

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

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PART III

FACING PAGE

Information Required Pursuant to Rules 17a-5, 17a-12, and 18a-7 under the Securities Exchange Act of 1934

FILING FOR THE PERIOD BEGINNING 01/01/2025 AND ENDING 12/31/2025
MM/DD/YY MM/DD/YY

A. REGISTRANT IDENTIFICATION

NAME OF FIRM: Bosonic Securities LLC

TYPE OF REGISTRANT (check all applicable boxes):

- Broker-dealer Security-based swap dealer Major security-based swap participant
 Check here if respondent is also an OTC derivatives dealer

ADDRESS OF PRINCIPAL PLACE OF BUSINESS: (Do not use a P.O. box no.)

3761 W Beartooth Loop

(No. and Street)

Spearfish

SD

57783

(City)

(State)

(Zip Code)

PERSON TO CONTACT WITH REGARD TO THIS FILING

Michele Silvestro

212-668-87000

msilvestro@acisecure.com

(Name)

(Area Code – Telephone Number)

(Email Address)

B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose reports are contained in this filing*

MICHAEL COGLIANESE, CPA P.C.

(Name – if individual, state last, first, and middle name)

300 Tri State Intl Ste 180

Lincolnshire

IL

60069

(Address)

(City)

(State)

(Zip Code)

10/20/2009

3874

(Date of Registration with PCAOB)(if applicable)

(PCAOB Registration Number, if applicable)

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* Claims for exemption from the requirement that the annual reports be covered by the reports of an independent public accountant must be supported by a statement of facts and circumstances relied on as the basis of the exemption. See 17 CFR 240.17a-5(e)(1)(ii), if applicable.

Persons who are to respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB control number.

OATH OR AFFIRMATION

I, Sara Andres, swear (or affirm) that, to the best of my knowledge and belief, the financial report pertaining to the firm of Bosonic Securities LLC, as of 12/31, 2025, is true and correct. I further swear (or affirm) that neither the company nor any partner, officer, director, or equivalent person, as the case may be, has any proprietary interest in any account classified solely as that of a customer.

Signature: Sara J Andres

Title:
CEO & CCO

Notary Public

This filing** contains (check all applicable boxes):

- (a) Statement of financial condition.
- (b) Notes to consolidated statement of financial condition.
- (c) Statement of income (loss) or, if there is other comprehensive income in the period(s) presented, a statement of comprehensive income (as defined in § 210.1-02 of Regulation S-X).
- (d) Statement of cash flows.
- (e) Statement of changes in stockholders' or partners' or sole proprietor's equity.
- (f) Statement of changes in liabilities subordinated to claims of creditors.
- (g) Notes to consolidated financial statements.
- (h) Computation of net capital under 17 CFR 240.15c3-1 or 17 CFR 240.18a-1, as applicable.
- (i) Computation of tangible net worth under 17 CFR 240.18a-2.
- (j) Computation for determination of customer reserve requirements pursuant to Exhibit A to 17 CFR 240.15c3-3.
- (k) Computation for determination of security-based swap reserve requirements pursuant to Exhibit B to 17 CFR 240.15c3-3 or Exhibit A to 17 CFR 240.18a-4, as applicable.
- (l) Computation for Determination of PAB Requirements under Exhibit A to § 240.15c3-3.
- (m) Information relating to possession or control requirements for customers under 17 CFR 240.15c3-3.
- (n) Information relating to possession or control requirements for security-based swap customers under 17 CFR 240.15c3-3(p)(2) or 17 CFR 240.18a-4, as applicable.
- (o) Reconciliations, including appropriate explanations, of the FOCUS Report with computation of net capital or tangible net worth under 17 CFR 240.15c3-1, 17 CFR 240.18a-1, or 17 CFR 240.18a-2, as applicable, and the reserve requirements under 17 CFR 240.15c3-3 or 17 CFR 240.18a-4, as applicable, if material differences exist, or a statement that no material differences exist.
- (p) Summary of financial data for subsidiaries not consolidated in the statement of financial condition.
- (q) Oath or affirmation in accordance with 17 CFR 240.17a-5, 17 CFR 240.17a-12, or 17 CFR 240.18a-7, as applicable.
- (r) Compliance report in accordance with 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
- (s) Exemption report in accordance with 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
- (t) Independent public accountant's report based on an examination of the statement of financial condition.
- (u) Independent public accountant's report based on an examination of the financial report or financial statements under 17 CFR 240.17a-5, 17 CFR 240.18a-7, or 17 CFR 240.17a-12, as applicable.
- (v) Independent public accountant's report based on an examination of certain statements in the compliance report under 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
- (w) Independent public accountant's report based on a review of the exemption report under 17 CFR 240.17a-5 or 17 CFR 240.18a-7, as applicable.
- (x) Supplemental reports on applying agreed-upon procedures, in accordance with 17 CFR 240.15c3-1e or 17 CFR 240.17a-12, as applicable.
- (y) Report describing any material inadequacies found to exist or found to have existed since the date of the previous audit, or a statement that no material inadequacies exist, under 17 CFR 240.17a-12(k).
- (z) Other: _____

**To request confidential treatment of certain portions of this filing, see 17 CFR 240.17a-5(e)(3) or 17 CFR 240.18a-7(d)(2), as applicable.

Bosonic Securities, LLC

Statement of Financial Conditions

As of Ended December 31, 2025

Bosonic Securities, LLC

As of Ended December 31, 2025

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Report of Independent Registered Public Accounting Firm

To the Sole Member of Bosonic Securities, LLC

Opinion on the Financial Statement

We have audited the accompanying statement of financial condition of Bosonic Securities, LLC as of December 31, 2025, and the related notes (collectively referred to as the financial statement). In our opinion, the statement of financial condition presents fairly, in all material respects, the financial position of Bosonic Securities, LLC as of December 31, 2025 in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinion

This financial statement is the responsibility of Bosonic Securities, LLC's management. Our responsibility is to express an opinion on Bosonic Securities, LLC's financial statement based on our audit. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to Bosonic Securities, LLC in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audit in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement, whether due to error or fraud. Our audit included performing procedures to assess the risks of material misstatement of the financial statement, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audit also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audit provides a reasonable basis for our opinion.

We have served as Bosonic Securities, LLC's auditor since 2024.

A handwritten signature in blue ink that reads "Michael Coglianese CPA, P.C.".

Lincolnshire, IL
March 25, 2026

Bosonic Securities, LLC

Statement of Financial Condition
As of December 31, 2025

ASSETS

Cash	\$ 418,995
Accounts receivable	205,823
Prepaid expenses	<u>4,752</u>
TOTAL ASSETS	<u>\$ 629,570</u>

LIABILITIES AND MEMBER'S EQUITY

LIABILITIES:

Due to Parent	\$ 29,731
Accounts payable and accrued expenses	<u>15,258</u>
TOTAL LIABILITIES	<u>44,989</u>

Member's Equity	<u>584,581</u>
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TOTAL LIABILITIES AND MEMBER'S EQUITY	<u>\$ 629,570</u>
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The accompanying notes are an integral part of these financial statement.

Bosonic Securities, LLC

Notes to Financial statement
As of and for the year ended December 31, 2025

1. Organization and Nature of Business

Bosonic Securities, LLC (the "Company") is securities broker-dealer registered with the Securities and Exchange Commission ("SEC"), a member of the Financial Industry Regulatory Authority ("FINRA"), and a member of the Securities Investor Protection Corporation ("SIPC"). The company is a Delaware limited liability company ("LLC") and a wholly owned subsidiary of Bosonic, Inc. (the "Parent" and sole member). The Company operates as a placement agent specializing in private placements of securities and financial advisory services.

Pursuant to Footnote 74 of SEC Release No. 34-70073, the Company does not carry accounts of or for customers, does not receive customer funds or securities, or self-clear customer transactions through a separate account and does not receive or hold funds or securities for the customers, either directly or indirectly or otherwise owe such funds and securities to customers. Accordingly, the Company relies on Footnote 74.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statement of the Company have been prepared in conformity with accounting principles generally accepted in the United States of America ("US GAAP").

Use of Estimates

The preparation of the financial statement in accordance with U.S. GAAP requires the Company's management to make estimates and assumptions. These estimates and assumptions affect certain reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statement. Actual results could differ from those estimates.

Cash

For the purpose of reporting the statement of cash flows, the Company considers all cash accounts, which are not subject to withdrawal restrictions or penalties, and all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. Cash balances more than Federal Deposit Insurance Corporation ("FDIC") and similar insurance coverage are subject to the usual banking risks associated with funds in excess of those limits.

Recent Accounting Standards

The Company adopted Accounting Standards Codification ("ASC") Topic 326, Financial Instruments – Credit Losses, which requires entities to estimate expected credit losses on financial assets measured at amortized cost and record an allowance for such losses. Financial assets subject to this guidance primarily consist of accounts receivable arising in the ordinary course of business. The Company estimates expected credit losses based on relevant information and reasonable and supportable forecasts affecting collectability. Upon adoption management evaluated the collectability of outstanding receivables and determined that no allowance for expected credit losses was necessary, as the balances are considered fully collectible.

Receivables and Allowance for Credit Losses

The Company follows the Financial Accounting Standards Board's ("FASB") Accounting Standard Update ("ASU") 2016-13, Financial Instruments - Credit Losses (Topic 326) - Measurement of Credit Losses on Financial Instruments. This guidance requires entities to use a current expected credit loss impairment model based on expected losses rather than incurred losses. Under this model, an entity would recognize an impairment allowance equal to its current estimate of all contractual cash flow that the entity does not expect to collect from financial assets measured at amortized cost within the scope of the standard. The Company considers factors such as historical experience, credit quality, age of balances and current and future economic conditions that may affect the Company's expectation of the collectability in determining the allowance for credit losses. As of December 31, 2025, certain receivables were outstanding for greater than 90 days; however, based on management's evaluation of the counterparties and subsequent collections, no allowance for credit losses was considered necessary.

Bosonic Securities, LLC

Notes to Financial statement
As of and for the year ended December 31, 2025

Receivables and Allowance for Credit Losses (continued)

Receivables are stated at face amount with no allowance for doubtful accounts as the Company concluded it did not have any expected credit losses. As of December 31, 2025, the Company had a balance of \$205,823 in accounts receivable. Of the accounts receivable balance, 95% was owed from two entities.

Revenue

The Company recognizes revenue in accordance with FASB Accounting Standards Codification ("ASC") Topic 606, *Revenue from Contracts with Customers*. The authoritative guidance provides a five-step analysis of transactions to determine when and how revenue is recognized. The five steps are: (i) identify the contract with the customer; (ii) identify the performance obligation in the contract; (iii) determine the transaction price; (iv) allocate the transaction price to the performance obligation; and (v) recognize revenue when or as each performance obligation is satisfied.

Placement Fees

The Company provides placement services to capital raising activities. Revenue for placement services is generally recognized at the point in time that performance under the agreement is completed (the closing date of transaction) or the contract is cancelled. In some circumstances, significant judgement is needed to determine the timing and measure of progress appropriate for revenue recognition under specific contract. For the year ended December 31, 2025, placement fee income is \$1,893,577.

Income Taxes

The Company is a single-member limited liability company that, to the extent permitted by law, is treated as a "disregarded entity" for federal and state income tax purposes. The Company is included in the income tax return for the Parent. As such, the Company has reflected no tax expense in the financial statement attributable to the Company's stand-alone operations.

ASC 740, Income Taxes, provides guidance regarding how certain tax positions should be recognized, measured, presented and disclosed in the financial statement. ASC 740 requires evaluation of tax positions taken or expected to be taken in the course of preparing the tax returns to determine whether the tax positions are "more likely than not" of being sustained by the applicable tax authority. The Company concluded that it does not have any unrecognized tax benefits or any additional tax liabilities for any uncertain positions as of December 31, 2025.

3. Financial Instruments and Concentration of Credit Risk

The Company maintains cash at a bank in excess of Federal Deposit Insurance Corporation ("FDIC") insured limits and is exposed to the credit risk resulting from this concentration. At December 31, 2025, \$168,995 was in excess of FDIC insured limits. The Company has not experienced any losses in such accounts, and management believes that it has placed its cash on deposit with financial institutions which are financially stable.

4. Related-Party Transactions

During the year ended December 31, 2025, the Company had an expense sharing agreement ("ESA") in place with its Parent as it relates to rent, technology, communications, and personnel services provided by the Parent. The Company's expenses, pursuant to the terms of the ESA was \$63,140, for the year ended December 31, 2025. As of December 31, 2025, there is a payable amount to the parent of \$29,731.

Compensation and benefits	\$	54,418
Occupancy expense		4,800
Other expenses		3,804
Professional fees		118
	\$	<u>63,140</u>

5. Net Capital Requirements

The Company is subject to SEC Uniform Net Capital Rule (SEC Rule 15c3-1), which requires the maintenance of a minimum net capital, as defined, equal to the greater of \$250,000 or 6 2/3% of aggregate indebtedness. At December 31, 2025, the Company had net capital of \$374,006, which was \$124,006 in excess of its required net capital of \$250,000.

6. Estimates and Indemnifications

In the normal course of business, the Company enters into contracts that contain a variety of representations and warranties which provide general indemnifications. The Company's maximum exposure under these arrangements is unknown as this would involve future claims that may be made against the Company that have not occurred.

7. Commitments and Contingencies

Contingent liabilities arising from claims, assessments, litigations, fines, penalties, and other sources are recorded when it is probable that liabilities can be assess and the amount of the assessment and/or remediation can be reasonably estimated.

8. Segment Reporting

The Company is engaged in a single line of business as a securities broker-dealer. As described in FASB ASU 2023-07, FASB 280, operating segments are defined as components of an entity for which separate financial information is available and that is regularly reviewed by the Chief Operating Decision Maker (the "CODM"). The Company's CODM is the Chief Executive Officer. The CODM reviews net income and expenses presented on a basis consistent with the presentation of the statement of operations for purposes of making operating decisions, allocating resources, and evaluating financial performance. The measure of segment assets is reported on the balance sheet as total assets. As a result, the Company in its entirety is a single reportable segment. The accounting policies of the Company's single reportable segment are the same as those described in this Note 2. Refer to Note 1 for a description of the single segment's business.

9. Subsequent Events

Management of the Company has evaluated events and transactions that have occurred since December 31, 2025, through the date of this report for possible disclosure and recognition in the financial statement.