PUBLIC

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

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# ANNUAL REPORTS
# FORM X-17A-5
# PART III

| SEC FILE NUMBER |
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| 65521 |

## 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 07/01/25 (MM/DD/YY) AND ENDING 06/30/26 (MM/DD/YY)

## A. REGISTRANT IDENTIFICATION

NAME OF FIRM: Edgemont Capital Partners, L.P.

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.)

787 7th Avenue, 49th Floor
(No. and Street)

| New York, | NY | 10019 |
|---|---|---|
| (City) | (State) | (Zip Code) |

PERSON TO CONTACT WITH REGARD TO THIS FILING

| George Way | 646-632-3963 | gway@edgemont.com |
|---|---|---|
| (Name) | (Area Code – Telephone Number) | (Email Address) |

## B. ACCOUNTANT IDENTIFICATION

INDEPENDENT PUBLIC ACCOUNTANT whose reports are contained in this filing*

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

| 2121 AVENUE OF THE STARS #800 | CENTURY CITY, | CA | 90067 |
|---|---|---|---|
| (Address) | (City) | (State) | (Zip Code) |

| SEPTEMBER 15, 2020 | 6567 |
|---|---|
| (Date of Registration with PCAOB)(if applicable) | (PCAOB Registration Number, if applicable) |

**FOR OFFICIAL USE ONLY**

* 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.

## OATH OR AFFIRMATION

I, Jeffrey Swearingen, swear (or affirm) that, to the best of my knowledge and belief, the financial report pertaining to the firm of Edgemont Capital Partners, L.P., as of 6/30, 2026, 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: [signature]

Title: Managing Director

______________________________

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.*

# Edgemont Capital Partners, L.P.

## Financial Statements

## For the Year Ended June 30, 2026

This report is deemed PUBLIC in accordance with Rule 17a-5(e)(3) under the Securities Exchange Act of 1934.

DCPA

2121 AVE OF THE STARS #800
CENTURY CITY, CA 90067

424-253-1212
AUDIT@DCPAPRO.COM

# REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To Those Charged with Governance and the Partners of Edgemont Capital Partners, L.P.:

## Opinion on the Financial Statement

We have audited the accompanying statement of financial condition of Edgemont Capital Partners, L.P. (the "Company") as of June 30, 2026, 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 the Company as of June 30, 2026 in conformity with accounting principles generally accepted in the United States of America.

## Basis for Opinion

This financial statement is the responsibility of the Company's management. Our responsibility is to express an opinion on the Company'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 the Company 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.

*DCPA*

DCPA
We have served as the Company's auditor since 2022.
Century City, California
September 23, 2026

**Edgemont Capital Partners, L.P.**
**Statement of Financial Condition**
**June 30, 2026**

**Assets**

| | | |
|---|---|---|
| Cash and cash equivalents | $ | 5,880,094 |
| Accounts receivable | | 123,752 |
| Right-of-use asset | | 706,798 |
| Lease security deposit | | 505,604 |
| Prepaid expenses | | 263,139 |
| Fixed assets, net | | 123,750 |
| **Total assets** | $ | 7,603,137 |

**Liabilities and Partners' Equity**

| | | |
|---|---|---|
| **Liabilities** | | |
| Accounts payable and accrued expenses | $ | 624,630 |
| Lease liability | | 791,067 |
| Accrued compensation | | 4,070,643 |
| **Total liabilities** | | 5,486,340 |
| Commitments and contingencies (Note 7) | | |
| **Total partners' equity** | | 2,116,797 |
| **Total liabilities and partners' equity** | $ | 7,603,137 |

**Edgemont Capital Partners, L.P.**
**Notes to Financial Statements**
**June 30, 2026**

## Note 1: GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

*General*

Edgemont Capital Partners, L.P. (the "Company") is a Limited Partnership registered with the Securities and Exchange Commission ("SEC"), is a member of the Financial Industry Regulatory Authority ("FINRA"), and the Securities Investor Protection Corporation ("SIPC"). The Company was formed on December 20, 2001, under the laws of the State of Delaware and its office is located in New York, New York.

The Company provides investment banking services, merger & acquisition and strategic advisory as well as growth capital raising services for healthcare companies. It also engages in the private placement of securities and corporate finance consulting for institutional investors.

Under its membership agreement with FINRA, the Company does not maintain customer accounts, hold customer assets, or handle customer securities transactions.

*Summary of Significant Accounting Policies*

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America (“GAAP”) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

*Cash and cash equivalents*

The Company’s cash consists of cash on deposit with banks. Cash equivalents represent money market funds or short-term investments with maturities of three months or less.

*Accounts Receivable*

Accounts receivable from investment banking revenues are stated at net realizable value. The Company records an allowance for doubtful accounts, if applicable, representing estimated uncollectible amounts. During the year ended June 30, 2026, specific customer balances were deemed completely uncollectible and the Company wrote off the aggregate $31,461 balance of prior year allowances previously recognized. As of June 30, 2026 the Company did not have an allowance for doubtful accounts and the total accounts receivable balance was $123,752.

*Leases*

The Company’s accounting and reporting of its leases complies with FASB ASC 842, Leases.

## Note 1: GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*Revenue Recognition*

The Company earns fees from mergers & acquisitions and advisory services according to the terms of written engagement agreements with customers seeking a merger, acquisition, sale, or investment banking structuring. These agreements provide for various billing arrangements, such as initial and on-going retainers as well as success fees upon the closing of a transaction.

Investment banking revenues for the year ended June 30, 2026, include success fees and non-refundable retainer fees received from mergers & acquisitions and advisory fees. The Company had 20 open engagements as of June 30, 2026.

The Company's revenue recognition policies under *ASC Topic 606* have the following principles:

1. A valid contract is approved by both parties, who are committed to its completion.
2. The Company identifies its performance obligations under the contract terms.
3. The Company allocates its revenue under the contract among its performance obligations.
4. As the Company satisfies its performance obligations under the contract, it recognizes the associated revenue amount, subject to collection being received or reasonably assured.
5. Customer billings made in accordance with contract terms may differ in timing from the appropriate revenue recognition amount, in which case the Company records an asset or liability balance to properly state revenues in accordance with ASC Topic 606.

The Company recognizes incentive compensation on transactions and any other direct contract costs in the same accounting period as the related revenues.

Reimbursed expense income primarily represents direct expenses related to the work performed on their engagements. The related expensed items are included in Other operating expenses on the Statement of Income.

*Securities Received as Investment Banking Revenues*

From time to time, the Company receives securities in the form of equity ownership for various investment banking services performed by the Company. The Company records these revenues at the point in time when the services for the transactions are completed under the terms of each assignment or engagement, typically the closing date of the transaction. The securities received and related revenue are initially recorded at their estimated fair value at the time of transfer. If these securities are not transferred out of the Company immediately to the partners or registered representatives, the Company values such securities again at the date of the Statement of Financial Condition and recognizes the difference as an unrealized gain or loss until disposition. The revenue

## Note 1: GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

*Securities Received as Investment Banking Revenues - continued*

related to the initial fair market value of the securities received for the services performed by the Company is included in Investment banking revenues in the Statement of Income. As of June 30, 2026 the Company did not receive or include in income any securities for investment banking services.

*Advertising Costs*

The Company expenses advertising costs as they are incurred.

*Income Taxes*

The Company is organized as a Delaware limited partnership entity and is treated as a partnership for U.S. federal income tax purposes. Accordingly, the Company is not a taxpaying entity for U.S. federal income tax purposes, and the accompanying financial statements do not include a provision for U.S. federal income taxes. The Company's taxable income or loss is reported by the partners on their respective income tax returns and is taxed to the partners in accordance with applicable federal income tax law. Accordingly, no provision has been made for Federal taxes. For state and city pass through entity taxes an accrual of $202,000 is included in Accounts payable and accrued expenses on the Statement of Financial Condition for the year ended June 30, 2026. Total tax expense for the year ended June 30, 2026 was $787,709 shown on the Statement of Income.

*Fixed Assets, Net*

Fixed assets, net are stated at cost less accumulated depreciation and amortization, and the Company uses the straight-line method for calculating depreciation expense. Repairs and maintenance to these assets are charged to expense as incurred; major improvements enhancing the function and/or useful life are capitalized. When items are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gains or losses arising from such transactions are recognized.

## Note 2: INCOME TAXES

As stated in Note 1, the Company is treated as a partnership for Federal and State tax purposes and files income and other tax returns in the U.S. federal jurisdiction, New York State, and New York City on a calendar year basis. Although the Company generally is not subject to U.S. federal income tax at the entity level, it may be subject to income-based taxes imposed by state or local jurisdictions, including the New York City Unincorporated Business Tax ("NYC UBT"), as applicable. NYC UBT is imposed on income generated from ordinary business activities carried on in New York City and is accounted for as an entity-level income tax when applicable. For the fiscal year ended June 30, 2026, the Company accrued $50,000 of estimated New York City UBT. These expenses are reflected in the fiscal year ended June 30, 2026 financial statements.

For the 2025 tax year, the Company elected to participate in the New York State (NYS) and New York City (NYC) Pass-Through Entity Tax (PTET) programs. These programs generally allow eligible partnerships and certain limited liability companies to deduct PTET payments at the federal level, thereby reducing the amount of excess revenues over expenses allocated to the partners. For each partner, the PTET paid on their behalf is reported as a tax credit on their individual New York State and New York City income tax returns. The Company accrued $152,000 of estimated NYS PTET. These expenses are reflected in the fiscal year ended June 30, 2026 financial statements.

The Company is required to file income tax returns in federal, state and local tax jurisdictions. The Company's tax returns are subject to examination by taxing authorities in the jurisdictions in which it operates in accordance with the normal statute of limitations in the applicable jurisdiction. The Company's Federal, New York State, and New York City tax returns generally remain subject to examination by the applicable taxing authorities for tax years 2022 through 2025. The Company is currently undergoing audits by the New York State Department of Taxation and Finance for the tax years 2021, 2022, and 2023. The outcome of these audits is not yet known or estimatable, and no provision has been recorded in the accompanying financial statements related to any potential adjustments resulting from these examinations as the ending result would flow-through and be the responsibility of the members.

## Note 3: FAIR VALUE MEASUREMENT

The Company adopted FASB ASC 820, Fair Value Measurement and Disclosures, which defines fair value, establishes a framework for measuring fair value is the price that would be received to sell and asset or paid to transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market. Valuation techniques that are consistent with the market, income or cost approach, as specified by FASB ASC 820 are used to measure fair value.

## Note 3: FAIR VALUE MEASUREMENT (CONTINUED)

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value in three broad levels:

Level 1 – Quoted prices in an active market for the identical assets or liabilities;

Level 2 – Observable inputs other than level 1, quoted process for similar assets or liabilities in active markets, quoted prices for identical or similar assets and liabilities in markets that are not active, and model derived prices whose inputs are observable or whose significant value drivers are observable;

Level 3 – Assets and Liabilities whose significant value drivers are unobservable.

The following table presents the Company's fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis as of June 30, 2026.

| Assets | Level 1 | Level 2 | Level 3 | Total |
|---|---|---|---|---|
| Cash & cash equivalents | | | | |
| Money Markets Funds | $5,252,164 | $0 | $0 | $5,252,164 |
| Total Cash & cash Equivalents | $5,252,164 | $0 | $0 | $5,252,164 |

Money Market Funds are classified as cash and cash equivalents and are stated at their fair market value based on quoted prices in an active market. These funds typically invest in short-term, high-quality instruments with minimal credit and interest rate risk. The underlying holdings vary and may include CD's, US Treasuries or other highly liquid instruments. Because Money Market Funds are highly liquid, they are generally used by the Company as a short-term investment vehicle for cash management purposes.

## Note 4: RELATED PARTY TRANSACTIONS

The Company has no related party transactions, relationships, or outstanding balances as of the balance sheet date, and no such transactions occurred during the current fiscal year.

## Note 5: RETIREMENT AND PROFIT-SHARING PLAN CONTRIBUTIONS

The Company has a discretionary profit-sharing plan covering its limited partners and eligible employees. Profit-sharing expenses are funded through annual contributions to the plan. As of June 30, 2026 the Company made an annual contribution of $18,850 and additionally accrued $19,122 of contributions that are included in Accounts payable and accrued expense on the Statement of Financial Condition.

## Note 6: CONCENTRATIONS OF RISK

The Company maintains its cash balances at major financial institutions. These accounts are insured by the Federal Deposit Insurance Commission ("FDIC"), up to $250,000. At times during the year ended June 30, 2026, cash balances held in financial institutions were in excess of the FDIC limits. The Company has not experienced any losses in such accounts and management believes that it has placed its cash deposits with financial institutions which are financially stable.

## Note 7: COMMITMENTS AND CONTINGENCIES

*Commitments: Lease*

The Company has obligations as a lessee for office space with initial noncancelable terms in excess of one year subject to ASC 842. The current lease commenced on March 1, 2023 and expires on March 1, 2027. The lease agreement does not include a renewal option. The Company received five months of rent abatement at the beginning of the lease term and the first payment to the lessor began August 1, 2023.

Under this lease agreement, the Company is required to provide a security deposit. As of June 30, 2026, the Company deposited $505,604 with the lessor. This security deposit is shown on the Statement of Financial Condition as the Lease deposit.

The amounts reported in the Statement of Financial Condition as of June 30, 2026, are as follows:

<u>Operating lease:</u>

| | |
|---|---|
| Right-of-use asset | $ 706,798 |
| Lease liability | $ 791,067 |
| Discount rate | 6% |

Maturities of lease liabilities under noncancelable operating leases as of as of June 30, 2026, are:

**Note 7:** *Commitments: Lease (continued)*

| Year Ending June 30, | Minimum Payments |
|---|---|
| 2027 | $ 808,969 |
| Total undiscounted future lease payments | 808,969 |
| Less liability: Imputed interest | (17,902) |
| Total future lease liability | $ 791,067 |

*Contingencies*

The Company has no contingent liabilities and has not been named as a defendant in any lawsuit as of June 30, 2026, or during the year then ended.

## Note 8: FIXED ASSETS, NET

Fixed assets, net are recorded net of accumulated depreciation and summarized by major classifications as follows:

| | | Useful Life |
|---|---|---|
| Furniture and fixtures | $ 84,022 | 3-5 years |
| Computer Equipment | 120,544 | 3 years |
| Leasehold improvements | 174,255 | 3-4 years |
| | $ 378,821 | |
| Less: accumulated depreciation | (255,071) | |
| Property and equipment, net | $ 123,750 | |

During the year ended June 30, 2026, the Company placed in service $35,829 of newly acquired fixed assets.

## Note 9: NET CAPITAL REQUIREMENTS

The Company is subject to the Securities and Exchange Commission Uniform Net Capital Rule (SEC rule 15c3-1), which requires the maintenance of minimum net capital and requires that the ratio of aggregate indebtedness to net capital, both as defined, shall not exceed 15 to 1. Rule 15c3-1 also provides that equity capital may not be withdrawn, or cash dividends paid if the resulting net capital ratio would exceed 10 to 1. Net capital and aggregate indebtedness change day to day, but on June 30, 2026, the Company had net capital of $995,509 which was $676,873 in excess of its required net capital of $318,636; and the Company's ratio of aggregate indebtedness ($4,779,542) to net capital was 4.80 to 1 which is less than the 15 to 1 maximum allowed.

**Note 10: SUBSEQUENT EVENTS**

The Company has evaluated events subsequent to the Statement of Financial Condition date for items requiring recording or disclosure in the financial statements. The evaluation was performed through the date the financial statements were available to be issued. Based upon this review, the Company has determined that there were no events which took place that would have a material impact on its financial statements.

**Note 11: RECENTLY ISSUED ACCOUNTING STANDARDS**

The Financial Accounting Standards Board (the "FASB") has established the Accounting Standards Codification ("Codification" or "ASC") as the authoritative source of generally accepted accounting principles ("GAAP") recognized by the FASB. The principles embodied in the Codification are to be applied by nongovernmental entities in the preparation of financial statements in accordance with GAAP in the United States. New accounting pronouncements are incorporated into the ASC through the issuance of Accounting Standards Updates ("ASUs").

For the year ending June 30, 2026, various ASUs issued by the FASB were either newly issued or had effective implementation dates that would require their provisions to be reflected in the financial statements for the year then ended. The Company has either evaluated or is currently evaluating the implications, if any, of each of these pronouncements and the possible impact they may have on the Company's financial statements. In most cases, management has determined that the pronouncement has either limited or no application to the Company and, in all cases, implementation would not have a material impact on the financial statements taken as a whole.

**Note 12: SEGMENT REPORTING**

The Company follows ASC 280, Segment Reporting (including adoption of ASU 2023-07), which requires companies to disclose segment data based on how management makes decisions about allocating resources to segments and evaluating performance.

The Company conducts its business activities and reports financial results as a single reportable segment, brokerage and advisory services segment. Using the management approach, qualitative and quantitative criteria established by ASC 280, the Company is considered to be a single reportable segment. The Chief Operating Decision Maker ("CODM"), the managing director of the Company, makes decisions about allocating resources and assessing performance in a manner consistent with the way the Company operates its business and presents their financial results. The nature of business and accounting policies of the brokerage and advisory segment are the same as described in the organization and nature of business and summary of significant accounting policies.

## Note 13: PARTNERS EQUITY

During the year ended June 30, 2026, cash distributions to the general partner and limited partners totaled $125,000 and $1,652,113, respectively. No distributions to partners were made of available cash, as determined by the general partner, on a pro-rata basis based on their ownership percentages.