

BRIDGE SECURITIES (PVT) LIMITED

AUDITED FINANCIAL STATEMENT FOR YEAR ENDED JUNE 30, 2026



Bridge Securities (Pvt) Limited

TREC HOLDER: PAKISTAN STOCK EXCHANGE LTD.

DIRECTORS' REPORT TO THE SHAREHOLDERS 2026

The Board of Director is delighted to present annual report and the financial statements of the company for the year ended June 30, 2026.

OPERATING RESULT

During the year under review, the revenue Rs. 5,934,847/- as compared to last year which was Rs. 7,070,352/-. The position of appropriation is follows:

	2026 Rupees	2025 Rupees
Profit before levies and income tax	10,559,046	6,038,714
Provision for taxation		
Current tax	-	-
Levies	99,735	(271,417)
Deferred	-	-
Profit for the year	10,658,781	5,767,297
Accumulated profit	(15,815,376)	(26,474,157)
Income tax paid	1,122,297	606,789
Earnings per share	19.20	10.39

Remuneration paid to chief executives/ director(s) has been disclosed in note no. 25 to the financial statements.

ACKNOWLEDGEMENT

The board places on record its appropriation of the support of our valued customers. I would like to highlight the hard work put in by the employees of the company.

We are confident they will continue to show more dedication in the days ahead.

Dated: September 18, 2026



Asif Ali Khan
Chief Executive

Bridge To Your Financial Aspirations

Room No. 214, Second Floor, ~~THE~~ Exchange PLAZA
19-Khyaban-e-Aiwan-e-Iqbal, Lahore-54000
Tel: (042) 36280884, 36280885, 36280886

URL: www.bspl.com.pk, Email: bridgesecurities110@hotmail.com



Bridge Securities (Pvt) Limited

TREC HOLDER: PAKISTAN STOCK EXCHANGE LTD.

Statement of Compliance with Corporate Governance Code for Securities Broker Regulations 2016

The company has complied with the requirements of the Regulations in the following manner:

1. The total number of directors are as per following:-
 - i. Mr. Fiaz Haider – Nominee Director
 - ii. Mr. Amjad yaqoob – Chief Executive Officer
2. The company has prepared a code of conduct and has ensured that appropriate steps have been taken to disseminate it throughout the company along with its supporting policies and procedures.
3. The Board has devised the policy which intended to encourage all stakeholders including employees and others to report suspected or actual occurrence of illegal, unethical or inappropriate events without retribution.
4. The board has appointed Chief Executive Officer to lead the management team, and exercise executive authority over operations of the company.
5. There were two casual vacancies on the board during the period which were immediately filled and the same were also intimated to the securities exchange.
6. The Board meets on half-yearly basis and ensures the minutes of the meetings are appropriately recorded.
7. The Board has formed the following committees comprising of members given below:-

a. Audit Committee

- i. Mr. Fiaz Haider - Chairman
- ii. Mr. Amjad yaqoob – Member
- iii. Mr. Asif Mehmmod

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b. Human Resource Committee

- i. Mr. Fiaz Haider - Chairman
- ii. Mr. Amjad yaqoob – Member

8. The Board has appointed appropriate and suitably qualified management team for its operations.
9. The Board has outsourced the internal audit function to suitably qualified and experienced for the purpose and conversant with the policies and procedures of the company.
10. Auditors conducting statutory audit are selected from category "QCR RATED FIRMS" of the Panel of Auditors.
11. The detail of all related party transactions are placed before the Board for review and approval.
12. Financial statements of the Company are prepared within the stipulated time which shall be submitted to related authorities. The Annual Report contains:
 - i. Annual audited financial statements
 - ii. Directors' report
13. The half yearly and annual financial statements are approved by the board and the CEO.


AMJAD YAQOOB
(Chief Executive Officer)



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Bridge Securities (Pvt) Limited

TREC HOLDER: PAKISTAN STOCK EXCHANGE LTD.

Statement of Compliance

For the Year Ended 30 June, 2026

Bridge Securities (Pvt) Limited has complied with the requirements of the Regulations in the following manner:

- The financial statements prepared by the management of the company presents its state of affairs fairly along with the result of its operations, cash flows and changes in equity.
- Proper books of accounts of the company have been maintained.
- Appropriate accounting policies have been consistently applied in preparation of financial statements and accounting estimates are based on reasonable and prudent judgment.
- International Financial Reporting Standards have been followed in preparation of financial statements and any departure there from have adequately disclosed and explained.
- The system of Internal Control is sound in design and has been effectively implemented and monitored.
- The brokerage house is considered to be a going concern, and there is no reason(s) that it is unable to continue as going concern.
- The company is not making any default in any kind of payment of Loan, TFC, Sukuk or other financial instruments.
- The company has duly complied with the Corporate Governance Code.

Amjad Yaqoob

Chief Executive Officer



Place: Lahore

Date: September 18, 2026

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Bridge Securities (Pvt) Limited

TREC HOLDER: PAKISTAN STOCK EXCHANGE LTD.

STATEMENT OF CEO

For the Year Ended 30 June, 2026

I, CEO of Bridge Securities (Pvt) Limited hereby undertake that there are no transactions entered into by the broker during the year which are fraudulent, illegal or in violation of any securities market laws.


Amjad Yaqoob

Chief Executive Officer



Place: Lahore

Date: September 18, 2026

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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF BRIDGE SECURITIES (PRIVATE) LIMITED**

Report on the Audit of the Financial Statements

Opinion

We have audited the annexed financial statements **BRIDGE SECURITIES (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 cash flows, the statement of changes in equity for the year then ended and notes to the financial statements, including material accounting information 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, the statement of profit or loss, the statement of comprehensive income, the statement of cash flows and the statement of changes in equity 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 profit and other comprehensive Income, its cash flows and the changes in equity for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the international standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the *Auditor's 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.

Information Other than the Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the information included in the annual report, but those not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

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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 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 is responsible for overseeing the Company's financial reporting process.

Auditor's 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 auditor's 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 IASs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risk 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 auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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- 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 those charged with governance and the board of directors, 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.

Report on Other Legal and Regulatory Requirements

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

- (a) Proper books of accounts 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 cash flows and the statement of changes in equity 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 accounts and returns;
- (c) Investment made, expenditure incurred and guarantees extended during the year were for the purpose of the Company's business; and
- (d) No zakat was deductible at source under the Zakat and Ushr Ordinance, 1980 (XVIII of 1980).
- (e) The Company was in compliance with the requirement of section 78 of the Securities Act 2015 and relevant requirements of the Securities Brokers (Licensing and Operation) Regulation 2016 as of the date on which the statement of financial position was prepared.

The engagement partner on audit resulting in this independent auditor's report is Muhammad Naeem.

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M Naeem & Co



NAEEM & CO
CHARTERED ACCOUNTANTS

Place: Lahore

Date: September 18, 2026

UDIN: AR202610190oNa9Q7mf5

Dated: September 18, 2026

CERTIFICATE OF CAPITAL ADEQUACY LEVEL

We, being the statutory auditor of M/s. Bridge Securities (Private) Limited certify that the following information is correct and authenticated by us after due diligence from our side as at June 30, 2026.

Description	Value
Total Assets	40,219,213
Total Liabilities	509,589
Surplus on Revaluation of Fixed Assets	-
Net Worth	39,709,624

Note:

1. While determining the value of the total assets of the TREC Holder, Notional value of the TRE certificate held by such Participant as at year ended June 30, 2026 as determined by Pakistan Stock Exchange has been considered.

Note: Certificate of Capital Adequacy Level is an integral part of the financial statements for the year ended June 30, 2026.

Naeem & Co

Naeem & Co.
Chartered Accountants



 **Office:** Suite # 10 & 11, Block 2 - BD, 4th. Floor,
New 1 - Campus, Ross Residencia, Canal Road,
Quaid - e - Azam Campus, Lahore.

 +92 300 975 6505
 info@naeem-ca.com
 www.naeem-ca.com

BRIDGE SECURITIES (PRIVATE) LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
ASSETS			
NON CURRENT ASSETS			
Property and equipment	4	100,630	120,795
Intangible assets	5	4,760,000	4,760,000
Long term investments	6	21,618,930	11,164,079
Long term deposits	7	200,000	200,000
Deferred taxation	8	-	-
		26,679,560	16,244,874
CURRENT ASSETS			
Loans and advances	9	100,000	205,000
Deposits, prepayments and other receivables	10	9,536,790	10,460,965
Tax refunds due from government	11	2,308,051	621,143
Accrued markup		871,526	1,078,178
Cash and bank balances	12	723,286	840,325
		13,539,653	13,205,611
		<u>40,219,213</u>	<u>29,450,485</u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Share capital			
Issued, subscribed and paid up capital	13	55,525,000	55,525,000
Revenue reserve			
Accumulated loss		(15,815,376)	(26,474,157)
		<u>39,709,624</u>	<u>29,050,843</u>
NON CURRENT LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	14	509,589	399,641
Provision for levies and income taxes	15	-	-
		509,589	399,641
CONTINGENCIES AND COMMITMENTS			
	16	-	-
		<u>40,219,213</u>	<u>29,450,485</u>

The annexed notes from 1 to 31 form an integral part of these financial statements.

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Anuja Gurekh

CHIEF EXECUTIVE



[Signature]

DIRECTOR

BRIDGE SECURITIES (PRIVATE) LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
Brokerage and commission	17	5,934,847	7,070,352
Direct cost	18	(1,220,696)	(1,182,117)
GROSS PROFIT		4,714,151	5,888,235
Operating and administrative expenses	19	(10,465,346)	(9,416,455)
Other income	20	16,314,417	9,575,517
		5,849,071	159,062
PROFIT FROM OPERATIONS		10,563,222	6,047,297
Finance cost	21	(4,176)	(8,583)
PROFIT BEFORE LEVIES AND INCOME TAX		10,559,046	6,038,714
Levies	22	99,735	(271,417)
PROFIT BEFORE TAXATION		10,658,781	5,767,297
Income Tax			
Current year	23	-	-
Deffered tax	23	-	-
PROFIT FOR THE YEAR		10,658,781	5,767,297

The annexed notes from 1 to 31 form an integral part of these financial statements.

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Angela Yuen

CHIEF EXECUTIVE



[Signature]

DIRECTOR

BRIDGE SECURITIES (PRIVATE) LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

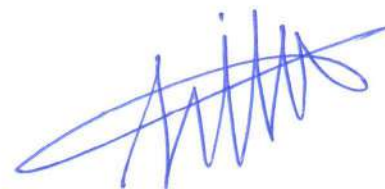
	2026 Rupees	2025 Rupees
Profit for the year	10,658,781	5,767,297
Other comprehensive income for the year	-	-
Total comprehensive income for the year	10,658,781	5,767,297

The annexed notes from 1 to 31 form an integral part of these financial statements.

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CHIEF EXECUTIVE




DIRECTOR

BRIDGE SECURITIES (PRIVATE) LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before levies and income tax		10,559,046	6,038,714
Adjustments of items not involving movements of cash:			
Depreciation	4	20,165	26,255
Finance cost	21	4,176	8,583
Balances written back		-	(7,620)
Dividend income	20	(926,035)	(965,457)
Interest income		(4,566,672)	(3,049,836)
Unrealized gain on remeasurement of investment		(10,384,110)	(5,552,604)
		(15,852,476)	(9,540,678)
OPERATING CASH FLOWS BEFORE WORKING CAPITAL CHANGES		(5,293,430)	(3,501,964)
(INCREASE) / DECREASE IN WORKING CAPITAL			
(Increase) / decrease in current assets			
Loans and advances		105,000	186,000
Deposits, prepayments and other receivables		924,175	534,710
Sales tax refundable		(4,321)	-
Increase / (decrease) in current liabilities			
Trade and other payables		109,948	(12,640)
		1,134,802	708,070
Cash used in operations		(4,158,628)	(2,793,894)
Levies and income taxes paid	11	(1,582,852)	(606,789)
Finance cost paid	21	(4,176)	(8,583)
Interest income received		4,773,324	2,273,528
Net cash used in operating activities	A	(972,332)	(1,135,738)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment against long term security deposits	7	-	(100,000)
Dividend income received	20	855,294	965,457
Net cash generated from investing activities	B	855,294	865,457
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash from financing activities	C	-	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	D=A+B+C	(117,038)	(270,281)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		840,325	1,110,606
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	12	723,286	840,325

The annexed notes from 1 to 31 form an integral part of these financial statements.

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Antal Yashini

CHIEF EXECUTIVE



[Signature]

DIRECTOR

BRIDGE SECURITIES (PRIVATE) LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

SHARE CAPITAL	REVENUE RESERVES	TOTAL
PAID UP SHARE CAPITAL	ACCUMULATED LOSS	
----- (R u p e e s) -----		
55,525,000	(32,241,454)	23,283,546
-	5,767,297	5,767,297
55,525,000	(26,474,157)	29,050,843
55,525,000	(26,474,157)	29,050,843
-	10,658,781	10,658,781
55,525,000	(15,815,376)	39,709,624

The annexed notes from 1 to 31 form an integral part of these financial statements.

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Angela Yum Ma

CHIEF EXECUTIVE



[Signature]

DIRECTOR

BRIDGE SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

1 COMPANY AND ITS OPERATION

- 1.1** Bridge Securities (Pvt) Limited (The Company) is limited by shares incorporated in Pakistan on 7th April, 2006 under the repealed Companies Ordinance, 1984. The registered office of the company is situated at Room # 214, 2nd Floor, Pakistan Stock Exchange Building, Lahore. The principal activity of the company is to carry on the business of shares, brokerage, underwriting, investment and portfolio management.
- The company is holder of Trading Right Entitlement Certificate (TREC) of Pakistan Stock Exchange.

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 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 followed.

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 ordinary shares of LSE Financial Services Limited- **Note 3.3**
- Current income tax expense, provision for current tax and recognition of deferred tax asset- **Note 3.11**
- Estimation of provisions - **Note 3.13**
- Estimation of contingent liabilities- **Note 3.14**

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BRIDGE SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

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 accounted for on a prospective basis.

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 the statement of profit or loss.

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. Intangible assets with definite useful life are amortized 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 estimated recoverable amount.

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BRIDGE SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

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 or dealer's margin.

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 adjustment.

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 financial position.

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.

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BRIDGE SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

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 simultaneously.

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 less impairment or amortization, if any.

3.7 TRADE DEBTS AND OTHER RECEIVABLES

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.

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BRIDGE SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

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.

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 same tax authority.

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 measured at amortized cost.

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 reliably.

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 reliability.

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BRIDGE SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

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.

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.

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BRIDGE SECURITIES (PRIVATE) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

4 PROPERTY AND EQUIPMENT

Particulars	Cost			Accumulated Depreciation				W.D.V. As at June 30, 2026
	As at July 01, 2025	Additions	As at June 30, 2026	Rate %	As at July 01, 2025	Charge for the year	As at June 30, 2026	

----- R u p e e s -----

----- R u p e e s -----

OWNED

Furniture and fittings	19,500	-	19,500	10	15,487	401	15,888	3,612
Office equipments	198,394	-	198,394	10	137,976	6,042	144,018	54,376
Vehicle	42,200	-	42,200	10	26,261	1,594	27,855	14,345
Mobile phones	36,400	-	36,400	30	27,094	2,792	29,886	6,514
Computers	466,675	-	466,675	30	435,556	9,336	444,892	21,783
	763,169	-	763,169		642,374	20,165	662,539	100,630

Particulars	Cost			Accumulated Depreciation				W.D.V. As at June 30, 2025
	As at July 01, 2024	Additions	As at June 30, 2025	Rate %	As at July 01, 2024	Charge for the year	As at June 30, 2025	

----- R u p e e s -----

----- R u p e e s -----

OWNED

Furniture and fittings	19,500	-	19,500	10	15,041	446	15,487	4,013
Office equipments	198,394	-	198,394	10	131,263	6,713	137,976	60,418
Vehicle	42,200	-	42,200	10	24,490	1,771	26,261	15,939
Mobile phones	36,400	-	36,400	30	23,106	3,988	27,094	9,306
Computers	466,675	-	466,675	30	422,219	13,337	435,556	31,119
	763,169	-	763,169		616,119	26,255	642,374	120,795

4.1 Allocation of Depreciation:
Operating and administrative
expenses

Note	2026 Rupees	2025 Rupees
4	20,165	26,255

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BRIDGE SECURITIES (PVT.) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees																																
5 INTANGIBLE ASSETS																																			
Rights of room		2,260,000	2,260,000																																
Trading right entitlement certificate (TREC)	5.1	2,500,000	2,500,000																																
		<u>4,760,000</u>	<u>4,760,000</u>																																
5.1	It represents Trading Right Entitlement Certificate (TREC) received from the Pakistan Stock Exchange Limited without any additional payment, in lieu of TREC issued by the Lahore Stock Exchange Limited, surrendered on, January 10, 2016 on the consequence of Scheme(s) of Integration approved by the Securities and Exchange Commission of Pakistan vide Order No. 01/2016 dated January 11, 2016 under regulation 6 (8) of the Stock Exchange (Corporatization, Demutualization and Integration) Regulations, 2012.																																		
6 LONG TERM INVESTMENT																																			
Quoted - Shares of LSE Ventures Limited and LSE Capital Limited																																			
Investment at fair value through profit or loss																																			
Quoted equity securities	6.1	<u>21,618,930</u>	<u>11,164,079</u>																																
6.1 Quoted Equity Securities																																			
		<table> <tr> <th colspan="2">2026</th><th colspan="2">2025</th></tr> <tr> <th>Cost</th><th>Carrying value</th><th>Cost</th><th>Carrying value</th></tr> <tr> <td colspan="2">-----Rupees-----</td><td colspan="2">-----Rupees-----</td></tr> <tr> <td>Investment in quoted shares</td><td>24,570,741</td><td>21,618,930</td><td>24,500,000</td></tr> <tr> <td></td><td></td><td></td><td>11,164,079</td></tr> <tr> <td>Cost as at July 01,</td><td></td><td>24,570,741</td><td>24,500,000</td></tr> <tr> <td>Fair value adjustment</td><td></td><td>(2,951,811)</td><td>(13,335,921)</td></tr> <tr> <td></td><td></td><td><u>21,618,930</u></td><td><u>11,164,079</u></td></tr> </table>	2026		2025		Cost	Carrying value	Cost	Carrying value	-----Rupees-----		-----Rupees-----		Investment in quoted shares	24,570,741	21,618,930	24,500,000				11,164,079	Cost as at July 01,		24,570,741	24,500,000	Fair value adjustment		(2,951,811)	(13,335,921)			<u>21,618,930</u>	<u>11,164,079</u>	
2026		2025																																	
Cost	Carrying value	Cost	Carrying value																																
-----Rupees-----		-----Rupees-----																																	
Investment in quoted shares	24,570,741	21,618,930	24,500,000																																
			11,164,079																																
Cost as at July 01,		24,570,741	24,500,000																																
Fair value adjustment		(2,951,811)	(13,335,921)																																
		<u>21,618,930</u>	<u>11,164,079</u>																																
	6.2																																		
6.2 Reconciliation of gain on remeasurement of of equity securities at fair value through profit and loss																																			
Cost of investment		24,570,741	24,500,000																																
Unrealized loss - net		(13,335,921)	(18,888,525)																																
Balance as at July 01		11,234,820	5,611,475																																
Unrealised gain for the year		10,384,110	5,552,604																																
		<u>21,618,930</u>	<u>11,164,079</u>																																
6.3	AS at June 30, 2026, no shares of the Company have been pledged by any institution (2025: Same).																																		
6.4	The shareholders of LSECL have approved a stock split on November 27, 2025. The par value of ordinary and preference shares was reduced from Rs. 10 to Rs. 5 per share. The stock split was implemented on December 14, 2025, with a 2:1 ratio.																																		
6.5	The shareholders of LSEVL have approved a stock split on August 2025. The par value of ordinary and preference shares was reduced from Rs. 10 to Rs. 5 per share. The stock split was implemented on September 01, 2025, with a 2:1 ratio.																																		
7 LONG TERM DEPOSITS																																			
Deposits with:																																			
Central Depository Company of Pakistan Limited.		100,000	100,000																																
EcLEAR Services Limited		100,000	100,000																																
		<u>200,000</u>	<u>200,000</u>																																

BRIDGE SECURITIES (PVT.) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
8 DEFERRED TAXATION			
Deferred credits/(debits) arising due to:			
Taxable temporary difference			
Accelerated tax depreciation		14,832	17,288
		<u>14,832</u>	<u>17,288</u>
Deductable temporary difference			
Unrealized loss on long term investments		(442,772)	(2,000,388)
Unused business losses	8.2	(5,437,368)	(5,095,101)
Provision for provincial workers' welfare fund		-	(11,971)
Alternate Corporate tax	8.3	(27,745)	-
Minimum taxes	8.4	(318,670)	(244,484)
		<u>(6,226,555)</u>	<u>(7,351,944)</u>
Net deferred tax asset		<u>(6,211,722)</u>	<u>(7,334,656)</u>
Deferred tax asset not recognised	8.1	<u>6,211,722</u>	<u>7,334,656</u>
Deferred Tax Liability		<u>-</u>	<u>-</u>
Balance as at July 01,		-	7,620
Add: Charge/(reversal) during the year in profit or loss		<u>-</u>	<u>(7,620)</u>
		<u>-</u>	<u>-</u>
8.1 Unrecognised deferred tax assets			
Deferred tax assets have not been recognised, because it is not probable that future taxable profits under normal tax regime will be available against which the Company can use the benefits there from.			
8.2	Deferred tax asset on unused business losses will lapse after 6 years of loss occurred.		
8.3	Deferred tax asset on alternate corporate tax will lapse after 10 years of occurrence.		
8.4	Deferred tax asset on minimum taxes will lapse after 3 years of occurrence.		
9 LOANS AND ADVANCES			
Un-secured but considered good			
Advances to:			
Employees		100,000	205,000
		<u>100,000</u>	<u>205,000</u>
10 DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES			
Eclear Services Limited		4,536,790	5,460,965
Exposure Margin with ECLEAR		5,000,000	5,000,000
		<u>9,536,790</u>	<u>10,460,965</u>
11 TAX REFUNDS DUE FROM GOVERNMENT			
Income tax	11.1	2,303,730	621,143
Sales tax refundable		4,321	-
		<u>2,308,051</u>	<u>621,143</u>

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BRIDGE SECURITIES (PVT.) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
11.1 Movement in income taxes due from government			
Opening balance		621,143	285,771
Deducted during the year			
Income taxes		917,752	461,970
Levies		204,545	144,819
		1,122,297	606,789
Adjustment made during the year			
Income taxes		-	-
Levies		(278,731)	(271,417)
		(278,731)	(271,417)
Prior year adjustment		839,021	-
		2,303,730	621,143

12 CASH AND BANK BALANCES

These were held as under:

Cash in hand

-

-

Cash at bank - local currency

Pertaining to brokerage house

712,391

829,360

Pertaining to clients

10,895

10,965

723,286

840,325

13 SHARE CAPITAL

Authorized

3,000,000 (2025: 3,000,000) ordinary
shares of Rs.100 each

300,000,000

300,000,000

Issued, subscribed and paid up

555,250 (2025: 555,250) ordinary shares of
Rs.100 each fully paid in cash

13.3

55,525,000

55,525,000

13.1 Pattern of Shareholding:

Categories of shareholders

% age of Shares Held

Number of Shares Held

2026

2025

2026

2025

Individual

Mr. Amjad Yaqoob - CEO

32.78%

32.78%

182,000

182,000

Mr. Fayaz Haider - Director

67.22%

67.22%

373,250

373,250

100%

100%

555,250

555,250

13.2 There is no variation in the voting rights of shareholders.(2025: Same)

13.3 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.

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BRIDGE SECURITIES (PVT.) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
13.4 Reconciliation of number of shares outstanding			
Ordinary shares			
Number of shares outstanding at the beginning of the year		555,250	555,250
Issued for cash		-	-
Issued for consideration other than cash		-	-
Number of shares outstanding at the end of the year		<u>555,250</u>	<u>555,250</u>
14 TRADE AND OTHER PAYABLES			
Accrued Expenses		468,309	358,361
Provincial workers' welfare fund payable	14.1	<u>41,280</u>	<u>41,280</u>
		<u>509,589</u>	<u>399,641</u>
14.1 WORKERS WELFARE FUND PAYABLE			
Opening Balance		41,280	41,280
Expense recognized during the year		-	-
Payment made during the year		-	-
		<u>41,280</u>	<u>41,280</u>
15 PROVISION FOR LEVIES AND INCOME TAXES			
Opening balance		-	-
Provision for the year in respect of levies and income taxes	23.1	278,731	271,417
		<u>278,731</u>	<u>271,417</u>
Adjusted during the year		<u>(278,731)</u>	<u>(271,417)</u>
		<u>-</u>	<u>-</u>
16 CONTINGENCIES AND COMMITMENTS			
16.1 Contingencies:			
There are no known contingencies as at reporting date (2025: Rs.Nil).			
16.2 Commitments:			
The Trustees of LSE MCF Trust and LSE TCF Trust have given guarantee amounting Rs. 5.00 million to Pakistan Stock Exchange (PSX) on behalf of the company for meeting the Base Minimum Capital requirements (2025:same).			
17 BROKERAGE AND COMMISSION			
Retail customers		7,066,105	8,201,610
Less: Sales tax - provincial		<u>(1,131,258)</u>	<u>(1,131,258)</u>
		<u>5,934,847</u>	<u>7,070,352</u>
18 DIRECT COST			
Pakistan Stock Exchange Limited		696,666	637,399
National Clearing Company of Pakistan Limited		97,373	96,116
Eclear Services Limited		328,227	339,482
Central Depository Company of Pakistan Limited		98,430	109,120
		<u>1,220,696</u>	<u>1,182,117</u>

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BRIDGE SECURITIES (PVT.) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
19 OPERATING AND ADMINISTRATIVE EXPENSES			
Director's remuneration		2,400,000	3,400,000
Staff salaries and benefits		3,501,665	2,580,548
Rent, rates and taxes		279,605	39,179
Communication expenses		137,282	122,064
Electricity		252,274	247,795
Postage and courier charges		1,310	760
Printing and stationery		16,550	16,020
Repair and maintenance		239,536	266,370
Legal and professional charges	19.1	187,543	309,700
Fee and subscription		141,500	143,805
Insurance		2,692	1,967
Travelling and conveyance		2,953,732	1,918,380
Entertainment		255,590	189,090
Donation		50,000	-
Depreciation	4	20,165	26,255
Miscellaneous		25,902	154,522
		<u>10,465,346</u>	<u>9,416,455</u>
19.1 Auditor's remuneration			
The audit fee and remuneration for other services included in the financial statements is as follows:			
Audit Services			
Statutory audit		100,000	89,474
		<u>100,000</u>	<u>89,474</u>
20 OTHER INCOME			
Income from financial assets			
Dividend income		926,035	965,457
Disposal of right share		437,600	-
Interest income	20.1	4,566,672	3,049,836
Unrealized Gain on remeasurement of long term investment		10,384,110	5,552,604
Income from other than financial assets			
Balances written back		-	7,620
		<u>16,314,417</u>	<u>9,575,517</u>
20.1	This carries profit ranging from 5% to 10%.		
21 FINANCE COST			
Bank charges		4,176	8,583
22 LEVIES			
Minimum tax		139,826	126,598
Final tax	22.1	138,905	144,819
Prior year		(378,466)	-
		<u>(99,735)</u>	<u>271,417</u>

22.1 This represents portion of taxes (classified as levies in these financial statements) paid under the provision of Income Tax Ordinance, 2001.

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BRIDGE SECURITIES (PVT.) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
23 TAXATION			
Income tax:			
-Current		-	-
-Deferred	8	-	-
		<u>-</u>	<u>-</u>
23.1 Reconciliation between current tax charged under applicable income tax law and its categorization as 'Income Tax' and 'levies' is as follows:			
Classified as:			
Levies	22	278,731	271,417
Income tax	23	-	-
Expense as per profit and loss		<u>278,731</u>	<u>271,417</u>
Prior Year	22	(378,466)	-
Deferred tax	23	-	-
		<u>(99,735)</u>	<u>271,417</u>

24 NUMBER OF EMPLOYEES

	2026 (N u m b e r)	2025
Total number of employees at the end of year	<u>5</u>	<u>4</u>
Average number of employees during the year	<u>4</u>	<u>3</u>

25 REMUNERATION OF CHIEF EXECUTIVE, DIRECTORS AND EXECUTIVES

The aggregate amount charged in the financial statements for the year for remuneration, including certain benefits to the Chief Executives, Directors and Executives of the company is as follows:

	2026	
	Chief Executive	Director
	--- R u p e e s ---	
Managerial remuneration	<u>1,200,000</u>	<u>1,200,000</u>
Number of persons	<u>1</u>	<u>1</u>

	2025	
	Chief Executive	Director
	--- R u p e e s ---	
Managerial remuneration	<u>2,200,000</u>	<u>1,200,000</u>
Number of persons	<u>1</u>	<u>1</u>

26 RELATED PARTY TRANSACTION

All transactions between company and related party are accounted for in the normal course of business. Related parties comprise of directors of the Company. Transactions with related parties during the year in respect of remuneration of key management personnel has been disclosed in Note - 25 to the financial statements.

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BRIDGE SECURITIES (PVT.) LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
27 FINANCIAL INSTRUMENTS BY CATEGORY			
Financial assets and financial liabilities			
Financial assets			
Fair value through profit or loss			
Long term investments	6	<u>21,618,930</u>	<u>11,164,079</u>
Amortized cost			
Long term deposits	7	200,000	200,000
Loans and advances	9	100,000	205,000
Deposits, prepayments and other receivables	10	9,536,790	10,460,965
Accrued markup		871,526	1,078,178
Cash and bank balances	12	<u>723,286</u>	<u>840,325</u>
		<u>11,431,602</u>	<u>12,784,468</u>
Financial liabilities			
At amortized cost			
Trade and other payables	14	<u>509,589</u>	<u>399,641</u>
		<u>509,589</u>	<u>399,641</u>

28 CORRESPONDING FIGURES

The corresponding figures have been rearranged and reclassified, wherever considered necessary, for the purposes of comparison and better presentation.

29 EVENTS AFTER THE REPORTING DATE

There were no events after the end of the reporting date that might need reporting in these financial statements (2025: same).

30 GENERAL

Figures have been rounded off to the nearest of rupee.

31 DATE OF AUTHORISATION FOR ISSUE

These financial statements were authorized for issue on September 18, 2026 by the Board of Directors of the Company.

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Arif Yousaf

CHIEF EXECUTIVE



[Signature]

DIRECTOR