QUARTERLY ACCOUNTS (Un-Audited)
for the 1st Quarter ended
30 September 2025

OCEAN SECURITIES LIMITED

CORPORATE INFORMATION

BOARD OF DIRECTORS

CHAIRMAN

Khurram Shahzad

CHIEF EXECUTIVE

Khurram Shahzad

DIRECTORS

Syed Ali Raza
Khurram Shahzad
Syead Shazad Anjum
Muhammad Rizwan Zafar Khan

AUDITORS

Amin Mudassar & Co
Chartered Accountants

LEGAL ADVISOR

Adv. Maria Salim

BANKERS

HBL Bank Ltd.
Bank Alfalah Limited

REGISTERED OFFICE

Room No. 117-118, 1st Floor Floor,
Lahore Stock Exchange Building,
19-Khayaban-e-Aiwan-e-Iqbal, Lahore.
Tel: +92-42-36315165
Website: www.oceansesurities.pk
Emai: syed.bs@yahoo.com

DIRECTORS' REVIEW

I am pleased to present the interim financial results of the Company for the quarter ended 30th September, 2025.

During the quarter, the Company's Brokerage Income increased as compared to the quarter ended 30th September, 2024.

Profit after tax for the quarter is Rs.1,269,507/- as compared to the Profit of the quarter ended 30th September, 2024, which was Rs.556,761/-.

I would like to commend and acknowledge, on behalf of the Board, the devotion and hard work of our employees and all other stakeholders in creating Ocean Securities Limited what it is today.

For and on behalf of the Board



Khurram Shahzad
Chairperson

Lahore
October 13, 2025

OCEAN SECURITIES LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025 (Unaudited)

	September 30, 2025 Rupees	June 30, 2025 Rupees
ASSETS		
NON CURRENT ASSETS		
Property and equipment	9,174,168	9,523,732
Intangible assets	9,996,200	9,996,200
Long term deposits	18,285,000	18,285,000
Deferred Taxation	22,530	22,530
	37,477,898	37,827,462
CURRENT ASSETS		
Receivables	24,560,224	20,657,058
Investment - Shares	5,485,478	7,918,102
Deposits & Pre-Payments	37,488,898	41,119,696
Due from Related Party	4,200,000	-
Income Tax Refundable	1,491,033	1,390,991
Cash and bank balances	8,808,947	6,394,652
	82,034,580	77,480,499
	119,512,478	**115,307,961**
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorized Share Capital		
7,500,000 ordinary shares of Rs.10 each.	**75,000,000**	**75,000,000**
Issued, Subscribed and Paid up Capital		
7,500,000 ordinary shares of Rs. 10 each	75,000,000	75,000,000
Un-Approriated Profit	2,639,607	1,370,100
	77,639,607	76,370,100
NON-CURRENT LIABILITIES	-	-
CURRENT LIABILITIES		
Trade and other payables	41,872,871	38,937,861
	41,872,871	38,937,861
CONTINGENCIES AND COMMITMENTS	-	
	119,512,478	**115,307,961**
	-	-

CHIEF EXECUTIVE

DIRECTOR

OCEAN SECURITIES LIMITED
CONDENSED INTERIM PROFIT AND LOSS ACCOUNT
FOR THE QUARTER ENDED SEPTEMBER 30, 2025 (Unaudited)

	Quarter ended September 30	
	2025	2024
	Rupees	Rupees
Brokerage and commission	7,263,949	2,969,954
	7,263,949	2,969,954
Direct cost	1,796,369	868,905
	5,467,580	2,101,049
Operating expenses	5,355,418	3,034,046
Other income	(1,174,335)	(1,489,758)
	4,181,083	1,544,288
PROFIT/(LOSS) FROM OPERATIONS	1,286,497	556,761
Finance cost	16,990	0
PROFIT/(LOSS) BEFORE TAXATION	1,269,507	556,761
Taxation	0	0
PROFIT/(LOSS) FOR THE PERIOD	1,269,507	556,761
EARING PER SHARE - BASIC AND DILUTED	1.69	0.74

The annexed notes form an integral part of the condensed interim financial information.

CHIEF EXECUTIVE

OCEAN SECURITIES LIMITED 527 PSX

DIRECTOR

OCEAN SECURITIES LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED SEPTEMBER 30, 2025 (Unaudited)

	Quarter ended September 30	
	2025	**2024**
	Rupees	**Rupees**
(Loss)/Profit for the period	1,269,507	556,761
Other comprehensive income/(loss) for the period	-	-
Total comprehensive (loss)/Profit for the period	1,269,507	556,761

The annexed notes form an integral part of the condensed interim financial information.

CHIEF EXECUTIVE

OCEAN SECURITIES LIMITED 527 PSX

DIRECTOR

OCEAN SECURITIES LIMITED
CONDENSED INTERIM CASH FLOW STATEMENT
FOR THE QUARTER ENDED SEPTEMBER 30, 2025 (Unaudited)

	Note	Quarter ended September 2025 Rupees	2024 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/(Loss) before taxation		1,269,507	556,761
Adjustments of items not involving movements of cash:			
Depreciation		349,564	402,140
Amortization		-	-
		349,564	402,140
Operating Cash Flows Before Working Capital Changes		1,619,071	958,901
(Increase) / Decrease in Working Capital			
(Increase) / decrease in current assets			
Trade Debts		(3,903,166)	(1,671,138)
Investment at fair value through profit or loss		2,432,624	(6,935,071)
Trade deposits and short term prepayments		3,630,798	(10,845,257)
Due from Related Party		(4,200,000)	-
Increase / (decrease) in current liabilities			
Trade and other payables		2,935,010	1,357,148
		895,266	(18,094,318)
Cash Generated From / (Used in) Operations		2,514,337	(17,135,417)
Taxes paid		(100,042)	(280,518)
Net cash Flows From Operating Activities		2,414,295	(17,415,935)
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed Capital Expenditure		-	(9,412,970)
Long Term Deposit		-	4,000
Net Cash Flows From Investing Activities		-	(9,408,970)
CASH FLOWS FROM FINANCING ACTIVITIES			
Share Deposit Money		-	-
Net Cash Flows From Financing Activities		-	-
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS		2,414,295	(26,824,905)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		6,394,652	41,430,369
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	A	8,808,947	14,605,465
A Cash and Cash Equivalents			
Cash and bank balances		8,808,947	14,605,465
		8,808,947	14,605,465

The annexed notes form an integral part of the condensed interim financial information.

CHIEF EXECUTIVE **DIRECTOR**

OCEAN SECURITIES LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED SEPTEMBER 30, 2025 (Unaudited)

	Paid up capital	Unappropriated Profit / (Loss	Fair Value Adjustment Reserve	Share deposit money	Total
		--------- (R u p e e s) ---------			
Balance as at July 01, 2023	**65,000,000**	**256,758**	**0**	**3,850,000**	**69,106,758**
Share Application Money	0	0	0	(1,513,000)	(1,513,000)
Profit After Taxation	0	556,761	0	0	556,761
Other Comprehensive Loss	0	0	0	0	0
Total Comprehensive Income for the Period	0	556,761	0	0	556,761
Balance as at September 30, 2023	**65,000,000**	**813,519**	**0**	**2,337,000**	**68,150,519**
Balance as at July 01, 2024	**75,000,000**	**1,827,547**	**0**	**0**	**76,827,547**
Profit After Taxation	0	556,761	0	0	556,761
Other Comprehensive Loss	0	0	0	0	0
Total Comprehensive Income for the Period	0	556,761	0	0	556,761
Balance as at September 30, 2024	**75,000,000**	**2,384,308**	**0**	**0**	**77,384,308**
Balance as at July 01, 2025	**75,000,000**	**1,370,100**	**0**	**0**	**76,370,100**
Profit After Taxation	0	1,269,507	0	0	1,269,507
Other Comprehensive Loss	0	0	0	0	0
Total Comprehensive Income for the Period	0	1,269,507	0	0	1,269,507
Balance as at September 30, 2025	**75,000,000**	**2,639,607**	**0**	**0**	**77,639,607**

The annexed notes form an integral part of the condensed interim financial information.

CHIEF EXECUTIVE

DIRECTOR

OCEAN SECURITIES LIMITED
SELECTED NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION
FOR THE QUARTER ENDED SEPTEMBER 30, 2025 (Unaudited)

1 COMPANY AND ITS OPERATION

The company was incorporated as Public Limited Company on April 05, 2021 under the Companies Act 2017. The company is engaged in the business of share brokerage and investment in securities. The registered office of the company is situated at Room No. 117-118, 1st Floor, Lahore Stock Exchange Building, 19-Khyayaban-e-Aiwan-e-Iqbal, Lahore.

The company is a holder of Trading Right Entitlement Certificate (TREC) of Pakistan Stock Exchange Limited.

2 STATEMENT OF COMPLIANCE

This interim financial information of the Company for the quarter ended Speptmber 30, 2025 has 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 Standards (IFRS Standards) issued by the International Accounting Standards Board (IASB) as notified under the Companies Act,

Provision of and directives issued under the Companies Act, 2017.

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

This interim financial information is un-audited and is being submitted to shareholders, as required by the Companies Act, 2017.

3 BASIS OF PREPARATION

This interim financial information does not include all the information and disclosures required in annual financial statements, and should be read in conjunction with the Company's annual financial statements as at June-30, 2025.

The accounting policies adopted for the preparation of this interim financial information are same as those applied in the preparation of the preceding annual financial statements of the Company for the year ended June 30, 2025.

4 JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of interim financial information requires management to make judgements, estimates and assumptions that affect the application of accounting policies and reported amount of assets and liabilities, incomes and expenses. Actual results may differ from these estimates. The significant judgements made by management in applying the Company's accounting policies and the key sources of estimation are the same as those that applied to the financial statements for the year ended June 30, 2025.

5 CONTINGENCIES AND COMMITMENTS

There has been no significant change in the contingencies since the date of preceding annual financial statements.

6 DATE OF AUTHORIZATION FOR ISSUE

This condensed interim financial informaiton was authorised for issue on October 13, 2025 by the Board of Directors of the Company.

7 CORRESPONDING FIGURES

Corresponding figures have been re-arranged, wherever necessary, for the purpose of comparison. However, no significant re-arrangements have been made.

CHIEF EXECUTIVE

DIRECTOR