ALAM & AULAKH
Chartered Accountants

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF OS CAPITAL INVESTMENTS (PRIVATE) LIMITED

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the annexed financial statements of OS Capital Investments (PRIVATE) Limited (the Company), which comprise the statement of financial position as at June 30, 2026, and the statement of profit or loss, the statement of comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of the audit.

In our opinion and to the best of our information and according to the explanations given to us, the statement of financial position, statement of profit or loss, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows together with the notes forming part thereof conform with the accounting and reporting standards as applicable in Pakistan and give the information required by the Companies Act, 2017 (XIX of 2017), in the manner so required and respectively give a true and fair view of the state of the Company's affairs as at June 30, 2026 and of the loss and other comprehensive loss and, the changes in equity and its cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' *Code of Ethics for Professional Accountants* as adopted by the Institute of Chartered Accountants of Pakistan (the Code) and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Board of Directors for the Financial Statements:

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting and reporting standards as applicable in Pakistan and the requirements of Companies Act, 2017(XIX of 2017) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Board of directors are responsible for overseeing the Company's financial reporting process.

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Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the board of directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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Report on Other Legal and Regulatory Requirements

Based on our audit, we further report that in our opinion:

a) proper books of account have been kept by the Company as required by the Companies Act, 2017 (XIX of 2017);

b) the statement of financial position, the statement of profit or loss, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows together with the notes thereon have been drawn up in conformity with the Companies Act, 2017 (XIX of 2017) and are in agreement with the books of account and returns;

c) investments made, expenditure incurred and guarantees extended during the year were for the purpose of the Company's business; and

d) No Zakat was deductible during the year.

The engagement partner on the audit resulting in this independent auditors' report is Aqeel Alam FCA.

Other Matter Paragraph:

Financial statements of the Company for Financials year ended June 30, 2025 were audited by another firm of Chartered Accountants who expressed an unmodified opinion.

ALAM & AULAKH
CHARTERED ACCOUNTANTS

Alam and Aulakh
Chartered Accountants
Lahore

September 29, 2026
UDIN: AR2026100417gUQwd2Pt

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OS CAPITAL INVESTMENTS (PRIVATE) LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 June 2026

		2026	2025
NON CURRENT ASSETS			
Licenses	7	6,000,000	6,000,000
Capital Work In Progress		-	23,561,000
Long term security deposits	8	5,000,000	-
Property, plant and equipments	6	900,000	9,726,069
		11,900,000	39,287,069
CURRENT ASSETS			
Advances, Deposits and Prepayments	12	1,950,399	-
Deffered Cost preliminary expense		-	5,252,210
Loans & Advances	10	-	-
Other Receivables	9	2,000,000	-
Investments	11	80,000,000	-
Cash and bank balances	13	4,591,813	2,972,135
		88,542,212	8,224,345
Total Assets		100,442,212	47,511,415
CAPITAL AND LIABILITIES			
Equity			
Revenue Reserves			
Capital	14.1	30,000,000	30,000,000
Unappropriated profit		92,211	-
		30,092,211	30,000,000
NON CURRENT LIABILITIES			
Loans From Directors	15	70,000,000	10,644,614
		70,000,000	10,644,614
CURRENT LIABILITIES			
Trade and other payables	16	350,000	6,866,800
		350,000	6,866,800
Contingencies & commitments			
Total Equity and Liabilities		100,442,212	47,511,415

CHIEF EXECUTIVE

DIRECTOR

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OS CAPITAL INVESTMENTS (PRIVATE) LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR 30 June 2026

		2026	2025
Sales	18	7,271	-
Cost of sales	19	(355,615)	-
Gross profit		(348,343)	-
Other income	18.1	2,231,026	-
		1,882,683	-
Administrative expenses	20	(1,790,472)	-
Profit before taxation		92,211	-
Taxation	22	-	-
Profit after taxation		92,211	-

CHIEF EXECUTIVE

DIRECTOR

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OS CAPITAL INVESTMENTS (PRIVATE) LIMITED
STATEMENT OF CASHFLOWS
FOR THE PERIOD ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
Cash flows from operating activities			
Profit/ (Loss) for the year		92,211	-
Adjustments for:			
Depreciation	6.1	100,000	1,168,844
Finance cost			
		100,000	1,168,844
Operating profit before working capital changes		192,211	1,168,844
Working capital changes:			
Increase / (decrease) in current assets		(76,747,790)	
Advance , deposits and other recievables		(6,950,399)	-
(Increase) /decrease in current laibilities		-	
Trade and other payables	16	6,516,800	6,866,800
Net working capital changes		(77,181,389)	6,866,800
Net cash Generated / (Used) in Operations		(76,989,178)	8,035,644
Finance cost paid		-	-
Income tax (paid) / refund		-	-
Net cash inflows / (outflows) from Operating activities		(76,989,178)	8,035,644
Cash flows from investing activities			
(Increased)/ Decrease in fixed assets	6	9,894,913	(10,894,913)
Capital work in progress		9,358,557	(23,561,000)
Deffered cost- Preliminary expenses		-	(5,252,210)
Membership cards- Intangibles		-	(6,000,000)
Net cash from investing activities		19,253,470	(45,708,123)
CASH FLOWS FROM FINANCING ACTIVITIES			
Long term loan	15	59,355,386	10,644,614
Capital introducred during the year		-	30,000,000
Increase / (decrease) in bank borrowings		-	-
Net cash from financing activities		59,355,386	40,644,614
Net cash during the year		1,619,678	2,972,135
Cash and cash equivalents at beginning of the period		2,972,135	-
Cash and cash equivalents at end of period		4,591,813	2,972,135

The annexed notes 1 to 11 form an integral part of these financial statements.

CHIEF EXECUTIVE **DIRECTOR**

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OS CAPITAL INVESTMENTS (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR 30 June 2026

1 STATUS AND NATURE OF BUSINESS

OS Capital Investments (Pvt) Limited was incorporated on June 04, 2024 as a Private Limited Company under the Companies Act, 2017. The principal line of business of the company is to act as a Trading Rights Entitlement Certificate (TREC) Holder of the Pakistan Stock Exchange Limited (the "PSX") and to carry on the business of a securities broker in Trading Only as permissible in the Securities Act, 2015 and applicable regulations, subject to meeting all regulatory requirements and approvals as specified by the Commission or relevant legal jurisdiction from time to time. The registered office of the Company is situatd in Lahore, Pakistan.

2 BASIS OF PREPARATION

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 as applicable in Pakistan comprise of :

(i) International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board as notified under the companies act.

(ii) Provisions of and directives issued under the Companies Act, 2017 (the Act).

Wherever the provisions of and directives issued under the Companies Act, 2017 differ from the IFRS, the provisions and directives issued under the Companies Act, 2017 have been followed.

2.2 Basis of measurement

- These financial statements have been prepared under the historical cost convention except for certain items of property, plant and equipment that are stated at revalued amounts and employee retirements benefit at present value. In these financial statements, except for the amounts reflected in the cash flow statement, all transactions have been accounted for on accrual basis.

2.3 Functional and Presentation Currency

These financial statements are presented in Pak Rupees which is the Company's functional currency.

3 Use of Judgement and Estimates

- The preparation of financial statements in conformity with approved accounting standards requires the use of certain critical accounting estimates.It also requires the management to exercise its judgement in the process of applying the Company's acconting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors that are believed to be reasonable under circumstances.In the process of applying the Company's accounting policies,the management has made the following estimates and judgements which are significant to the financial statements:

(a) Estimate of useful lives and residual value of property, plant and equipment, intangible asset and investment property

(b) Provision for obsolete and slow moving stores, spares and loose tools

(c) Net realizable value of stock in trade

(d) Provision for doubtful debts

(e) Provision for employee's retirement benefits

(f) Provision for taxation

4 Adoption of new and amended standards

4.1 New/Revised Standards,Interpretations,Amendments and improvement to existing approved accounting standards that are effective during the year:

During the year, new standard and certain amendments to existing standards as detailed below, became effective and were adopted by the Company. Management has assessed the changes laid down by the new standard / amendments that became effective during the year and determined that they do not have any significant impact on these financial statements, apart from increased disclosures, if any,

Imtiaz Ali

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(a) **New standard IFRS 16 Leases**

IFRS 16 affects primarily the accounting by lessees and results in the recognition of almost all leases on statement of financial position. The standard removes the distinction between operating and financing leases and requires recognition of an asset (the right to use the leased item) and a financial liability to pay rentals for virtually all lease contracts. An optional exemption exists for short-term and low-value leases. The Company has elected not to recognize lease liabilities for short-term leases of low value assets. The lease payments associated with these leases are recognized as an expense on a straight-line basis over the lease term.

(b) **Amendments to AS 9 -Financial Instruments- prepayment Features with Negative Compensation**

Prepayment Features with Negative Compensation amends the existing requirements in IFRS 9 regarding termination rights in order to allow measurement at amortised cost (or, depending on the business model, at fair value through other comprehensive income) even in the case of negative compensation payments, Under the amendments, the sign of the prepayment amount is not relevant, I, e, depending on the interest rate prevailing at the time of termination, payment may also be made in favour of the contracting party effecting the early repayment. The calculation of this compensation payment must be the same for both the case of an early repayment penalty and the case of an early repayment gain.

(c) **Amendments to IAS 28 -Investments in Associates - Long-term Interests in Associates and Joint Ventures**

The amendment clarifies that IFRS 9, including its impairment requirements, applies to other financial instruments in an associate or joint venture to which the equity method is not applied. These include long-term interests that, in substance, form part of the net investment in an associate or joint venture.

(d) **Annual Improvements to IFRS Standards 2015—2017 Cycle Amendments to IFRS 3 Business Combinations, IFRS 11 Joint Arrangements, IAS 12 Income Taxes and IAS 23 Borrowing Costs**

IFRS 3 Business Combinations - the amendments clarify that when a company obtains control of a business that is a joint operation, the company applies the requirements for a business combination achieved in stages, including remeasuring its previously held interest (PHI) in the joint operation at fair value. The PHI to be remeasured includes any unrecognised assets, liabilities and goodwill relating to the joint operation.

'FRS 11 Joint Arrangements - the amendments to IFRS 11 clarify that when an entity obtains joint control of a business that is a joint operation, the entity does not remeasure previously held interests in that business.

IAS 12 Income Taxes - the amendments clarify that the Company should recognise the income tax consequences of dividends in profit or loss, Other comprehensive income or equity according to where the Company originally recognised the transactions that generated the distributable profits. This is the case irrespective of whether different tax rates apply to distributed and undistributed profits.

IAS 23 Borrowing Costs - the amendments clarify that if any specific borrowing remains outstanding after the related asset is ready for its intended use or sale, that borrowing becomes part of the funds that an entity borrows generally when calculating the capitalisation rate on general borrowings.

(e) **Amendments to IAS 19 - Employee Benefits - Plan Amendment, Curtailment or Settlement**

The amendment clarifies that if a plan amendment, curtailment or settlement occurs, it is now mandatory that the current service cost and the net interest for the period after the remeasurement are determined using the assumptions used for the remeasurement. In addition, amendments have been included to clarify the effect of a plan amendment, curtailment or settlement on the requirements regarding the asset ceiling.

(e) **Amendments to The Companies Act, 2017**

During the year significant amendments were made to the Companies Act, 2017 vide the Companies (Amendment) Ordinance, 2020 dated April 30, 2020. However, the applicability of these amendments has not resulted in any change in accounting treatment for the company or any change in disclosure.

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OS CAPITAL INVESTMENTS (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR 30 June 2026

5 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies adopted in the preparation of these financial statements are set-out below, these policies have been consistently applied to all the years presented, unless otherwise stated.

5.1 Property, Plant and Equipment

(a) Owned Assets

- Property, plant and equipment are stated at cost / Revalued amounts less accumulated depreciation except freehold land, Building, Plant and Machinery and Electric Fittings which are stated at revalued amount less accumulated depreciation and impairment losses, if any. Cost comprises acquisition and Other directly attributable costs.
- Cost includes expenditure that is directly attributable to the acquisition of the asset, The cost of self-constructed assets includes the cost of materials and direct labour, any other cost directly attributable to bringing the assets to a working condition for their intended use, the cost of dismantling and removing the items and restoring the site on which they are located and capitalized borrowing costs, if any.
- Depreciation on addition and deletion is charged on the basis of number of days the asset remains in use of the company. Assets residual values, useful life and depreciation rates are reviewed and adjusted, if appropriate at each statement of financial position date. An asset carrying amount is written down immediately to its recoverable amount. Normal repair and maintenance are charged to income as and when incurred. Major renewals and improvements are capitalized. Freehold land, Building, Plant and Machinery and Electric Fittings Which are revalued every five years. Latest revaluation of land and buildings was carried out by an independent valuer as at May 21,2020.
- Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset, and the net amount is restated to the revalued amount of the asset, Additions, subsequent to revaluation, are stated at cost less accumulated depreciation and any identified impairment loss.
- Increases in the carrying amount arising on revaluation of assets are recognized, net of tax, in Other comprehensive income and accumulated in reserves in shareholders' equity. However, the increase is first recognized in profit or loss to the extent that the increase reverses a revaluation decrease of the same asset previously recognized in statement of profit or loss,
- Each year the difference between depreciation based on revalued carrying amount of the asset (the depreciation charged to the statement of profit or loss) and depreciation based on the asset's Original Cost - incremental depreciation on revalued assets is transferred from surplus on revaluation Of property, plant and equipment to retained earnings. All transfers from surplus on revaluation of property, plant and equipment are net of applicable deferred taxation, upon disposal, any revaluation surplus relating to the particular asset being sold is transferred to retained earnings.
- Depreciation method, residual value and useful lives of assets are reviewed at least at each reporting date and adjusted if impact on depreciation is Significant.
- The cost of replacing part of an item of property, plant and equipment is recognized in the carrying amount of the item if it is probable that the future economic benefits embodied Within that part will flow to the Company and its cost can be measured reliably, the caning amount of the part so replaced is derecognized. The costs relating to day-to-day servicing of property, plant and equipment are recognized in profit and loss account as incurred.
- Borrowing costs pertaining to the construction and erection are capitalized up to the date of completion.
- Gain and loss on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment and are recognized in the profit and loss account.
- The Company reviews the useful life and residual value of property, plant and equipment on a regular basis. Any change in estimates in future years might affect the carrying amounts of the respective items of property, plant and equipment with a corresponding effect on depreciation charge.
- Revaluation Of land, building and plant and machinery is carried out with sufficient regularity to ensure that the caning amount of assets does not differ materially from the fair value. Any revaluation increase in the carrying amount of assets is recognized, net of deferred tax, in other comprehensive income and presented as a separate component of equity as "'Surplus on revaluation Of property, plant and equipment" except to the extent that it reverses a revaluation decrease / deficit for the same asset previously recognized in statement of profit or loss, in which case the increase is first recognized in statement of profit or loss to the extent of the decrease previously charged. Any decreases that reverse previous increases of the same asset are first recognized in Other comprehensive income to the extent of the remaining surplus attributable to the asset, all other decreases are charged to statement of profit or loss.
- The revaluation reserve is not available for distribution to the Company's Shareholders. Each year, the difference between depreciation based on the revalued carrying amount of the asset charged to statement of profit or loss and depreciation based on the assets original cost, net of deferred tax, is reclassified from revaluation surplus to unappropriated profit.
- Capital work in progress is stated at cost less impairment loss, if any,

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OS CAPITAL INVESTMENTS (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR 30 June 2026

5.2 **Right of use assets and related liabilities**

- **Right of use asset:**The Company assesses whether a contract is or contains a lease at the inception of the contract. The Company recognises a right-Of use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located. less anv lease incentives received.
- The right-of-use asset is subsequently depreciated using the reducing balance method from the commencement date to the earlier of the end of the useful life of the right-of-use asset the end of the term. The estimated useful lives of right-of-use assets are determined on the same basis as those bf property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements Ofth2 lease liability, Where the Company determines that the lease term of identified lease contracts is short term in nature i.e., with a lease term of twelve months or less at the commencement date, right of use assets is not recognized and payments made in respect of these leases are expensed in the statement of profit or loss
- Financial charges are calculated at the interest rate implicit in the lease and are charged to profit or loss account,

  right of use assets are depreciated on reducing balance basis at the same rate as Company's owned assets
- **Lease liability:** The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or if that rate Cannot be readily determined, the Company's incremental borrowing rate as the discount rate.
- Lease payments in the measurement of the lease liability comprise the following

  a. fixed payments, including in-substance fixed payments;

  b.variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;

  c. amounts expected to be payable under a residual value guarantee; and

  d. the exercise price under a purchase option that the Company is reasonably certain to exercise, lease payments in an optional renewal period if the Company is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Company is reasonably certain not to terminate early.

- The lease liability is measured at amortised cost using the effective interest method, it is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Company's estimate of the amount expected to be payable under a residual value guarantee, or if the Company changes its assessment of whether it will exercise a purchase, extension or termination option. When the lease liability is re-measured in this way, a corresponding adjustment is made to the carrying amount of the right of use asset, or is recorded in profit or loss if the "Ting amount of the right of use asset has been reduced to zero. Variable lease payments are recognised in the profit or loss in the period in which the condition that triggers those payments occurs

Judgement and Estimates

- The useful lives, residual values and depreciation method are reviewed on a regular basis. The effect of any change in estimates is accounted for on a prospective basis.

5.3 **Intangible Assets**

- Intangible assets (including computer software) having finite useful fives acquired by the company are stated at cost less accumulated amortization and impairment losses, if any,
- Subsequent expenditure on capitalized intangible assets is capitalized only when it increases the future economic benefits embodied in the specific assets to which it relates. All other expenditures are expensed as incurred,

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OS CAPITAL INVESTMENT (PVT) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED June 30, 2026

6 PROPERTY AND EQUIPMENT

	Jun 30, 2026	June 30, 2025
	Rupees	Rupees
Property and equipment	900,000	9,726,069
Capital	-	-
	900,000	9,726,069

Particulars	Cost				Rate %	Accumulated Depreciation			W.D.V.
	As at Jun 30, 2025	Additions	Disposal	As at Jun 30, 2026		As at Jun 30, 2025	Charge for the year	As at Jun 30, 2026	As at Jun 30, 2026
	Rupees					Rupees			
Furniture and fittings	1,734,149	0	1,234,149	500,000	10%	0	50,000	50,000	450,000
Computers	396,764	0	96,764	300,000	10%	0	30,000	30,000	270,000
Electric equipments	8,764,000	0	8,564,000	200,000	10%	0	20,000	20,000	180,000
	10,894,913	0	9,894,913	1,000,000		0	100,000	100,000	900,000

OWNED

	Jun 30, 2026	Jun 30, 2025
	Rupees	Rupees
	100,000	1,168,844

Note

6.1 Allocation of Depreciation:

Operating expenses	100,000	1,168,844

Particulars	Cost			Rate %	Accumulated Depreciation			W.D.V.
	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	As at Jun 30, 2025
	Rupees				Rupees			
Furniture and fittings	-	1,734,149	1,734,149	10%	-	173,415	173,415	1,560,734
Computers	-	396,764	396,764	30%	-	119,029	119,029	277,735
Electric equipments	-	8,764,000	8,764,000	10%	-	876,400	876,400	7,887,600
	-	10,894,913	10,894,913		-	1,168,844	1,168,844	9,726,069

OWNED

	Jun 30, 2025	Jun 30, 2024
	Rupees	Rupees
PPE	9,726,069	0
Capital Work In Progress	23,561,000	

Note

Allocation of Depreciation:

Operating expenses	9,726,069	0

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OS CAPITAL INVESTMENTS (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR 30 June 2026

			2026	2025
7	**INTANGIBLE ASSETS**			
	National Commodity exchange limited	6.1	3,500,000	3,500,000
	Trading right entitlement certificate (TREC)		2,500,000	2,500,000
			6,000,000	6,000,000

7.1 It represents Trading Right Entitlement Certificate (TREC) received from the Pakistan Stock ExchangeLimited, inpursuanceof section5or section16,whichever applicable, of theStock Exchanges (Corporatisation,DemutualizationandIntegration)Act,2012readwithregulation of theStockexchanges (Corporatisation,Demutualizationand Integration)Regulations, 2012. This certificateisissuedonDecember29,2023.Thisiscarriedatcost lessaccumulatedimpairment, if any

8	**LONG TERM SECURITY DEPOSITS**		
	Deposit against BMC	5,000,000	-
		5,000,000	-
9	**OTHER RECEIVABLES**		
	Consultancy Charges Receivables	2,000,000	-
		2,000,000	-
10	**LOANS AND ADVANCES**		
	Deposits with:		
	Advances to Director	-	-
		-	-
11	**Investments**		
	Short Term Investment	80,000,000	-
		80,000,000	-
12	**DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES**		
	Deposits with:		
	Exposure deposit with Eclear	1,000,541	-
	PMEX SECURITY DEPOSIT	551,539	
	SECURITY DEPOSIT NCCPL-REG MKT	100,000	
	SECURITY DEPOSIT NCCPL-FUT MKT	250,000	
	ADVANCE TAX ON RMS PROFIT	1,454	
	ADVANCE TAX ON BMC DEPOSIT MARKUP	46,204	
	ADVANCE LAGA CHARGES	662	
		1,950,399	-
13	**Cash And Bank Balances**		
	Cash in Hand	615,016	911,070
	Cash at Bank-local currency		
	- Pretaining to brokerage house		2,061,065
	- Current accounts	3,976,797	
	- Saving accounts	13.1 -	
		4,591,813	2,972,135

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OS CAPITAL INVESTMENTS (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR 30 June 2026

14	**Authorized Capital**		
	5,000,000 Shares of Rs. 10 each	50,000,000	50,000,000
	ISSUED, SUBSCRIBED AND PAID UP CAPITAL	14.1	
	3,000,000 Shares of Rs. 10 each	30,000,000	30,000,000
	UnAppropriated Profit/(Loss)b/f	-	-
		30,000,000	30,000,000

14.1 There is no variation in the voting rights of shareholders.

14.2 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.

15	**NON CURRENT LIABILITIES**		
	Loan From Directors	70,000,000	10,644,614
		70,000,000	10,644,614
16	**TRADE AND OTHER PAYABLES**		
	Security Deposits payable	350,000	-
	Other Payables	-	6,866,800
		350,000	6,866,800

17 **CONTINGENCIES AND COMMITMENTS**

17.1 **Contingencies**
Contigencies as at reporting date were Rs. Nil.

17.2 **Commitments**
Commitments as at reporting date were Rs. Nil.

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OS CAPITAL INVESTMENTS (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR 30 June 2026

18 BROKERAGE AND COMMISSION

Retail customers		
RMS Profit	7,271	-
Less: Sales tax	-	-
	7,271	-

18.1 OTHER INCOMES

Markup On BMC deposits	231,020	
Broker Commision	6	
Consultancy Fee	2,000,000	-
	2,231,026	-

19 DIRECT COST

Charges paid to/against:		
Pakistan Stock Exchange Limited	338	-
Eclear Services Limited	355,277	-
	355,615	-

20 ADMINISTRATIVE EXPENSE

Director's remuneration		600,000	-
Staff salaries and benefits		600,000	-
Communication		59,785	-
Travelling and conveyance		49,800	-
Repairs and Maintenance		24,850	-
Printing and Stationery		24,500	-
Entertainment		48,100	-
IT related expenses		139,419	-
Audit fee		125,000	-
Depreciation	6.1	100,000	-
Legal and professional		19,018	-
Miscellaneous		-	-
		1,790,472	-

21 LEVIES

Levies for the year	0	-
	0	0

21.1 Thisrepresentsportionoftaxes(classifiedas levies inthesefinancial statements)paidunderthe provision of Income Tax Ordinance, 2001.

22 TAXATION

Current Taxation		
For the year	-	-
Deferred	-	-
	-	-

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OS CAPITAL INVESTMENTS (PRIVATE) LIMITED
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23 RELATED PARTY TRANSACTION

All transactionsbetweencompanyandrelatedpartyareaccountedfor inthenormal courseof business. Relatedparties compriseof associatedundertakings, directorsand their close family members and key management personnel of the Company.

24 FINANCIAL INSTRUMENTS

Financial assets and financial liabilities

Financial assets		
Long Term Deposits	-	-
Receivables	2,000,000	-
Deffered cost - preliminary expenses	-	5,252,210
Deposits, prepayments and other receivables	-	-
Cash and bank balances	-	2,972,135
	2,000,000	8,224,345
Financial liabilities		
At amortized cost		
Loan from sponsors	70,000,000	10,644,614
Trade and other payables	-	6,866,800
	70,000,000	17,511,414

CHEIF DIRECTOR **DIRECTOR**

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