portfolio management team prepare a quarterly analysis of each portfolio investment using the most recent portfolio company financial statements, forecasts and other relevant financial and operational information. The Company has and may continue to engage third *class="nobreak">party* valuation firms to provide assistance in valuing certain of its syndicated loans and bilateral investments, including related equity investments, although the Board of Directors ultimately determines the appropriate valuation of each such investment. Changes in fair value, as described above, are recorded in the statements of operations as net change in unrealized appreciation/depreciation on investments. *class="H3" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:italic;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">Syndicated Loans (Including Senior Secured Notes)* *class="Text ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">In accordance with ASC 820 *class="nobreak">10*, the Company's valuation procedures specifically provide for the review of indicative quotes supplied by the large agent banks that make a market for each security. However, the marketplace from which the Company obtains indicative bid quotes for purposes of determining the fair value of its syndicated loan investments has shown attributes of illiquidity as described by ASC 820 *class="nobreak">10*. During such periods of illiquidity, when the Company believes that the non *class="nobreak">binding* indicative bids received from agent banks for certain syndicated loan investments that it owns may not be determinative of their fair value, or when no market indicative quote is available, the Company has and may continue to engage third *class="nobreak">party* valuation firms to provide assistance in valuing certain syndicated investments that the Company owns. The third *class="nobreak">party* valuation firms may use the income or market approach in arriving at a valuation. Unobservable inputs utilized could include discount rates derived from estimated credit spreads and earnings before interest, taxes, depreciation, and amortization ("EBITDA") multiples. In addition, Oxford Square Management analyzes each syndicated loan by reviewing the portfolio company's financial statements, covenant compliance and recent trading activity in the security, if known, and other business developments related to the portfolio company. All available information, including non *class="nobreak">binding* indicative bids which may not be determinative of fair value, is presented to the Company's Valuation Committee (the "Valuation Committee") to consider in its determination of fair value. In some instances, there may be limited trading activity in a security even though the market for the security is considered not active. In such cases, the Valuation Committee will consider the number of trades, the size and timing of each trade, and other circumstances around such trades, to the extent such information is available. In its determination of fair value, the Valuation Committee will evaluate the impact of such additional information, and factor it into its consideration of the fair value that is indicated by the analysis provided by third *class="nobreak">party* valuation firms, if any. When we receive warrants or other equity securities at nominal or no additional cost in connection with a new syndicated loan investment, or due to a restructuring of an existing investment, the cost basis in the new investments will be allocated between the new debt securities and any such warrants or other equity securities received at the time of origination/restructuring. These investments may be subsequently valued using a multitude of methods, including, but not limited to, intrinsic value methods, Black *class="nobreak">Scholes* models, and Monte Carlo option pricing models. All information is presented to the Board for its determination of fair value of these investments. *class="H3" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:italic;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">Collateralized Loan Obligations — Debt and Equity* *class="Text ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The Company has acquired debt and equity positions in CLO investment vehicles and can purchase CLO warehouse facilities. These investments are special purpose financing vehicles. In valuing such investments, the Company considers the indicative prices provided by a recognized industry pricing service as a primary source, and the implied yield of such prices, supplemented by actual trades executed in the market at or around period *class="nobreak">end*, as well as the indicative prices provided by the broker who arranges transactions in such investment vehicles. The Company also considers those instances in which the record date for an equity distribution payment falls on or before the last day of the period, and the likelihood that a prospective purchaser would require a downward adjustment to the indicative price representing substantially all of the pending distribution. Additional factors include any available information on other relevant transactions including firm bids and offers in the market and information resulting from bids *class="nobreak">wanted-in-competition*. In addition, the Company considers the operating metrics of the specific investment vehicle, including compliance with collateralization tests, defaulted and restructured securities, and payment defaults, if any. In periods of illiquidity and volatility, the Company may rely more heavily on other qualities and metrics, including but not limited to, the collateral manager, time left in the reinvestment period, expected cash flows and overcollateralization ratios, instead of the Company's generated valuation yields. Oxford Square Management or the Valuation Committee may request an additional analysis by a third *class="nobreak">party* firm to assist in the valuation process of CLO investment vehicles. All information is presented to the Board for its determination of fair value of these investments. *class="H3" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:italic;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">Bilateral Investments (Including Equity)* *class="Text ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Bilateral investments (as defined below) for which market quotations are readily available are valued by an independent pricing agent or market maker. If such market quotations are not readily available, under the valuation procedures approved by the Board, upon the recommendation of the Valuation Committee, a third *class="nobreak">party* valuation firm will prepare valuations for each of OXSQ's bilateral investments that, when combined with all other investments in the same portfolio company, have a value as of the previous quarter of greater than or equal to 2.0% of its total assets as of the previous quarter. In addition, in those instances where a third *class="nobreak">party* valuation is prepared for a portfolio investment which meets the parameters noted above, the frequency of those third *class="nobreak">party* valuations is based upon the grade assigned to each such security under its credit grading system as follows: Grade *class="nobreak">1*, at least annually; Grade *class="nobreak">2*, at least semi *class="nobreak">annually*; Grades *class="nobreak">3*, *class="nobreak">4*, and *class="nobreak">5*, at least quarterly. Bilateral investments which do not meet the parameters above are not required to have a third *class="nobreak">party* valuation and, in those instances, a valuation analysis will be prepared by Oxford Square Management. All information is presented to the Board for its determination of fair value of these investments. *class="Text ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Refer to "Note 4. Fair Value" in the notes to the Company's financial statements for more information on investment valuation and the Company's portfolio of investments. *class="H2" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">INVESTMENT INCOME* *class="H3" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:italic;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">Interest Income* *class="Text ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Interest income is recorded on an accrual basis using the contractual rate applicable to each debt investment and includes the accretion of market discounts and/or original issue discount ("OID") and amortization of market premiums. Discounts from and premiums to par value on securities purchased are accreted/amortized into interest income over the life of the respective security using the effective yield method. The amortized cost of investments represents the original cost adjusted for the accretion of discounts and amortization of premiums, if any. *class="Text ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Generally, when interest and/or principal payments on a loan become past due, or if the Company otherwise does not expect the borrower to be able to service its debt and other obligations, the Company will place the loan on non *class="nobreak">accrual* status and will generally cease recognizing interest income on that loan for financial reporting purposes until all principal and interest have been brought current through payment or due to restructuring such that the interest income is deemed to be collectible. The Company generally restores non *class="nobreak">accrual* loans to accrual status when past due principal and interest is paid and, in the Company's judgment, is likely to remain current. As of September *class="nobreak">30, 2024*, the Company had three debt investments in one portfolio company that were on non *class="nobreak">accrual* status. As of December *class="nobreak">31, 2023*, the Company had four investments in two portfolio companies that were on non *class="nobreak">accrual* status. *class="Text ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Interest income also includes a payment *class="nobreak">in-kind* ("PIK") component on certain investments in the Company's portfolio. Refer to the section below, "Payment *class="nobreak">In-Kind*," for a description of PIK income and its impact on interest income. *class="H3" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:italic;font-variant:normal;font-weight:bold;margin-*********~~

bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">Payment-In-Kind</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The Company has debt and preferred stock investments in its portfolio that contain contractual PIK provisions. PIK interest and preferred stock dividends are computed at their contractual rates and are accrued into income and recorded as interest and dividend income, respectively. The PIK amounts are added to the principal balances </p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;text-indent:0pt;margin-top:8pt;">on the capitalization dates. Upon capitalization, the PIK portions of the investments are valued at their respective fair values. If the Company believes that a PIK is not fully expected to be realized, the PIK investment would be placed on nonaccrual status. When a PIK investment is placed on nonaccrual status, the accrued, uncanceled interest or dividends would be reversed from the related receivable through interest or dividend income, respectively. PIK investments on nonaccrual status are restored to accrual status once it becomes probable that such PIK will be ultimately collectible in cash. For the three and nine months ended September 30, 2024, approximately \$100,000 and \$218,000 of PIK, respectively, was recognized as interest income. For the three and nine months ended September 30, 2023, no PIK interest was recognized as interest income. For the three and nine months ended September 30, 2024 and 2023, the Company did not recognize PIK dividend income on its preferred stock investments.</p><p class="H3" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:italic;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">Income from Securitization Vehicles and Investments</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Income from investments in the equity class securities of CLO vehicles (typically income notes or subordinated notes) is recorded using the effective interest method in accordance with the provisions of ASC 32540</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:italic;font-weight:normal;">Beneficial Interests in Securitized Financial Assets, based upon estimated cash flows, amounts and timing, including those CLO equity investments that have not made their inaugural distribution for the relevant period end. We monitor the expected residual payments, and effective yield is determined and updated periodically, as needed. Accordingly, investment income recognized on CLO equity securities in the statements of operations differs from both the taxbasis investment income and from the cash distributions actually received by the Company during the period.</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The Company also records income on its investments in CLO warehouse facilities based on a stated rate per the underlying note purchase agreement plus accrued interest or, if there is no stated rate, then an estimated rate is calculated using a base case model projecting the timing of the rampup of the CLO warehouse facility. As of September 30, 2024 and December 31, 2023, the Company did not hold any investments in CLO warehouse facilities.</p><p class="H3" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:italic;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">Other Income</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Other income includes prepayment, amendment, and other fees earned by the Company's loan investments, distributions from fee letters and success fees associated with portfolio investments. Distributions from fee letters are an enhancement to the return on a CLO equity investment and are based upon a percentage of the collateral manager's fees above the amortized cost, and are recorded as other income when earned. The Company may also earn success fees associated with its investments in certain securitization vehicles or CLO warehouse facilities, which are contingent upon a repayment of the warehouse by a permanent CLO securitization structure; such fees are earned and recognized when the repayment is completed. The Company also earns other income on its cash equivalents balance, which represents cash invested in a money market fund.</p><p class="H3" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:italic;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">Preferred Stock Dividends</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The Company holds preferred stock investments in its portfolio that contain cumulative preferred dividends that accumulate quarterly. The Company will generally record cumulative preferred dividends as investment income when they are received or declared by the portfolio company's board of directors or upon any voluntary or involuntary liquidation, dissolution or winding up of the portfolio company, and are collectible. There were no cumulative preferred dividends recorded as dividend income during the three and nine months ended September 30, 2024 and 2023, as the Company deemed them to be uncollectible.</p><p class="H2" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">DEFERRED DEBT ISSUANCE COSTS</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Deferred debt issuance costs consist of fees and expenses incurred in connection with the closing or amending of credit facilities and debt offerings, and are capitalized at the time of payment. These costs are amortized using the straight line method over the terms of the respective credit facilities and debt securities. The amortized expenses are included in interest expense in the Company's financial statements. The unamortized deferred debt issuance costs are included on the Company's statements of assets and liabilities as a direct deduction from the related debt liability. Upon early termination or partial principal pay down of debt, or a credit facility, the unamortized costs related to such debt are accelerated into realized losses on extinguishment of debt on the Company's statements of operations.</p><p class="H2" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">EQUITY OFFERING COSTS</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Equity offering costs consist of fees and expenses incurred in connection with the registration and public offer and sale of the Company's common stock, including legal, accounting and printing fees. These costs are deferred at the time of incurrence and are subsequently charged as a reduction to capital when the offering takes place or as shares are issued. Deferred costs are periodically reviewed and expensed if the related registration is no longer active.</p><p class="H2" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">SHARE REPURCHASES</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">From time to time, the Board may authorize a share repurchase program under which shares are purchased in open market transactions. Since the Company is incorporated in Maryland, MGCL requires share repurchases to be accounted for as a share retirement. The cost of repurchased shares is charged against capital on the settlement date.</p><p class="H2" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">SECURITIES TRANSACTIONS</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Securities transactions are recorded on the trade date. Realized gains and losses on investments sold are recorded on the basis of specific identification. An optional redemption ("optionally redeemed") feature of a CLO allows a majority of the holders of the equity securities issued by the CLO issuer, after the end of a specified noncall period, to cause the redemption of the secured notes issued by the CLO with proceeds paid either through the liquidation of the CLO's assets or through a refinancing with new debt. The optional redemption is effectively a voluntary prepayment of the secured debt issued by the CLO prior to the stated maturity of such debt. Distributions received on CLO equity investments where the optional redemption feature has been exercised are first applied to the remaining cost basis until it is reduced to zero, after which distributions are recorded as realized gains.</p><p class="H2" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">U.S. FEDERAL INCOME TAXES</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The Company intends to operate so as to qualify to be taxed as a RIC under Subchapter M of the Code and, as such, to not be subject to U.S. federal income tax on the portion of its taxable income and gains timely distributed to stockholders. To qualify for RIC tax treatment, OXSQ is required to distribute at least 90% of its investment company taxable income annually, meet diversification requirements quarterly and file Form 1120RIC, as defined by the Code.</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Because U.S. federal income tax regulations differ from GAAP, distributions in accordance with tax regulations may differ from net investment income and realized gains recognized for financial reporting purposes. Differences may be permanent or temporary. Permanent differences are reclassified among capital accounts in the financial statements to reflect their tax character. Temporary differences arise when certain items of income, expense, gain or loss are recognized at some time in the future. Differences in classification may also result from the treatment of shortterm gains as ordinary income for tax purposes.</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The Company recognizes the tax benefits of uncertain tax positions only when the position is more likely than not to be sustained, assuming examination by tax authorities. Through September 30, 2024, management has analyzed the Company's tax positions and concluded that no liability for unrecognized tax benefits should be recorded related to uncertain tax positions expected to be taken in the Company's 2023 or 2024 tax returns. The Company identifies its major tax jurisdictions as U.S. Federal and the state of Connecticut. The Company did not have any uncertain tax positions that met the recognition measurement criteria ofASC 740Income Taxes, nor did the Company have any unrecognized tax benefits as of the periods presented herein. The Company files tax returns with the Internal Revenue Service and the state of Connecticut. Generally, each of the tax years in the fouryear period ended September 30, 2024 remains subject to examination by taxing authorities.</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">For tax purposes, the cost basis of the portfolio investments as of September 30, 2024 and December 31, 2023, was approximately \$447,791,379 and \$479,922,143, respectively.</p><p class="H2" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">RECENT ACCOUNTING PRONOUNCEMENTS</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;"></p></div>

right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">In November 2023, the FASB issued ASU 2023-07, "Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures," which enhances disclosure requirements about significant segment expenses. ASU 2023-07 is effective for the fiscal years beginning after December 15, 2023, and interim periods beginning with the first quarter ended March 31, 2025. Early adoption is permitted and retrospective adoption is required for all prior periods presented. The Company is currently assessing the impact of this guidance, however, the Company does not expect a material impact on its financial statements.

The Company follows the accounting and reporting guidance in Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") Topic 946, Financial Services — Investment Companies. As provided under Regulation S and ASC Topic 946, the Company will generally not consolidate its investment in a company other than a wholly-owned investment company or a controlled operating company whose business consists of providing services to the Company for the periods during which it was held.

Cash and cash equivalents consist of deposits held at custodian banks, and highly liquid investments, such as money market funds, with original maturities of three months or less. The Company places its cash equivalents with financial institutions and, at times, cash held in bank accounts may exceed the Federal Deposit Insurance Corporation insured limit. Cash equivalents are classified as Level 1 assets and are included on the Company's schedule of investments. Certain cash equivalents are carried at cost or amortized cost, which approximates fair value, and investments held in money market funds are valued at net asset value ("NAV") per share.

ASC 820 clarified the definition of fair value and requires companies to expand their disclosure about the use of fair value to measure assets and liabilities in interim and annual periods subsequent to initial recognition. ASC 820 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASC 820 also establishes a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. These tiers include: Level 1, defined as observable inputs such as quoted prices in active markets; Level 2, which includes inputs such as quoted prices for similar securities in active markets and quoted prices for identical securities in markets that are not active; and Level 3, defined as unobservable inputs for which little or no market data exists, therefore requiring an entity to develop its own assumptions. The Company considers the attributes of current market conditions on an on-going basis and has determined that due to the general illiquidity of the market for its investment portfolio, whereby little or no market data exists, all of the Company's investments are based upon Level 3 inputs as of September 30, 2024 and December 31, 2023.

The Board of Directors determines the value of its investment portfolio each quarter. In connection with that determination, members of Oxford Square Management's portfolio management team prepare a quarterly analysis of each portfolio investment using the most recent portfolio company financial statements, forecasts and other relevant financial and operational information. The Company has and may continue to engage third-party valuation firms to provide assistance in valuing certain of its syndicated loans and bilateral investments, including related equity investments, although the Board of Directors ultimately determines the appropriate valuation of each such investment. Changes in fair value, as described above, are recorded in the statements of operations as net change in unrealized appreciation/depreciation on investments.

In accordance with ASC 820, the Company's valuation procedures specifically provide for the review of indicative quotes supplied by the large agent banks that make a market for each security. However, the marketplace from which the Company obtains indicative bid quotes for purposes of determining the fair value of its syndicated loan investments has shown attributes of illiquidity as described by ASC 820. During such periods of illiquidity, when the Company believes that the non-binding indicative bids received from agent banks for certain syndicated loan investments that it owns may not be determinative of their fair value, or when no market indicative quote is available, the Company has and may continue to engage third-party valuation firms to provide assistance in valuing certain syndicated investments that the Company owns. The third-party valuation firms may use the income or market approach in arriving at a valuation. Unobservable inputs utilized could include discount rates derived from estimated credit spreads and earnings before interest, taxes, depreciation, and amortization ("EBITDA") multiples. In addition, Oxford Square Management analyzes each syndicated loan by reviewing the portfolio company's financial statements, covenant compliance and recent trading activity in the security, if known, and other business developments related to the portfolio company. All available information, including non-binding indicative bids which may not be determinative of fair value, is presented to the Company's Valuation Committee (the "Valuation Committee") to consider in its determination of fair value. In some instances, there may be limited trading activity in a security even though the market for the security is considered not active. In such cases, the Valuation Committee will consider the number of trades, the size and timing of each trade, and other circumstances around such trades, to the extent such information is available, in its determination of fair value. The Valuation Committee will evaluate the impact of such additional information, and factor it into its consideration of the fair value that is indicated by the analysis provided by third-party valuation firms, if any. When we receive warrants or other equity securities at nominal or no additional cost in connection with a new syndicated loan investment, or due to a restructuring of an existing investment, the cost basis in the new investments will be allocated between the new debt securities and any such warrants or other equity securities received at the time of origination/restructuring. These investments may be subsequently valued using a multitude of methods, including, but not limited to, intrinsic value methods, Black-Scholes models, and Monte Carlo option pricing models. All information is presented to the Board for its determination of fair value of these investments.

Collateralized Loan Obligations — Debt and Equity

The Company has acquired debt and equity positions in CLO investment vehicles and can purchase CLO warehouse facilities. These investments are special purpose financing vehicles. In valuing such investments, the Company considers the indicative prices provided by a recognized industry pricing service as a primary source, and the implied yield of such prices, supplemented by actual trades executed in the market at or around period-end, as well as the indicative prices provided by the broker who arranges transactions in such investment vehicles. The Company also considers those instances in which the record date for an equity distribution payment falls on or before the last day of the period, and the likelihood that a prospective purchaser would require a downward adjustment to the indicative price representing substantially all of the pending distribution. Additional factors include any available information on other relevant transactions including firm bids and offers in the market and information resulting from bids wanted-in-competition. In addition, the Company considers the operating metrics of the specific investment vehicle, including compliance with collateralization tests, defaulted and restructured securities, and payment defaults, if any. In periods of illiquidity and volatility, the Company may rely more heavily on other qualities and metrics, including but not limited to, the collateral manager, time left in the reinvestment period, expected cash flows and overcollateralization ratios, instead of the Company's generated valuation yields. Oxford Square Management or the Valuation Committee may request an additional analysis by a third-party firm to assist in the valuation process of CLO investment vehicles. All information is presented to the Board for its determination of fair value of these investments.

Bilateral Investments (Including

Equity)</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Bilateral investments (as defined below) for which market quotations are readily available are valued by an independent pricing agent or market maker. If such market quotations are not readily available, under the valuation procedures approved by the Board, upon the recommendation of the Valuation Committee, a third-party valuation firm will prepare valuations for each of OXSO's bilateral investments that, when combined with all other investments in the same portfolio company, have a value as of the previous quarter of greater than or equal to 2.0% of its total assets as of the previous quarter. In addition, in those instances where a third-party valuation is prepared for a portfolio investment which meets the parameters noted above, the frequency of those third-party valuations is based upon the grade assigned to each such security under its credit grading system as follows: Grade-1, at least annually. Grade-2, at least semi-annually. Grades-3, and4, and-5, at least quarterly. Bilateral investments which do not meet the parameters above are not required to have a third-party valuation and, in those instances, a valuation analysis will be prepared by Oxford Square Management. All information is presented to the Board for its determination of fair value of these investments.</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The term "Bilateral investments" means debt and equity investments directly negotiated between the Company and a portfolio company, but excludes syndicated loans (i.e., corporate loans arranged by an agent on behalf of a company, portions of which are held by multiple investors in addition to OXSO).</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Refer to "Note 4. Fair Value" in the notes to the Company's financial statements for more information on investment valuation and the Company's portfolio of investments.</p><p class="H2" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">INVESTMENT INCOME</p><p class="H3" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:italic;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">Interest Income</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Interest income is recorded on an accrual basis using the contractual rate applicable to each debt investment and includes the accretion of market discounts and/or original issue discount ("OID") and amortization of market premiums. Discounts from and premiums to par value on securities purchased are accreted/amortized into interest income over the life of the respective security using the effective yield method. The amortized cost of investments represents the original cost adjusted for the accretion of discounts and amortization of premiums, if any.</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Generally, when interest and/or principal payments on a loan become past due, or if the Company otherwise does not expect the borrower to be able to service its debt and other obligations, the Company will place the loan on non-accrual status and will generally cease recognizing interest income on that loan for financial reporting purposes until all principal and interest have been brought current through payment or due to restructuring such that the interest income is deemed to be collectible. The Company generally restores non-accrual loans to accrual status when past due principal and interest is paid and, in the Company's judgment, is likely to remain current. As of September 30, 2024, the Company had three debt investments in one portfolio company that were on non-accrual status. As of December 31, 2023, the Company had four investments in two portfolio companies that were on non-accrual status.</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Interest income also includes a payment-in-kind ("PIK") component on certain investments in the Company's portfolio. Refer to the section below, "Payment-in-kind," for a description of PIK income and its impact on interest income.</p><p class="H3" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:italic;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">Payment-In-Kind</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The Company has debt and preferred stock investments in its portfolio that contain contractual PIK provisions. PIK interest and preferred stock dividends are computed at their contractual rates and are accrued into income and recorded as interest and dividend income, respectively. The PIK amounts are added to the principal balances</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;text-indent:0pt;margin-top:8pt;">on the capitalization dates. Upon capitalization, the PIK portions of the investments are valued at their respective fair values. If the Company believes that a PIK is not fully expected to be realized, the PIK investment would be placed on non-accrual status. When a PIK investment is placed on non-accrual status, the accrued, uncapitalized interest or dividends would be reversed from the related receivable through interest or dividend income, respectively. PIK investments on non-accrual status are restored to accrual status once it becomes probable that such PIK will be ultimately collectible in cash. For the three and nine months ended September 30, 2024, approximately \$100,000 and \$218,000 of PIK, respectively, was recognized as interest income. For the three and nine months ended September 30, 2023, no PIK interest was recognized as interest income. For the three and nine months ended September 30, 2024 and 2023, the Company did not recognize PIK dividend income on its preferred stock investments.</p><p class="H3" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:italic;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">Income from Securitization Vehicles and Investments</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Income from investments in the equity class securities of CLO vehicles (typically income notes or subordinated notes) is recorded using the effective interest method in accordance with the provisions of ASC 325-40.Beneficial Interests in Securitized Financial Assets.Based upon estimated cash flows, amounts and timing, including those CLO equity investments that have not made their inaugural distribution for the relevant period end. We monitor the expected residual payments, and effective yield is determined and updated periodically, as needed. Accordingly, investment income recognized on CLO equity securities in the statements of operations differs from both the tax-basis investment income and from the cash distributions actually received by the Company during the period.</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The Company also records income on its investments in CLO warehouse facilities based on a stated rate per the underlying note purchase agreement plus accrued interest or, if there is no stated rate, then an estimated rate is calculated using a base case model projecting the timing of the ramp-up of the CLO warehouse facility. As of September 30, 2024 and December 31, 2023, the Company did not hold any investments in CLO warehouse facilities.</p><p class="H3" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:italic;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">Other Income</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Other income includes prepayment, amendment, and other fees earned by the Company's loan investments, distributions from fee letters and success fees associated with portfolio investments. Distributions from fee letters are an enhancement to the return on a CLO equity investment and are based upon a percentage of the collateral manager's fees above the amortized cost, and are recorded as other income when earned. The Company may also earn success fees associated with its investments in certain securitization vehicles or CLO warehouse facilities, which are contingent upon a repayment of the warehouse by a permanent CLO securitization structure; such fees are earned and recognized when the repayment is completed. The Company also earns other income on its cash equivalents balance, which represents cash invested in a money market fund.</p><p class="H3" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:italic;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">Preferred Stock Dividends</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The Company holds preferred stock investments in its portfolio that contain cumulative preferred dividends that accumulate quarterly. The Company will generally record cumulative preferred dividends as investment income when they are received or declared by the portfolio company's board of directors or upon any voluntary or involuntary liquidation, dissolution or winding up of the portfolio company, and are collectible. There were no cumulative preferred dividends recorded as dividend income during the three and nine months ended September 30, 2024 and 2023, as the Company deemed them to be uncollectible.</p><p class="H2" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">DEFERRED DEBT ISSUANCE COSTS</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Deferred debt issuance costs consist of fees and expenses incurred in connection with the closing or amending of credit facilities and debt offerings, and are capitalized at the time of payment. These costs are amortized using the straight line method over the terms of the respective credit facilities and debt securities. The amortized expenses are included in interest expense in the Company's financial statements. The unamortized deferred debt issuance costs are included on the Company's statements of assets and liabilities as a direct deduction from the related debt liability. Upon early termination or partial principal pay down of debt, or a credit facility, the unamortized costs related to such debt are accelerated into realized losses on extinguishment of debt on the Company's statements of operations.</p><p class="H2" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">EQUITY OFFERING COSTS</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Equity offering costs consist of fees and expenses incurred in connection with the registration and public offer and sale of the Company's common stock, including legal, accounting and printing fees. These costs are deferred at the time of incurrence and are subsequently charged as a reduction to capital when the offering takes place or as shares are issued. Deferred costs are periodically reviewed and expensed if the related registration is no longer active.</p><p class="H2" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">SHARE REPURCHASES</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;"></p></div>

weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">From time to time, the Board may authorize a share repurchase program under which shares are purchased in open market transactions. Since the Company is incorporated in Maryland, MGCL requires share repurchases to be accounted for as a share retirement. The cost of repurchased shares is charged against capital on the settlement date.

SECURITIES TRANSACTIONS

The Company's securities transactions are recorded on the trade date. Realized gains and losses on investments sold are recorded on the basis of specific identification. An optional redemption ("optionally redeemed") feature of a CLO allows a majority of the holders of the equity securities issued by the CLO issuer, after the end of a specified non-period, to cause the redemption of the secured notes issued by the CLO with proceeds paid either through the liquidation of the CLO's assets or through a refinancing with new debt. The optional redemption is effectively a voluntary prepayment of the secured debt issued by the CLO prior to the stated maturity of such debt. Distributions received on CLO equity investments where the optional redemption feature has been exercised are first applied to the remaining cost basis until it is reduced to zero, after which distributions are recorded as realized gains.

U.S. FEDERAL INCOME TAXES

As defined by the Code, the Company intends to operate so as to qualify to be taxed as a RIC under Subchapter M of the Code and, as such, to not be subject to U.S. federal income tax on the portion of its taxable income and gains timely distributed to stockholders. To qualify for RIC tax treatment, OXSO is required to distribute at least 90% of its investment company taxable income annually, meet diversification requirements quarterly and file Form 1120-SS as required by the Code.

RIC

As defined by the Code, the Company intends to operate so as to qualify to be taxed as a RIC under Subchapter M of the Code and, as such, to not be subject to U.S. federal income tax on the portion of its taxable income and gains timely distributed to stockholders. To qualify for RIC tax treatment, OXSO is required to distribute at least 90% of its investment company taxable income annually, meet diversification requirements quarterly and file Form 1120-SS as required by the Code.

ASC 740

Income Taxes

The Company files tax returns with the Internal Revenue Service and the state of Connecticut. Generally, each of the tax years in the four-year period ended September 30, 2024 remains subject to examination by taxing authorities. For tax purposes, the cost basis of the portfolio investments as of September 30, 2024 and December 31, 2023 was approximately \$447,791,379 and \$479,922,143, respectively.

RECENT ACCOUNTING PRONOUNCEMENTS

In November 2023, the FASB issued ASU 2023-07, "Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures." ASU 2023-07 is effective for the fiscal years beginning after December 15, 2023, and interim periods beginning with the first quarter ended March 31, 2025. Early adoption is permitted and retrospective adoption is required for all prior periods presented. The Company is currently assessing the impact of this guidance, however, the Company does not expect a material impact on its financial statements.

NOTE 4. FAIR VALUE

The Company's assets measured at fair value by investment type on a recurring basis as of September 30, 2024 were as follows:

Table Class	No Table Style	idGenTableRowColumn-6	height:12pt	TCH	border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;padding-top:0pt;padding-bottom:0pt;white-space:nowrap;
Assets (\$ in millions)					
Assets					
Equity Securities					
Fixed Income Securities					
Real Estate Securities					
Other Assets					

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

paging: 0in 0in 3px 0in;border-width: 0pt; valign="bottom"><p class="Tbody_rightalign" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size: 10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:3pt;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:right;text-indent:0;widows:1;margin-right:0pt;text-align:left;">Increase</p></td><tr class="No-Table-Style_idGenTableRowColumn-8" style="height:12pt;"><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;width: 19.21%; padding: 0in 0in 3px 0in;border-width: 0pt;" valign="bottom"></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;width: 1.13%; padding: 0in 0in 3px 0in;border-width: 0pt;white-space: nowrap;" valign="bottom"></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;width: 1.51%; padding: 0in 0in 3px 0in;border-width: 0pt;border-bottom: windowtext 1pt none; border-bottom-style: solid;white-space: nowrap;border-bottom: windowtext 1pt none; border-bottom-style: solid; padding: 0in 0in 2px 0in;" valign="bottom"><p class="Tbody_rule1" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size: 10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:3pt;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:right;text-indent:0;widows:1;margin-right:0pt;text-align:left;">Market multiples(9)</p></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width: 1.13%; padding: 0in 0in 3px 0in;border-width: 0pt;white-space: nowrap;" valign="bottom"></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width: 15.25%; padding: 0in 0in 3px 0in;border-width: 0pt;" valign="bottom"><p class="Tbody_rightalign" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size: 10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:3pt;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:right;text-indent:0;widows:1;margin-right:0pt;text-align:left;">Total Fair Value for Level 3 Investments(11)</p></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;padding-right:0pt,width: 1.13%; padding: 0in 0in 3px 0in;border-width: 0pt;white-space: nowrap;" valign="bottom"></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt,width: 1.51%; padding: 0in 0in 3px 0in;border-width: 0pt;border-bottom: windowtext 1pt none; border-bottom-style: solid;white-space: nowrap;border-bottom: Black 2.5pt double; border-bottom-style: double; padding: 0in 0in 1px 0in;" valign="bottom"><p class="Tbody_rule2" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size: 10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:3pt;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:right;text-indent:0;widows:1;margin-right:0pt;text-align:left;">\$</p></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt,width: 8.66%; padding: 0in 0in 3px 0in;border-width: 0pt;border-bottom: windowtext 1pt none; border-bottom-style: solid;border-bottom: Black 2.5pt double; border-bottom-style: double; padding: 0in 0in 1px 0in;" valign="bottom"><p class="Tbody_rule2" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size: 10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:3pt;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:right;text-indent:0;widows:1;margin-right:0pt;text-align:left;">262.9</p></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt,width: 1.13%; padding: 0in 0in 3px 0in;border-width: 0pt;white-space: nowrap;" valign="bottom"></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt,width: 1.13%; padding: 0in 0in 3px 0in;border-width: 0pt;white-space: nowrap;" valign="bottom"></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt,width: 8.65%; padding: 0in 0in 3px 0in;border-width: 0pt;" valign="bottom"></td></tr></table><p class="Tablefootnote_f" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:-24pt;widows:3;margin-top:0pt;">(1)Weighted averages are calculated based on fair value of investments.</p><p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:-24pt;widows:3;margin-top:0pt;">(2)The impact on the fair value measurement of an increase in each unobservable input is in isolation. The discount rate is the rate used to discount future cash flows in a discounted cash flow calculation. An increase in the discount rate, in isolation, would result in a decrease in the fair value measurement. Market Multiples/EBITDA refer to the input (often derived from the value of a comparable company) that is multiplied by the historic and/or expected EBITDA of a company in order to estimate the company's value. An increase in the Market Multiples/EBITDA, in isolation, would result in an increase in the fair value measurement.</p><p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:-24pt;widows:3;margin-top:0pt;">(3)The Company generally uses prices provided by an independent pricing service, or broker or agent bank non-binding indicative bid prices ("NBIB"), or near the valuation date as the primary basis for the fair value determinations for syndicated notes, and CLO debt and equity investments, which may be adjusted for pending equity distributions as of valuation date. These bid prices are non-binding, and may not be determinative of fair value. Each bid price is evaluated by the Valuation Committee in conjunction with additional information compiled by Oxford Square Management, including financial performance, recent business developments, and, in the case of CLO debt and equity investments, performance and covenant compliance information as provided by the independent trustee.</p><p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:-24pt;widows:3;margin-top:0pt;">(4)Prices provided by independent pricing services are evaluated in conjunction with actual trades and payoffs and, in certain cases, the value represented by actual trades or payoffs may be more representative of fair value as determined by the Valuation Committee.</p><p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:-24pt;widows:3;margin-top:0pt;">(5)The calculation of weighted average for a range of values, for a single investment within a given asset category, is not considered to provide a meaningful representation ("ncm").</p><p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:-24pt;widows:3;margin-top:0pt;">(6)The Company calculates the fair value of certain CLO equity investments based upon the net present value of expected contractual payment streams discounted using estimated market yields for the equity tranche of the respective CLO vehicle. The Company also considers those investments in which the record date for an equity distribution payment falls on or before the last day of the period, and the likelihood that a prospective purchaser would require an adjustment to the transaction price representing substantially all of the pending distribution.</p><p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:-24pt;widows:3;margin-top:0pt;">(7)Discount rate represents the rate at which future cash flows are discounted to calculate a present value, reflecting market assumptions for risk.</p><p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:-24pt;widows:3;margin-top:0pt;">(8)The Company calculates the fair value of certain CLO equity investments based upon the net present value of expected contractual payment streams discounted using estimated market yields for the equity tranche of the respective CLO vehicle. The Company also considers those investments in which the record date for an equity distribution payment falls on or before the last day of the period, and the likelihood that a prospective purchaser would require an adjustment to the transaction price representing substantially all of the pending distribution.</p><p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:-24pt;widows:3;margin-top:0pt;">(9)The Company calculates the fair value of certain CLO equity investments based upon the net present value of expected contractual payment streams discounted using estimated market yields for the equity tranche of the respective CLO vehicle. The Company also considers those investments in which the record date for an equity distribution payment falls on or before the last day of the period, and the likelihood that a prospective purchaser would require an adjustment to the transaction price representing substantially all of the pending distribution.</p><p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family

0:orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:0pt;">(8)Enterprise value is defined as the total value of a company, including debt and cash. For senior secured notes and equity investments, thirdparty valuation firms evaluate the financial and operational information of the portfolio companies that the Company provides to them, as well as independent market and industry information that they consider appropriate in forming an opinion as to the fair value of the Company's securities. In those instances where the carrying value and/or internal credit rating of the investment does not require the use of a thirdparty valuation firm, a valuation is prepared by Oxford Square Management, which may include liquidation analysis or which may utilize a subsequent transaction to provide an indication of fair value.</p><p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:0pt;">(9)EBITDA, or earnings before interest expense, taxes, depreciation and amortization, is an unobservable input which is generally based on the most recently available twelve month financial statements provided by the portfolio company. Market multiples, also an unobservable input, represent an estimation of where market participants might value an enterprise based upon information available for comparable companies in the market. "ETM" refers to "last twelve months."</p><p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:0pt;">(10)The fair value of those CLO equity positions which have been optionally redeemed are generally valued using a liquidation net asset value basis which represents the estimated expected residual value of the CLO as of the end of the period.</p><p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:0pt;">(11)Totals may not sum due to rounding.</p><table class="No Table-Style_idGenTablePara-1" style="width:100.0%;border-collapse:collapse;border:0px solid #000;border-width:0pt;margin:10pt 0 3pt 0;"><tr class="No Table-Style_idGenTableRowColumn-15" style="height:12pt;"><td class="TCH" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;" valign="bottom"></td><td class="TCH" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;" valign="bottom"></td><td class="TCH" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;" valign="bottom"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td><td class="TCH" colspan="6" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:18.82%;padding:0in 0in 3px 0in;border-width:0pt;"></td>&

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bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width:21.77%;padding:0in 0in 3px 0in;border-width:0pt;">valid="bottom"></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width:1.11%;padding:0in 0in 3px 0in;border-width:0pt;white-space:nowrap;">valid="bottom"></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width:8.67%;padding:0in 0in 3px 0in;border-width:0pt;">valid="bottom"></td><tr><table><p class="Tablefootnote f" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:10pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:10pt;">(1)Weighted averages are calculated based on fair value of investments.</p><p class="Tablefootnote m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:0pt;">(2)The impact on the fair value measurement of an increase in each unobservable input is in isolation. The discount rate is the rate used to discount future cash flows in a discounted cash flow calculation. An increase in the discount rate, in isolation, would result in a decrease in the fair value measurement. Market Multiples/EBITDA refer to the input (often derived from the value of a comparable company) that is multiplied by the historic and/or expected EBITDA of a company in order to estimate the company's value. An increase in the Market Multiples/EBITDA, in isolation, would result in an increase in the fair value measurement. Yield analysis refers to determining a yield through projected, discounted future cash flows. Once the yield is calculated, that yield corresponds to a specific fair value. An increase to the yield, in isolation, would result in a decrease in the fair value measurement.</p><p class="Tablefootnote m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:0pt;">(3)The Company generally uses prices provided by an independent pricing service, or broker or agent bank nonbinding indicative bid prices ("NBIB"), on or near the valuation date as the primary basis for the fair value determinations for syndicated notes, and CLO debt and equity investments, which may be adjusted for pending equity distributions as of valuation date. These bid prices are nonbinding and may not be determinative of fair value. Each bid price is evaluated by the Valuation Committee in conjunction with additional information compiled by Oxford Square Management, including financial performance, recent business developments, and, in the case of CLO debt and equity investments, performance and covenant compliance information as provided by the independent trustee.</p><p class="Tablefootnote m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:0pt;">(4)Prices provided by independent pricing services are evaluated in conjunction with actual trades and payoffs and, in certain cases, the value represented by actual trades or payoffs may be more representative of fair value as determined by the Valuation Committee.</p><p class="Tablefootnote m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:0pt;">(5)The calculation of weighted average for a range of values, for a single investment within a given asset category, is not considered to provide a meaningful representation ("ncm").</p><p class="Tablefootnote m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:0pt;">(6)The Company calculates the fair value of certain CLO equity investments based upon the net present value of expected contractual payment streams discounted using estimated market yields for the equity tranche of the respective CLO vehicle. The Company also considers those investments in which the record date for an equity distribution payment falls on or before the last day of the period, and the likelihood that a prospective purchaser would require an adjustment to the transaction price representing substantially all of the pending distribution.</p><p class="Tablefootnote m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:0pt;">(7)Discount rate represents the rate at which future cash flows are discounted to calculate a present value, reflecting market assumptions for risk.</p><p class="Tablefootnote m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:0pt;">(8)Enterprise value is defined as the total value of a company, including debt and cash. For senior secured notes and equity investments, thirdparty valuation firms evaluate the financial and operational information of the portfolio companies that the Company provides to them, as well as independent market and industry information that they consider appropriate in forming an opinion as to the fair value of the Company's securities. In those instances where the carrying value and/or internal credit rating of the investment does not require the use of a thirdparty valuation firm, a valuation is prepared by Oxford Square Management, which may include liquidation analysis or which may utilize a subsequent transaction to provide an indication of fair value.</p><p class="Tablefootnote m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:0pt;">(9)EBITDA, or earnings before interest expense, taxes, depreciation and amortization, is an unobservable input which is generally based on the most recently available twelve month financial statements provided by the portfolio company. Market multiples, also an unobservable input, represent an estimation of where market participants might value an enterprise based upon information available for comparable companies in the market. "LFM" refers to "last twelve months."</p><p class="Tablefootnote m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:0pt;">(10)The fair value of those CLO equity positions which have been optionally redeemed are generally valued using a liquidation net asset value basis which represents the estimated expected residual value of the CLO as of the end of the period.</p><p class="H2" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;">Financial Instruments Disclosed, But Not Carried, At Fair Value</p><p class="Text lnd" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The following table presents the carrying value and fair value of the Company's financial liabilities disclosed, but not carried, at fair value as of September 30, 2024, and the level of each financial liability within the fair value hierarchy.</p><table class="No-Table-Style" style="width:100.0%;border-collapse:collapse;border:0px solid #000;border-width:0pt;margin:10pt 0 3pt 0;"><tr><td colspan="2" class="No-Table-Style_idGenTableRowColumn-23" style="height:12pt;"><td class="TCH" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;border-top-style:solid;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width:46.37%;padding:0in 0in 3px 0in;border-width:0pt;border-bottom:windowtext 1pt none;border-bottom-style:solid;">valid="bottom"><p class="TCH left" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:3pt;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:0;widows:1;">(\$ in millions)</p></td><td class="TCH" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width:1.28%;padding:0in 0in 3px 0in;border-width:0pt;white-space:nowrap;">valid="bottom"></td><td class="TCH" colspan="2" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width:9.19%;padding:0in 0in 3px 0in;border-width:0pt;border-bottom:windowtext 1pt none;border-bottom-style:solid;">valid="bottom"><p class="TCH" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:3pt;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:center;text-indent:0;widows:1;margin-right:0pt;">CarryingValue</p>(1)</p></td><td class="TCH" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width:9.19%;padding:0in 0in 3px 0in;border-width:0pt;border-bottom:windowtext 1pt none;border-bottom-style:solid;">valid="bottom"><p class="TCH" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:3pt;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:center;text-indent:0;widows:1;margin-right:0pt;">FairValue</p>(2)</p></td><td class="TCH" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width:1.28%;padding:0in 0in 3px 0in;border-width:0pt;white-space:nowrap;">valid="bottom"></td><td class="TCH" colspan="2" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width:9.19%;padding:0in 0in 3px 0in;border-width:0pt;border-bottom:windowtext 1pt none;border-bottom-style:solid;">valid="bottom"><p class="TCH" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:3pt;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:center;text-indent:0;widows:1;margin-right:0pt;">Level 1</p></td><td class="TCH" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width:1.28%;padding:0in 0in 3px 0in;border-width:0pt;white-space:nowrap;">valid="bottom"></td><td class="TCH" colspan="2" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width:10.47%;padding:0in 0in 3px 0in;border-width:0pt;border-bottom:windowtext 1pt none;border-bottom-style:solid;">valid="bottom"><p class="TCH" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:3pt;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:center;text-indent:0;widows:1;margin-right:0pt;">Level 2</p></td><td class="TCH" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width:1.28%;padding:0in 0in 3px 0in;border-width:0pt;white-space:nowrap;">valid="bottom"></td><td class="TCH" colspan="2" style="border-bottom-style:solid;border-bottom-width:1pt;border-left-width:0pt;border-right-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width:10.47%;padding:0in 0in 3px 0in;border-width:0pt;border-bottom:windowtext 1pt none;border-bottom-style:solid;">valid="bottom"><p class="TCH" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:3pt;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:center;text-indent:0;widows:1;margin-right:0pt;">Level 3</p></td></tr><tr><td colspan="2" class="No-Table-Style_idGenTableRowColumn-8" style="background:"CCEFFC" height:12pt;"><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-right:3pt;padding-top:3pt;padding-left:3pt;">

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top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:-24pt;widows:3;margin-top:0pt;>(3)**nbreak indicative bid prices ("NBIP"), on or near the valuation date as the primary basis for the fair value determinations for syndicated notes, and CLO debt and equity investments, which may be adjusted for pending equity distributions as of valuation date. These bid prices are nonnbreak, and may not be determinative of fair value. Each bid price is evaluated by the Valuation Committee in conjunction with additional information compiled by Oxford Square Management, including financial performance, recent business developments, and, in the case of CLO debt and equity investments, performance and covenant compliance information as provided by the independent trustee.**

<p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:-24pt;widows:3;margin-top:0pt;>(4)****Prices provided by independent pricing services are evaluated in conjunction with actual trades and payoffs and, in certain cases, the value represented by actual trades or payoffs may be more representative of fair value as determined by the Valuation Committee.

<p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:-24pt;widows:3;margin-top:0pt;>(6)****The Company calculates the fair value of certain CLO equity investments based upon the net present value of expected contractual payment streams discounted using estimated market yields for the equity tranche of the respective CLO vehicle. The Company also considers those investments in which the record date for an equity distribution payment falls on or before the last day of the period, and the likelihood that a prospective purchaser would require an adjustment to the transaction price representing substantially all of the pending distribution.

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<p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:-24pt;widows:3;margin-top:0pt;>(8)****Enterprise value is defined as the total value of a company, including debt and cash. For senior secured notes and equity investments, thirdparty valuation firms evaluate the financial and operational information of the portfolio companies that the Company provides to them, as well as independent market and industry information that they consider appropriate in forming an opinion as to the fair value of the Company's securities. In those instances where the carrying value and/or internal credit rating of the investment does not require the use of a thirdparty valuation firm, a valuation is prepared by Oxford Square Management, which may include liquidation analysis or which may utilize a subsequent transaction to provide an indication of fair value.

<p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:-24pt;widows:3;margin-top:0pt;>(9)****EBITDA, or earnings before interest expense, taxes, depreciation and amortization, is an unobservable input which is generally based on the most recently available twelve month financial statements provided by the portfolio company. Market multiples, also an unobservable input, represent an estimation of where market participants might value an enterprise based upon information available for comparable companies in the market. "LFM" refers to "last twelve months."

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<p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:-24pt;widows:3;margin-top:0pt;>(11)****Totals may not sum due to rounding.

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1pt	border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:2pt;width:18.82%; padding: 0in 0in 3px 0in;border-width: 0pt;white-space: nowrap;" valign="bottom">	1pt	border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:2pt;width:18.82%; padding: 0in 0in 3px 0in;border-width: 0pt;white-space: nowrap;" valign="bottom">	1pt	border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:2pt;width:18.82%; padding: 0in 0in 3px 0in;border-width: 0pt;white-space: nowrap;" valign="bottom">	1pt	border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:4pt;padding-left:3pt;padding-right:3pt;padding-top:2pt;vertical-align:bottom;padding-bottom:2pt;padding-left:0pt;padding-right:0pt;padding-top:2pt;width:18.82%; padding: 0in 0in 3px 0in;border-width: 0pt;white-space: nowrap;" valign="bottom">

<p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:center;text-indent:0;widows:1;margin-right:0pt;>Quantitative Information about Level 3 Fair Value Measurements****Fair Value**
as of December 31, 2023**Impact to Increase in Input****Assets (\$ in millions)

<p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:center;text-indent:0;widows:1;margin-right:0pt;>Valuation Techniques Methodologies****Range/Average Weighted Average****Unobservable Input

<p class="Tablefootnote_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:9pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:24pt;margin-right:0;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:center;text-indent:0;widows:1;margin-right:0pt;>Techniques Methodologies****Range/Average Weighted Average****Unobservable Input

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Note: The following are the Company's outstanding principal amounts, carrying values and fair values of the Company's borrowings as of September 30, 2024 and December 31, 2023. The fair value of the 6.25% Unsecured Notes is based upon the closing price on the last day of the period. The 6.25% Unsecured Notes are listed on the NASDAQ Global Select Market (trading symbol "OXSQZ"). The fair value of the 5.50% Unsecured Notes is based upon the closing price on the last day of the period. The 5.50% Unsecured Notes are listed on the NASDAQ Global Select Market (trading symbol "OXSGQ").

	September 30, 2024	December 31, 2023
Carrying Value	\$18,311,606,644	\$18,311,606,644
Fair Value	\$18,311,606,644	\$18,311,606,644

The following are the Company's outstanding principal amounts, carrying values and fair values of the Company's borrowings as of September 30, 2024 and December 31, 2023. The fair value of the 6.25% Unsecured Notes is based upon the closing price on the last day of the period. The 6.25% Unsecured Notes are listed on the NASDAQ Global Select Market (trading symbol "OXSQZ"). The fair value of the 5.50% Unsecured Notes is based upon the closing price on the last day of the period. The 5.50% Unsecured Notes are listed on the NASDAQ Global Select Market (trading symbol "OXSGQ").

	September 30, 2024	December 31, 2023
Carrying Value	\$18,311,606,644	\$18,311,606,644
Fair Value	\$18,311,606,644	\$18,311,606,644

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The Carrying Value

The Carrying Value represents the aggregate principal amount outstanding less the unamortized deferred issuance costs. As of September 30, 2024, the total unamortized deferred issuance costs for the 6.25% Unsecured Notes and 5.50% Unsecured Notes was approximately \$0.4 million and \$1.5 million, respectively. As of December 31, 2023, the total unamortized deferred issuance costs for the 6.25% Unsecured Notes, and 5.50% Unsecured Notes was approximately \$0.5 million, and \$1.8 million, respectively.

The weighted average stated interest rate and weighted average maturity on the Company's borrowings as of September 30, 2024 were 5.77% and 3.0 years, respectively, and as of December 31, 2023 were 5.77% and 3.8 years, respectively.

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Waiver"), and, finally, adopts the lower of two combined results as the total fees payable to Oxford Square Management.

The Base Fee is payable quarterly in arrears, calculated based on a percentage of the average value of the Company's gross assets at the end of the two most recently completed calendar quarters, and appropriately prorated for any partial quarter. Accordingly, the Base Fee will be payable regardless of whether the value of the Company's gross assets has decreased during the quarter.

Under the terms of the Investment Advisory Agreement, the Base Fee is calculated at an annual rate of 2.00%, and appropriately adjusted for any equity or debt capital raises, repurchases, or redemptions during the current calendar quarter.

Under the terms of the 2016 Fee Waiver, for the purpose of calculating the amount of total advisory fees (if any) to be waived during a particular calendar quarter, the Base Fee (as a portion of the total calculation) is calculated at an annual rate of 1.50%, and adjusted pro rata for any share issuances, debt issuances, repurchases or redemptions during the current calendar quarter; provided, however, that no Base Fee is payable on the cash proceeds received by the Company in connection with any share or debt issuances until such proceeds have been invested in accordance with the Company's investment objectives.

Three Months Ended September 30, 2024 and 2023

Nine Months Ended September 30, 2024 and 2023

0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:3pt;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:right;text-indent:0;widows:1;margin-right:0pt;>3.6</p></tr></table><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The Base Fee payable to Oxford Square Management as of September 30, 2024 and December 31, 2023 was \$1,083,351 and \$1,012,389, respectively. </p><p class="H3" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:italic;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">Incentive Fee</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The incentive fees are commonly referred to as the "Income Incentive Fee" and the "Capital Gains Incentive Fee," with the first fee payable quarterly in arrears and the second fee payable in arrears at the end of each calendar year. </p><p class="H6" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:1;page-break-after:avoid;page-break-before:auto;text-align:left;text-decoration:underline;text-indent:0;widows:1;margin-top:12pt;">Net Investment Income Incentive Fee</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The first fee (the "Net Investment Income Incentive Fee"), is determined by reference to the Company's "PreIncentive Fee Net Investment Income" (as defined below). Given that this incentive fee is payable without regard to any gain, loss or unrealized depreciation that may occur during the quarter, Oxford Square Management's incentive fee may be payable notwithstanding a decline in net asset value that quarter. </p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">Under the terms of the Investment Advisory Agreement, the Net Investment Income Incentive Fee is calculated based on the Company's "PreIncentive Fee Net Investment Income" for the immediately preceding calendar quarter. </p><p class="BL_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">•For this purpose, "PreIncentive Fee Net Investment Income" means interest income, dividend income and any other income (including any other fees, such as commitment origination, structuring, diligence and consulting fees or other fees that the Company receives from portfolio companies) accrued during the calendar quarter minus the Company's operating expenses for the quarter (including the Base Fee, expenses payable under the administration agreement, and any interest expense and dividends paid on any issued and outstanding preferred stock, but excluding the incentive fee). PreIncentive Fee Net Investment Income includes, in the case of investments with a deferred interest feature (such as original issue discount, debt instruments with PIK interest, and zero coupon securities), accrued income that we have not yet received in cash. PreIncentive Fee Net Investment Income does not include any realized capital gains, realized capital losses or unrealized capital appreciation or depreciation. </p><p class="BL_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">•PreIncentive Fee Net Investment Income, expressed as a rate of return on the value of the Company's net assets at the end of the immediately preceding calendar quarter, is compared to onefourth of an annual "hurdle rate." The annual hurdle rate is determined as of the immediately preceding December 31 by adding 5.0% to the interest rate then payable on the most recently issued fiveyear U.S. Treasury Notes, up to a maximum annual hurdle rate of 10.0%. The annual hurdle rates for the </p><p class="BL_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">•PreIncentive Fee Net Investment Income, expressed as a rate of return on the value of the Company's net assets at the end of the immediately preceding calendar quarter, is compared to onefourth of an annual "hurdle rate." The annual hurdle rate is determined as of the immediately preceding December 31 by adding 5.0% to the interest rate then payable on the most recently issued fiveyear U.S. Treasury Notes, up to a maximum annual hurdle rate of 10.0%. The annual hurdle rates for the </p><p class="BL_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">•PreIncentive Fee Net Investment Income, expressed as a rate of return on the value of the Company's net assets at the end of the immediately preceding calendar quarter, is compared to onefourth of an annual "hurdle rate." The annual hurdle rate is determined as of the immediately preceding December 31 by adding 5.0% to the interest rate then payable on the most recently issued fiveyear U.S. Treasury Notes, up to a maximum annual hurdle rate of 10.0%. The annual hurdle rates for the </p><p class="BL_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">•PreIncentive Fee Net Investment Income, expressed as a rate of return on the value of the Company's net assets at the end of the immediately preceding calendar quarter, is compared to onefourth of an annual "hurdle rate." 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The annual hurdle rate is determined as of the immediately preceding December 31 by adding 5.0% to the interest rate then payable on the most recently issued fiveyear U.S. Treasury Notes, up to a maximum annual hurdle rate of 10.0%. The annual hurdle rates for the </p><p class="BL_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">•PreIncentive Fee Net Investment Income, expressed as a rate of return on the value of the Company's net assets at the end of the immediately preceding calendar quarter, is compared to onefourth of an annual "hurdle rate." The annual hurdle rate is determined as of the immediately preceding December 31 by adding 5.0% to the interest rate then payable on the most recently issued fiveyear U.S. Treasury Notes, up to a maximum annual hurdle rate of 10.0%. The annual hurdle rates for the </p><p class="BL_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">•PreIncentive Fee Net Investment Income, expressed as a rate of return on the value of the Company's net assets at the end of the immediately preceding calendar quarter, is compared to onefourth of an annual "hurdle rate." The annual hurdle rate is determined as of the immediately preceding December 31 by adding 5.0% to the interest rate then payable on the most recently issued fiveyear U.S. Treasury Notes, up to a maximum annual hurdle rate of 10.0%. The annual hurdle rates for the </p><p class="BL_m" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">•PreIncentive Fee Net Investment Income, expressed as a rate of return on the value of the Company's net assets at the end of the immediately preceding calendar quarter, is compared to onefourth of an annual "hurdle rate." The annual hurdle rate is determined as of the

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normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">There were no Capital Gains Incentive Fees based on hypothetical liquidation for the three and nine months ended September 30, 2024 and 2023. There was no liability for Capital Gains Incentive Fees based on hypothetical liquidation as of September 30, 2024 and December 31, 2023.

Administration Agreement

Oxford Square Management is controlled by Oxford Funds, its managing member, Charles M. Royce, a member of the Board, holds a minority, non-controlling interest in Oxford Square Management. Oxford Funds manages the business and internal affairs of Oxford Square Management. Jonathan H. Cohen, the Company's Chief Executive Officer, as well as a Director, is the Chief Executive Officer of Oxford Square Management and managing member of Oxford Funds. Saul B. Rosenthal, the Company's President and Chief Operating Officer, is also the President and Chief Operating Officer of Oxford Square Management and a member of Oxford Funds. Messrs. Cohen and Rosenthal together control the equity interests in Oxford Funds.

For the three months ended September 30, 2024 and 2023, the Company incurred approximately \$209,000 and \$205,000, respectively, in compensation expenses for the services of employees allocated to the administrative activities of the Company, pursuant to the Administration Agreement with Oxford Funds. For the nine months ended September 30, 2024 and 2023, the Company incurred approximately \$591,000 and \$662,000, respectively, in compensation expenses. In addition, the Company incurred approximately \$16,000 and \$19,000 for facility costs allocated under the Administration Agreement for the three months ended September 30, 2024 and 2023, respectively. The Company incurred approximately \$48,000 and \$57,000 for facility costs for the nine months ended September 30, 2024 and 2023, respectively. Facility costs are included in "General and administrative expenses" in the statements of operations. As of September 30, 2024, there were no accrued compensation expenses payable under the Administration Agreement. As of December 31, 2023, there were no accrued compensation expenses payable under the Administration Agreement.

Co-Investment Exemptive Relief

On June 14, 2017, the SEC issued an order permitting the Company and certain of its affiliates to complete negotiated co-investment transactions in portfolio companies, subject to certain conditions (the "Order"). Subject to satisfaction of certain conditions to the Order, the Company and certain of its affiliates are permitted, together with any future BDCs, registered closed funds and certain private funds, each of whose investment adviser is Oxford Square Management or an investment adviser controlling, controlled by, or under common control with the Oxford Square Management, to co-invest in negotiated investment opportunities where doing so would otherwise be prohibited under the 1940 Act, providing the Company's stockholders with access to a broader array of investment opportunities.

Pursuant to the Order, the Company is permitted to co-invest in such investment opportunities with its affiliates if a "required majority" (as defined in Section 57(o) of the 1940 Act) of its independent directors make certain conclusions in connection with a co-investment transaction, including, but not limited to, that (1) the terms of the potential co-investment transaction are reasonable and fair to the Company and its stockholders and do not involve overreaching in respect of the Company or its stockholders on the part of any person concerned, and (2) the potential co-investment transaction is consistent with the interests of the Company's stockholders and is consistent with the Company's then-current investment objective and strategies.

The following table represents the portion of the total advisory fee ascribed to the Base Fee (pursuant to the 2016 Fee Waiver calculation) for the three and nine months ended September 30, 2024 and 2023, respectively.

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Three Months Ended September 30, 2024	
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 (decrease)/increase in net assets resulting from operations per common share"></p></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-
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 padding: 0in 0in 3px 0in;border-bottom-width: 0pt;white-space: nowrap;" valign="bottom"></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-
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 class="Tbody_bracket" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std. serif;font-size:10pt;font-style:normal;font-variant:normal;font-
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 break-before:auto;text-align:right;text-indent:0;widows:1;margin-right:0pt;text-align:left;"></p></td><td class="TB" style="border-bottom-width:0pt;border-left-
 width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;padding-
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 top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:right;text-indent:0;widows:1;margin-right:0pt;">0.12</p></td><td class="TB" style="border-
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 align:bottom;padding-left:0pt;padding-right:0pt;width:1.28% padding: 0in 0in 3px 0in;border-bottom-width: 0pt;white-space: nowrap;" valign="bottom"></td><td class="TB"
 style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width:1.71% padding: 0in 0in 3px 0in;border-bottom-width: 0pt;white-space: nowrap;" valign="bottom"><p
 class="Tbody_rightalign" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std. serif;font-size:10pt;font-style:normal;font-variant:normal;font-
 weight:normal;margin-bottom:0;margin-left:0;margin-right:3pt;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:right;text-
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 break-before:auto;text-align:right;text-indent:0;widows:1;margin-right:0pt;">0.04</p></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-
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 right:0pt;width:1.71% padding: 0in 0in 3px 0in;border-bottom-width: 0pt;white-space: nowrap;" valign="bottom"><p class="Tbody_rightalign" style="margin:0;padding:0;border-
 width:0;font-family:Times New Roman PS Std. serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-
 right:3pt;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:right;text-indent:0;widows:1;margin-right:0pt;text-align:left;"></p></td><td
 class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-
 right:3pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width:11.97% padding: 0in 0in 3px 0in;border-bottom-width: 0pt;" valign="bottom"><p
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 indent:0;widows:1;margin-right:0pt;">0.47</p></td></tr></table>
 618715564388182044661719595383647962125676486661707951524138340.10.10.110.110.330.330.370.37-8745416692836261607424548723-0.01-
 0.010.120.120.040.040.470.47<p class="H2" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std. serif;font-size:10pt;font-style:normal;font-
 variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;">NOTE 9. DISTRIBUTIONS</p><p class="Text_ind"
 style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std. serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-
 bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The
 Company intends to continue to operate so as to qualify to be taxed as a RIC under the Code and, as such, the Company would not be subject to federal income tax on the
 portion of its taxable income and gains distributed to stockholders. To qualify to be taxed as a RIC, the Company is required, among other requirements, to distribute at least
 90% of its annual investment company taxable income, as defined by the Code. The amount to be paid out as a distribution each quarter is determined by the Board and is
 based upon the annual taxable income estimated by the management of the Company. Income calculated in accordance with U.S. federal income tax regulations differs
 substantially from GAAP income. To the extent that the Company's cumulative undistributed taxable earnings fall below the amount of distributions declared, however, a
 portion of the total amount of the Company's distributions for the fiscal year may be deemed a return of capital for tax purposes to the Company's stockholders.</p><p
 class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std. serif;font-size:10pt;font-style:normal;font-variant:normal;font-
 weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-
 indent:24pt;widows:3;margin-top:8pt;">The Company intends to comply with the applicable provisions of the Code pertaining to RICs to make distributions of taxable income
 sufficient to relieve it of substantially all federal income taxes. The Company, at its discretion, may carry forward taxable income in excess of calendar year distributions and
 pay a 4% excise tax on such income. The Company will accrue excise tax on estimated excess taxable income, if any, as required. For the three months ended September 30,
 2024, the Company incurred approximately \$144,000 for final 2023 and estimated 2024 excise tax. For the nine months ended September 30, 2024, the Company incurred
 approximately \$96,000 for estimated 2024 excise tax, which includes a net expense accrual adjustment of approximately \$(267,000), for final 2023 excise tax. Those accrual
 adjustments for the three and nine months ended September 30, 2024 reflect reversals of previously overestimated excise tax. For the three and nine months ended
 September 30, 2023, the Company incurred approximately \$574,000 and \$874,000, respectively, for estimated 2022 and 2023 excise tax. As of September 30, 2024, the
 Company had a liability of approximately \$362,000 of estimated excise tax payable. As of December 31, 2023, the Company had a liability of approximately \$750,000 of
 estimated excise tax payable. This amount is included in "Accrued Expenses" on the Statements of Assets and Liabilities.</p><p class="Text_ind"
 style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std. serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-
 bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The
 Company has adopted an "opt out" distribution reinvestment plan for its common stockholders. As a result, if the Company makes a cash distribution, then stockholders' cash
 distributions will be automatically reinvested in additional shares of common stock, unless they specifically "opt out" of the distribution reinvestment plan so as to receive
 cash distributions. During the three months ended September 30, 2024 and 2023, the Company issued 93,639 and 135,272</p><p class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std. serif;font-size:10pt;font-style:normal;font-variant:normal;font-
 weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-after:auto;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">The
 Company intends to continue to operate so as to qualify to be taxed as a RIC under the Code and, as such, the Company would not be subject to federal income tax on the
 portion of its taxable income and gains distributed to stockholders. To qualify to be taxed as a RIC, the Company is required, among other requirements, to distribute at least
 90% of its annual investment company taxable income, as defined by

PURCHASE PROGRAMS

The Company entered into Amendment No. 1 to that certain Equity Distribution Agreement dated August 1, 2019 with Ladenburg Thalmann & Co. through which the Company may offer for sale, from time to time, up to \$150.0 million of the Company's common stock through an ATM offering. On August 16, 2024, the Company entered into an amended and restated equity distribution agreement, dated August 16, 2024 (the "Amended and Restated Equity Distribution Agreement") with Lucid Capital Markets, LLC and Ladenburg Thalmann & Co. Inc., as the sales agents, to add Lucid Capital Markets, LLC as an additional sales agent to the Amended and Restated Equity Distribution Agreement. The Company sold a total of 5,069,789 and 8,326,819 "nobreak"> shares of common stock pursuant to the ATM offering during the three months and nine months ended September 30, 2024, respectively. The total amount of capital raised net of underwriting fees and offering costs was approximately \$14.5 million and \$24.3 million during the three and nine months ended September 30, 2024, respectively.

<p></p>

The following table sets forth the components of investment income for the three and nine months ended September 30, 2024 and 2023, respectively:

	Three Months Ended September 30, 2024	Nine Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2023
Interest income	\$1,239,329	\$5,457,329	\$1,085,329	\$2,055,329
Dividend income	\$1,711,329	\$5,457,329	\$1,711,329	\$5,457,329
Net gain on investments	\$1,711,329	\$5,457,329	\$1,711,329	\$5,457,329
Total investment income	\$2,950,658	\$10,914,658	\$2,796,658	\$12,912,658

The Company's investment income consists primarily of interest income earned on cash equivalents and short-term investments, dividend income earned on equity securities, and net gains on investments in equity securities. The Company's investment income is recorded on an accrual basis.

The Company's investment income is recorded on an accrual basis. The Company's investment income is recorded on an accrual basis. The Company's investment income is recorded on an accrual basis.

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to the Company's stockholders. The ultimate tax character of the Company's earnings cannot be determined until tax returns are prepared after the end of the fiscal year. The amounts and sources of distributions reported are only estimates (based on an average of the reported tax character historically) and are not being provided for U.S. tax reporting purposes.

(4) Total return based on market value equals the increase or decrease of ending market value over beginning market value, plus distributions, divided by the beginning market value, assuming distribution reinvestment prices obtained under the Company's distribution reinvestment plan, excluding any discounts. Total return is not annualized.

(5) Total return based on net asset value equals the increase or decrease of ending net asset value over beginning net asset value, plus distributions, divided by the beginning net asset value. Total return is not annualized.

(6) Annualized.

(7) Portfolio turnover rate is calculated using the lesser of the year ended September 30, 2024 and 2023.

The following table provides supplemental performance ratios (annualized) measured for the three and nine months ended September 30, 2024 and 2023:

	Three Months Ended September 30, 2024	Three Months Ended September 30, 2023	Nine Months Ended September 30, 2024	Nine Months Ended September 30, 2023
Ratio of expenses to average net assets	1.71%	1.71%	1.71%	1.71%
Operating expenses before incentive fees	1.71%	1.71%	1.71%	1.71%

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managerial assistance, if any, to that portfolio company, a bankruptcy court might re>Various social and political circumstances in the United States and around the world (including wars and other forms of conflict and other uncertainties regarding actual and potential shifts in the U.S. and foreign, trade, economic and other policies with other countries, terrorist acts, security operations and catastrophic events such as fires, floods, earthquakes, tornadoes, hurricanes and global health epidemics), may also contribute to increased market volatility and economic uncertainties or deterioration in the United States and worldwide. The Israel>Hamas>war and the conflict between Russia and Ukraine, and resulting market volatility, could also adversely affect the Company's business, operating results, and financial condition. The extent and duration or escalation of such conflicts, resulting sanctions and resulting future market disruptions are impossible to predict, but could be significant. Any disruptions resulting from such conflicts and any future conflict (including cyberattacks, espionage or the use or threatened use of nuclear weapons) or resulting from actual or threatened responses to such actions could cause disruptions to any of the Company's portfolio companies located in Europe or the Middle East or that have substantial business relationships with companies in affected regions. It is not possible to predict the duration or extent of longer>term>consequences of these conflicts, which could include further sanctions, retaliatory and escalating measures, embargoes, regional instability, geopolitical shifts and adverse effects on or involving macroeconomic conditions, the energy sector, supply chains, inflation, security conditions, currency exchange rates and financial markets around the globe. Any such market disruptions could have a material adverse effect on the Company's business, financial condition and results of operations. These market and economic disruptions could also negatively impact the operating results of the Company's portfolio companies.</p><div><p>The following distributions payable to stockholders are shown below:<table class="No-Table-Style" style="width: 100.0%; border-collapse: collapse; border: 0px solid #000; border-width: 0pt; margin: 10pt 0 10pt 0;</table><tr class="No-Table-Style_idGenTableRowColumn-23" style="height: 12pt;><td class="TCH" style="border-bottom-style: solid; border-bottom-width: 1pt; border-left-width: 0pt; border-right-width: 0pt; border-top-style: solid; border-top-width: 0pt; padding-bottom: 4pt; padding-left: 3pt; padding-right: 3pt; padding-top: 2pt; vertical-align: bottom; padding-left: 0pt; width: 23.72%; padding: 0in 0in 3px 0in; border-width: 0pt; border-bottom: windowtext 1pt none; border-bottom-style: solid;" valign="bottom"><p class="TCH_left" style="margin: 0; padding: 0; border-width: 0; font-family: Times New Roman PS Std, serif; font-size: 9pt; font-style: normal; font-variant: normal; font-weight: bold; margin-bottom: 0; margin-left: 0; margin-right: 3pt; margin-top: 0; orphans: 1; page-break-after: auto; page-break-before: auto; text-align: left; text-indent: 0; widows: 1; text-align: center;>Date Declared</p></td><td class="TCH" style="border-bottom-style: solid; border-bottom-width: 1pt; border-left-width: 0pt; border-right-width: 0pt; border-top-style: solid; border-top-width: 0pt; padding-bottom: 4pt; padding-left: 3pt; padding-right: 3pt; padding-top: 2pt; vertical-align: bottom; padding-left: 0pt; width: 23.72%; padding: 0in 0in 3px 0in; border-width: 0pt; border-bottom: windowtext 1pt none; border-bottom-style: solid;" valign="bottom"><p class="TCH" style="margin: 0; padding: 0; border-width: 0; font-family: Times New Roman PS Std, serif; font-size: 9pt; font-style: normal; font-variant: normal; font-weight: bold; margin-bottom: 0; margin-left: 0; margin-right: 3pt; margin-top: 0; orphans: 1; page-break-after: auto; page-break-before: auto; text-align: center; text-indent: 0; widows: 1; margin-right: 0pt;">Record Dates</p></td><td class="TCH" style="border-bottom-style: solid; border-bottom-width: 1pt; border-left-width: 0pt; border-right-width: 0pt; border-top-style: solid; border-top-width: 0pt; padding-bottom: 4pt; padding-left: 3pt; padding-right: 3pt; padding-top: 2pt; vertical-align: bottom; padding-left: 0pt; width: 23.72%; padding: 0in 0in 3px 0in; border-width: 0pt; border-bottom: windowtext 1pt none; border-bottom-style: solid;" valign="bottom"><p class="TCH" style="margin: 0; padding: 0; border-width: 0; font-family: Times New Roman PS Std, serif; font-size: 9pt; font-style: normal; font-variant: normal; font-weight: bold; margin-bottom: 0; margin-left: 0; margin-right: 3pt; margin-top: 0; orphans: 1; page-break-after: auto; page-break-before: auto; text-align: center; text-indent: 0; widows: 1; margin-right: 0pt;">Payable Dates</p></td><td class="TCH" style="border-bottom-style: solid; border-bottom-width: 1pt; border-left-width: 0pt; border-right-width: 0pt; border-top-style: solid; border-top-width: 0pt; padding-bottom: 4pt; padding-left: 3pt; padding-right: 3pt; padding-top: 2pt; vertical-align: bottom; padding-left: 0pt; width: 23.72%; padding: 0in 0in 3px 0in; border-width: 0pt; border-bottom: windowtext 1pt none; border-bottom-style: solid;" valign="bottom"><p class="TCH" style="margin: 0; padding: 0; border-width: 0; font-family: Times New Roman PS Std, serif; font-size: 9pt; font-style: normal; font-variant: normal; font-weight: bold; margin-bottom: 0; margin-left: 0; margin-right: 3pt; margin-top: 0; orphans: 1; page-break-after: auto; page-break-before: auto; text-align: center; text-indent: 0; widows: 1; margin-right: 0pt;">Per Share Distribution</p></td><td class="TCH" style="border-bottom-style: solid; border-bottom-width: 1pt; border-left-width: 0pt; border-right-width: 0pt; border-top-style: solid; border-top-width: 0pt; padding-bottom: 4pt; padding-left: 3pt; padding-right: 3pt; padding-top: 2pt; vertical-align: bottom; padding-left: 0pt; width: 23.72%; padding: 0in 0in 3px 0in; border-width: 0pt; border-bottom: windowtext 1pt none; border-bottom-style: solid;" valign="bottom"><p class="TCH" style="margin: 0; padding: 0; border-width: 0; font-family: Times New Roman PS Std, serif; font-size: 9pt; font-style: normal; font-variant: normal; font-weight: bold; margin-bottom: 0; margin-left: 0; margin-right: 3pt; margin-top: 0; orphans: 1; page-break-after: auto; page-break-before: auto; text-align: center; text-indent: 0; widows: 1; margin-right: 0pt;">Amount Declared</p></td></tr><tr class="No-Table-Style_idGenTableRowColumn-8" style="background-color: #CEFFFF; height: 12pt;><td class="TB" style="border-bottom-width: 0pt; border-left-width: 0pt; border-right-width: 0pt; border-top-width: 0pt; padding-bottom: 3pt; padding-left: 3pt; padding-right: 3pt; padding-top: 3pt; vertical-align: bottom; padding-left: 0pt; width: 23.72%; padding: 0in 0in 3px 0in; border-width: 0pt;" valign="bottom"><p class="Tbody_centralalign" style="margin: 0; padding: 0; border-width: 0; font-family: Times New Roman PS Std, serif; font-size: 10pt; font-style: normal; font-variant: normal; font-weight: normal; margin-bottom: 0; margin-left: 0; margin-right: 0; margin-top: 0; orphans: 1; page-break-after: auto; page-break-before: auto; text-align: center; text-indent: 0; widows: 1;">August 8, 2024</p></td><td class="TB" style="border-bottom-width: 0pt; border-left-width: 0pt; border-right-width: 0pt; border-top-width: 0pt; padding-bottom: 3pt; padding-left: 3pt; padding-right: 3pt; padding-top: 3pt; vertical-align: bottom; padding-left: 0pt; width: 23.72%; padding: 0in 0in 3px 0in; border-width: 0pt; border-bottom: windowtext 1pt none; border-bottom-style: solid;" valign="bottom"><p class="TB" style="margin: 0; padding: 0; border-width: 0; font-family: Times New Roman PS Std, serif; font-size: 10pt; font-style: normal; font-variant: normal; font-weight: normal; margin-bottom: 0; margin-left: 0; margin-right: 0; margin-top: 0; orphans: 1; page-break-after: auto; page-break-before: auto; text-align: center; text-indent: 0; widows: 1;">October 17, 2024</p></td><td class="TB" style="border-bottom-width: 0pt; border-left-width: 0pt; border-right-width: 0pt; border-top-width: 0pt; padding-bottom: 3pt; padding-left: 3pt; padding-right: 3pt; padding-top: 3pt; vertical-align: bottom; padding-left: 0pt; width: 23.72%; padding: 0in 0in 3px 0in; border-width: 0pt; border-bottom: windowtext 1pt none; border-bottom-style: solid;" valign="bottom"><p class="TB" style="margin: 0; padding: 0; border-width: 0; font-family: Times New Roman PS Std, serif; font-size: 10pt; font-style: normal; font-variant: normal; font-weight: normal; margin-bottom: 0; margin-left: 0; margin-right: 0; margin-top: 0; orphans: 1; page-break-after: auto; page-break-before: auto; text-align: center; text-indent: 0; widows: 1;">August 8, 2024</p></td><td class="TB" style="border-bottom-width: 0pt; border-left-width: 0pt; border-right-width: 0pt; border-top-width: 0pt; padding-bottom: 3pt; padding-left: 3pt; padding-right: 3pt; padding-top: 3pt; vertical-align: bottom; padding-left: 0pt; width: 23.72%; padding: 0in 0in 3px 0in; border-width: 0pt; border-bottom: windowtext 1pt none; border-bottom-style: solid;" valign="bottom"><p class="TB" style="margin: 0; padding: 0; border-width: 0; font-family: Times New Roman PS Std, serif; font-size: 10pt; font-style: normal; font-variant: normal; font-weight: normal; margin-bottom: 0; margin-left: 0; margin-right: 0; margin-top: 0; orphans: 1; page-break-after: auto; page-break-before: auto; text-align: center; text-indent: 0; widows: 1;">November 29, 2024</p></td><td class="TB" style="border-bottom-width: 0pt; border-left-width: 0pt; border-right-width: 0pt; border-top-width: 0pt; padding-bottom: 3pt; padding-left: 3pt; padding-right: 3pt; padding-top: 3pt; vertical-align: bottom; padding-left: 0pt; width: 23.72%; padding: 0in 0in 3px 0in; border-width: 0pt; border-bottom: windowtext 1pt none; border-bottom-style: solid;" valign="bottom"><p class="TB" style="margin: 0; padding: 0; border-width: 0; font-family: Times New Roman PS Std, serif; font-size: 10pt; font-style: normal; font-variant: normal; font-weight: normal; margin-bottom: 0; margin-left: 0; margin-right: 0; margin-top: 0; orphans: 1; page-break-after: auto; page-break-before: auto; text-align: center; text-indent: 0; widows: 1;">December 17, 2024</p></td></tr><tr class="No-Table-Style_idGenTableRowColumn-8" style="background-color: #CEFFFF; height

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bottom:0;margin-left:0;margin-right:0;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:center;text-indent:0;widows:1;"/></td></tr><tr class="No-Table-Style idGenTableRowColumn-8" style="height:12pt;"><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;width:23.72%; padding: 0in 0in 3px 0in;border-width: 0pt;" valign="bottom"><p class="Tbody_centreralign" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:center;text-indent:0;widows:1;"/>October 31, 2024</p></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;width:1.28%; padding: 0in 0in 3px 0in;border-width: 0pt;white-space: nowrap;" valign="bottom"></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;width:23.72%; padding: 0in 0in 3px 0in;border-width: 0pt;" valign="bottom"><p class="Tbody_centreralign" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:center;text-indent:0;widows:1;"/>March 17, 2025</p></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;width:1.28%; padding: 0in 0in 3px 0in;border-width: 0pt;white-space: nowrap;" valign="bottom"></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width:23.72%; padding: 0in 0in 3px 0in;border-width: 0pt;" valign="bottom"><p class="Tbody_centreralign" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:center;text-indent:0;widows:1;"/>March 31, 2025</p></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width:1.28%; padding: 0in 0in 3px 0in;border-width: 0pt;white-space: nowrap;" valign="bottom"></td><td class="TB" style="border-bottom-width:0pt;border-left-width:0pt;border-right-width:0pt;border-top-width:0pt;padding-bottom:3pt;padding-left:3pt;padding-right:3pt;padding-top:3pt;vertical-align:bottom;padding-left:0pt;padding-right:0pt;width:25.00%; padding: 0in 0in 3px 0in;border-width: 0pt;" valign="bottom"><p class="Tbody_centreralign" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:0;orphans:1;page-break-after:auto;page-break-before:auto;text-align:center;text-indent:0;widows:1;"/>In addition to the other information set forth in this report, you should carefully consider the risk factors discussed in "Item 1A. Risk Factors" in our Annual Report on Form 10-K for the fiscal year ended December 31, 2023. The risks described in our Annual Report on Form 10-K are not the only risks facing us. Additional risks and uncertainties not currently known to us or that we currently deem to be immaterial also may materially and adversely affect our business, financial condition and/or operating results. There have been no material changes known to us during the nine months ended September 30, 2024, to the risk factors discussed in Item 1A. Risk Factors in our Annual Report on Form 10-K for the year ended December 31, 2023.</p></td><td class="H2" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:bold;margin-bottom:0;margin-left:0;margin-right:0;margin-top:12pt;orphans:99;page-break-after:avoid;page-break-before:auto;text-align:left;text-indent:0;widows:1;margin-top:12pt;">Issuer Purchases of Equity Securities</td><td class="Text_ind" style="margin:0;padding:0;border-width:0;font-family:Times New Roman PS Std, serif;font-size:10pt;font-style:normal;font-variant:normal;font-weight:normal;margin-bottom:0;margin-left:0;margin-right:0;margin-top:8pt;orphans:2;page-break-before:auto;text-align:left;text-indent:24pt;widows:3;margin-top:8pt;">During the three months ended September 30, 2024, no common stock was repurchased by the Company.</p><falsefalsefalsefalseMDCT397523375 2025-06-062031-02-152026-11-290.10000.00002037-07-25 false-12-31030001259429 The Company generally acquires its investments in transactions not subject to registration under the Securities Act of 1933, as amended (the "Securities Act"). These investments are generally subject to restrictions as "restricted securities" (within the meaning of the Securities Act). Unless otherwise noted, all securities were acquired in transactions not subject to registration under the Securities Act. Totals may not sum due to rounding. Totals may not sum due to rounding. Indicates assets that the Company believes do not represent "qualifying assets" under Section 55(a) of the Investment Company Act of 1940 (the "1940 Act"). The Company may include CLO equity side letter related investments within CLO equity subordinated notes line items, and those side letter related investments may represent qualifying assets under Section 55(a) of the 1940 Act. Qualifying assets must represent at least 70% of the Company's total assets at the time of acquisition of any additional non assets. As of September 30, 2024, the Company held qualifying assets that represented 64.1% of its total assets. qualifying Indicates assets that the Company believes do not represent "qualifying assets" under Section 55(a) of the 1940 Act. The Company may include CLO equity side letter related investments within CLO equity subordinated notes line items, and those side letter related investments may represent qualifying assets under Section 55(a) of the 1940 Act. Qualifying assets must represent at least 70% of the Company's total assets at the time of acquisition of any additional non assets. As of December 31, 2023, the Company held qualifying assets that represented 70.6% of its total assets. qualifying Investment not domiciled in the United States. Investment not domiciled in the United States. Fair value includes the Company's interest in subordinated fee notes and represents discounted cash flows associated with fees earned from CLO equity investments. Fair value includes the Company's interest in subordinated fee notes and represents discounted cash flows associated with fees earned from CLO equity investments. Aggregate investments represent greater than 5% of net assets. Aggregate investments represent greater than 5% of net assets. On March 20, 2024, Alvaria, Inc. completed a recapitalization, by which the Company was assigned new tranches of new first lien senior secured notes in exchange for its interests in the first and second lien senior secured notes. The Company exchanged \$7.8 million of principal in the former first lien senior secured notes for approximately \$2.1 million of the first lien second out exchange senior secured notes and approximately \$4.9 million of the first lien third out tranche A exchange senior secured notes. The Company exchanged \$7.0 million of principal in the former second lien senior secured notes for \$2.8 million of the first lien third out tranche B exchange senior secured notes and \$2.8 million of the first lien fourth out exchange senior secured notes. All tranches have characteristics of traditional first lien senior secured notes, however, the first out, second out, third out and fourth out tranches are given priority with respect to payments of principal in that respective order. The principal balance outstanding for this debt investment, in whole or in part, is indexed to 180 SOFR, day The amended stated maturity date is June 8, 2023, however, a springing maturity date of September 9, 2021 is in effect as of September 30, 2024. The amended stated maturity date is June 8, 2023, however, a springing maturity date of September 9, 2021 is in effect as of December 31, 2023. As of September 30, 2024, this debt or preferred equity investment was on non status and no interest or dividend income has been recognized on this investment during the nine months ended September 30, 2024. The aggregate fair value of these investments was approximately \$5.3 million. accrual As of December 31, 2023, this debt or preferred equity investment was on non status and no interest or dividend income has been recognized on this investment during the twelve months ended December 31, 2023. The aggregate fair value of these investments was approximately \$5.8 million. accrual The CLO subordinated notes and income notes are considered equity positions in CLO vehicles. Equity investments are entitled to recurring distributions which are generally equal to the remaining cash flow of the payments made by the underlying fund's securities less contractual payments to debt holders and fund expenses. The estimated yield indicated is based on the prior quarters ending investment cost (for previously existing portfolio investments) or the original cost for those investments made during the current quarter, as well as, a current projection of the future cash flows. Such projections are periodically reviewed and adjusted, and the estimated yield may not ultimately be realized. The CLO subordinated notes and income notes are considered equity positions in CLO vehicles. Equity investments are entitled to recurring distributions which are generally equal to the remaining cash flow of the payments made by the underlying CLO's securities less contractual payments to debt holders and fund expenses. The estimated yield indicated is based on the prior quarters ending investment cost (for previously existing portfolio investments) or the original cost for those investments made during the current quarter, as well as, a current projection of the future cash flows. Such projections are periodically reviewed and adjusted, and the estimated yield may not ultimately be realized. Represents cash equivalents held in a money market fund as of September 30, 2024. Represents cash equivalents held in a money market fund as of December 31, 2023. The Company generally acquires its investments in transactions not subject to registration under the Securities Act. These investments are generally subject to restrictions as "restricted securities" (within the meaning of the Securities Act). Unless otherwise noted, all securities were acquired in transactions not subject to registration under the Securities Act. Fair value is determined in good faith by the Board of Directors of the Company. The fair value of the investment was determined using significant unobservable inputs. See "Note 4. Fair Value." The fair value of the investment was determined using significant unobservable inputs. See "Note 3. Fair Value." The Company holds preferred stock in UniTek Global Services, Inc. that is entitled to receive cumulative preferential dividends at a rate of 13.5% per annum payable in additional shares. The Company holds preferred stock in UniTek Global Services, Inc. that is entitled to receive cumulative preferential dividends at a rate of 13.5% per annum payable in additional shares. The Company holds preferred stock in UniTek Global Services, Inc. that is entitled to receive cumulative preferential dividends at a rate of 19.0% per annum payable in additional shares. The Company holds preferred stock in UniTek Global Services, Inc. that is entitled to receive cumulative preferential dividends at a rate of 19.0% per annum payable in additional shares. The Company holds preferred stock in UniTek Global Services, Inc. that is entitled to receive cumulative preferential dividends at a rate of 20.0% per annum payable in additional shares. The Company holds preferred stock in UniTek Global Services, Inc. that is entitled to receive cumulative preferential dividends at a rate of 20.0% per annum payable in additional shares. The investment is co with the Company's affiliates. See "Note 7. Related Party Transactions." invested The investment is co with the Company's affiliates. See "Note 7. Related Party Transactions." invested The principal balance outstanding for this debt investment, in whole or in part, is indexed to 30 SOFR, day Cost value reflects amortization. Cost value reflects amortization. These investments are deemed to be an "affiliate," as defined in the 1940 Act. In general, under the 1940 Act, we would be presumed to "control" a portfolio company if we owned more than 25% of its voting securities and would be an "affiliate" of a portfolio company if we owned between 5% and 25% of its voting securities. We do not "control" any of our portfolio companies. Fair value as of September 30, 2024 and December 31, 2023 along with transactions during the nine months ended September 30, 2024 in these affiliated investments are as follows: These investments are deemed to be an "affiliate," as defined in the 1940 Act. In general, under the 1940 Act, we would be presumed to "control" a portfolio company if we owned more than 25% of its voting securities and would be an "affiliate" of a portfolio company if we owned between 5% and 25% of its voting securities. We do not "control" any of our portfolio companies. Fair value as of December 31, 2022 and December 31, 2023 along with transactions during the twelve months ended December 31, 2023 in these affiliated investments are as follows: As part of a restructuring completed on September 17, 2021, a portion of the Company's investment in the first lien senior secured notes of Premiere Global Services, Inc. was converted into a like amount of a new revolving credit facility (the "Replacement Revolver"). On March 15, 2023, the maturity date of the Replacement Revolver was amended from March 15, 2023 to April 7, 2023. The cost basis of the Replacement Revolver was established by allocating a portion of the cost basis from the first lien senior secured notes pro based on the amount of principal that was converted from the first lien senior secured notes to the Replacement Revolver. The Replacement Revolver has no unfunded commitment and is on non status as of September 30, 2024. rata accrual As part of a restructuring completed on September 17, 2021, a portion of the Company's investment in the first lien senior secured notes of Premiere Global Services, Inc. was converted into a like amount of the Replacement Revolver. On March 15, 2023, the maturity date of the Replacement Revolver was amended from March 15, 2023 to April 7, 2023. The cost basis of the Replacement Revolver was established by allocating a portion of the cost basis from the first lien senior secured notes pro based on the amount of principal that was converted from the first lien senior secured notes to the Replacement Revolver. The Replacement Revolver has no unfunded commitment and is on non status as of December 31, 2023. rata accrual The interest rate of these senior secured notes is the stated rate, plus the Wall Street Journal quoted Prime Rate. Note bears interest at the stated rate, plus the greater of: the Wall Street Journal quoted Prime Rate, Federal Funds effective rate plus 1.00%, or

the one reserve adjusted Eurodollar Base Rate plus 1.00%.-month Fair value is determined in good faith by the Board of Directors of the Company. As of September 30, 2024, the portfolio includes approximately \$35.6 million of principal amount of debt investments and 38,866,787 shares of preferred stock investments which contain an active PIK provision. The principal balance outstanding for this debt investment, in whole or in part, is indexed to 90 SOFR.-day As of December 31, 2023, this debt investment was on non status. No interest income was recognized on this investment during the three months ended December 31, 2023, as the Company placed this investment on non status as of October 1, 2023.-accrual-accrual The CLO equity investment was optionally redeemed. Expected value of residual distributions, once received, is anticipated to be recognized as return of capital, pending any remaining amortized cost, and/or realized gain for any amounts received in excess of such amortized cost. As of December 31, 2023, the portfolio includes \$16,649,364 principal amount of debt investments and 34,503,824 shares of preferred stock investments which contain a PIK provision. Notes bear interest at variable rates and are subject to an interest rate floor where disclosed. The rate disclosed is as of September 30, 2024. Notes bear interest at variable rates and are subject to an interest rate floor where disclosed. The rate disclosed is as of December 31, 2023. Cost value reflects accretion of original issue discount or market discount, or amortization of premium. Cost value reflects accretion of original issue discount or market discount, or amortization of premium. Cost value reflects repayment of principal. Cost value reflects repayment of principal. Common stock investments were non producing as of September 30, 2024.-income Common stock investments were non producing as of December 31, 2023.-income Aggregate gross unrealized appreciation for U.S. federal income tax purposes is \$3,638,164; aggregate gross unrealized depreciation for U.S. federal income tax purposes is \$188,541,960.-Net unrealized depreciation is \$184,903,796 based upon an estimated tax cost basis of \$447,791,379 as of September 30, 2024. Aggregate gross unrealized appreciation for U.S. federal income tax purposes is \$3,673,000; aggregate gross unrealized depreciation for U.S. federal income tax purposes is \$216,704,716.-Net unrealized depreciation is \$213,031,716 based upon an estimated tax cost basis of \$479,922,143 as of December 31, 2023. Cost reflects accretion of effective yield less any cash distributions received or entitled to be received from CLO equity investments. Cost reflects accretion of effective yield less any cash distributions received or entitled to be received from CLO equity investments. Gross additions include increases in investments resulting from new portfolio investments, paid interest or dividends, the amortization of discounts and fees. For the twelve months ended December 31, 2023, a total of approximately \$5.0 million of PIK dividends were entitled to be received yet deemed uncollectible.-in-kind The CLO equity investment was optionally redeemed. Expected value of residual distributions, once received, is anticipated to be recognized as return of capital, pending any remaining amortized cost, and/or realized gain for any amounts received in excess of such amortized cost. As of September 30, 2024, the effective yield has been estimated to be 0%. The aggregate projected amount of future recurring distributions and terminal principal payment is less than the amortized investment cost. The principal balance outstanding for this debt investment, in whole or in part, is indexed to 180 SOFR.-day Represents the total amount of interest or distributions credited to income for the portion of the period an investment was an affiliate investment. Gross additions include increases in investments resulting from new portfolio investments, payment interest or dividends, the amortization of discounts and fees. For the nine months ended September 30, 2024, a total of approximately \$4.4 million of payment dividends were entitled to be received yet deemed uncollectible.-in-kind-in-kind Gross reductions include decreases in investments resulting from principal collections related to investment repayments or sales, the amortization of premiums and acquisition costs. Totals may not sum due to rounding. Totals may not sum due to rounding. Weighted averages are calculated based on fair value of investments. The fair value of those CLO equity positions which have been optionally redeemed are generally valued using a liquidation net asset value basis which represents the estimated expected residual value of the CLO as of the end of the period. Totals may not sum due to rounding. The impact on the fair value measurement of an increase in each unobservable input is in isolation. The discount rate is the rate used to discount future cash flows in a discounted cash flow calculation. An increase in the discount rate, in isolation, would result in a decrease in the fair value measurement. Market Multiples/EBITDA refer to the input (often derived from the value of a comparable company) that is multiplied by the historic and/or expected EBITDA of a company in order to estimate the company's value. An increase in the Market Multiples/EBITDA, in isolation, would result in an increase in the fair value measurement. The Company generally uses prices provided by an independent pricing service, or broker or agent bank non indicative bid prices ("NBIB"), on or near the valuation date as the primary basis for the fair value determinations for syndicated notes, and CLO debt and equity investments, which may be adjusted for pending equity distributions as of valuation date. These bid prices are non, and may not be determinative of fair value. Each bid price is evaluated by the Valuation Committee in conjunction with additional information compiled by Oxford Square Management, including financial performance, recent business developments, and, in the case of CLO debt and equity investments, performance and covenant compliance information as provided by the independent trustee.-binding-binding Prices provided by independent pricing services are evaluated in conjunction with actual trades and payoffs and, in certain cases, the value represented by actual trades or payoffs may be more representative of fair value as determined by the Valuation Committee. The calculation of weighted average for a range of values, for a single investment within a given asset category, is not considered to provide a meaningful representation ("ncm"). The Company calculates the fair value of certain CLO equity investments based upon the net present value of expected contractual payment streams discounted using estimated market yields for the equity tranche of the respective CLO vehicle. The Company also considers those investments in which the record date for an equity distribution payment falls on or before the last day of the period, and the likelihood that a prospective purchaser would require an adjustment to the transaction price representing substantially all of the pending distribution. Discount rate represents the rate at which future cash flows are discounted to calculate a present value, reflecting market assumptions for risk. Enterprise value is defined as the total value of a company, including debt and cash. For senior secured notes and equity investments, third valuation firms evaluate the financial and operational information of the portfolio companies that the Company provides to them, as well as independent market and industry information that they consider appropriate in forming an opinion as to the fair value of the Company's securities. In those instances where the carrying value and/or internal credit rating of the investment does not require the use of a third valuation firm, a valuation is prepared by Oxford Square Management, which may include liquidation analysis or which may utilize a subsequent transaction to provide an indication of fair value.-party-party EBITDA, or earnings before interest expense, taxes, depreciation and amortization, is an unobservable input which is generally based on the most recently available twelve month financial statements provided by the portfolio company. Market multiples, also an unobservable input, represent an estimation of where market participants might value an enterprise based upon information available for comparable companies in the market. "LTM" refers to "last twelve months." Weighted averages are calculated based on fair value of investments. The fair value of those CLO equity positions which have been optionally redeemed are generally valued using a liquidation net asset value basis which represents the estimated expected residual value of the CLO as of the end of the period. The impact on the fair value measurement of an increase in each unobservable input is in isolation. The discount rate is the rate used to discount future cash flows in a discounted cash flow calculation. An increase in the discount rate, in isolation, would result in a decrease in the fair value measurement. Market Multiples/EBITDA refer to the input (often derived from the value of a comparable company) that is multiplied by the historic and/or expected EBITDA of a company in order to estimate the company's value. An increase in the Market Multiples/EBITDA, in isolation, would result in an increase in the fair value measurement. Yield analysis refers to determining a yield through projected, discounted future cash flows. Once the yield is calculated, that yield corresponds to a specific fair value. An increase to the yield, in isolation, would result in a decrease in the fair value measurement. The Company generally uses prices provided by an independent pricing service, or broker or agent bank non indicative bid prices ("NBIB"), on or near the valuation date as the primary basis for the fair value determinations for syndicated notes, and CLO debt and equity investments, which may be adjusted for pending equity distributions as of valuation date. These bid prices are non, and may not be determinative of fair value. Each bid price is evaluated by the Valuation Committee in conjunction with additional information compiled by Oxford Square Management, including financial performance, recent business developments, and, in the case of CLO debt and equity investments, performance and covenant compliance information as provided by the independent trustee.-binding-binding The calculation of weighted average for a range of values, for a single investment within a given asset category, is not considered to provide a meaningful representation ("ncm"). The Company calculates the fair value of certain CLO equity investments based upon the net present value of expected contractual payment streams discounted using estimated market yields for the equity tranche of the respective CLO vehicle. The Company also considers those investments in which the record date for an equity distribution payment falls on or before the last day of the period, and the likelihood that a prospective purchaser would require an adjustment to the transaction price representing substantially all of the pending distribution. Discount rate represents the rate at which future cash flows are discounted to calculate a present value, reflecting market assumptions for risk. Enterprise value is defined as the total value of a company, including debt and cash. For senior secured notes and equity investments, third valuation firms evaluate the financial and operational information of the portfolio companies that the Company provides to them, as well as independent market and industry information that they consider appropriate in forming an opinion as to the fair value of the Company's securities. In those instances where the carrying value and/or internal credit rating of the investment does not require the use of a third valuation firm, a valuation is prepared by Oxford Square Management, which may include liquidation analysis or which may utilize a subsequent transaction to provide an indication of fair value.-party-party EBITDA, or earnings before interest expense, taxes, depreciation and amortization, is an unobservable input which is generally based on the most recently available twelve month financial statements provided by the portfolio company. Market multiples, also an unobservable input, represent an estimation of where market participants might value an enterprise based upon information available for comparable companies in the market. "LTM" refers to "last twelve months." Carrying value is net of unamortized deferred debt issuance costs. Unamortized deferred debt issuance costs associated with the 6.25% Unsecured Notes totaled approximately \$0.4 million as of September 30, 2024. Unamortized deferred debt issuance costs associated with the 5.50% Unsecured Notes totaled approximately \$1.5 million as of September 30, 2024. Carrying value is net of unamortized deferred debt issuance costs. Unamortized deferred debt issuance costs associated with the 6.25% Unsecured Notes totaled approximately \$0.5 million as of December 31, 2023. Unamortized deferred debt issuance costs associated with the 5.50% Unsecured Notes totaled approximately \$1.8 million as of December 31, 2023. For the 6.25% Unsecured Notes and 5.50% Unsecured Notes, fair value is based upon the closing price on the last day of the period. The 6.25% Unsecured Notes and 5.50% Unsecured Notes are listed on the NASDAQ Global Select Market (trading symbol "OXSQZ", and "OXSQG", respectively). For the 6.25% Unsecured Notes and 5.50% Unsecured Notes, fair value is based upon the closing price on the last day of the period. The 6.25% Unsecured Notes and 5.50% Unsecured Notes are listed on the NASDAQ Global Select Market (trading symbol "OXSQZ" and "OXSQG", respectively). Totals may not sum due to rounding. Totals may not sum due to rounding. Reduction to CLO equity cost value of approximately \$2.5 million represented the distributions received, or entitled to be received, on the Company's investments held in CLO equity subordinated and income notes of approximately \$6.0 million, plus the amortization of cost of the Company's CLO fee notes of approximately \$7,000, less the effective yield interest income recognized on the Company's CLO equity subordinated and income notes of approximately \$3.5 million. Totals may not sum due to rounding. Totals may not sum due to rounding. Reduction to CLO equity cost value of approximately \$9.7 million represented the distributions received, or entitled to be received, on the Company's investments held in CLO equity subordinated and income notes of approximately \$21.0 million, plus the amortization of cost of the Company's CLO fee notes of approximately \$64,000, less the effective yield interest income recognized on the Company's CLO equity subordinated and income notes of approximately \$11.3 million. Reduction to CLO equity cost value of approximately \$15.3 million represented the distributions received, or entitled to be received, on the Company's investments held in CLO equity subordinated and income notes of approximately \$32.0 million, plus the amortization of cost of the Company's CLO fee notes of approximately \$123,000, less the effective yield interest income recognized on the Company's CLO equity subordinated and income notes of approximately \$16.8 million. Purchases and Repayments and Sales include non conversions of securities of approximately \$1.6million.-cash Totals may not sum due to rounding. Totals may not sum due to rounding. The Carrying Value represents the aggregate principal amount outstanding less the unamortized deferred issuance costs. As of September 30, 2024, the total unamortized deferred issuance costs for the 6.25% Unsecured Notes and 5.50% Unsecured Notes was approximately \$0.4 million and \$1.5 million, respectively. As of December 31, 2023, the total unamortized deferred issuance costs for the 6.25% Unsecured Notes, and 5.50% Unsecured Notes was approximately \$0.5 million, and \$1.8 million, respectively. Totals may not sum due to rounding. Totals may not sum due to rounding. Totals may not sum due to rounding. Represents per share net investment income for the period, based upon weighted average shares outstanding. Net realized and unrealized gains/(losses) include rounding adjustments to reconcile change in net asset value per share. Management monitors available taxable earnings, including net investment income and realized capital gains, to determine if a tax return of capital may occur for the year. To the extent the Company's taxable earnings fall below the total amount of the Company's distributions for that fiscal year, a portion of those distributions may be deemed a tax return of capital to the Company's stockholders. The ultimate tax character of the Company's earnings cannot be determined until tax returns are prepared after the end of the fiscal year. The amounts and sources of distributions reported are only estimates (based on an average of the reported tax character historically) and are not being provided for U.S. tax reporting purposes. Total return based on market value equals the increase or decrease of ending market value over beginning market value, plus distributions, divided by the beginning market value, assuming distribution reinvestment prices obtained under the Company's distribution reinvestment plan, excluding any discounts. Total return is not annualized. Total return based on net asset value equals the increase or decrease of ending net asset value over beginning net asset value, plus distributions, divided by the beginning net asset value. Total return is not annualized. Annualized Portfolio turnover rate is calculated using the lesser of the year investment sales and debt repayments or year investment purchases over the average of the total investments at fair value.-to-date-to-date The following table provides supplemental performance ratios (annualized) measured for the three and nine months ended September 30, 2024 and 2023: