

Quarterly Report

For the period ended
March 31, 2025



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Company Information

Board of Directors

Mr. Zaheer Dodhia (Chairman)
Ms. Musharaf Hai
Ms. Nadia Ishtiaq
Mr. Asim Zafar
Mr. Mahir Shahzad
Mr. Adil Ahmed
Mr. Sarocsh Ahmed

Chief Executive Officer

Mr. Sarocsh Ahmed

Chief Financial Officer

Mr. Ayaz Ahmed

Company Secretary

Mr. Farhaj Khan

Auditors

Rahman Sarfaraz Rahim Iqbal Rafiq,
Chartered Accountants

Bankers

Bank AL Habib Limited
JS Bank Limited
MCB Bank Limited

Head Office

56 - A, Street 2, Khaild Commercial
Area, Phase 7 Ext., DHA, Karachi.

Other Offices

Islamabad

Shahawaiz Center Plot No.8-C Sector F-8 Markaz
Islamabad.

Lahore

2nd Floor, 215 FF, DHA Phase 4, Lahore 54000.

Karachi

2nd Floor, Plot No. 45-C,
Kh-e-Shahbaz Lane 4, Phase VI, D.H.A., Karachi,
Pakistan

SHARE REGISTRAR

F.D Registrar (Private) Limited

Director's Review Report

The fiscal year 2025 has been a period of growth and strategic challenges for Symmetry Group Limited. Despite a dynamic and volatile economic environment, the Company has demonstrated resilience, operational efficiency, and commitment to sustainable value creation for all stakeholders.

Financial Performance

During the period under review despite inflationary pressures, the company recorded a revenue higher than that of the corresponding period last year. Export stood at 58% of the total revenue. Company recorded a higher profit after tax over the same period last year.

Unconsolidated

(Amounts in PKR)	9M-2025	9M-2024	YoY
Revenue	411,364,092	234,896,428	75%
Gross Profit	245,162,996	170,396,276	44%
Operating Profit	148,944,476	108,244,644	38%
Profit before Taxation	131,214,956	111,610,201	18%
Profit after Taxation	118,176,457	99,677,971	19%
Number of Shares	285,245,524	285,245,524	-
EPS Basic and Diluted	0.41	0.35	19%

Consolidated

(Amounts in PKR)	H1-2025	H1-2024	YoY
Revenue	586,250,611	371,016,292	58%
Gross Profit	337,320,822	224,260,095	50%
Operating Profit	182,162,839	129,949,720	40%
Profit before Taxation	162,542,535	133,062,516	22%
Profit after Taxation	145,196,790	113,862,516	28%
Number of Shares	285,245,524	285,245,524	-
EPS Basic and Diluted	0.51	0.40	28%

Business Review

During the period, growth was primarily driven by:

- Expansion into new markets
- Launch of innovative products/services
- Operational efficiencies and cost rationalization initiatives
- Strategic partnerships and investments

Meanwhile, the Company remained cautious of challenges including macroeconomic headwinds and currency fluctuations.

Future Outlook

Looking ahead, the company remains optimistic about its growth prospects. The Company has outlined a strategic roadmap focusing on:

- Innovation and digital transformation
- Expansion into high-growth markets
- Strengthening operational resilience
- Enhancing shareholder value through sustainable profitability

Acknowledgment

We express our deepest appreciation to our shareholders, customers, employees, and partners for their unwavering trust and support. The Board remains committed to navigating future challenges and opportunities with diligence and integrity.

Sarocsh Ahmed



Director & CEO
Symmetry Group Limited

Condensed Unconsolidated Financial Statement

For the period ended
March 31, 2025

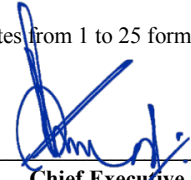
Symmetry Group Limited

Condensed Interim Unconsolidated Statement of Financial Position


As at March 31, 2025

	Note	(Un-audited) March 31, 2025	(Audited) June 30, 2024
		Rupees	
ASSETS			
Non-current assets			
Property and equipment	3	131,837,882	159,494,803
Right-of-use assets	4	82,992,120	93,694,910
Intangible assets	5	68,462,000	144,201,832
Long term prepayments	6	64,099,496	79,984,230
Long term investments	7	14,623,840	10,996,000
Long-term deposits - premises		819,000	634,000
		362,834,338	489,005,775
Current assets			
Trade debts	8	416,413,630	277,951,241
Advances, deposits and prepayments		7,956,751	4,019,943
Short term investments		73,000,000	73,000,000
Due from related parties	9	333,786,034	192,127,957
Taxation - net		25,346,073	29,476,489
Current maturity - long term prepayments		21,179,545	21,179,545
Cash and bank balances		265,209	28,256
		877,947,242	597,783,431
Total assets		1,240,781,580	1,086,789,206
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorized capital			
300,000,000 (June 30, 2024: 300,000,000)			
ordinary shares of Re. 1/- each		300,000,000	300,000,000
Issued, subscribed and paid-up capital		285,245,524	285,245,524
Revenue reserves			
Share premium		273,268,397	273,268,397
Unappropriated profits		381,661,797	292,009,627
		940,175,718	850,523,548
Non-current liabilities			
Lease liabilities	10	72,522,675	73,153,773
Deferred taxation		1,858,093	2,776,108
		74,380,768	75,929,881
Current liabilities			
Trade and other payables	11	80,644,863	67,280,306
Short term borrowing	12	113,141,304	63,966,514
Due to related parties		11,342,033	9,122,259
Accrued markup		7,361,476	6,908,338
Current portion of lease liability		12,802,871	12,952,139
Unclaimed dividend		932,547	106,221
		226,225,094	160,335,777
Contingencies and commitments	13		
Total equity and liabilities		1,240,781,580	1,086,789,206

The annexed notes from 1 to 25 form an integral part of these condensed interim unconsolidated financial statements.


Chief Executive


Director


Chief Financial Officer

Symmetry Group Limited

Condensed Interim Unconsolidated Statement of Profit or Loss


For the nine months ended and quarter ended March 31, 2025 (unaudited)

		Nine months ended		Quarter ended	
	Note	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
		Rupees			
Revenue - net	14	411,364,092	234,896,428	136,414,059	51,886,035
Cost of services	15	(166,201,096)	(64,500,152)	(54,731,936)	(20,416,209)
Gross profit		245,162,996	170,396,276	81,682,123	31,469,826
Administrative expenses	15.1	(95,040,219)	(62,136,632)	(54,984,784)	(21,653,617)
Operating profit		150,122,777	108,259,644	26,697,339	9,816,209
Other expense	15.2	(1,178,301)	(15,000)	(1,166,301)	-
Other income - net	16	10,564,003	15,010,875	2,954,067	5,836,415
Finance costs	17	(28,293,523)	(11,645,318)	(8,944,545)	(3,322,272)
Profit before levies and taxation		131,214,956	111,610,201	19,540,560	12,330,352
Levies	18	(826,619)	-	(271,216)	-
Profit before taxation		130,388,337	111,610,201	19,269,344	12,330,352
Taxation - net		(12,211,880)	(11,932,230)	(2,182,315)	(5,096,974)
Profit after taxation		118,176,457	99,677,971	17,087,029	7,233,378
Earning per share - basic and diluted		0.41	0.35	0.06	0.03

The annexed notes from 1 to 25 form an integral part of these condensed interim unconsolidated financial statements.


Chief Executive


Director


Chief Financial Officer

Symmetry Group Limited

Condensed Interim Unconsolidated Statement of Comprehensive Income (Un-audited)

For the nine months ended and quarter ended March 31, 2025 (unaudited)

	Nine months ended		Quarter ended	
	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
	Rupees			
Profit after taxation	118,176,457	99,677,971	17,087,029	7,233,378
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	118,176,457	99,677,971	17,087,029	7,233,378

The annexed notes from 1 to 25 form an integral part of these condensed interim unconsolidated financial statements.



Chief Executive



Director



Chief Financial Officer

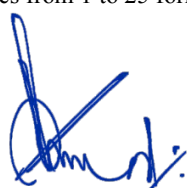
Symmetry Group Limited

Condensed Interim Unconsolidated Statement of Changes in Equity

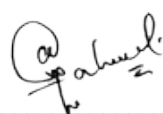
For the nine months ended March 31, 2025 (unaudited)

	Issued, subscribed and paid up capital	Share premium	Unappropriated profits	Total
	Rupees			
Balance as at June 30, 2023	197,010,230	-	175,717,554	372,727,784
<i>Total comprehensive income for the nine months ended March 31, 2024</i>				
Profit for the period	-	-	99,677,971	99,677,971
Other comprehensive income	-	-	-	-
	-	-	99,677,971	99,677,971
Issuance of ordinary shares	88,235,294	291,176,470	-	379,411,764
IPO costs directly attributable to issue of shares	-	(17,908,073)	-	(17,908,073)
	88,235,294	273,268,397	-	361,503,691
<i>Transaction with owners</i>				
Final dividend @ 5% for the year ended June 30, 2023	-	-	(14,262,276)	(14,262,276)
Balance as at March 31, 2024	285,245,524	273,268,397	261,133,249	819,647,170
Balance as at June 30, 2024	285,245,524	273,268,397	292,009,627	850,523,548
<i>Total comprehensive income for the nine months ended March 31, 2025</i>				
Profit for the period	-	-	118,176,457	118,176,457
Other comprehensive income	-	-	-	-
	-	-	118,176,457	118,176,457
<i>Transaction with owners</i>				
Final dividend @ 10% for the year ended June 30, 2024	-	-	(28,524,287)	(28,524,287)
Balance as at March 31, 2025	285,245,524	273,268,397	381,661,797	940,175,718

The annexed notes from 1 to 25 form an integral part of these condensed interim unconsolidated financial statements.


Chief Executive


Director


Chief Financial Officer

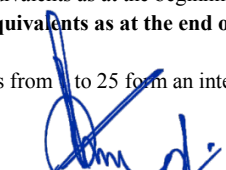
Symmetry Group Limited


Condensed Interim Unconsolidated Statement of Cash Flows (Un-audited)

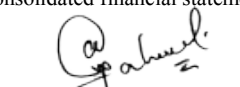
For the nine months ended March 31, 2025 (unaudited)

		Nine months ended	
		March 31, 2025	March 31, 2024
		Rupees	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before levies and taxation		131,214,956	111,610,201
<i>Adjustments for:</i>			
- Revenue generated from investment in subsidiary		(3,627,840)	-
- Depreciation on property and equipment		32,406,176	8,281,302
- Depreciation on right-of-use assets		8,687,915	6,794,149
- Amortization on intangible assets		2,252,991	3,105,318
- Amortization on long term prepayments		15,884,734	
- Interest income on short term investments	16	(10,564,003)	(5,695,478)
- Finance costs	17	28,293,523	9,371,318
		73,333,496	21,856,609
Operating profit before working capital changes		204,548,452	133,466,810
Working capital changes			
<i>Decrease / (increase) in current assets</i>			
- Trade debts		(138,462,389)	11,722,907
- Advances, deposits and prepayments		(3,936,808)	(1,108,186)
- Due from related parties - net		(48,860,928)	(238,947,988)
<i>Increase in current liabilities</i>			
- Trade and other payables		13,364,557	16,180,155
- Due to related parties - net		2,219,774	(58,498,856)
		(175,675,794)	(270,651,968)
Cash generated from operations		28,872,658	(137,185,158)
Income tax (paid) / received		(9,826,098)	(45,300,202)
Long term deposits		(185,000)	-
Net cash generated from operating activities		18,861,560	(182,485,360)
CASH FLOWS FROM INVESTING ACTIVITIES			
Additions to property and equipment		(2,734,380)	(40,799,546)
Development expenditure on intangible assets		(19,310,308)	(75,782,357)
Additions to right-of-use assets - initial direct cost		-	(248,000)
Interest received on short term investments		10,564,003	5,695,478
Short term investments - net		-	(73,000,000)
Net cash used in investing activities		(11,480,685)	(184,134,425)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of lease liability - Principal portion		(780,366)	(4,178,358)
Proceeds from issue of shares		-	379,411,764
IPO costs directly attributable to issue of shares		-	(17,908,073)
Dividend paid		(27,697,961)	(11,922,443)
Finance cost paid		(27,840,385)	(8,952,230)
Net cash used in financing activities		(56,318,712)	336,450,660
Net decrease in cash and cash equivalents		(48,937,837)	(30,169,125)
Cash and cash equivalents as at the beginning of the period		(63,938,258)	(33,769,133)
Cash and cash equivalents as at the end of the period	20	(112,876,095)	(63,938,258)

The annexed notes from 1 to 25 form an integral part of these condensed interim unconsolidated financial statements.


Chief Executive


Director


Chief Financial Officer

Symmetry Group Limited

Notes to the Condensed Interim Unconsolidated Financial Statements

For the nine months ended March 31, 2025 (unaudited)

1. INTRODUCTION

1.1 Legal status of the company

Symmetry Group Limited ('the Company') was incorporated in Pakistan as a private limited company on 3 February 2012 under the repealed Companies Ordinance, 1984 (now Companies Act 2017). In May 2017, the Company was converted to a public limited company. The Company listed on the Pakistan Stock Exchange on September 01, 2023.

1.2 Location of the registered office and regional office

Particular	Location	Address
Registered office	Karachi	Plot No. 56-A, Street 2, Khalid Commercial Area Phase 7 Ext Defence Housing Authority, Karachi,
Regional Office	Karachi	Plot No.45-C, Office No.3, 2nd Floor, Shahbaz Commercial Lane No.04 Phase -Vi, Defence Officer Housing Society, Karachi.
Regional Office	Lahore	Plot no 215FF, 2nd Floor, Defence Housing Authority, Phase 4, Lahore.
Regional Office	Islamabad	Office #13, Second Floor, Shawez Centre, Johar Road, F8 Markaz, Islamabad.

1.3 Principal business activity

The principal activities of the Company are digital media and advertising services encompassing transformation, interactive, commerce and mobility activities.

2. BASIS OF PREPARATION

2.1 Statement of compliance

These condensed interim unconsolidated financial statements (here-in-after referred to as the 'interim financial statements') have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise:

- International Accounting Standard (IAS) 34, 'Interim Financial Reporting', 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 the provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of, and directives issued under, the Companies Act, 2017 have been followed.

These interim financial statements do not include all the information and disclosures as required in the annual financial statements and should be read in conjunction with the Company's annual financial statements for the year ended June 30, 2024.

2.2 Basis of measurement

These interim financial statements have been prepared under the historical cost convention except as disclosed otherwise.

2.3 Functional and presentation currency

These interim financial statements are presented in Pakistan rupees which is Company's functional currency. All financial information has been rounded to the nearest rupee, unless otherwise stated.

2.4 Use of estimates and judgments

In preparing these interim financial statements, the significant judgments made by management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those applied in the annual unconsolidated financial statements of the Company as at and for the year ended June 30, 2024.

2.5 Material accounting policies

The material accounting policies applied in the preparation of these interim financial statements are the same as those applied in the preparation of the annual unconsolidated financial statements of the Company for the year ended June 30, 2024.

		(Un-audited) March 31, 2025	(Audited) June 30, 2024
3. PROPERTY AND EQUIPMENT	<i>Note</i>	Rupees	
Opening net book value		159,494,803	24,279,286
<i>Addition during the period / year:</i>			
- Direct addition		2,734,380	155,425,908
- Transfer from right-of-use-assts		2,014,875	7,560,150
		4,749,255	162,986,058
Disposal made during the period / year		-	(7,946,098)
Depreciation during the period / year		(32,406,176)	(19,824,443)
Closing balance		<u>131,837,882</u>	<u>159,494,803</u>
		(Un-audited) March 31, 2025	(Audited) June 30, 2024
4. RIGHT-OF-USE ASSETS	<i>Note</i>	Rupees	
Opening written down value	4.1	93,694,910	13,395,958
Additions during the period / year		-	96,511,120
Transferred to property and equipment - net		(2,014,875)	(7,560,150)
Depreciation for the period / year		(8,687,915)	(8,652,018)
Closing balance		<u>82,992,120</u>	<u>93,694,910</u>

4.1 Gross carrying amounts

Cost

Opening balance	107,141,995	18,384,875
Additions during the period / year	-	96,511,120
Transfer to property and equipment	(6,807,578)	(7,754,000)
Closing balance	<u>100,334,417</u>	<u>107,141,995</u>

Accumulated depreciation

Opening balance	13,447,085	4,988,917
Transfer to property and equipment	(4,792,703)	(193,850)
Depreciation for the period / year	8,687,915	8,652,018
Closing balance	<u>17,342,297</u>	<u>13,447,085</u>

Net book value	<u>82,992,120</u>	<u>93,694,910</u>
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Depreciation rate (per annum)	<u>10% / 15%</u>	<u>10% / 15%</u>
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5. INTANGIBLE ASSETS

Operating intangible assets	5.1	27,786,885	30,039,876
Capital work-in-progress	5.2	40,675,115	114,161,956
		<u>68,462,000</u>	<u>144,201,832</u>

5.1 Operating Intangible Assets

Computer software

Cost

- Opening balance	32,185,581	30,000,000
- Transfer from capital work in progress	-	32,185,581
- Write off during the period / year	-	(30,000,000)
	<u>32,185,581</u>	<u>32,185,581</u>

Amortization

Opening balance	2,145,705	28,181,787
Amortization during the period / year	2,252,991	2,145,705
Write off during the period / year	-	(28,181,787)
Closing balance	<u>4,398,696</u>	<u>2,145,705</u>

Net book value	<u>27,786,885</u>	<u>30,039,876</u>
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Amortization rate (% per annum)	<u>20%</u>	<u>20%</u>
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		(Un-audited) March 31, 2025	(Audited) June 30, 2024
	Note	Rupees	
5.2 Capital work-in-progress			
Opening balance		114,161,956	58,965,538
Addition during the period / year		19,310,308	87,381,999
Completed/transferred during the period / year		-	(32,185,581)
Transfer of intangible asset to foreign subsidiary		(92,797,149)	-
		<u>40,675,115</u>	<u>114,161,956</u>
6. LONG TERM PREPAYMENTS			
Cost		105,956,255	105,956,255
Accumulated amortization		(20,677,214)	(4,792,480)
		<u>85,279,041</u>	<u>101,163,775</u>
Opening net book value		101,163,775	-
Addition during the period / year		-	105,956,255
Amortization during the period / year		(15,884,734)	(4,792,480)
Closing net book value		<u>85,279,041</u>	<u>101,163,775</u>
Less: Current maturity shown under current asset		(21,179,545)	(21,179,545)
Non-current		<u>64,099,496</u>	<u>79,984,230</u>
Amortization rate (in years)		<u>20%</u>	<u>20%</u>
7. LONG TERM INVESTMENTS			
Subsidiaries companies - at cost			
- Symmetry Digital (Private) Limited 998,000 (June 30, 2024: 998,000) ordinary shares of Rs. 10/- each		9,998,000	9,998,000
- Iris Digital (Private) Limited 99,800 (June 30, 2024: 99,800) ordinary shares of Rs. 10/- each		998,000	998,000
-Symmetry Group EMEA FZE 48 (June 30, 2024: Nil) ordinary shares of AED 1000/- each	7.1	3,627,840	-
		<u>14,623,840</u>	<u>10,996,000</u>

- 7.1** During the period, the Company made an investment in foreign subsidiary M/s. Symmetry Group EMEA FZE at par value of AED 1000/- each, by acquiring 96% share holding. It was given license to operate on November 04, 2024 in UAE as a limited liability Company. The principal activities of Symmetry Group EMEA FZE are providing satellite telecommunications, IT solutions, cybersecurity, software development, digital marketing and advertising services.

	(Un-audited) March 31, 2025	(Audited) June 30, 2024
<i>Note</i>	Rupees	
8. TRADE DEBTS		
<i>Local</i>		
- Billed	28,722,856	55,473,077
- Unbilled	-	15,948,600
	<u>28,722,856</u>	<u>71,421,677</u>
<i>Foreign</i>		
- Billed	387,766,000	199,509,723
- Unbilled	-	7,095,067
	<u>416,488,856</u>	<u>278,026,467</u>
Less: Provision for expected credit losses	<u>(75,226)</u>	<u>(75,226)</u>
	<u>416,413,630</u>	<u>277,951,241</u>

	(Un-audited) March 31, 2025	(Audited) June 30, 2024
<i>Note</i>	Rupees	
9. DUE FROM RELATED PARTIES		
Iris Digital (Private) Limited	58,790,542	47,683,254
Symmetry Digital (Private) Limited	182,198,343	144,444,703
Symmetry Group Emea FZC	92,797,149	-
<i>9.1</i>	<u>333,786,034</u>	<u>192,127,957</u>

9.1 During the period, the Company disposed-off its internally developed intangibles to its subsidiary M/s. Symmetry Group EMEA FZC.

	(Un-audited) March 31, 2025	(Audited) June 30, 2024
	Rupees	
10. LEASE LIABILITIES		
Opening balance	86,105,912	8,042,561
Additions	-	95,812,379
Interest expense	13,558,485	11,818,651
Payments	<u>(14,338,851)</u>	<u>(29,567,679)</u>
	<u>85,325,546</u>	<u>86,105,912</u>
Less: Current maturity shown under current liabilities	<u>(12,802,871)</u>	<u>(12,952,139)</u>
Non-current	<u>72,522,675</u>	<u>73,153,773</u>

		(Un-audited) March 31, 2025	(Audited) June 30, 2024
	Note	Rupees	
11.	TRADE AND OTHER PAYABLES		
	Trade Creditors	10,114,754	12,962,702
	Accrued expenses	26,235,282	30,947,700
	Withholding sales tax payable	1,664,722	1,583,116
	Withholding income tax payable	24,905,437	13,551,463
	EOBI payable	2,342,640	2,402,220
	Sales tax payable	6,882,028	5,833,105
	Others	8,500,000	-
		80,644,863	67,280,306
12.	SHORT TERM BORROWING		
	Balance at the end of period / year	12.1 113,141,304	63,966,514
13.	CONTINGENCIES AND COMMITMENTS		
	There were no contingences and commitments as at reporting date (June 30, 2024: None).		
		(Un-audited) March 31, 2025	(Un-audited) March 31, 2024
14.	REVENUE - net	Rupees	
	Gross Revenue	424,047,284	242,840,821
	Less: Sales tax	(12,683,192)	(7,944,393)
		411,364,092	234,896,428
14.1	The net revenue has been arrived by offsetting an amount of Rs. 55.232 million (Mar 31, 2024: Rs. 115.04 million) representing Billing on behalf of vendors with the gross billing made to customer amounting to Rs. 466.471 million (June 30, 2024: Rs. 349.912 million).The net revenue comprises of following:		
14.2	Revenue	14.2.1 408,659,785	182,530,229
	Commission - net	14.2.2 2,704,307	52,366,199
		411,364,092	234,896,428

14.2.1 Disaggregation of revenue

The Company analyses its net revenue by the following streams:

March 31, 2025			
	Local	Export	Total
	(Rupees)		
<i>Transformation</i>			
Design, development & maintenance	23,499,890	307,989,546	331,489,436
Retainer	27,440,062	11,713,640	39,153,702
	50,939,952	319,703,186	370,643,138
<i>Interactive</i>			
Digital Public Relations	5,571,579	-	5,571,579
Retainer	22,450,959	9,583,887	32,034,846
	28,022,538	9,583,887	37,606,425
<i>Digital commerce - Trade service</i>			
<i>Mobility</i>	410,222	-	410,222
	79,372,712	329,287,073	408,659,785
March 31, 2024			
	Local	Export	Total
	(Rupees)		
<i>Transformation</i>			
Design, development & maintenance	16,668,301	103,060,025	119,728,326
Agency retainer	18,024,875	11,990,606	30,015,481
	34,693,176	115,050,631	149,743,807
<i>Interactive</i>			
Digital Public Relations	6,298,253	-	6,298,253
Content	658,415	-	658,415
Agency retainer	14,747,625	9,810,496	24,558,121
	21,704,293	9,810,496	31,514,789
<i>Digital commerce - Trade service</i>			
Total	1,271,633	-	1,271,633
	57,669,102	124,861,127	182,530,229

14.2.2 Commission - net

The Company analyses its commission by the following streams:

March 31, 2025			
	Local	Export	Total
	(Rupees)		
<i>Interactive</i>			
Digital PR	2,351,800	-	2,351,800
Media	12,402	340,105	352,507
Content	-	-	-
	2,364,202	340,105	2,704,307
<i>Digital commerce - Trade service</i>			
	-	-	-
Total	2,364,202	340,105	2,704,307

	March 31, 2024		
	Local	Export	Total
	(Rupees)		
<i>Interactive</i>			
Digital PR	19,008,273	32,178,324	51,186,597
Content	551,500	-	551,500
	19,559,773	32,178,324	51,738,097
Digital commerce - Trade service	628,102	-	628,102
Total	20,187,875	32,178,324	52,366,199

15. COST OF SERVICES

	(Un-audited) March 31, 2025	(Un-audited) March 31, 2024
	Rupees	
Salaries and other benefits	77,975,335	28,963,316
Mobility Cost	2,262,020	
Travelling and conveyance	6,369,367	10,223,155
Depreciation on property and equipment	19,443,706	4,968,781
Depreciation on right-of-use asset	5,212,749	1,863,191
Amortisation on intangible assets	18,137,725	3,105,318
Amortisation on long term prepayments		
Utilities	6,670,352	5,149,757
Rent, rates and taxes	3,416,454	3,288,232
Repairs and maintenance	2,094,859	5,384,550
Office supplies	2,327,742	996,539
Printing and stationery	265,879	1,247,475
Website maintenance cost	8,328,143	2,219,957
Shared service cost	13,696,765	(2,910,119)
	166,201,096	64,500,152

15.1 ADMINISTRATIVE AND GENERAL EXPENSES

	(Un-audited) March 31, 2025	(Un-audited) March 31, 2024
	Rupees	
Salaries and other benefits	21,993,043	8,169,140
Travelling and conveyance	4,246,245	6,815,436
Depreciation on property and equipment	12,962,470	3,312,521
Depreciation on right-of-use asset	3,475,166	1,242,127
Utilities	4,446,902	3,433,171
Entertainment	10,917,141	11,063,266
Advertisement and sales promotion	6,331,088	5,568,397
Rent, rates and taxes	2,277,636	2,192,155
Legal and professional	1,630,975	4,165,835
Fees and subscription	3,577,617	1,301,311
Repairs and maintenance	1,396,573	3,589,700
Insurance	5,882,697	4,162,435
Office supplies	1,551,828	664,359
Auditors' remuneration	750,000	550,000
Printing and stationery	177,252	831,650
Communication and courier	216,480	452,520
Brokerage charges for Initial public offer		1,958,219
Security expense	529,937	442,583
Shared service cost	11,256,306	(1,940,080)
Others	1,420,863	4,161,887
	95,040,219	62,136,632

15.2 OTHER EXPENSE

	(Un-audited) March 31, 2025	(Un-audited) March 31, 2024
	Rupees	
Exchange loss - net	1,166,301	-
Donation	12,000	15,000
	1,178,301	15,000

16. OTHER INCOME - NET

Interest income on short term investments	10,564,003	5,695,478
Gain on disposal of property and equipment - net	-	2,805,501
Exchange gain - net	-	6,509,896
	10,564,003	15,010,875

17. FINANCE COSTS

Markup charges on:		
- Running finance	10,668,148	5,777,017
- Leases liability	13,558,485	3,706,671
- Financing of payroll	1,068,800	-
- Loan payable to a related party	514,586	-
	25,810,019	9,483,688
Bank charges	1,051,999	1,031,248
Discounting bill charges	1,431,505	1,130,382
	28,293,523	11,645,318

18. LEVIES

Income tax - Final tax regime

826,619 **-**

(Un-audited) (Un-audited)
March 31, March 31,
2025 2024

20. CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise of the following items:

Cash and bank balances

Short term running finances

----- Rupees -----

265,209 **28,256**
(113,141,304) **(63,939,628)**
(112,876,095) **(63,911,372)**

21. RELATED PARTY DISCLOSURES

(Un-audited) (Audited)
March 31, June 30,
2025 2024

Balances outstanding as of the reporting date

Name of the related party	Basis of relationship with the party	Nature of the balance outstanding		
Symmetry Digital (Private) Limited	Subsidiary	Loan receivable	182,198,343	144,444,703
Iris Digital (Private) Limited	Subsidiary	Loan receivable	58,790,542	47,683,254
		Loan payable	-	-
Symmetry Group EMEA FZC	Subsidiary	Loan receivable	92,797,149	-
		Payable	-	-
Syed Sarocsh Ahmed	Key management Personnel	Loan payable	530,945	522,259
Ms. Dur-e-Shahwar	Close family member of shareholder	Loan payable	8,600,000	8,600,000
		Accrued markup	3,602,104	3,087,518

22. GENERAL

22.1 Date of authorization for issue of these interim financial statements

These interim financial statements were authorised for issue by the Board of Directors of the Company in their meeting held on 29-April-2025.

22.2 Level of rounding

Figures in these interim financial statements have been rounded off to the nearest rupee.



Chief Executive



Director



Chief Financial Officer

Condensed Consolidated Financial Statement

For the period ended
March 31, 2025

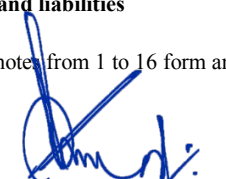
Symmetry Group Limited

Condensed Interim Consolidated Statement of Financial Position

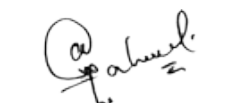
As at March 31, 2025

	Note	(Un-audited) March 31, 2025	(Audited) June 30, 2024
		Rupees	
ASSETS			
Non-current assets			
Property and equipment	3	193,071,866	238,897,158
Right-of-use assets	4	82,992,120	93,694,910
Intangible assets	5	161,259,149	144,201,832
Good will		42,777,721	42,777,721
Long term prepayments	6	121,590,680	154,997,369
Long term investments	7	3,627,840	-
Long-term deposits - premises		819,000	634,000
		606,138,376	675,202,990
Current assets			
Trade debts	8	481,961,869	348,151,703
Advances, deposits and prepayments		7,956,753	4,089,945
Short term investments		73,000,000	73,000,000
Taxation - net		74,732,579	76,104,590
Current maturity - long term prepayments		44,542,151	44,542,151
Cash and bank balances		89,064,995	80,756
		771,258,347	545,969,145
Total assets		1,377,396,723	1,221,172,135
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorized capital			
300,000,000 (June 30, 2024: 300,000,000) ordinary shares of Re. 1/- each		300,000,000	300,000,000
Issued, subscribed and paid-up capital		285,245,524	285,245,524
Revenue reserves			
Share premium		273,268,397	273,268,397
Unappropriated profits		472,284,348	355,612,387
		1,030,798,269	914,126,308
Non-controlling interest		82,501	81,959
		1,030,880,770	914,208,267
Non-current liabilities			
Lease liabilities	10	72,522,675	73,153,773
Deferred taxation		2,789,914	3,393,078
		75,312,589	76,546,851
Current liabilities			
Trade and other payables		127,695,002	137,070,737
Short term borrowing	11	113,141,304	63,966,514
Due to related parties		9,130,945	9,122,259
Accrued markup		7,500,695	7,199,147
Current portion of lease liability		12,802,871	12,952,139
Unclaimed dividend		932,547	106,221
		271,203,364	230,417,017
Contingencies and commitments	12		
Total equity and liabilities		1,377,396,723	1,221,172,135

The annexed notes from 1 to 16 form an integral part of these condensed interim consolidated financial statements.


Chief Executive


Director


Chief Financial Officer

Symmetry Group Limited

Condensed Interim Consolidated Statement of Profit or Loss

For the nine months ended and quarter ended March 31, 2025 (unaudited)

		Nine months ended		Quarter ended	
	Note	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
		Rupees			
Revenue - net	13	586,250,611	371,016,292	199,668,490	132,890,501
Cost of services		(248,929,789)	(146,756,197)	(68,652,747)	(45,906,685)
Gross profit		337,320,822	224,260,095	131,015,743	86,983,816
Administrative expenses		(153,979,682)	(94,295,375)	(77,991,913)	(41,958,869)
Operating profit		183,341,140	129,964,720	53,023,830	45,024,947
Other expense		(1,178,301)	(15,000)	(1,166,301)	-
Other income - net		10,564,003	15,010,875	2,966,067	5,836,415
Finance costs		(30,184,307)	(11,898,079)	(9,452,192)	(3,463,418)
Profit before levies and taxation		162,542,535	133,062,516	45,371,404	47,397,944
Levies		(875,369)	-	(319,966)	-
Profit before taxation		161,667,166	133,062,516	45,051,438	47,397,944
Taxation - net		(16,470,376)	(19,199,954)	(3,100,593)	(9,612,687)
Profit after taxation		145,196,790	113,862,562	41,950,845	37,785,257
Profit attributable to:					
- Equity holders of the parent		145,196,248	113,763,154	41,963,060	37,420,452
- Non-controlling interest		542	99,408	(12,215)	364,805
		145,196,790	113,862,562	41,950,845	37,785,257
Earning per share - basic and diluted		0.51	0.40	0.15	0.13

The annexed notes from 1 to 16 form an integral part of these condensed interim consolidated financial statements.



Chief Executive



Director



Chief Financial Officer

Symmetry Group Limited

Condensed Interim Consolidated Statement of Comprehensive Income (Un-audited)


For the nine months ended and quarter ended March 31, 2025 (unaudited)

	Nine months ended		Quarter ended	
	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
	Rupees			
Profit after taxation	145,196,790	113,862,562	41,950,845	37,785,257
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	145,196,790	113,862,562	41,950,845	37,785,257

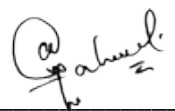
The annexed notes from 1 to 16 form an integral part of these condensed interim consolidated financial statements.



Chief Executive



Director



Chief Financial Officer

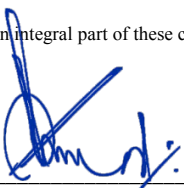
Symmetry Group Limited

Condensed Interim Consolidated Statement of Changes in Equity

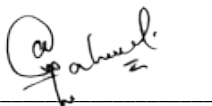
For the nine months ended March 31, 2025 (unaudited)

	Equity attributable to owners					
	Issued, subscribed and paid up capital	Share premium	Unappropriated profits	Equity attributable to owners	Non-controlling interest	Total
	Rupees					
Balance as at June 30, 2023	197,010,230	-	230,047,847	427,058,077	67,537	427,125,614
<i>Total comprehensive income for the nine months ended March 31, 2024</i>						
Profit for the period	-	-	113,763,154	113,763,154	99,408	113,862,562
Other comprehensive income	-	-	-	-	-	-
	-	-	113,763,154	113,763,154	99,408	113,862,562
Issuance of ordinary shares	88,235,294	291,176,470	-	379,411,764	-	379,411,764
IPO costs directly attributable to issue of shares	-	(17,908,073)	-	(17,908,073)	-	(17,908,073)
	88,235,294	273,268,397	-	361,503,691	-	361,503,691
<i>Transaction with owners</i>						
Final dividend @ 5% for the year ended June 30, 2023	-	-	(14,262,276)	(14,262,276)	-	(14,262,276)
Balance as at March 31, 2024	285,245,524	273,268,397	329,548,725	888,062,646	166,945	888,229,591
Balance as at June 30, 2024	285,245,524	273,268,397	355,612,387	914,126,308	81,959	914,208,267
<i>Total comprehensive income for the nine months ended March 31, 2025</i>						
Profit for the period	-	-	145,196,248	145,196,248	542	145,196,790
Other comprehensive income	-	-	-	-	-	-
	-	-	145,196,248	145,196,248	542	145,196,790
<i>Transaction with owners</i>						
Final dividend @ 10% for the year ended June 30, 2024	-	-	(28,524,287)	(28,524,287)	-	(28,524,287)
Balance as at March 31, 2025	285,245,524	273,268,397	472,284,348	1,030,798,269	82,501	1,030,880,770

The annexed notes from 1 to 16 form an integral part of these condensed interim consolidated financial statements.


Chief Executive


Director


Chief Financial Officer

Symmetry Group Limited

Condensed Interim Consolidated Statement of Cash Flows (Un-audited)

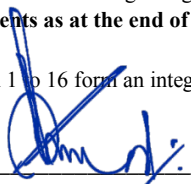
For the nine months ended March 31, 2025 (unaudited)

	Nine months ended	
	March 31, 2025	March 31, 2024
	Rupees	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before levies and taxation	162,542,535	133,062,516
<i>Adjustments for:</i>		
- Revenue generated from investment in subsidiary	(3,627,840)	-
- Depreciation on property and equipment	50,574,547	8,281,302
- Depreciation on right-of-use assets	8,687,915	6,794,149
- Amortization on intangible assets	2,252,991	3,105,318
- Amortization on long term prepayments	33,406,689	-
- Interest income on short term investments	(10,564,003)	(5,695,478)
- Finance costs	30,184,307	11,898,079
	110,914,606	24,383,370
Operating profit before working capital changes	273,457,141	157,445,886
Working capital changes		
<i>Decrease / (increase) in current assets</i>		
- Trade debts	(133,810,166)	(143,213,179)
- Advances, deposits and prepayments	(3,866,808)	(908,186)
<i>Increase in current liabilities</i>		
- Trade and other payables	(9,375,735)	23,078,366
- Due to related parties - net	8,686	17,323,299
	(147,044,023)	(103,719,700)
Cash generated from operations	126,413,118	53,726,186
Income tax (paid) / received	(16,576,898)	(45,441,681)
Long term deposits	(185,000)	-
Net cash generated from operating activities	109,651,220	8,284,505
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property and equipment	(2,734,380)	(70,799,546)
Development expenditure on intangible assets	(19,310,308)	(105,782,357)
Additions to right-of-use assets - initial direct cost	-	(248,000)
Interest received on short term investments	10,564,003	-
Short term investments - net	-	(73,000,000)
Net cash used in investing activities	(11,480,685)	(249,829,903)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liability - Principal portion	(780,366)	(4,178,358)
Proceeds from issue of shares	-	379,411,764
IPO costs directly attributable to issue of shares	-	(17,908,073)
Dividend paid	(27,697,961)	(11,922,443)
Finance cost paid	(29,882,759)	(11,898,079)
Net cash used in financing activities	(58,361,086)	333,504,811
Net decrease in cash and cash equivalents	39,809,449	91,959,413
Cash and cash equivalents as at the beginning of the period	(63,885,758)	(33,769,133)
Cash and cash equivalents as at the end of the period	(24,076,309)	58,190,280

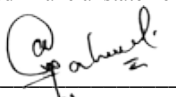
Note

14

The annexed notes from 1 to 16 form an integral part of these condensed interim consolidated financial statements.


Chief Executive


Director


Chief Financial Officer

Symmetry Group Limited

Notes to the Condensed Interim Consolidated Financial Statements

For the nine months ended March 31, 2025 (unaudited)

1. INTRODUCTION

1.1 Legal status of the company

The "Group" consists of Symmetry Group Limited (here-in-after referred to as 'the Holding Company') and its subsidiaries, Symmetry Digital (Private) Limited and Iris Digital (Private) Limited (here-in-after referred to as 'the Group').

The principal activities of the Holding Company are digital media and advertising services encompassing transformation, interactive, commerce and mobility activities.

Symmetry Group Limited ('the Holding Company') was incorporated in Pakistan as a private limited company on 3 February 2012 under the repealed Companies Ordinance, 1984 (now Companies Act 2017). In May 2017, the Company was converted to a public limited company.

These consolidated financial statements represent the consolidated financial statements of the Holding Company. The standalone financial statements of the group companies have been presented separately.

Percentage of Direct Holding

2024 2023

The Holding Company has investments in following subsidiaries:

Symmetry Digital (Private) Limited	99.98%	99.98%
Iris Digital (Private) Limited	99.80%	99.80%

1.2 Nature of operations of subsidiaries

1.2.1 Symmetry Digital (Private) Limited

Symmetry Digital (Private) Limited ('SDPL') was incorporated in Pakistan as a private limited company on 31 August 2009 under the repealed Companies Ordinance, 1984 (now Companies Act 2017). The principal activities of SDPL are digital media and advertising services encompassing transformation, interactive, commerce and mobility activities.

1.2.2 Iris Digital (Private) Limited

Iris Digital (Private) Limited ('IDPL') was incorporated in Pakistan as a private limited company on 3 February 2012 under the repealed Companies Ordinance, 1984 (now Companies Act 2017). The principal activities of IDPL are digital media and advertising services encompassing transformation, interactive, commerce and mobility activities.

1.3 Location of the registered office and regional office

Particular	Location	Address
Registered office	Karachi	Plot No. 56-A, Street 2, Khalid Commercial Area Phase 7 Ext Defence Housing Authority, Karachi,
Regional Office	Karachi	Plot No.45-C, Office No.3, 2nd Floor, Shahbaz Commercial Lane No.04 Phase -Vi, Defence Officer Housing Society, Karachi.
Regional Office	Lahore	Plot no 215FF, 2nd Floor, Defence Housing Authority, Phase 4, Lahore.
Regional Office	Islamabad	Office #13, Second Floor, Shawez Centre, Johar Road, F8 Markaz, Islamabad.

2. BASIS OF PREPARATION

2.1 Statement of compliance

These condensed interim consolidated financial statements (here-in-after referred to as the 'interim financial statements') have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise:

- International Accounting Standard (IAS) 34, 'Interim Financial Reporting', 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 the provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of, and directives issued under, the Companies Act, 2017 have been followed.

These interim financial statements do not include all the information and disclosures as required in the annual financial statements and should be read in conjunction with the Company's annual financial statements for the year ended June 30, 2024.

2.2 Basis of measurement

These interim financial statements have been prepared under the historical cost convention except as disclosed otherwise.

2.3 Functional and presentation currency

These interim financial statements are presented in Pakistan rupees which is Company's functional currency. All financial information has been rounded to the nearest rupee, unless otherwise stated.

2.4 Use of estimates and judgments

In preparing these interim financial statements, the significant judgments made by management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those applied in the annual unconsolidated financial statements of the Company as at and for the year ended June 30, 2024.

2.5 Material accounting policies

The material accounting policies applied in the preparation of these interim financial statements are the same as those applied in the preparation of the annual unconsolidated financial statements of the Company for the year ended June 30, 2024.

3. PROPERTY AND EQUIPMENT

	(Un-audited) March 31, 2025	(Audited) June 30, 2024
<i>Note</i>	----- Rupees -----	
Opening net book value	238,897,158	24,279,286
<i>Addition during the period / year:</i>		
- Direct addition	2,734,380	244,534,271
- Transfer from right-of-use-assts - net book value	2,014,875	7,560,150
	4,749,255	252,094,421
Disposal made during the period / year	-	(7,946,098)
Depreciation during the period / year	(50,574,547)	(29,530,451)
Closing balance	193,071,866	238,897,158

		(Un-audited) March 31, 2025	(Audited) June 30, 2024
	Note	Rupees	
4. RIGHT-OF-USE ASSETS			
Opening written down value	4.1	93,694,910	13,395,958
Additions during the period / year		-	96,511,120
Transferred to property and equipment - net		(2,014,875)	(7,560,150)
Depreciation for the period / year		(8,687,915)	(8,652,018)
Closing balance		<u>82,992,120</u>	<u>93,694,910</u>
4.1 Gross carrying amounts			
<i>Cost</i>			
Opening balance		107,141,995	18,384,875
Additions during the period / year		-	96,511,120
Transfer to property and equipment		(6,807,578)	(7,754,000)
Closing balance		<u>100,334,417</u>	<u>107,141,995</u>
<i>Accumulated depreciation</i>			
Opening balance		13,447,085	4,988,917
Transfer to property and equipment		(4,792,703)	(193,850)
Depreciation for the period / year		8,687,915	8,652,018
Closing balance		<u>17,342,297</u>	<u>13,447,085</u>
Net book value		<u>82,992,120</u>	<u>93,694,910</u>
Depreciation rate (per annum)		<u>10% / 15%</u>	<u>10% / 15%</u>
5. INTANGIBLE ASSETS			
Operating intangible assets	5.1	27,786,885	30,039,876
Intangible with Subsidiary EMEA		92,797,149	
Capital work-in-progress	5.2	40,675,115	114,161,956
		<u>161,259,149</u>	<u>144,201,832</u>
		92,797,149	
5.1 Operating Intangible Assets			
<i>Computer software</i>			
<i>Cost</i>			
- Opening balance		32,185,581	30,000,000
- Transfer from capital work in progress		-	32,185,581
- Write off during the period / year		-	(30,000,000)
		<u>32,185,581</u>	<u>32,185,581</u>
<i>Amortization</i>			
Opening balance		2,145,705	28,181,787
Amortization during the period / year		2,252,991	2,145,705
Write off during the period / year		-	(28,181,787)
Closing balance		<u>4,398,696</u>	<u>2,145,705</u>
Net book value		<u>27,786,885</u>	<u>30,039,876</u>
Amortization rate (% per annum)		<u>20%</u>	<u>20%</u>

		(Un-audited) March 31, 2025	(Audited) June 30, 2024
	Note	Rupees	
5.2 Capital work-in-progress			
Opening balance		114,161,956	58,965,538
Addition during the period / year		19,310,308	87,381,999
Completed/transferred during the period / year		-	(32,185,581)
Transfer of intangible asset to foreign subsidiary		(92,797,149)	-
		<u>40,675,115</u>	<u>114,161,956</u>
6. LONG TERM PREPAYMENTS			
Cost		211,767,439	211,767,439
Accumulated amortization		(45,634,608)	(12,227,919)
		<u>166,132,831</u>	<u>199,539,520</u>
Opening net book value		199,539,520	-
Addition during the period / year		-	211,767,439
Amortization during the period / year		(33,406,689)	(12,227,919)
Closing net book value		<u>166,132,831</u>	<u>199,539,520</u>
Less: Current maturity shown under current asset		(44,542,151)	(44,542,151)
Non-current		<u>121,590,680</u>	<u>154,997,369</u>
Amortization rate (in years)		<u>20%</u>	<u>20%</u>
7. LONG TERM INVESTMENTS			
Subsidiaries companies - at cost			
-Symmetry Group EMEA FZE	7.1	<u>3,627,840</u>	-
48 (June 30, 2024: Nil) ordinary shares of AED 1000/- each			
7.1	During the period, the Company made an investment in foreign subsidiary M/s. Symmetry Group EMEA FZE at par value of AED 1000/- each, by acquiring 96% share holding. It was given license to operate on November 04, 2024 in UAE as a limited liability Company. The principal activities of Symmetry Group EMEA FZE are providing satellite telecommunications, IT solutions, cybersecurity, software development, digital marketing and advertising services.		

		(Un-audited) March 31, 2025	(Audited) June 30, 2024
	Note	Rupees	
8. TRADE DEBTS			
<i>Local</i>			
- Billed		94,271,095	115,846,098
- Unbilled		-	22,510,387
		<u>94,271,095</u>	<u>138,356,485</u>
<i>Foreign</i>			
- Billed		387,766,000	202,775,377
- Unbilled		-	7,095,067
		<u>387,766,000</u>	<u>209,870,444</u>
		<u>482,037,095</u>	<u>348,226,929</u>
Less: Provision for expected credit losses		(75,226)	(75,226)
		<u><u>481,961,869</u></u>	<u><u>348,151,703</u></u>
		(Un-audited) March 31, 2025	(Audited) June 30, 2024
	Note	Rupees	
9. DUE FROM RELATED PARTIES			
Symmetry Group Emea FZC	9.1	<u>92,797,149</u>	-
9.1 During the period, the Company disposed-off its internally developed intangibles to its subsidiary M/s. Symmetry Group EMEA FZC.			
		(Un-audited) March 31, 2025	(Audited) June 30, 2024
		Rupees	
10. LEASE LIABILITIES			
Opening balance		86,105,912	8,042,561
Additions		-	95,812,379
Interest expense		13,558,485	11,818,651
Payments		<u>(14,338,851)</u>	<u>(29,567,679)</u>
		<u>85,325,546</u>	<u>86,105,912</u>
Less: Current maturity shown under current liabilities		<u>(12,802,871)</u>	<u>(12,952,139)</u>
Non-current		<u><u>72,522,675</u></u>	<u><u>73,153,773</u></u>
11. SHORT TERM BORROWING			
Balance at the end of period / year	11.1	<u><u>113,141,304</u></u>	<u><u>63,966,514</u></u>

- 11.1** This represents running finance facility obtained from Bank al Habib Limited against available limit of Rs. 115 million (June 30, 2024: Rs. 65 million), which carries mark-up at the rate of 3 months deposit rate plus 2% (June 30, 2024: 3-month deposit rate plus 2%) payable quarterly in arrears. The facility is secured against hypothecation charge over receivables of the Company, equitable mortgage over 100 yards commercial plot situated in Phase - VII (Ext.) DHA, owned by director, lien over TDRs with 110% margin and personal guarantees of directors. Amount unutilized for such facility as at December 31, 2024 was Rs. 2.265 million (June 30, 2024: Rs. 1.033 million).

12. CONTINGENCIES AND COMMITMENTS

There were no contingences and commitments as at reporting date (June 30, 2024: None).

		(Un-audited) March 31, 2025	(Un-audited) March 31, 2024
13. REVENUE - net		Rupees	
Gross Revenue		637,393,222	413,699,582
Less: Sales tax		(51,142,611)	(42,683,290)
		586,250,611	371,016,292
13.1	The net revenue has been arrived by offsetting an amount of Rs. 294.638 million (March 31, 2024: Rs. 437.01 million) representing Billing on behalf of vendors with the gross billing made to customer amounting to Rs. 880.888 million (Mar 31, 2024: Rs. 808.027 million). The net revenue comprises of following:		
13.2	Revenue	13.2.1 579,425,646	312,336,528
	Commission - net	13.2.2 6,824,965	58,679,764
		586,250,611	371,016,292
13.2.1	Disaggregation of revenue		

The Company analyses its net revenue by the following streams:

	March 31, 2025		
	Local	Export	Total
	(Rupees)		
<i>Transformation</i>			
Design, development & maintenance	54,514,517	318,302,417	372,816,934
Retainer	81,817,505	11,713,640	93,531,145
	136,332,022	330,016,057	466,348,079
<i>Interactive</i>			
Digital Public Relations	12,289,430	-	12,289,430
Media	25,276,070	-	25,276,070
Retainer	65,517,958	9,583,887	75,101,845
	103,083,458	9,583,887	112,667,345
Mobility	410,222	-	410,222
	239,825,702	339,599,944	579,425,646
	March 31, 2024		
	Local	Export	Total
	(Rupees)		
<i>Transformation</i>			
Design, development & maintenance	41,612,116	123,060,025	164,672,141
Retainer	59,197,922	11,990,606	71,188,528
	100,810,038	135,050,631	235,860,669
<i>Interactive</i>			
Digital Public Relations	14,100,575	-	14,100,575
Content	2,858,492	-	2,858,492
Retainer	48,434,663	9,810,496	58,245,159
	65,393,730	9,810,496	75,204,226

Digital commerce - Trade service
Total

1,271,633	-	1,271,633
167,475,401	144,861,127	312,336,528

13.2.2 Commission - net

The Company analyses its commission by the following streams:

	March 31, 2025		
	Local	Export	Total
	(Rupees)		
<i>Interactive</i>			
Digital PR	-	-	-
Media	1,609,107	215,105	1,824,212
Content	-	-	-
	1,609,107	215,105	1,824,212
Digital commerce - Trade service	5,000,753	-	5,000,753
Total	6,609,860	215,105	6,824,965

	March 31, 2024		
	Local	Export	Total
	(Rupees)		
<i>Interactive</i>			
Digital PR	45,073,211	12,374,451	57,447,662
Content	604,000	-	604,000
	45,677,211	12,374,451	58,051,662
Digital commerce - Trade service	628,102	-	628,102
Total	46,305,313	12,374,451	58,679,764

	(Un-audited) March 31, 2025	(Un-audited) March 31, 2024
OTHER EXPENSE	----- Rupees -----	
Exchange loss - net	1,166,301	-
Donation	12,000	15,000
	1,178,301	15,000

OTHER INCOME - NET

Interest income on short term investments	10,564,003	5,695,478
Gain on disposal of property and equipment - net	-	2,805,501
Exchange gain - net	-	6,509,896
	10,564,003	15,010,875

FINANCE COSTS

Markup charges on:		
- Running finance	10,668,148	5,777,017
- Leases liability	13,558,485	3,706,671
- Financing of payroll	1,068,800	-
- Loan payable to a related party	514,586	-
	25,810,019	9,483,688
Bank charges	2,942,783	1,284,009
Discounting bill charges	1,431,505	1,130,382
	30,184,307	11,898,079

	(Un-audited) March 31, 2025	(Un-audited) March 31, 2024
14. CASH AND CASH EQUIVALENTS	----- Rupees -----	
Cash and cash equivalents comprise of the following items:		
Cash and bank balances	89,064,995	155,818,792
Short term running finances	(113,141,304)	(63,939,628)
	<u>(24,076,309)</u>	<u>91,879,164</u>

15. RELATED PARTY DISCLOSURES

The related parties comprises of the group companies, directors, key management personnel and their close family members.

The Company in the normal course of business carries out transactions with various related parties. Details of transactions with related parties, other than those which have been specifically disclosed elsewhere are as follows:

	(Un-audited) March 31, 2025	(Un-audited) March 31, 2024
<u>Transactions during the period</u>	----- Rupees -----	
Name of the related parties	Basis of relationship with the party	Nature of the transaction
Symmetry Group EMEA FZC	Subsidiary	Transfer from parent
		92,797,149 -
Syed Sarocsh Ahmed	Key management personnel	Loan recovered
		54,220,164 47,986,727
		54,228,850 92,195,126

	(Un-audited) March 31, 2025	(Audited) June 30, 2024
<u>Balances outstanding as of the reporting date</u>	----- Rupees -----	
Name of the related party	Basis of relationship with the party	Nature of the balance outstanding
Symmetry Group EMEA FZC	Subsidiary	Loan receivable
		92,797,149 -
		- -
Syed Sarocsh Ahmed	Key management Personnel	Loan payable
		530,945 522,259
Ms. Dur-e-Shahwar	Close family member of shareholder	Loan payable
		8,600,000 8,600,000
		3,602,104 3,087,518

16. GENERAL

16.1 Date of authorization for issue of these interim financial statements

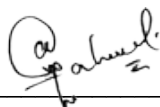
These interim financial statements were authorised for issue by the Board of Directors of the Company in their meeting held on 29-April-2025.

16.2 Level of rounding

Figures in these interim financial statements have been rounded off to the nearest rupee.



Chief Executive

Director

Chief Financial Officer



Head Office

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Lahore 54000.

Karachi

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