

**OS CAPITAL INVESTMENT (PVT) LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025**

	Note	Dec 31, 2025 Rupees	Jun 30, 2025 Rupees
		<i>Un - Audited</i>	<i>Audited</i>
ASSETS			
NON CURRENT ASSETS			
Property and equipment	4	47,796,157	33,287,069
Intangible assets	5	6,000,000	6,000,000
Deffered cost - preliminary expenses		-	5,252,210
Long term security deposits	6	5,500,000	-
Deffered Tax		-	-
		59,296,157	44,539,279
CURRENT ASSETS			
Loans and Advances	7	1,812,519	-
Deposits, prepayments and other receivables	8	6,452,945	-
Cash and bank balances	9	17,789,383	2,972,135
		26,054,847	2,972,135
		85,351,004	47,511,414
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Share capital			
Issued, subscribed and paid up capital	10	30,000,000	30,000,000
Revenue reserve			
Loan from sponsors	11	66,506,733	10,644,614
Accumulated loss		(17,667,239)	-
		78,839,494	40,644,614
Trade and other payables	12	6,866,800	6,866,800
Provision for taxation - net		-	-
		6,866,800	6,866,800
CONTINGENCIES AND COMMITMENTS	13	-	-
		85,706,294	47,511,414

The annexed notes from 1 to 25 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR

OS CAPITAL INVESTMENT (PVT) LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE PERIOD ENDED DECEMBER 31, 2025

	Note	Dec 31, 2025 Rupees	Jun 30, 2025 Rupees
		<i>Un - Audited</i>	<i>Audited</i>
Brokerage and commission	14	-	-
Direct cost	15	<u>(355,290)</u>	-
		-	-
Operating and administrative expenses	16	<u>(17,667,238)</u>	-
Other operating expenses		-	-
Other income		-	-
		<u>(17,667,238)</u>	-
LOSS FROM OPERATIONS		<u>(17,667,238)</u>	-
Finance cost		-	-
LOSS BEFORE LEVIES AND INCOME TAX		<u>(17,667,238)</u>	-
Levies	17	-	-
LOSS BEFORE TAXATION		<u>(17,667,238)</u>	-
Current	18	-	-
Deferred	18	-	-
LOSS FOR THE PERIOD / YEAR		<u><u>(17,667,239)</u></u>	-

The annexed notes from 1 to 25 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR

**OS CAPITAL INVESTMENT (PVT) LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Dec 31, 2025	June 30, 2025
Note	Rupees	Rupees
	<i>Un - Audited</i>	<i>Audited</i>
Loss for the period / year	(17,667,239)	-
Other comprehensive income for the period / year	-	-
	0	
Total comprehensive loss for the period / year	<u>(17,667,239)</u>	<u>-</u>

The annexed notes from 1 to 25 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR

OS CAPITAL INVESTMENT (PVT) LIMITED
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED DECEMBER 31, 2025

	Note	Dec 31, 2025 Rupees <i>Un - Audited</i>	Jun 30, 2025 Rupees <i>Audited</i>
CASH FLOWS FROM OPERATING ACTIVITIES			
Loss before levies and taxation		(17,667,238)	-
Adjustments of Items not involving movements of cash:			
Depreciation	4	2,178,145	1,168,844
Operating Cash Flows Before Working Capital Changes (Increase) / Decrease In Working Capital		(15,489,093)	-
(Increase) / decrease in current assets			
Loans and Advances		(1,812,519)	-
Deposits, prepayments and other receivables		(6,452,945)	-
Increase / (decrease) in current liabilities			
Trade and Other Payables		-	6,866,800
		(8,265,464)	6,866,800
(Cash used in) / generated from operations		(23,754,557)	6,866,800
Income tax and levies paid		-	-
Interest received		-	-
		-	-
Net (Cash Used in) / generated from Operations	A	(23,754,557)	6,866,800
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment against purchase of fixed assets		(16,687,234)	(10,894,913)
Capital work in process		-	(23,561,000)
Deffered cost - preliminary expenses		5,252,210	(5,252,210)
Payment against purchase of intangible assets		-	(6,000,000)
Payment against long term deposits		(5,500,000)	-
Net Cash used in Investing Activities	B	(16,935,024)	(45,708,123)
CASH FLOWS FROM FINANCING ACTIVITIES			
Share issued		-	30,000,000
Loan from sponsors		55,862,119	10,644,614
Net Cash generated from Financing Activities	C	55,862,119	40,644,613
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	A	15,172,538	1,803,290
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD / YEAR		1,803,291	-
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD / YEAR		16,975,829	1,803,291

The annexed notes from 1 to 25 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR

**OS CAPITAL INVESTMENT (PVT) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED DECEMBER 31, 2025**

	Share Capital	Loan from sponsors	Revenue Reserves	Total
	Paid up share capital		Accumulated Profit	
	----- (R u p e e s) -----			
Balance as at June 04, 2024	-		-	-
Loan from Directors	-	10,644,614	-	10,644,614
Share capital issued	30,000,000	-	-	30,000,000
Total comprehensive income for the year	-		-	-
Balance as at June 30, 2024	30,000,000	10,644,614	-	40,644,613
Loan from Directors	-	55,862,119	-	55,862,119
Share capital issued	-	-	-	-
Profit for the period	-	-	(17,667,239)	(17,667,239)
Balance as at December 31, 2025	30,000,000	66,506,733	(17,667,239)	78,839,493

The annexed notes from 1 to 25 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR

OS CAPITAL INVESTMENT (PVT) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2025

4 PROPERTY AND EQUIPMENT

	Dec 31, 2025	June 30, 2025
	Rupees	Rupees
	<i>Un - Audited</i>	<i>Un - Audited</i>
Property and equipment	24,235,157	9,726,069
Capital Work in progress	23,561,000	23,561,000
	<u>47,796,157</u>	<u>33,287,069</u>

Particulars	Cost			Rate %	Accumulated Depreciation			W.D.V. As at Dec 31, 2025
	As at July 01, 2025	Additions	As at Dec 31, 2025		As at July 01, 2025	Charge for the year	As at Dec 31, 2025	
	----- R u p e e s -----				----- R u p e e s -----			
OWNED								
Furniture and fittings	1,734,149	54,800	1,788,949	10%	173,415	89,447	262,862	1,526,087
Office equipments	8,764,000	1,445,200	10,209,200	10%	876,400	510,460	1,386,860	8,822,339
Computers	396,764	-	396,764	30%	119,029	59,515	178,544	218,220
Vehicles		15,187,234	15,187,234	20%	-	1,518,723	1,518,723	13,668,511
	<u>10,894,913</u>	<u>16,687,234</u>	<u>27,582,147</u>		<u>1,168,844</u>	<u>2,178,145</u>	<u>3,346,990</u>	<u>24,235,157</u>

Particulars	Cost			Rate %	Accumulated Depreciation			W.D.V. As at Jun 30, 2025
	As at Jun 04, 2024	Additions	As at Jun 30, 2025		As at Jun 04, 2024	Charge for the year	As at Jun 30, 2025	
	----- R u p e e s -----				----- R u p e e s -----			
OWNED								
Furniture and fittings	-	1,734,149	1,734,149	10%	-	173,415	173,415	1,560,734
Office equipments	-	8,764,000	8,764,000	10%	-	876,400	876,400	7,887,600
Computers	-	396,764	396,764	30%	-	119,029	119,029	277,735
	<u>-</u>	<u>10,894,913</u>	<u>10,894,913</u>		<u>-</u>	<u>1,168,844</u>	<u>1,168,844</u>	<u>9,726,069</u>

	Note	Dec 31, 2025 Rupees	Jun 30, 2025 Rupees
4.1 Allocation of Depreciation:			
Operating expenses	16	<u>2,178,145</u>	<u>1,168,844</u>

OS CAPITAL INVESTMENT (PVT) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2025

1 COMPANY AND ITS OPERATION

1.1 OS CAPITAL INVESTMENTS (Private) Limited (the "Company") is a private limited company incorporated in Pakistan on June 04, 2024 under the Companies Act, 2017. The Company is principally engaged in the business of investment advisory, purchase and sale of securities, financial consultancy, brokerage, underwriting, portfolio management and securities research. The company is holder of Trading Right Entitlement Certificate (TREC) of Pakistan Stock Company's office is located at 31 - H, Canal Garden, Canal road, Pakistan.

2 BASIS OF PREPARATION 0

2.1 STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The accounting and reporting standards applicable in Pakistan comprise of:

- International Financial Reporting Standard for Small and Medium Sized Entities (IFRS for SMEs) issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
- Provisions of and directives issued under the Companies Act, 2017.

Where provisions of and directives issued under the Companies Act, 2017 differ from the IFRS for SMEs, the provisions of and directives issued under the Companies Act, 2017 have been

2.2 BASIS OF MEASUREMENT

These financial statements have been prepared under the historical cost convention except as disclosed in the accounting policy notes.

These financial statements have been prepared on accrual basis accounting concept.

2.3 FUNCTIONAL AND PRESENTATION CURRENCY

The financial statements are presented in Pakistani Rupee, which is the company's functional and presentation currency. Amounts presented in the financial statements have been rounded off to the nearest of Rs. / Rupees, unless otherwise stated.

2.4 JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of financial statements in conformity with approved accounting standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the company's accounting policies. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects both current and future periods.

Judgments and estimates made by management that may have a significant risk of material adjustments to the financial statements in subsequent years are as follows:

- Useful lives, residual values and depreciation method of property and equipment- **Note 3.1**
- Useful lives, residual values and amortization method of intangible assets- **Note 3.2**
- Valuation of investment in quoted shares- **Note 3.3**
- Current income tax expense, provision for current tax and recognition of deferred tax asset-
- Estimation of provisions - **Note 3.13**
- Estimation of contingent liabilities- **Note 3.14**

OS CAPITAL INVESTMENT (PVT) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2025

3 MATERIAL ACCOUNTING POLICY INFORMATION

3.1 PROPERTY AND EQUIPMENT

Initial Recognition

All items of property and equipment are initially recorded at cost.

Subsequent measurement

Property and equipment are stated at cost less accumulated depreciation and accumulated impairment losses (if any).

Depreciation, Judgments and estimates

Depreciation is charged on reducing balance method at the rates mentioned in the relevant notes to the financial statements. Depreciation on additions is charged for the day On which an asset is ready to use while no depreciation is charged for the day On which an asset is disposed off. Normal repair and maintenance is charged to revenue as and when incurred, while major renewals and replacements are capitalized. The useful lives, residual values and depreciation method are reviewed on a regular basis. The effect of any changes in estimate is

Disposal

The gain or loss arising on disposal or retirement of an item of property and equipment is determined as the difference between the sales proceeds and the carrying amounts of the asset and is recognized as income or expense in the statement of profit or loss.

Impairment

The assets that are subject to depreciation are assessed at each reporting date to determine whether there is any indication that the assets are impaired. If there is an indication of possible impairment, the recoverable amount of the asset is estimated and compared with its carrying amount. An impairment loss is recognized if the carrying amount of an asset exceeds its estimated recoverable amount. The impairment loss is recognized in the statement of profit or loss.

An impairment loss is reversed only to the extent that the asset carrying amount does not exceed the carrying amount that would have been determined, net of depreciation, if no impairment loss had been recognized. The Company recognizes the reversal immediately in

3.2 INTANGIBLE ASSETS

Intangible assets with finite useful life are stated at cost less impairment, if any. The carrying amount is reviewed at each reporting date to assess whether it is in excess of its recoverable amount, and where carrying value exceeds estimated recoverable amount, it is written down to estimated recoverable amount. The useful lives, residual values and amortization method are reviewed on a regular basis. The effect of any changes in estimate accounted for on a prospective basis.

Intangible assets with indefinite useful lives are not amortized. These are annually tested for impairment to assess whether these are in excess of their recoverable amounts, and where the carrying amounts exceeds the estimated recoverable amounts, the carrying amounts are written down to the estimated recoverable amounts. Assets with definite useful life are amortised on straight line basis.

3.2.1 Membership card and offices

This is stated at cost less impairment, if any. The carrying amount is reviewed at each reporting date to assess whether it is in excess of its recoverable amount, and where the carrying value exceeds estimated recoverable amount, it is written down to its

OS CAPITAL INVESTMENT (PVT) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2025

3.3 FINANCIAL ASSETS

Financial assets are classified in the following categories: Held-to-maturity, at fair value through profit or loss, available-for-sale and loans and receivables. The classification depends on the purpose for which the financial assets were acquired. Management determines the classification of its financial assets at initial recognition.

3.3.1 Held to Maturity

The investments with fixed maturity, if any, that the company has to positive intent and ability to hold to maturity. Held to maturity investments are initially measured at fair value plus transaction costs and are subsequently stated at amortized cost using the effective interest rate method less impairment, if any. These are classified as current and non-current assets in accordance with nature of investment.

3.3.2 At fair value through profit or loss

Investments classified as held for trading are included in the category of financial assets at fair value through profit or loss. These are listed securities that are acquired principally for the purpose of generating a profit from short term fluctuations in price. All investments are initially recognized at cost, being the fair value of the consideration given excluding acquisition charges with the investment. After initial recognition, investments are measured at their fair values. Unrealized gains and losses on investments are recognized in profit or loss of the period.

Fair values of these securities representing listed equity and debt securities are determined by reference to stock exchange quoted market prices at the close of the business on reporting date.

3.3.3 Available-for-sale

Investments which are intended to be held for an undefined period of time but may be sold in response to the need for liquidity or changes in interest rates are classified as available-for-sale.

Subsequent to initial recognition at cost, these are premeasured at fair value. The Company uses latest stock exchange quotations to determine the fair value of its quoted investments whereas fair value of investments in un-quoted companies is determined by applying the appropriate valuation techniques. Gains or losses on available-for-sale investments are recognized directly in statement of profit or loss until the investments are sold or disposed-off, or until the investments are determined to be impaired, at that time cumulative gain or loss previously recognized in statement of profit or loss, is re-classified from equity to profit or loss as re-classification.

3.3.4 Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than twelve months after the reporting date, which are classified as non-current assets. Loans and receivables comprise trade debts, loans, advances, deposits, other receivable and cash and bank balances in the statement of

3.4 FINANCIAL LIABILITIES

Financial liabilities are initially measured at cost, which is the fair value, of the consideration given and subsequently carried at amortized cost using effective interest rate method.

OS CAPITAL INVESTMENT (PVT) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2025

3.5 OFF-SETTING OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

A financial asset and a financial liability is offset and the net amount is reported in the financial statements if the Company has a legally enforceable right to set-off the transaction and also intends either to settle on a net basis or to realise the asset and settle the liability

3.6 LONG TERM DEPOSITS

These are initially stated at cost which represents the fair value of consideration paid. These are subsequently measured at fair value or amortization, if any.

3.7 TRADE DEBTS

Trade and other receivables are recognised and carried at transaction price less an allowance for impairment.

A provision for impairment of trade receivables is established when there is objective evidence that the Company will not be able to collect all amounts due according to the original terms of the receivables. The amount of the provision is recognised in the statement of profit or loss.

Bad debts are written-off in the statement of profit or loss on identification.

The allowance for doubtful debts of the Company is based on the ageing analysis and management's continuous evaluation of the recoverability of the outstanding receivables. In assessing the ultimate realisation of these receivables, management considers, among other factors, the creditworthiness and the past collection history of each customer.

3.8 DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES

These are included in current assets, except for maturities greater than twelve months after the reporting date, which are classified as non-current assets.

3.9 CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise of cash balances and call deposits. For the purpose of statement of cash flows; cash and cash equivalents comprise cash in hand, bank balances and running finances. The cash and cash equivalents are readily convertible to known amount of cash and are therefore subject to insignificant risk of changes in value.

3.10 SHARE CAPITAL

Ordinary shares are classified as equity and recognized at their face value.

3.11 TAXATION

Levies

Tax charged under Income Tax Ordinance, 2001 which is not based on taxable income or any amount paid / payable in excess of the calculation based on taxable income or any minimum tax which is not adjustable against future income tax liability is classified as levy in the statement of profit or loss and other comprehensive income as these levies fall under the scope of IFRIC 21 / IAS 37

Current

Provision for current taxation is based on taxable income at the current rates of taxation after considering rebates and tax credits available, if any. The charge for the current tax also includes adjustments where necessary, relating to prior years which arise from assessment framed / finalized during the year.

Deferred

Deferred tax is provided using the statement of financial position liability method, on temporary differences arising between the tax base of assets and liabilities and their carrying amounts in the financial statement. The amount of deferred tax provided is based on the expect manner of realization or settlement of the carrying amount of assets and liabilities, using tax rates enacted or substantially enacted at the financial reporting dates.

OS CAPITAL INVESTMENT (PVT) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2025

The company recognizes a deferred tax asset only to the extent that it is probable that future taxable profit for the foreseeable future will be available against which the asset can be utilized. Deferred tax asset is reduced to the extent that it is no longer probable that the related tax benefit will be realized.

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

Off-setting

Deferred tax assets and liabilities are offset if there is a legally enforceable right to set off current tax assets against current tax liabilities, and they relate to income taxes levied by the

3.12 TRADE AND OTHER PAYABLES

Trade and other payables are recognised initially at cost, which is the fair value of the consideration to be paid, in the future for goods and services received and subsequently

3.13 PROVISIONS

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognised at present value using a pre-tax discount rate. The unwinding of the discount is recognised as finance cost in the statement of profit or loss.

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

As the actual outflows can differ from estimates made for provisions due to changes in laws, regulations, public expectations, technology, prices and conditions, and can take place many years in the future, the carrying amounts of provisions are reviewed at each reporting date and adjusted to take account of such changes. Any adjustments to the amount of previously recognised provision is recognised in the statement of profit or loss unless the provision was originally recognised as part of cost of an asset.

3.14 CONTINGENT LIABILITIES

A contingent liability is disclosed when the Company has a possible obligation as a result of past events, whose existence will be confirmed only by the occurrence or non-occurrence, of one or more uncertain future events not wholly within the control of the Company; or the Company has a present legal or constructive obligation that arises from past events, but it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient

3.15 IMPAIRMENT OF NON-FINANCIAL ASSETS

The assets that are subject to depreciation or amortisation are assessed at each reporting date to determine whether there is any indication that the assets are impaired. If there is an indication of possible impairment, the recoverable amount of the asset is estimated and compared with its carrying amount.

OS CAPITAL INVESTMENT (PVT) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2025

An impairment loss is recognized if the carrying amount of an asset exceeds its estimated recoverable amount. The impairment loss is recognised in the statement of profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

An impairment loss is reversed only to the extent that the asset carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised. The Company recognises the reversal immediately in the statement of profit or loss, unless the asset is carried at a revalued amount in accordance with the revaluation model. Any reversal of an impairment loss of a revalued asset is treated as a revaluation increase.

3.16 REVENUE RECOGNITION

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the amount of revenue can be measured reliably. Revenue is measured at the fair value of the consideration received or receivable, net of any direct expenses and sales tax. Revenue is recognized on the following basis:

- Brokerage, consultancy and advisory fee, commission etc. are recognized as and when such services are provided, and thereby the performance obligations are satisfied.
- Profit on saving accounts, profit on exposure deposits and markup on marginal financing is recognized at effective yield on time proportion basis.
- Gains/(losses) arising on sale of investments are included in the profit or loss in the period in which they arise.
- Dividend income is recorded when the right to receive the dividend is established.
- Unrealised gains / (losses) arising on revaluation of securities classified as 'fair value through profit or loss' are included in profit or loss in the period in which they arise.
- Other revenues are recorded, as and when due, on accrual basis.

3.17 RELATED PARTY TRANSACTIONS

Transactions and contract with related parties are carried at arm's length and at market rate. Non-arm's length transactions are made after obtaining the approval from board of directors.

3.18 METHOD OF PREPARATION OF CASH FLOW STATEMENT

The cash flow statement is prepared using indirect method.

3.19 TRADE DATE ACCOUNTING

All "regular way" purchases and sales of financial assets are recognized on the trade date, i.e. the date on which the Company commits to purchase or sell an asset. Regular way purchases or sales of financial assets are those, the contract for which requires delivery of assets within the time frame generally established by regulation or convention in the market.

OS CAPITAL INVESTMENT (PVT) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2025

		Dec 31, 2025 Rupees	Jun 30, 2025 Rupees
		<i>Un - Audited</i>	<i>Audited</i>
5 INTANGIBLE ASSETS			
National Commodity exchange limited		3,500,000	3,500,000
Trading right entitlement certificate (TREC)	5.1	2,500,000	2,500,000
		<u>6,000,000</u>	<u>6,000,000</u>
5.1	It represents Trading Right Entitlement Certificate (TREC) received from the Pakistan Stock Exchange Limited, in pursuance of section 5 or section 16, whichever applicable, of the Stock Exchanges (Corporatisation, Demutualization and Integration) Act, 2012 read with regulation of the Stock exchanges (Corporatisation, Demutualization and Integration) Regulations, 2012. This certificate is issued on December 29, 2023. This is carried at cost less accumulated impairment, if any.		
6 LONG TERM SECURITY DEPOSITS			
Deposit against BMC		5,000,000	-
Eclear services limited		500,000	-
		<u>5,500,000</u>	<u>-</u>
7 LOANS AND ADVANCES			
Deposits with:			
Advances to Director		1,812,519	-
		<u>1,812,519</u>	<u>-</u>
8 DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES			
Deposits with:			
Exposure deposit with Eclear		6,452,945	-
		<u>6,452,945</u>	<u>-</u>
9 CASH AND BANK BALANCES			
These were held as under:			
Cash in hand		911,070	911,070
Cash at bank:			
Current accounts			
Pertaining to brokerage house		16,878,313	2,061,065
		<u>17,789,383</u>	<u>2,972,135</u>
10 SHARE CAPITAL			
Authorized			
5000,000 ordinary shares of Rs.10 each		<u>50,000,000</u>	<u>50,000,000</u>
			-
Issued, subscribed and paid up			
300,000 ordinary shares of Rs.100 each fully paid in cash	10.2	<u>30,000,000</u>	<u>30,000,000</u>
10.1	There is no variation in the voting rights of shareholders.		

OS CAPITAL INVESTMENT (PVT) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2025

		Dec 31, 2025	Jun 30, 2025
		Rupees	Rupees
		<i>Un - Audited</i>	<i>Audited</i>
10.2	The holders of ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at general meetings of the company. All shares rank equally with regard to company's residual assets.		
11	LOAN FROM SPONSORS		
	11.1	66,506,733	10,644,614
		66,506,733	10,644,614
12	TRADE AND OTHER PAYABLES		
	Other payables	6,866,800	6,866,800
		6,866,800	6,866,800
13	CONTINGENCIES AND COMMITMENTS		
13.1	Contingencies		
	Contingencies as at reporting date were Rs. Nil.		
13.2	Commitments		
	Commitments as at reporting date were Rs. Nil.		
14	BROKERAGE AND COMMISSION		
	Retail customers	-	-
	Less: Sales tax	-	-
		-	-
15	DIRECT COST		
	Charges paid to/against:		
	Pakistan Stock Exchange Limited	303	-
	Eclear Services Limited	354,987	-
		355,290	-

OS CAPITAL INVESTMENT (PVT) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2025

		Dec 31, 2025	Jun 30, 2025
		Rupees	Rupees
		<i>Un - Audited</i>	<i>Audited</i>
16 OPERATING AND ADMINISTRATIVE EXPENSES			
Director's remuneration		874,000	-
Staff salaries and benefits		3,913,480	-
Rent, rates and taxes		3,835,000	-
Communication		373,977	-
Utilities		125,069	-
Travelling and conveyance		1,786,651	-
Postage and Courier		13,344	-
Repairs and Maintenance		480,642	-
Printing and Stationery		130	-
Entertainment		143,080	-
IT related expenses		496,960	-
Advertisement		1,924,050	-
Office Suppes		392,400	-
Audit fee		125,000	-
Depreciation	4	2,178,145	-
Legal and professional	16.1	49,809	-
Fee and subscription		285,750	-
Miscellaneous		669,751	-
		<u>17,667,238</u>	<u>-</u>
17 LEVIES			
Levies for the year		-	-
		<u>-</u>	<u>-</u>
17.1	This represents portion of taxes (classified as levies in these financial statements) paid under the provision of Income Tax Ordinance, 2001.		
18 TAXATION			
Income tax:			
-Current		-	-
-Deferred		-	-
		<u>-</u>	<u>(0)</u>
19 RELATED PARTY TRANSACTION			
All transactions between company and related party are accounted for in the normal course of business. Related parties comprise of associated undertakings, directors and their close family members and key management personnel of the Company.			

OS CAPITAL INVESTMENT (PVT) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2025

		Dec 31, 2025	Jun 30, 2025
		Rupees	Rupees
		<i>Un - Audited</i>	<i>Audited</i>
20 FINANCIAL INSTRUMENTS			
Financial assets and financial liabilities			
Financial assets			
Long term deposits	6	5,500,000	-
Loans and advances	7	1,812,519	-
Deffered cost - preliminary expenses		-	5,252,210
Deposits, prepayments and other receivables	8	6,452,945	-
Cash and bank balances	9	17,789,383	2,972,135
		<u>31,554,847</u>	<u>8,224,345</u>
Financial liabilities			
At amortized cost			
Loan from sponsors	11	66,506,733	10,644,614
Trade and other payables	12	6,866,800	6,866,800
		<u>73,373,533</u>	<u>17,511,414</u>

**OS CAPITAL INVESTMENT (PVT) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED DECEMBER 31, 2025**

21 CORRESPONDING FIGURES

The corresponding figures have been rearranged and reclassified, wherever considered necessary, for the purposes of comparison and better presentation. However, there was no major reclassification to report.

22 EVENTS AFTER THE REPORTING DATE

There were no events after the end of the reporting date that might need reporting in these financial statements.

23 GENERAL

Figures have been rounded off to the nearest of rupee.

24 DATE OF AUTHORISATION FOR ISSUE

These financial statements were authorized for issue on **February 27, 2026** by the Board of Directors of the Company.