3RD QUARTERLY REPORT
for the Quarter & Nine Months
ended March 31, 2026

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 and nine months ended March 31, 2026.

During the quarter, the Company's Brokerage Income increased as compared to the quarter ended March 31, 2025.

Profit for the quarter is Rs.1,303,603 as compared to the loss for the quarter ended March 31, 2025, which was Rs.78,218.

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
Chairman

Lahore
April 13, 2026

OCEAN SECURITIES LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026 (Unaudited)

	(Un-audited) March 31, 2026 Rupees	(Audited) June 30, 2025 Rupees
ASSETS		
NON CURRENT ASSETS		
Property and equipment	8,563,512	9,523,732
Intangible assets	9,996,200	9,996,200
Long term deposits	20,585,000	18,285,000
Deferred Tax	22,530	22,530
	39,167,242	37,827,462
CURRENT ASSETS		
Receivables	45,284,910	20,657,058
Other Deposits & Pre-Payments	16,454,877	41,119,696
Investment - Shares	5,594,140	7,918,102
Due from Related Party	1,556,000	-
Advance Tax	1,667,034	1,390,991
Cash and bank balances	7,530,956	6,394,652
	78,087,917	77,480,499
	117,255,159	**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-Appropriated Profit	8,242,113	1,370,100
	83,242,113	76,370,100
NON-CURRENT LIABILITIES		
	0	0
CURRENT LIABILITIES		
Trade and other payables	34,013,046	38,937,861
	34,013,046	38,937,861
CONTINGENCIES AND COMMITMENTS	-	
	117,255,159	**115,307,961**
	0	0

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

CHIEF EXECUTIVE

DIRECTOR

OCEAN SECURITIES LIMITED 527 PSX

OCEAN SECURITIES LIMITED
CONDENSED INTERIM PROFIT AND LOSS ACCOUNT
FOR THE NINE MONTHS ENDED MARCH 31, 2026 (Unaudited)

	Nine Months ended March 31		Quarter ended March 31	
	2026 Rupees	2025 Rupees	2026 Rupees	2025 Rupees
Brokerage and commission	26,274,647	13,667,583	7,948,181	3,648,177
	26,274,647	13,667,583	7,948,181	3,648,177
Direct cost	6,335,184	4,388,887	1,881,263	1,315,213
	19,939,463	9,278,696	6,066,918	2,332,964
Operating expenses	16,984,616	11,733,917	6,042,388	3,973,091
Other income	(3,971,798)	(5,128,970)	(1,298,022)	(1,567,555)
	13,012,818	6,604,947	4,744,366	2,405,536
PROFIT/(LOSS) FROM OPERATIONS	6,926,645	2,673,749	1,322,552	(72,572)
Finance cost	54,632	11,140	18,949	5,646
PROFIT/(LOSS) BEFORE TAXATION	6,872,013	2,662,609	1,303,603	(78,218)
Taxation	0	0	0	0
(LOSS)/PROFIT FOR THE PERIOD	6,872,013	2,662,609	1,303,603	(78,218)
EARING PER SHARE - BASIC AND DILUTED	9.160	3.550	1.740	(0.100)

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 NINE MONTHS ENDED MARCH 31, 2026 (Unaudited)

	Nine Months ended March 31		Quarter ended March 31	
	2026	2025	**2026**	2025
	Rupees	Rupees	**Rupees**	Rupees
Loss for the period	6,872,013	2,662,609	1,303,603	(78,218)
Other comprehensive income/(loss) for the period	-	-	-	-
Total comprehensive loss for the period	6,872,013	2,662,609	1,303,603	(78,218)

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

CHIEF EXECUTIVE

DIRECTOR

OCEAN SECURITIES LIMITED
CONDENSED INTERIM CASH FLOW STATEMENT
FOR THE NINE MONTHS ENDED MARCH 31, 2026 (Unaudited)

	Note	Nine Months ended March 31 2026 Rupees	2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/(Loss) before taxation		6,872,013	2,662,609
Adjustments of items not involving movements of cash:			
Depreciation		1,013,020	1,162,229
		1,013,020	1,162,229
Operating Cash Flows Before Working Capital Changes		7,885,033	3,824,838
(Increase) / Decrease in Working Capital			
(Increase) / decrease in current assets			
Receivables		(24,627,852)	(9,435,857)
Investment at fair value through profit or loss		2,323,962	883,615
Trade Deposits & Pre-Payments		24,751,247	(34,646,257)
Due from related party		(1,556,000)	(9,000,000)
Increase / (decrease) in current liabilities		-	
Trade and other payables		(4,924,815)	13,583,413
		(4,033,458)	(38,615,086)
Cash Generated From / (Used in) Operations		3,851,575	(34,790,248)
Taxes paid		(362,471)	(542,846)
Net cash Flows From Operating Activities		3,489,104	(35,333,094)
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed Assets		(52,800)	(9,412,970)
Long Term Deposits		(2,300,000)	(796,000)
Net Cash Flows From Investing Activities		(2,352,800)	(10,208,970)
CASH FLOWS FROM FINANCING ACTIVITIES			
Director's Loan		-	6,000,000
Net Cash Flows From Financing Activities		-	6,000,000
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS		1,136,304	(39,542,064)
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	7,530,956	1,888,305
A Cash and Cash Equivalents			
Cash and bank balances		7,530,956	1,888,305
		7,530,956	1,888,305

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 NINE MONTHS ENDED MARCH 31, 2026 (Unaudited)

	Paid up capital	Accumulated 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**
Shares Issued	10,000,000	0	0	0	10,000,000
Share Application Money	0	0	0	(3,850,000)	(3,850,000)
Loss After Taxation	0	2,662,609	0	0	2,662,609
Other Comprehensive Loss	0	0	0	0	0
Total Comprehensive Loss for the Period	0	2,662,609	0	0	2,662,609
Balance as at March 31, 2024	**75,000,000**	**2,919,367**	**0**	**0**	**77,919,367**
Balance as at July 01, 2024	**75,000,000**	**1,827,547**	**0**	**0**	**76,827,547**
Loss After Taxation	0	2,662,609	0	0	2,662,609
Other Comprehensive Loss	0	0	0	0	0
Total Comprehensive Loss for the Period	0	2,662,609	0	0	2,662,609
Balance as at March 31, 2025	**75,000,000**	**4,490,156**	**0**	**0**	**79,490,156**
Balance as at July 01, 2025	**75,000,000**	**1,370,100**	**0**	**0**	**76,370,100**
Loss After Taxation	0	6,872,013	0	0	6,872,013
Other Comprehensive Loss	0	0	0	0	0
Total Comprehensive Loss for the Period	0	6,872,013	0	0	6,872,013
Balance as at March 31, 2026	**75,000,000**	**8,242,113**	**0**	**0**	**83,242,113**

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 NINE MONTHS ENDED MARCH 31, 2026 (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 and nine months ended March 31, 2026 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, 2017; and

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 fot 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 April 13, 2026 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

OCEAN SECURITIES LIMITED 527 PSX