

# First Quarterly Report FY-2026

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# Corporate Information

## Board Of Directors

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

## 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

## Share Registrar

F.D Registrar (Private) Limited

## Bankers

Bank AL Habib Limited  
JS Bank Limited  
MCB Bank Limited  
Meezan Bank Limited  
Dubai Islami Bank  
Askari Bank Limited

## Head Office

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

## Other Offices

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

## Lahore

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

# Board of Directors



**Zaheer Dodhia**  
Chairman



**Musharraf Hai**  
Independent Director



**Syed Asim Zafar**  
Independent Director



**Nadia Ishtiaq**  
Independent Director



**Syed Mahir Shahzad**  
Independent Director



**Adil Ahmed**  
Executive Director/ Co-Founder



**Sarocsh Ahmed**  
Chief Executive Officer/ Co-Founder

# Leadership Team



**Mehak Zafar Sangi**  
COO



**Ayaz Ahmed**  
CFO



**Mohammed Sajid**  
CTO



**Shoaib Rehman**  
Head of Infrastructure & Applications



**Rihan Saeed**  
Head of Development



**Sarah Moquim**  
Head of Content Excellence



**Kamran Elahi**  
Head of Design



# Vision & Mission

## Vision

**We exist to integrate the world better.**

We believe that human possibilities can be enhanced through digital experiences. whether it is finding new ways to solve old problems or solving newly emerging ones, technology is invariably the answer. whether its shopping at the mall or online, enjoying music on the phone or at a festival, or watching a glorious sunrise, our connected world demands integrated experiences

## Mission

**Create market-leading digital experiences that power our partners' success.**

Symmetry Group is a digital technology and experiences company that specializes in digital products and services. our prime focus is on transformation and digitalization of marketing, sales and other consumer centric functions of organizations.

# Director's Report

**For the Quarter Ended September 30, 2025 (Q1 FY-26)**

The Directors of Symmetry Group Limited are pleased to present the Quarter ended September 2025, financial statements of the Company and its subsidiaries for the quarter ended September 30, 2025, together with a brief review of the financial and operational performance during the period.

## **Business Review**

During the quarter under review, the Group consolidated its position as one of Pakistan's leading integrated digital transformation conglomerates.



Symmetry Digital and Iris Digital continued to serve major clients across banking, FMCG, and telecom sectors, delivering measurable ROI through data-driven campaign planning, social analytics, and content-performance optimization.



Influsense strengthened its market presence by introducing enhanced influencer-analytics dashboards, enabling brands to evaluate campaign performance and audience sentiment with greater precision.



The Group's export-oriented services in the MENA region also demonstrated encouraging momentum, reinforcing Symmetry Group's vision of becoming a regional digital-technology powerhouse.



Through continuous investment in people, platforms, and process optimization, the Group remained focused on operational excellence, scalability, and sustainable profitability.

## **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 55.80% of the total revenue. Company recorded a higher profit after tax over the same period last year.

#### UNCONSOLIDATED

(Amounts in PKR)	Q1-26	Q1-25	QoQ
Revenue (Net)	107,448,967	125,998,047	(15)%
Gross Profit	55,167,627	65,409,679	(16)%
Operating Profit	22,782,670	30,452,137	(25)%
Profit Before Tax	25,510,938	22,789,840	12%
Profit After Tax	22,707,523	19,920,922	14%
No. of Shares	285,245,524	285,245,524	-
EPS	0.08	0.07	14%



## CONSOLIDATED

(Amounts in PKR)	Q1-26	Q1-25	QoQ
Revenue (Net)	188,383,013	179,177,457	05%
Gross Profit	111,797,468	111,966,642	0%
Operating Profit	49,011,930	58,464,183	(16%)
Profit Before Tax	51,714,037	50,326,207	03%
Profit After Tax	46,956,720	41,302,728	14%
No. of Shares	285,245,524	285,245,524	-
EPS	0.16	0.14	14%

## Operational Highlights



Introduction of upgraded versions of CartSight and Influxense Insights Suite with advanced analytics features.



Expansion of client portfolio in banking and Government sector



Continued emphasis on employee development and governance strengthening across all subsidiaries.

### Future Outlook

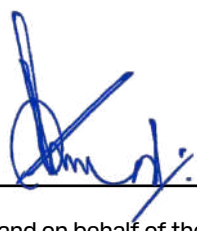
The Board remains confident that the Group's strategic focus on technology, analytics, and digital transformation will continue to drive long-term value creation. Key objectives for the remainder of FY-26 include:

- |  |  |  |   |
|--|--|--|---|
| +  | +  | +  | +   |
| Scaling SaaS-based product offerings for CartSight and Influsense. | Expanding regional business operations across the UAE and GCC markets. | Enhancing AI-driven capabilities across all business units | Maintaining financial prudence through efficient resource allocation and margin management. |

With a resilient business model and diversified revenue streams, Symmetry Group Limited is well-positioned to benefit from the steady adoption of digital technologies and marketing automation across industries.

### Acknowledgment

The Directors wish to place on record their appreciation for the continued support and commitment of the Company's employees, shareholders, customers, and business partners, whose trust and collaboration remain the foundation of the Group's progress.



For and on behalf of the Board of Directors

**Syed Sarocsh Ahmed**  
Chief Executive Officer

## ڈائریکٹرز کی رپورٹ

### برائے 30 ستمبر 2025 مختتمہ سہ ماہی (Q1 FY-26)

سمیٹری گروپ لمیٹڈ کے ڈائریکٹرز 30 ستمبر 2025 مختتمہ سہ ماہی کے لیے کمپنی اور اس کے ذیلی اداروں کے ستمبر 2025 مختتمہ سہ ماہی مالیاتی گوشواروں کے ہمراہ اس مدت کے دوران مالی اور آپریشنل کارکردگی کا مختصر جائزہ پیش کرتے ہوئے خوش محسوس کر رہے ہیں۔

#### کاروباری جائزہ

زیر جائزہ سہ ماہی کے دوران، گروپ نے پاکستان کے معروف انٹیکریٹڈ ڈیجیٹل ٹرانسفارمیشن گروپوں میں اپنی پوزیشن کو مستحکم کیا۔

سمیٹری ڈیجیٹل اور آنر س ڈیجیٹل نے ڈیٹا پر مبنی مہم کی منصوبہ بندی، سماجی تجزیات، اور مواد کی کارکردگی کی اصلاح کے ذریعے قابل پیمائش ROI فراہم کرتے ہوئے، بینکنگ، FMCG اور ٹیلی کام کے شعبوں میں بڑے کلائنٹس کو خدمات فراہم کیں۔ انفلوئنس نے، برانڈ کو مہم کی کارکردگی اور زیادہ درستی کے ساتھ سامعین کے جذبات کا جائزہ لینے کے قابل بن کر بہتر اثر انگیز تجزیاتی ڈیش بورڈز متعارف کروا کر اپنی مارکیٹ کی موجودگی کو مضبوط کیا۔

MENA خطے میں گروپ کی برآمدات پر مبنی خدمات نے بھی حوصلہ افزاء رفتار کا مظاہرہ کیا، جس سے ہم آہنگی گروپ کے علاقائی ڈیجیٹل ٹیکنالوجی پاور ہاؤس بننے کے وژن کو تقویت ملی۔

عوام، پلیٹ فارمز، اور پراسیس کی آپٹیمائزیشن میں مسلسل سرمایہ کاری کے ذریعے، گروپ نے آپریشنل عہدگی، توسیع پذیری، اور پائیدار منافع پر توجہ مرکوز رکھی۔

#### مالی کارکردگی

امراض زر کے دباؤ کے باوجود زیر جائزہ مدت کے دوران، کمپنی نے گزشتہ سال کی اسی مدت کے مقابلے میں زیادہ آمدنی درج کی۔ برآمدات کل آمدنی کا 55.80 فیصد رہی۔ کمپنی نے گزشتہ سال کی اسی مدت کے مقابلے میں ٹیکس کے بعد زیادہ منافع درج کیا۔

#### غیر مربوط

QoQ	Q1-25	Q1-26	(رقم پاکستانی روپوں میں)
(15)%	125,998,047	107,448,967	آمدنی
(16)%	65,409,679	55,167,627	مجموعی منافع
(25)%	30,452,137	22,782,670	آپریٹنگ منافع
12%	22,789,840	25,510,938	ٹیکس سے پہلے منافع
14%	19,920,922	22,707,523	ٹیکس کے بعد منافع
-	285,245,524	285,245,524	شیئرز کی تعداد
14%	0.07	0.08	EPS

## غیر مربوط:

QoQ	Q1-25	Q1-26	رستم پاکستانی روپوں میں
05%	179,177,457	188,383,013	آمدنی
0%	111,966,642	111,797,468	مجموعی منافع
(25)%	58,464,183	49,011,930	آپریٹنگ منافع
03%	50,326,207	51,714,037	ٹیکس سے پہلے منافع
14%	41,302,728	46,956,720	ٹیکس کے بعد منافع
-	285,245,524	285,245,524	شیئرز کی تعداد
14%	0.14	0.16	EPS

## آپریشنل جھلکیاں

جدید تجزیاتی خصوصیات کے ساتھ CartSight اور Influsense Insights Suite کے آپ گریڈ شدہ ورژنز کا تعارف۔

بینکنگ اور سرکاری شعبہ میں کلائنٹ پورٹ فولیو کی توسیع۔

تمام ذیلی اداروں میں ملازمین کی ترقی اور گورننس کو مضبوط بنانے پر مسلسل زور دینا۔

## مستقبل کا نقطہ نظر

بورڈ کو یقین ہے کہ ٹیکنالوجی، تجزیات اور ڈیجیٹل تبدیلی پر گروپ کی سٹریٹجک توجہ طویل مدتی قدر کی تخلیق کو آگے بڑھاتی رہے گی۔ مالی سال 26 کی بقیہ مدت کے کلیدی مقاصد میں شامل ہیں:

CartSight اور Influsense کے لیے SaaS پر مبنی مصنوعات کی پیشکشوں کی پیمائش۔

متحدہ عرب امارات اور جی سی سی مارکیٹوں میں علاقائی کاروباری کارروائیوں کو بڑھانا۔


تمام کاروباری اکائیوں میں AI سے چلنے والی صلاحیتوں کو بڑھانا۔

مؤثر وسائل کی تقسیم اور مارجن مینجمنٹ کے ذریعے مالی انتظامات کو برقرار رکھنا۔

لچکدار کاروباری ماڈل اور متنوع آمدنی کے سلسلے کے ساتھ، سیٹری گروپ لمیٹڈ تمام صنعتوں میں ڈیجیٹل ٹیکنالوجیز اور مارکیٹنگ آٹومیشن کو مسلسل اپنانے سے مستفید ہونے کی اچھی پوزیشن میں ہے۔

اظہار تشکر

ڈائریکٹرز کمپنی کے ملازمین، شیئر ہولڈرز، صارفین اور کاروباری شراکت داروں کی مسلسل حمایت اور عزم کو سراہتے ہیں، جن کا اعتماد اور تعاون گروپ کی ترقی کی بنیاد ہے۔



برائے اور منجانب بورڈ آف ڈائریکٹرز

سید سروش احمد

چیف ایگزیکٹو آفیسر

# Condensed Unconsolidated Interim Financial Statement

For the Three months ended  
September 30, 2025



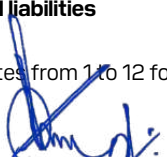
## Symmetry Group Limited

### Unconsolidated Condensed Interim Statement of Financial Position

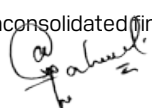
As at September 30, 2025

As at September 30, 2025		(Un-audited) September 30, 2025	(Audited) June 30, 2025
	Note	Rupees	
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property and equipment	4	111,995,429	121,810,715
Right-of-use assets	5	109,419,877	92,321,144
Intangible assets		32,185,581	32,185,581
Long term prepayments		53,509,574	58,804,485
Investment in subsidiaries		14,623,840	14,623,840
Long term deposits		4,279,308	4,279,308
		<u>326,013,609</u>	<u>324,025,073</u>
<b>Current assets</b>			
Trade debts	6	179,784,855	204,553,441
Loan, advances, deposits and prepayments	6.1	6,623,009	4,180,107
Short term investments		73,000,000	73,000,000
Due from related parties	6.2	765,127,391	673,837,291
Taxation - net		26,294,409	25,628,524
Current portion of long term prepayments		21,179,644	21,179,644
Cash and bank balances		24,500	26,510
		<u>1,072,033,808</u>	<u>1,002,405,517</u>
<b>Total assets</b>		<u><u>1,398,047,417</u></u>	<u><u>1,326,430,590</u></u>
<b>EQUITY AND LIABILITIES</b>			
<b>Share capital and reserves</b>			
<i>Authorized capital</i>			
300,000,000 (June 30, 2025: 300,000,000) ordinary shares of Re. 1/- each		<u>300,000,000</u>	<u>300,000,000</u>
Issued, subscribed and paid-up capital		285,245,524	285,245,524
<i>Capital reserves</i>			
Share premium		273,268,397	273,268,397
<i>Revenue reserves</i>			
Unappropriated profits		<u>441,574,105</u>	<u>418,866,582</u>
		<u>1,000,088,026</u>	<u>977,380,503</u>
<b>Non-current liabilities</b>			
Lease liabilities	7	92,880,055	88,251,371
Staff retirement benefits		418,602	418,602
Deferred taxation - net		<u>1,752,889</u>	<u>1,447,924</u>
		95,051,546	90,117,897
<b>Current liabilities</b>			
Trade and other payables	8	84,152,191	70,948,367
Short term borrowing		114,513,620	114,473,248
Due to related parties		69,515,045	44,216,045
Accrued markup		4,470,770	4,786,031
Current portion of lease liability	7	29,696,555	23,948,835
Unclaimed dividend		<u>559,664</u>	<u>559,664</u>
		302,907,845	258,932,190
<b>Contingencies and commitments</b>	9	-	-
<b>Total equity and liabilities</b>		<u><u>1,398,047,417</u></u>	<u><u>1,326,430,590</u></u>

The annexed notes from 1 to 12 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

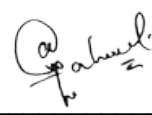
For the three months period ended September 30, 2025 (unaudited)

		Three months period ended	
		September 30, 2025	September 30, 2024
	Note	Rupees	
Revenue - net	10	107,448,967	125,998,047
Cost of services		(52,281,340)	(60,588,368)
<b>Gross profit</b>		<b>55,167,627</b>	<b>65,409,679</b>
Administrative and selling expenses		(32,384,957)	(34,957,542)
<b>Operating profit</b>		<b>22,782,670</b>	<b>30,452,137</b>
Other income / expense - net		9,826,463	2,504,009
Finance costs		(7,098,195)	(10,157,306)
<b>Profit before levies and taxation</b>		<b>25,510,938</b>	<b>22,798,840</b>
Taxation - net		(2,803,415)	(2,877,918)
<b>Profit after taxation</b>		<b>22,707,523</b>	<b>19,920,922</b>
<b>Earning per share - basic and diluted</b>		<b>0.08</b>	<b>0.07</b>

The annexed notes from 1 to 12 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


For the three months period ended September 30, 2025 (unaudited)

	Three months period ended	
	September 30, 2025	September 30, 2024
	----- Rupees -----	
Profit after taxation	22,707,523	19,920,922
Other comprehensive income	-	-
<b>Total comprehensive income for the year</b>	<u>22,707,523</u>	<u>19,920,922</u>

The annexed notes from 1 to 12 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

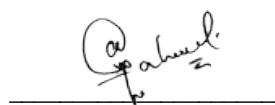
For the three months period ended September 30, 2025 (unaudited)

	Issued, subscribed and paid up capital	Share premium	Unappropriated profits	Total
	Rupees			
Balance as at June 30, 2024 (audited)	285,245,524	273,268,397	292,009,627	850,523,548
<i>Total comprehensive income for the period ended September 30, 2024</i>				
Profit for the year	-	-	19,920,922	19,920,922
Other comprehensive income	-	-	-	-
	-	-	19,920,922	19,920,922
Balance as at September 30, 2024	285,245,524	273,268,397	311,930,549	870,444,470
<b>Balance as at June 30, 2025</b>	<b>285,245,524</b>	<b>273,268,397</b>	<b>418,866,582</b>	<b>977,380,503</b>
<i>Total comprehensive income for the period ended September 30, 2025</i>				
Profit for the year	-	-	22,707,523	22,707,523
Other comprehensive income	-	-	-	-
	-	-	22,707,523	22,707,523
<b>Balance as at June 30, 2025</b>	<b>285,245,524</b>	<b>273,268,397</b>	<b>441,574,105</b>	<b>1,000,088,026</b>

The annexed notes from 1 to 12 form an integral part of these condensed interim unconsolidated financial statements.

  
Chief Executive

  
Director

  
Chief Financial Officer

## Symmetry Group Limited

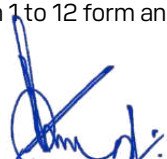
### Condensed Interim Unconsolidated Statement of Cash Flows (Un-audited)

For the three months period ended September 30, 2025 (unaudited)

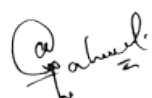
	Three months period ended	
	September 30, 2025	September 30, 2024
	Rupees	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before levies and taxation	25,510,938	22,798,840
<i>Adjustments for:</i>		
- Depreciation on property and equipment	10,837,972	10,855,096
- Depreciation on right-of-use assets	3,425,267	3,094,326
- Amortization on intangible assets		750,997
- Amortization on long term prepayment	5,294,911	5,294,911
- Unrealised exchange (gain) / loss	(3,937)	1,163,991
- Interest income on short term investments	(1,748,000)	(3,680,000)
- Gain on disposal of property and equipment	(8,074,526)	-
- Finance costs	7,098,195	10,157,306
	16,829,882	27,636,627
Operating profit before working capital changes	42,340,820	50,435,467
<b>Working capital changes</b>		
<i>Decrease / (increase) in current assets</i>		
- Trade debts	24,772,523	15,212,947
- Loan, advances, deposits and prepayments	(2,442,902)	1,402,500
- Due from related parties - net	(91,290,100)	(42,660,307)
- Due to related parties - net	25,299,000	(522,259)
<i>Increase in current liabilities</i>		
- Trade and other payables	13,203,824	4,063,252
	(30,457,655)	(22,503,867)
<b>Cash generated from operations</b>	11,883,165	27,931,600
Income tax paid	(3,164,335)	(7,164,406)
Long term deposits	-	-
<b>Net cash generated from operating activities</b>	8,718,830	20,767,194
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Additions to property and equipment	(1,448,160)	(1,680,480)
Sale proceeds on disposal of property and equipment	8,500,000	-
Development expenditure on intangible assets	-	(11,599,644)
Interest received on short term investments	1,748,000	3,680,000
<b>Net cash generated from / (used in) investing activities</b>	8,799,840	(9,600,124)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of lease liability - Principal portion	(10,147,596)	(171,005)
Finance cost paid	(7,413,456)	(9,872,431)
<b>Net cash used in financing activities</b>	(17,561,052)	(10,043,436)
Net (decrease) / increase in cash and cash equivalents	(42,382)	1,123,634
Cash and cash equivalents as at the beginning of the year	(114,446,738)	(63,938,258)
<b>Cash and cash equivalents as at the end of the year</b>	<b>(114,489,120)</b>	<b>(62,814,624)</b>

11

The annexed notes from 1 to 12 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 three months period ended September 30, 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 the Companies Act, 2017). In May 2017, the Company was converted into a public limited company and later on listed itself on the Pakistan Stock Exchange on September 1, 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	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 unconsolidated financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The accounting and reporting standards as applicable in Pakistan comprise of:

- International Accounting Standard (IAS) 34, 'Interim Financial Reporting', issued by the International
- Provisions of and directives issued under the Companies Act 2017.

Where the provisions of, and directives issued under, the Companies Act, 2017 differ from the IFRS Standards, that 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, 2025



## 2.2 Basis of measurement

These unconsolidated financial statements have been prepared under the historical cost convention.

## 2.3 Functional and presentation currency

These unconsolidated financial statements are presented in Pakistan rupees which is Company's functional and presentation currency.

## 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

## 3. SUMMARY OF 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

		(Un-audited) September 30, 2025	(Audited) June 30, 2025
4. PROPERTY AND EQUIPMENT	Note	----- Rupees -----	
Opening net book value		121,810,715	159,494,803
Addition during the period / year:			
- Direct addition		1,448,160	3,469,408
- Transfer from right-of-use-assts		-	2,014,875
		1,448,160	5,484,283
Disposal made during the period / year		(425,474)	-
Depreciation during the period / year		(10,837,972)	(43,168,371)
Closing balance		<u>111,995,429</u>	<u>121,810,715</u>

		(Un-audited) September 30, 2025	(Audited) June 30, 2025
4.1 LONG-TERM INVESTMENTS		----- Rupees -----	
<b>Subsidiaries companies - at cost</b>			
- 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 FZC 48 (June 30, 2024: nil) ordinary shares of AED 1,000/- each		3,627,840	3,627,840
		<u>14,623,840</u>	<u>14,623,840</u>

(Un-audited)	(Audited)
September 30,	June 30,
2025	2025
----- Rupees -----	

## 4.2 LONG-TERM DEPOSIT

Premises	419,000	419,000
Security Deposit - Bid Money	3,860,308	3,860,308
	<u>4,279,308</u>	<u>4,279,308</u>

(Un-audited)	(Audited)
September 30,	June 30,
2025	2025
----- Rupees -----	

## 5. RIGHT-OF-USE ASSETS

Opening net book value	92,321,144	112,396,280
Addition during the period / year	20,524,000	-
Impact of lease modification	-	(1,598,882)
Transferred to property and equipment	-	(2,014,875)
Depreciation during the period / year	<u>(3,425,267)</u>	<u>(16,461,379)</u>
Closing balance	<u>109,419,877</u>	<u>92,321,144</u>
Depreciation rate (per annum)	<u>10%-15%</u>	<u>10%-15%</u>

(Un-audited)	(Audited)
September 30,	June 30,
2025	2025
----- Rupees -----	

## 6. TRADE DEBTS

Note

<i>Local</i>		
- Billed	38,074,180	17,012,014
- Unbilled	54,814,391	1,471,500
	<u>92,888,571</u>	<u>18,483,514</u>
<i>Foreign</i>		
- Billed	86,971,510	186,145,153
- Unbilled	-	-
	<u>86,971,510</u>	<u>186,145,153</u>
	<u>179,860,081</u>	<u>204,628,667</u>
Less: Provision for expected credit losses	<u>(75,226)</u>	<u>(75,226)</u>
	<u>179,784,855</u>	<u>204,553,441</u>

## 6.1 LOAN, ADVANCES, DEPOSITS AND PREPAYMENTS

### *Advances*

- loan to employees - interest free	150,000	150,000
- advance to employees	36,170	108,700
	<u>186,170</u>	<u>258,700</u>
Prepaid rent	-	-
Prepaid Insurance	1,466,839	1,097,407
Security deposit (Bid money)	4,970,000	2,824,000
	<u>6,623,009</u>	<u>4,180,107</u>

## 6.2 DUE FROM RELATED PARTIES

Iris Digital (Private) Limited	44,129,017	33,708,486
Symmetry Digital (Private) Limited	159,524,245	178,654,678
Symmetry Group EMEA FZC	561,474,129	461,474,127
	<u>765,127,391</u>	<u>673,837,291</u>

## 7. LEASE LIABILITIES

Opening balance	112,200,206	106,796,333
Additions	20,524,000	-
Impact of modification	-	(1,598,882)
Interest expense	3,256,815	19,586,062
Payments	<u>(13,404,411)</u>	<u>(12,583,307)</u>
	122,576,610	112,200,206
Less: Current maturity shown under current liabilities	<u>(29,696,555)</u>	<u>(23,948,835)</u>
Non-current	<u>92,880,055</u>	<u>88,251,371</u>

## 8. TRADE AND OTHER PAYABLES

Trade Creditors	11,702,206	6,139,170
Accrued expenses	43,198,295	37,468,568
Withholding sales tax payable	1,664,722	1,664,722
Withholding income tax payable	16,578,772	13,547,965
EOBI payable	3,640,980	3,860,760
Sales tax payable	3,739,376	4,639,342
Other payable	<u>3,627,840</u>	<u>3,627,840</u>
	<u>84,152,191</u>	<u>70,948,367</u>

## 8.1 DUE TO RELATED PARTIES

Loan payable to related parties		
- Payable to director	69,515,045	44,216,045
	<u>69,515,045</u>	<u>44,216,045</u>

## 9. CONTINGENCIES AND COMMITMENTS

There were no contingencies and commitments as at reporting date (June 30, 2025: None).

		Un-audited	
		Three months period ended	
		September 30, 2025	September 30, 2024
		(Rupees)	
<b>10. REVENUE - net</b>	<i>Note</i>		
Gross Revenue		121,464,050	134,431,977
Less: Sales tax		(14,015,083)	(8,433,930)
	<b>10.1</b>	<b>107,448,967</b>	<b>125,998,047</b>

**10.1** The net revenue has been arrived by offsetting an amount of Rs. 17.597 million (September, 30 2024: Rs. 17.897 million) representing Billing on behalf of vendors with the gross billing made to customer amounting to Rs. 125.045 million (September, 30 2024: Rs. 125.998 million). The net revenue comprises

		Un-audited	
		Three months period ended	
		September 30, 2025	September 30, 2024
		(Rupees)	
	<i>Note</i>		
Revenue	<b>10.1.1</b>	105,912,230	124,607,459
Commission - net	<b>10.1.2</b>	1,536,737	1,390,588
		<b>107,448,967</b>	<b>125,998,047</b>

**10.1.1 Disaggregation of revenue**

The Company analyses its net revenue by the following streams:

		September 30, 2025		
		Local	Export	Total
		(Rupees)		
<i>Transformation</i>				
Design, development & maintenance		6,844,693	79,484,115	86,328,808
Retainer		7,697,622	2,442,273	10,139,895
		<b>14,542,315</b>	<b>81,926,388</b>	<b>96,468,703</b>
<i>Interactive</i>				
Digital Public Relations		1,147,251	-	1,147,251
Retainer		6,298,053	1,998,223	8,296,276
		<b>7,445,304</b>	<b>1,998,223</b>	<b>9,443,527</b>
		<b>21,987,619</b>	<b>83,924,611</b>	<b>105,912,230</b>

	September 30, 2024		
	Local	Export	Total
	(Rupees)		
<i>Transformation</i>			
Design, development & maintenance	4,852,367	92,813,226	97,665,593
Retainer	9,481,546	3,894,559	13,376,105
	14,333,913	96,707,785	111,041,698
<i>Interactive</i>			
Digital Public Relations	2,396,269	-	2,396,269
Retainer	-	10,944,084	10,944,084
	2,396,269	10,944,084	13,340,353
Mobility	225,408	-	225,408
<b>Total</b>	<b>16,955,590</b>	<b>107,651,869</b>	<b>124,607,459</b>

### 10.1.2 Commission - net

The Company analyses its commission by the following streams:

	September 30, 2025		
	Local	Export	Total
	(Rupees)		
<i>Interactive</i>			
Digital PR	404,000	-	404,000
Media	17,548	1,115,189	1,132,737
	421,548	1,115,189	1,536,737
<b>Total</b>	<b>421,548</b>	<b>1,115,189</b>	<b>1,536,737</b>

	September 30, 2024		
	Local	Export	Total
	(Rupees)		
<i>Interactive</i>			
Digital PR	1,180,039	-	1,180,039
Media	-	210,549	210,549
	1,180,039	210,549	1,390,588
<b>Total</b>	<b>1,180,039</b>	<b>210,549</b>	<b>1,390,588</b>

	2025	2024
	(Rupees)	
<b>COST OF SERVICES</b>		
Salaries and other benefits	34,978,127	19,176,480
Mobility Cost	276,367	1,314,489
Travelling and conveyance	972,893	1,213,795
Depreciation on property and equipment	6,502,783	6,513,058
Depreciation on right-of-use asset	2,055,160	1,856,596
Amortisation on intangible asset	5,294,911	6,045,908
Amortisation on long term prepayments	-	-
Utilities	976,328	2,682,261
Rent, rates and taxes	446,660	1,535,562
Repairs and maintenance	341,941	1,029,740
Office supplies	154,123	368,222
Printing and stationery	76,058	93,558
Website maintenance cost	205,989	2,055,690
	<b>52,281,340</b>	<b>60,588,368</b>

	2025	2024
	----- (Rupees) -----	
<b>ADMINISTRATIVE AND SELLING EXPENSES</b>		
Salaries and other benefits	18,165,195	5,408,751
Director remuneration	-	-
Travelling and conveyance	648,595	809,196
Depreciation on property and equipment	4,335,189	4,342,038
Depreciation on right-of-use asset	1,370,107	1,237,730
Utilities	650,886	1,788,174
Entertainment	1,684,738	3,707,365
Advertisement and sales promotion	430,190	2,010,410
Rent, rates and taxes	297,774	1,023,708
Legal and professional	52,400	216,176
Fees and subscription	1,507,158	411,200
Repairs and maintenance	227,960	686,494
Insurance	1,603,081	1,379,570
Office supplies	102,748	245,481
Auditors' remuneration	-	32,000
Printing and stationery	50,705	62,372
Communication and courier	16,566	57,890
Brokerage charges for Initial public offer	1,150,000	-
Write off intangible asset	-	-
Security expense	89,337	155,290
Others	2,328	248,358
	<u>32,384,957</u>	<u>34,957,542</u>

**OTHER INCOME / EXPENSE - NET**

Interest income on short term investments	1,748,000	3,680,000
Gain on disposal of property and equipment	8,074,526	-
Reward income	-	-
	-	(12,000)
Exchange gain - net	3,937	(1,163,991)
	<u>9,826,463</u>	<u>2,504,009</u>

	2025	2024
	----- (Rupees) -----	
<b>FINANCE COSTS</b>		
Markup charges on:		
- running finance	3,482,431	3,497,718
- leases liability	3,256,815	4,662,987
- Financing of payroll	-	397,437
- loan payable to a related party	-	260,121
	<u>6,739,246</u>	<u>8,818,263</u>
Bank charges	358,949	143,555
Discounting bill charges	-	1,195,488
	<u>7,098,195</u>	<u>10,157,306</u>



2025                      2024  
----- (Rupees) -----

**EARNINGS PER SHARE - basic and diluted**

Profit for the year	<u>22,707,523</u>	<u>19,920,922</u>
Weighted average number of ordinary shares outstanding during the year	<u>285,245,524</u>	<u>285,245,524</u>
Earnings per share - basic and diluted	<u>0.08</u>	<u>0.07</u>

There is no dilutive effect on the basic earnings per share of the Company.

**12. GENERAL**

**12.1 Date of authorization for issue of these condensed interim unconsolidated financial statements**

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

**12.2 Level of rounding**

Unless otherwise indicated, figures in these condensed interim unconsolidated financial statements have been



**Chief Executive**



**Director**



**Chief Financial Officer**

# Condensed Consolidated Interim Financial Statement

For the Three months ended  
September 30, 2025

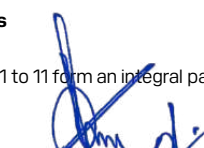
## Symmetry Group Limited

### Condensed Interim Consolidated Statement of Financial Position

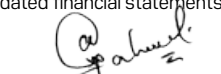
As at September 30, 2025

		(Un-audited) September 30, 2025	(Audited) June 30, 2025
	Note	Rupees	
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property and equipment	4	162,399,919	178,014,777
Right-of-use assets	5	109,419,877	92,321,144
Intangible assets		1,204,966,945	1,204,966,946
Goodwill		42,777,721	42,777,721
Long term prepayments		99,319,455	110,455,018
Long-term deposits		4,279,308	4,279,308
		<u>1,623,163,225</u>	<u>1,632,814,914</u>
<b>Current assets</b>			
Trade debts	6.0	288,482,335	293,606,689
Advances, deposits and prepayments	6.1	6,787,571	4,359,669
Short term investments	6.2	73,000,000	73,000,000
Taxation - net		91,922,538	89,314,002
Current maturity - long term prepayments	6.3	44,542,250	44,542,250
Cash and bank balances		447,415,704	349,896,347
		<u>952,150,398</u>	<u>854,718,957</u>
<b>Total assets</b>		<u>2,575,313,623</u>	<u>2,487,533,871</u>
<b>EQUITY AND LIABILITIES</b>			
<b>Share capital and reserves</b>			
Authorized capital			
300,000,000 (June 30, 2024: 300,000,000) ordinary shares of Re. 1/- each		<u>300,000,000</u>	<u>300,000,000</u>
Issued, subscribed and paid-up capital		285,245,524	285,245,524
Capital reserves			
Share premium		273,268,397	273,268,397
Surplus on revaluation of intangible assets - net		875,110,632	875,110,632
Foregin currency translation reserve		(1,915,101)	(1,915,101)
		<u>1,146,463,928</u>	<u>1,146,463,928</u>
Revenue reserves			
Unappropriated profits		539,311,023	493,158,730
		<u>1,971,020,475</u>	<u>1,924,868,182</u>
Non-controlling interest		36,829,480	36,025,053
		<u>2,007,849,955</u>	<u>1,960,893,235</u>
<b>Non-current liabilities</b>			
Lease liabilities	7.0	92,880,055	88,251,371
Staff retirement benefits - Staff gratuity		418,602	418,602
Deferred tax liabilities - net		89,143,651	89,344,559
		<u>182,442,308</u>	<u>178,014,532</u>
<b>Current liabilities</b>			
Trade and other payables	7.1	165,243,893	160,018,269
Short term borrowing	7.2	114,513,620	114,473,248
Due to related parties	7.3	70,065,045	44,216,045
Accrued markup	7.4	4,942,583	5,410,043
Current portion of lease liability	7.0	29,696,555	23,948,835
Unclaimed dividend		559,664	559,664
		<u>385,021,360</u>	<u>348,626,104</u>
<b>Contingencies and commitments</b>	8		
<b>Total equity and liabilities</b>		<u>2,575,313,623</u>	<u>2,487,533,871</u>

The annexed notes from 1 to 11 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

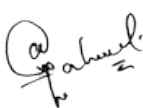
For the three months period ended September 30, 2025 (un-audited)

	Note	Three months period ended	
		September 30, 2025	September 30, 2024
		----- Rupees -----	
Revenue - net	9	188,383,013	179,177,457
Cost of services		(76,585,545)	(67,210,815)
<b>Gross profit</b>		<b>111,797,468</b>	<b>111,966,642</b>
Administrative and selling expenses		(62,785,538)	(53,502,459)
<b>Operating profit</b>		<b>49,011,930</b>	<b>58,464,183</b>
Other income / (expense) - net		9,826,463	2,504,009
Finance costs		(7,124,356)	(10,641,985)
<b>Profit before levies and taxation</b>		<b>51,714,037</b>	<b>50,326,207</b>
Taxation - net		(4,757,317)	(9,023,479)
<b>Profit after taxation</b>		<b>46,956,720</b>	<b>41,302,728</b>
<b>Profit attributable to:</b>			
- Equity holders of the parent		46,152,293	41,262,301
- Non-controlling interest		804,427	40,427
		<b>46,956,720</b>	<b>41,302,728</b>
<b>Earning per share - basic and diluted</b>		<b>0.16</b>	<b>0.14</b>

The annexed notes from 1 to 11 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

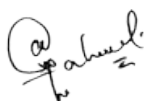
For the three months period ended September 30, 2025 (un-audited)

	<b>Three months period ended</b>	
	<b>September 30, 2025</b>	September 30, 2024
	<b>----- Rupees -----</b>	
Profit after taxation	46,956,720	41,302,728
<b>Other comprehensive income</b>	-	-
<b>Total comprehensive income for the year</b>	<u>46,956,720</u>	<u>41,302,728</u>
<b>Attributable to:</b>		
- Equity holders of the parent	46,152,293	41,262,301
- Non-controlling interest	<u>804,427</u>	<u>40,427</u>
	<u>46,956,720</u>	<u>41,302,728</u>

The annexed notes from 1 to 11 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 three months period ended September 30, 2025 (un-audited)*

	Issued, subscribed and paid up capital	Capital reserves			Revenue reserve			
		Share premium	Revaluation surplus	Foreign currency translation reserve	Unappropriated profits	Total reserves	Equity attributable to owners	Non-controlling interest
	Rupees							
Balance as at June 30, 2024 (audited)	285,245,524	273,268,397	-	-	355,612,387	628,880,784	914,126,308	81,959
<i>Total comprehensive income for the year ended September 30, 2024</i>								
Profit for the year	-	-	-	-	41,262,301	41,262,301	41,262,301	40,427
Other comprehensive income	-	-	-	-	-	-	-	-
	-	-	-	-	41,262,301	41,262,301	41,262,301	40,427
Balance as at September 30, 2024	285,245,524	273,268,397	-	-	396,874,688	670,143,085	955,388,609	122,386
<b>Balance as at June 30, 2025 (audited)</b>	<b>285,245,524</b>	<b>273,268,397</b>	<b>875,110,632</b>	<b>(1,915,101)</b>	<b>493,158,730</b>	<b>1,639,622,658</b>	<b>1,051,672,651</b>	<b>36,025,053</b>
<i>Total comprehensive income for the year ended September 30, 2025</i>								
Profit for the year	-	-	-	-	46,152,293	46,152,293	46,152,293	804,427
Other comprehensive income	-	-	-	-	-	-	-	-
	-	-	-	-	46,152,293	46,152,293	46,152,293	804,427
<b>Balance as at September 30, 2025</b>	<b>285,245,524</b>	<b>273,268,397</b>	<b>875,110,632</b>	<b>(1,915,101)</b>	<b>539,311,023</b>	<b>1,685,774,951</b>	<b>1,097,824,944</b>	<b>36,829,480</b>

The annexed notes from 1 to 11 form an integral part of these condensed interim consolidated financial statements.

  
\_\_\_\_\_  
**Chief Executive**

*Adil Ahmed*  
\_\_\_\_\_  
Director

  
Chief Financial Officer



## Symmetry Group Limited

### Condensed Interim Consolidated Statement of Cash Flows

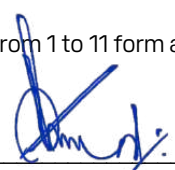
For the three months period ended September 30, 2025 (un-audited)

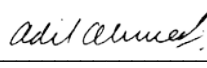
	<b>Three months period ended</b>	
	<b>September 30, 2025</b>	<b>September 30, 2024</b>
	<b>(Rupees)</b>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before levies and taxation	51,714,037	50,326,207
<i>Adjustments for:</i>		
- Depreciation on property and equipment	16,637,544	17,281,671
- Depreciation on right-of-use assets	3,425,267	-
- Amortization on long term prepayment	11,135,563	-
- Finance costs	7,124,356	10,641,985
- Gain on disposal of property and equipment	(8,074,526)	-
- Interest income on short term investments	(1,748,000)	(9,335,478)
- Unrealized exchange (gain) / loss	(3,937)	-
	<u>28,496,267</u>	<u>18,588,178</u>
Operating profit before working capital changes	80,210,304	68,914,385
<b>Working capital changes</b>		
<i>Decrease / (increase) in current assets</i>		
- Trade debts	5,128,291	(152,263,873)
- Advances, deposits and prepayments	(2,427,902)	1,457,500
<i>Increase in current liabilities</i>		
- Trade and other payables	5,225,624	3,242,527
	<u>7,926,013</u>	<u>(147,563,846)</u>
<b>Cash generated from / (used in) operations</b>	88,136,317	(78,649,461)
Finance cost paid	(7,591,816)	10,641,985
Income tax paid - net	(7,566,760)	8,779,473
<b>Net cash generated from / (used in) operating activities</b>	<u>72,977,741</u>	<u>(59,228,003)</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(1,448,160)	(238,897,159)
Sale proceeds on disposal of property and equipment	8,500,000	-
Development expenditure in intangible	-	(10,848,647)
Interest received on short term investments	1,748,000	9,335,478
Short term investments - net	-	(73,000,000)
<b>Net cash generated from / (used in) investing activities</b>	<u>8,799,840</u>	<u>(313,410,328)</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Loan (repayment)/obtained from related parties	25,849,000	(22,444,270)
Repayment of lease liability - principal portion	(10,147,596)	(1,758,924)
<b>Net cash generated from / (used in) financing activities</b>	<u>15,701,404</u>	<u>(24,203,194)</u>
Net increase / (decrease) in cash and cash equivalents	97,478,985	(396,841,525)
Cash and cash equivalents at beginning of the year	235,423,099	372,889,521
<b>Cash and cash equivalents at end of the year</b>	<u>332,902,084</u>	<u>(23,952,004)</u>

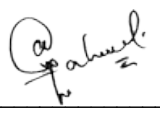
Note

10

The annexed notes from 1 to 11 form an integral part of these condensed interim consolidated financial statements.

  
Chief Executive

  
Director

  
Chief Financial Officer

## Symmetry Group Limited

### Notes to the Consolidated Financial Statements

For the three months period ended September 30, 2025 (un-audited)

#### 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, Iris Digital (Private) Limited and Symmetry EMEA FZC (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 February 3, 2012 under the repealed Companies Ordinance, 1984 (now Companies Act 2017). In May 2017, the Company was converted to a public limited company and later on listed itself on the Pakistan Stock Exchange on September 1, 2023.

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	
	September 30, 2025	June 30, 2025
The Holding Company has investments in following subsidiaries:		
Symmetry Digital (Private) Limited	99.98%	99.98%
Iris Digital (Private) Limited	99.80%	99.80%
Symmetry Group EMEA FZC	96.00%	-

##### 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 August 31, 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 February 3, 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.

##### 1.2.3 Symmetry Group EMEA FZC

Symmetry Group EMEA FZC ('SG EMEA') was incorporated as a Free Zone Company under the Sharjah Publishing City - Free Zone Authority and is subject to all laws, regulations, rules and policies issued by the authority. The principal activities of SG EMEA include satellite telecommunications, IT solutions, cybersecurity, software development, and digital media and advertising services encompassing transformation, interactive, commerce and mobility activities.

### 1.3 Location of the registered office and regional offices

Particular	Location	Address
Registered office	Karachi	Plot No. 56-A, Street 2, Khalid Commercial Area Phase 7 Ext Defence Housing Authority, 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.
Regional Office	Sharjah, UAE	Business Centre, Sharjah Publishing City Free Zone, Sharjah, United Arab Emirates.

## 2. BASIS OF PREPARATION

### 2.1 Statement of compliance

These condensed interim consolidated financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The accounting and reporting standards as applicable in Pakistan comprise of:

- International Financial Reporting Standards (IFRS Standards) issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
- Provisions of and directives issued under the Companies Act 2017.

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, 2025.

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.

### 2.2 Basis of measurement

These condensed interim consolidated financial statements have been prepared under the historical cost convention.

### 2.3 Functional and presentation currency

These condensed interim consolidated financial statements are presented in Pakistan rupees which is Group's functional and presentation currency.

### 2.4 Use of estimates and judgments

In preparing these condensed interim consolidated 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 consolidated financial statements of the Company as at and for the year ended June 30, 2025.

## 3. SUMMARY OF MATERIAL ACCOUNTING POLICIES

The significant accounting policies applied in the preparation of these condensed interim unconsolidated financial statements are the same as those applied in the preparation of the annual consolidated financial statements of the Company for the year ended June 30, 2025.

**4. PROPERTY AND EQUIPMENT**

	(Un-audited) September 30, 2025	(Audited) June 30, 2025
	----- Rupees -----	
Opening net book value	178,014,777	238,897,158
<i>Addition during the period / year:</i>		
- Direct addition	1,448,160	3,469,408
- Transfer from right-of-use-assts	-	2,014,875
	1,448,160	5,484,283
Disposal made during the period / year	(425,474)	-
Depreciation during the period / year	(16,637,544)	(66,366,664)
Closing balance	<u>162,399,919</u>	<u>178,014,777</u>

**5. RIGHT-OF-USE ASSETS**

	(Un-audited) September 30, 2025	(Audited) June 30, 2025
	----- Rupees -----	
Opening net book value	92,321,144	112,396,280
Addition during the period / year	20,524,000	-
Impact of lease modification	-	(1,598,882)
Transferred to property and equipment	-	(2,014,875)
Depreciation during the period / year	(3,425,267)	(16,461,379)
Closing balance	<u>109,419,877</u>	<u>92,321,144</u>
Depreciation rate (per annum)	<u>10%-15%</u>	<u>10%-15%</u>

**6. TRADE DEBTS**

	(Un-audited) September 30, 2025	(Audited) June 30, 2025
	----- Rupees -----	
<i>Local</i>		
- Billed	121,881,649	94,919,493
- Unbilled	59,704,402	12,617,269
	181,586,051	107,536,762
<i>Foreign</i>		
- Billed	106,971,510	186,145,153
- Unbilled	-	-
	106,971,510	186,145,153
	288,557,561	293,681,915
Less: Provision for expected credit losses	(75,226)	(75,226)
	<u>288,482,335</u>	<u>293,606,689</u>
<i>Unsecured and non-interest bearing</i>		
- Trade debts	288,557,561	293,681,916

		(Un-audited) September 30, 2025	(Audited) June 30, 2025
<b>6.1</b>	<b>ADVANCES, DEPOSITS AND PREPAYMENTS</b>	----- Rupees -----	
	<i>Advances</i>		
	- loan to employees	160,002	175,002
	- advance to employees	36,170	108,700
		<u>196,172</u>	<u>283,702</u>
	Prepaid rent	-	-
	Prepaid Insurance	1,466,839	1,097,407
	Security deposit (Bid money) 0.0	4,970,000	2,824,000
	Other receivables	154,560	154,560
		<u>6,787,571</u>	<u>4,359,669</u>

This represents bid deposits placed through pay orders with various institutions in respect of development projects. These deposits are in the nature of prepayments made to participate in the bidding process.

		(Un-audited) September 30, 2025	(Audited) June 30, 2025
<b>6.2</b>	<b>SHORT TERM INVESTMENTS</b>	----- Rupees -----	
	Term deposit receipts (TDRs) 0.0	<u>73,000,000</u>	<u>73,000,000</u>

These TDRs are maintained with M/s. Bank Al Habib Limited carrying mark-up at the rate of 9.5% per annum. These all shall mature on March 03, 2026.

		(Un-audited) September 30, 2025	(Audited) June 30, 2025
<b>6.3</b>	<b>CASH AND BANK BALANCES</b>	----- Rupees -----	
	Cash in hand	-	2,010
	Cash in banks - current account	447,415,704	349,894,337
		<u>447,415,704</u>	<u>349,896,347</u>

		(Un-audited) September 30, 2025	(Audited) June 30, 2025
<b>7.</b>	<b>LEASE LIABILITIES</b>	----- Rupees -----	
	Opening balance	112,200,206	106,796,333
	Additions	20,524,000	-
	Impact of modification	-	(1,598,882)
	Interest expense	3,256,815	19,586,062
	Payments	(13,404,411)	(12,583,307)
		<u>122,576,610</u>	<u>112,200,206</u>
	Less: Current maturity shown under current liabilities	(29,696,555)	(23,948,835)
	Non-current	<u>92,880,055</u>	<u>88,251,371</u>

	(Un-audited) September 30, 2025	(Audited) June 30, 2025
<b>7.1 TRADE AND OTHER PAYABLES</b>	<b>----- Rupees -----</b>	
Trade Creditors	54,843,858	54,661,560
Accrued expenses	62,944,228	62,796,140
Withholding income tax payable	5,218,152	14,527,446
Withholding sales tax payable	19,672,124	4,758,074
Workers' welfare fund	143,176	143,176
EOBI payable	6,334,300	6,920,380
Sales tax payable	12,460,215	12,583,653
Others	3,627,840	3,627,840
	<b>165,243,893</b>	<b>160,018,269</b>

	(Un-audited) September 30, 2025	(Audited) June 30, 2025
<b>7.2 SHORT TERM BORROWING</b>	<b>----- Rupees -----</b>	
Balance at the end of year	0.0	114,513,620
		<b>114,473,248</b>

This represents running finance facility obtained from M/s. 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 deposit rate plus 2.00% up to Rs. 65 million and base rate plus 2.00% above Rs. 65 million (June 30, 2024: 3 months deposit rate plus 2%) payable quarterly in arrears. The facility is secured against hypothecation charge over receivables of the Parent Company amounting to Rs. 67 million to be registered with SECP, equitable mortgage over commercial and residential properties located in DHA Karachi, lien over TDRs with 110% margin, and personal guarantees of directors and property owners. Amount unutilized for such facility as at June 30, 2025 was Rs. 0.53 million (June 30, 2024: Rs. 1.03 million).

	(Un-audited) September 30, 2025	(Audited) June 30, 2025
<b>7.3 DUE TO RELATED PARTIES</b>	<b>----- Rupees -----</b>	
<i>Loan payable to related parties - unsecured</i>		
- Payable to director	0.0	70,065,045
		<b>70,065,045</b>

<b>7.4 ACCRUED MARKUP</b>		
- Short term borrowing	3,482,431	3,604,242
- Loan from Ms. Dur-e-Shahwar	-	-
- Financing of payroll	1,393,925	1,739,574
- Lease liability	66,227	66,227
	<b>4,942,583</b>	<b>5,410,043</b>

## 8. CONTINGENCIES AND COMMITMENTS

There were no contingencies and commitments as at reporting date (June 30, 2025: None).

	<b>Three months period ended</b>	
	September 30, 2025	September 30, 2024
<b>9. REVENUE - net</b>	<b>----- Rupees -----</b>	
Gross Revenue	210,346,015	199,030,212
Less: Sales tax	(21,963,002)	(19,852,755)
	<b>188,383,013</b>	<b>179,177,457</b>

- 9.1** The net revenue of the Group has been arrived by offsetting an amount of **Rs. 64.431 million** (September 30, 2024: 118.357 million) representing billing on behalf of vendors with the gross billing made to customers amounting to **252.814 million** (September 30, 2024: Rs. 301.534 million). The net revenue comprises of following:

		Three months period ended	
		September 30, 2025	September 30, 2024
		Rupees	
Note			
	Revenue	185,870,897	177,041
	Commission - net	2,512,116	2,136
		<b>188,383,013</b>	<b>179,177</b>

### 9.1.1 Disaggregation of revenue

The Group analyses its net revenue by the following streams:

		September 30, 2025		
		Local	Export	Total
		(Rupees)		
<i>Transformation</i>				
	Design and development	13,065,010	99,484,115	112,549,125
	Retainer	33,128,715	2,442,273	35,570,988
		<b>46,193,725</b>	<b>101,926,388</b>	<b>148,120,113</b>
<i>Interactive</i>				
	Digital Public Relations	1,147,251	-	1,147,251
	Content	7,500,000	-	7,500,000
	Retainer	27,105,310	1,998,223	29,103,533
		<b>35,752,561</b>	<b>1,998,223</b>	<b>37,750,784</b>
	Digital commerce - Trade service	-	-	-
	Mobility	-	-	-
		<b>81,946,286</b>	<b>103,924,611</b>	<b>185,870,897</b>
		September 30, 2024		
		Local	Export	Total
		(Rupees)		
<i>Transformation</i>				
	Design and development	10,320,501	92,813,224	103,133,725
	Retainer	25,169,042	3,894,559	29,063,601
		<b>35,489,543</b>	<b>96,707,783</b>	<b>132,197,326</b>
<i>Interactive</i>				
	Digital Public Relations	2,592,809	-	2,592,809
	Media	18,246,536	-	18,246,536
	Retainer	20,592,852	3,186,457	23,779,309
		<b>41,432,197</b>	<b>3,186,457</b>	<b>44,618,654</b>
	Mobility	225,408	-	225,408
	Total	<b>77,147,148</b>	<b>99,894,240</b>	<b>177,041,388</b>

### 9.1.2 Commission - net

The Group analyses its commission by the following streams:

		September 30, 2025		
		Local	Export	Total
		(Rupees)		
<i>Interactive</i>				
	Digital PR	1,377,830	-	1,377,830
	Media	19,097	1,115,189	1,134,286
	<b>Total</b>	<b>1,396,927</b>	<b>1,115,189</b>	<b>2,512,116</b>
		September 30, 2024		
		Local	Export	Total
		(Rupees)		
<i>Interactive</i>				
	Digital PR	1,201,320	-	1,201,320
	Media	724,200	210,549	934,749
	<b>Total</b>	<b>1,925,520</b>	<b>210,549</b>	<b>2,136,069</b>

		Three months period ended	
		September 30, 2025	September 30, 2024
		----- (Rupees) -----	
10.	CASH AND CASH EQUIVALENTS	Note	
Cash and cash equivalents comprise of the following items:			
	Cash and bank balances	447,415,704	39,987,624
	Short term running finance	(114,513,620)	(63,939,628)
		332,902,084	(23,952,004)

**11. GENERAL**

**11.1 Date of authorization for issue of these condensed interim consolidated financial statements**

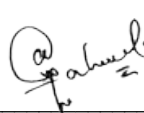
These condensed interim consolidated financial statements were authorised for issue by the Board of Directors of the Holding Company in their meeting held on 29 October 2025 .

**11.2 Level of rounding**

Unless otherwise indicated, figures in these condensed interim consolidated financial statements have been rounded off to the nearest rupee.

  
\_\_\_\_\_  
**Chief Executive**

  
\_\_\_\_\_  
**Director**

  
\_\_\_\_\_  
**Chief Financial Officer**





#### **Head Office**

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

#### **Other Offices**

##### **Islamabad**

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

##### **Lahore**

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

