

Date: 2nd March 2026

Form-3

SYM/PSX/260205
The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi

Subject: **Financial Results for the 2nd Quarter Ended December 31, 2025**

Dear Sir,

This is to inform you that the Board of Directors of Symmetry Group Limited, in their meeting held on February 27, 2026, at 05:00 p.m. at the registered office of the company in Karachi, recommended the following:

- (i) **CASH DIVIDEND: NIL**
- (ii) **BONUS SHARES: NIL**
- (iii) **RIGHT SHARES: NIL**
- (iv) **ANY OTHER ENTITLEMENT / CORPORATE ACTION: NIL**
- (v) **ANY OTHER PRICE-SENSITIVE INFORMATION: NIL**

FINANCIAL RESULTS

The Condensed Interim Financial Statements of the Company for the 2nd quarter ending December 31, 2025, are attached:

- i. Unconsolidated results as "Annexure - A1 to A5"
- ii. Consolidated results as "Annexure - B1 to B5"

Including:

- a. Statement of Financial Position
- b. Statement of Profit or Loss
- c. Statement of Comprehensive Income
- d. Statement of Changes in Equity
- e. Statement of Cash Flows

The financial report of the Company for the 2nd quarter ending December 31, 2025, will be transmitted through PUCARS separately within the specified time.

Yours truly,
For and on Behalf of **SYMMETRY GROUP LIMITED**



Farhaj Khan
Company Secretary



Symmetry Group Limited

Annexure - A1

Condensed Interim Unconsolidated Statement of Financial Position

As at December 31, 2025

	(Un-audited) December 31, 2025	(Audited) June 30, 2025
	————— Rupees —————	
ASSETS		
Non-current assets		
Property and equipment	102,126,394	121,810,715
Right-of-use assets	106,438,441	92,321,144
Intangible assets - capital work in progress	44,881,166	32,185,581
Long term prepayments	48,214,662	58,804,485
Long term investments	14,623,840	14,623,840
Long-term deposits	8,119,308	4,279,308
	<u>324,403,811</u>	<u>324,025,073</u>
Current assets		
Trade debts	229,786,886	204,553,441
Loan, advances, deposits and prepayments	1,423,846	4,180,107
Short term investments	73,000,000	73,000,000
Due from related parties	856,473,541	673,837,291
Taxation - net	25,279,304	25,628,524
Current maturity - long term prepayments	21,179,644	21,179,644
Cash and bank balances	25,350	26,510
	<u>1,207,168,571</u>	<u>1,002,405,517</u>
Total assets	<u><u>1,531,572,382</u></u>	<u><u>1,326,430,590</u></u>
EQUITY AND LIABILITIES		
Share capital and reserves		
<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	552,960,028	418,866,582
	<u>1,111,473,949</u>	<u>977,380,503</u>
Non-current liabilities		
Lease liabilities	93,958,930	88,251,371
Staff retirement benefits	672,366	418,602
Deferred taxation	998,761	1,447,924
	<u>95,630,057</u>	<u>90,117,897</u>
Current liabilities		
Trade and other payables	88,789,058	70,948,367
Short term borrowing	114,494,168	114,473,248
Due to related parties	87,337,794	44,216,045
Accrued markup	4,750,751	4,786,031
Current portion of lease liability	26,186,041	23,948,835
Unclaimed dividend	2,910,564	559,664
	<u>324,468,376</u>	<u>258,932,190</u>
Contingencies and commitments		
Total equity and liabilities	<u><u>1,531,572,382</u></u>	<u><u>1,326,430,590</u></u>



Symmetry Group Limited

Annexure - A2

Condensed Interim Unconsolidated Statement of Profit or Loss

For the half year and quarter ended December 31, 2025 (unaudited)

	Half year ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
Rupees				
Revenue - net	271,425,406	274,950,033	163,976,439	148,951,986
Cost of services	(106,463,258)	(97,509,577)	(46,293,443)	(36,921,209)
Gross profit	164,962,148	177,440,456	117,682,996	112,030,777
Administrative expenses	(48,170,138)	(54,015,018)	(23,673,656)	(19,057,476)
Operating profit	116,792,010	123,425,438	94,009,340	92,973,301
Other expense	(2,183,434)	(12,000)	(2,183,434)	(12,000)
Other income - net	55,123,775	7,609,936	45,297,312	5,105,927
Finance costs	(14,428,903)	(19,348,978)	(7,330,708)	(9,191,672)
Profit before levies and taxation	155,303,448	111,674,396	129,792,510	88,875,556
Levies	(557,561)	(555,403)	(557,561)	(555,403)
Profit before taxation	154,745,887	111,118,993	129,234,949	88,320,153
Taxation - net	(6,388,816)	(10,029,565)	(3,585,401)	(7,151,647)
Profit after taxation	148,357,071	101,089,428	125,649,548	81,168,506
Earning per share - basic and diluted	0.52	0.35	0.44	0.28



Symmetry Group Limited

Annexure - A3

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

For the half year and quarter ended December 31, 2025

	<u>Half year ended</u>		<u>Quarter ended</u>	
	<u>December 31, 2025</u>	<u>December 31, 2024</u>	<u>December 31, 2025</u>	<u>December 31, 2024</u>
	<u>Rupees</u>			
Profit after taxation	148,357,071	101,089,428	125,649,548	81,168,506
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	<u>148,357,071</u>	<u>101,089,428</u>	<u>125,649,548</u>	<u>81,168,506</u>



Symmetry Group Limited

Condensed Interim Unconsolidated Statement of Changes in Equity

For the half year ended December 31, 2025 (unaudited)

	Issued, subscribed and paid up capital	Share premium	Unappropriated profits	Total
	Rupees			
Balance as at June 30, 2024	285,245,524	273,268,397	292,009,627	850,523,548
<i>Total comprehensive income for the half year ended December 31, 2024</i>				
Profit for the period	-	-	101,089,428	101,089,428
Other comprehensive income	-	-	-	-
	-	-	101,089,428	101,089,428
<i>Transaction with owners</i>				
Final dividend @ 10% for the year ended June 30, 2024	-	-	(28,524,287)	(28,524,287)
Balance as at December 31, 2024	285,245,524	273,268,397	364,574,768	923,088,689
Balance as at June 30, 2025	285,245,524	273,268,397	418,866,582	977,380,503
<i>Total comprehensive income for the half year ended December 31, 2025</i>				
Profit for the period	-	-	148,357,071	148,357,071
Other comprehensive income	-	-	-	-
	-	-	148,357,071	148,357,071
<i>Transaction with owners</i>				
Final dividend @ 5% for the year ended June 30, 2025	-	-	(14,263,625)	(14,263,625)
Balance as at December 31, 2025	285,245,524	273,268,397	552,960,028	1,111,473,949



Symmetry Group Limited

Annexure - A5

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

For the half year ended December 31, 2025

	(Un-audited) December 31, 2025	(Un-audited) December 31, 2024
	———— Rupees ————	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before levies and taxation	155,303,448	111,674,396
<i>Adjustments for:</i>		
- Depreciation on property and equipment	21,126,543	21,599,879
- Depreciation on right-of-use assets	7,792,273	5,933,768
- Amortization on intangible assets	-	1,501,993
- Unrealised exchange (gain) / loss	1,327,862	(249,936)
- Amortization on long term prepayment	10,589,823	10,589,822
- Provision for gratuity	253,764	-
- Interest income on short term investments	(3,496,000)	(7,360,000)
- Provision for expected credit loss	590,440	-
- Gain on disposal of property and equipment	(7,486,539)	-
- Finance costs	14,428,903	19,348,978
	45,127,069	51,364,504
Operating profit before working capital changes	200,430,517	163,038,900
Working capital changes		
<i>Decrease / (increase) in current assets</i>		
- Trade debts	(27,151,747)	(57,935,723)
- Advances, deposits and prepayments	2,756,261	969,500
- Due from related parties - net	(182,636,250)	(63,481,012)
<i>Increase in current liabilities</i>		
- Trade and other payables	17,840,691	8,333,150
	(189,191,045)	(112,114,085)
Cash generated from operations	11,239,472	50,924,815
Income tax paid	(7,046,320)	(6,630,143)
Long term deposits	(3,840,000)	-
Net cash generated from operating activities	353,152	44,294,672
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property and equipment	(2,455,683)	(2,109,380)
Sale proceeds on disposal of property and equipment	8,500,000	-
Development expenditure on intangible assets	(12,695,585)	(19,310,308)
Advance paid to acquire vehicle on lease	(11,647,570)	-
Interest received on short term investments	3,496,000	7,360,000
Net cash used in investing activities	(14,802,838)	(14,059,688)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liability - Principal portion	(2,317,235)	(398,571)
Loan obtained from director	72,635,824	33,223,750
Loan repaid to director	(29,514,075)	(22,989,384)
Dividend paid	(11,912,725)	(19,795,390)
Finance cost paid	(14,464,183)	(19,044,314)
Net cash generated from / (used in) financing activities	14,427,606	(29,003,909)
Net (decrease) / increase in cash and cash equivalents	(22,080)	1,231,075
Cash and cash equivalents as at the beginning of the period	(114,446,738)	(63,938,258)
Cash and cash equivalents as at the end of the period	(114,468,818)	(62,707,183)



Symmetry Group Limited

Condensed Interim Consolidated Statement of Financial Position

As at December 31, 2025

Annexure - B1

	(Un-audited) December 31, 2025	(Audited) June 30, 2025
	Rupees	
ASSETS		
Non-current assets		
Property and equipment	146,781,314	178,014,777
Right-of-use assets	106,438,441	92,321,144
Intangible assets	1,217,662,531	1,204,966,946
Goodwill	42,777,721	42,777,721
Long term prepayments	88,183,892	110,455,018
Long-term deposits	8,119,308	4,279,308
	<u>1,609,963,207</u>	<u>1,632,814,914</u>
Current assets		
Trade debts	336,455,252	293,606,689
Loan, advances, deposits and prepayments	1,575,006	4,359,669
Short term investments	73,000,000	73,000,000
Taxation - net	100,743,417	89,314,002
Current maturity - long term prepayments	44,542,250	44,542,250
Cash and bank balances	533,051,193	349,896,347
	<u>1,089,367,118</u>	<u>854,718,957</u>
Total assets	<u><u>2,699,330,325</u></u>	<u><u>2,487,533,871</u></u>
EQUITY AND LIABILITIES		
Share capital and reserves		
<i>Authorized capital</i>		
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
<i>Capital reserves</i>		
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	(7,444,394)	(1,915,101)
	<u>1,140,934,635</u>	<u>1,146,463,928</u>
<i>Revenue reserves</i>		
Unappropriated profits	625,208,452	493,158,730
	<u>2,051,388,611</u>	<u>1,924,868,182</u>
Non-controlling interest	39,011,040	36,025,053
	<u>2,090,399,651</u>	<u>1,960,893,235</u>
Non-current liabilities		
Lease liabilities	93,958,930	88,251,371
Staff retirement benefits	672,366	418,602
Deferred taxation	91,123,074	89,344,559
	<u>185,754,370</u>	<u>178,014,532</u>
Current liabilities		
Trade and other payables	187,025,173	160,018,269
Short term borrowing	114,494,168	114,473,248
Due to related parties	87,337,794	44,216,045
Accrued markup	5,222,564	5,410,043
Current portion of lease liability	26,186,041	23,948,835
Unclaimed dividend	2,910,564	559,664
	<u>423,176,304</u>	<u>348,626,104</u>
Contingencies and commitments		
Total equity and liabilities	<u><u>2,699,330,325</u></u>	<u><u>2,487,533,871</u></u>



Symmetry Group Limited

Annexure - B2

Condensed Interim Consolidated Statement of Profit or Loss

For the half year and quarter ended December 31, 2025 (unaudited)

	Half year ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	Rupees			
Revenue - net	442,135,344	386,582,121	253,752,331	207,404,664
Cost of services	(196,926,071)	(166,317,459)	(120,340,526)	(99,106,644)
Gross profit	245,209,273	220,264,662	133,411,805	108,298,020
Administrative expenses	(78,357,828)	(89,959,352)	(15,572,290)	(36,456,893)
Operating profit	166,851,445	130,305,310	117,839,515	71,841,127
Other expense	(2,180,434)	(12,000)	(2,180,434)	(12,000)
Other income - net	11,333,741	7,609,936	1,507,278	5,105,927
Finance costs	(14,482,643)	(20,732,115)	(7,358,287)	(10,090,130)
Profit before levies and taxation	161,522,109	117,171,131	109,808,072	66,844,924
Levies	(557,561)	(555,403)	(557,561)	(555,403)
Profit before taxation	160,964,548	116,615,728	109,250,511	66,289,521
Taxation - net	(11,665,214)	(13,369,783)	(6,907,897)	(4,346,304)
Profit after taxation	149,299,334	103,245,945	102,342,614	61,943,217
Profit attributable to:				
- Equity holders of the parent	146,313,347	103,233,188	100,161,054	61,970,887
- Non-controlling interest	2,985,987	12,757	2,181,560	(27,670)
	149,299,334	103,245,945	102,342,614	61,943,217
Earning per share - basic and diluted	0.52	0.36	0.36	0.22



Symmetry Group Limited

Annexure - B3

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

For the half year and quarter ended December 31, 2025

	Half year ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	Rupees			
Profit after taxation	149,299,334	103,245,945	102,342,614	61,943,217
Other comprehensive income	-	-	-	-
<i>Items that may be reclassified to profit and loss</i>				
Foreign currency translation loss	(5,529,293)	-		
Total comprehensive income for the period	143,770,041	103,245,945	102,342,614	61,943,217



Symmetry Group Limited

Annexure - B4

Condensed Interim Consolidated Statement of Changes in Equity

For the half year ended December 31, 2025 (unaudited)

	Issued, subscribed and paid up capital	Capital reserves		Foreign currency translation reserve Rupees	Revenue reserve	Equity attributable to owners	Non- controlling interest
		Share premium	Revaluation Surplus		Unappropriated profits		
Balance as at June 30, 2024	285,245,524	273,268,397	-	-	355,612,387	914,126,308	81,959
<i>Total comprehensive income for the half year ended December 31, 2024</i>							
Profit for the period	-	-	-	-	103,233,188	103,233,188	12,757
Other comprehensive income	-	-	-	-	-	-	-
	-	-	-	-	103,233,188	103,233,188	12,757
<i>Transaction with owners</i>							
Final dividend @ 10% for the year ended June 30, 2024	-	-	-	-	(28,524,287)	28,524,287	-
Balance as at December 31, 2024	<u>285,245,524</u>	<u>273,268,397</u>	<u>-</u>	<u>-</u>	<u>430,321,288</u>	<u>1,045,883,783</u>	<u>94,716</u>
Balance as at June 30, 2025	285,245,524	273,268,397	875,110,632	(1,915,101)	493,158,730	1,051,672,651	36,025,053
<i>Total comprehensive income for the half year ended December 31, 2025</i>							
Profit for the period	-	-	-	-	146,313,347	146,313,347	2,985,987
Other comprehensive income	-	-	-	(5,529,293)	-	-	-
	-	-	-	(5,529,293)	146,313,347	146,313,347	2,985,987
<i>Transaction with owners</i>							
Final dividend @ 5% for the year ended June 30, 2025	-	-	-	-	(14,263,625)	-	-
Balance as at December 31, 2024	<u>285,245,524</u>	<u>273,268,397</u>	<u>875,110,632</u>	<u>(7,444,394)</u>	<u>625,208,452</u>	<u>1,197,985,998</u>	<u>39,011,040</u>



Symmetry Group Limited

Annexure - B5

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

For the half year ended December 31, 2025

		(Un-audited) December 31, 2025	(Un-audited) December 31, 2024
		— Rupees —	
CASH FLOWS FROM OPERATING ACTIVITIES	<i>Note</i>		
Profit before levies and taxation		161,522,109	117,171,131
<i>Adjustments for:</i>			
- Depreciation on property and equipment	3	32,675,685	32,999,024
- Depreciation on right-of-use assets	4	7,792,273	5,933,768
- Unrealised exchange (gain) / loss		1,324,862	(249,936)
- Amortization on long term prepayment		22,271,126	22,280,125
- Provision for gratuity		253,764	-
- Interest income on short term investments	15	(3,496,000)	(7,360,000)
- Provision for expected credit loss		590,440	-
- Gain on disposal of property and equipment	15	(7,486,539)	-
- Finance costs	16	14,482,643	20,732,115
		68,408,254	74,335,096
Operating profit before working capital changes		229,930,363	191,506,227
Working capital changes			
<i>Decrease / (increase) in current assets</i>			
- Trade debts		(44,763,865)	(63,727,749)
- Advances, deposits and prepayments		2,784,663	(28,960,500)
<i>Increase in current liabilities</i>			
- Trade and other payables		27,006,904	18,448,871
		(14,972,298)	(74,239,378)
Cash generated from operations		214,958,065	117,266,849
Income tax paid		(27,402,968)	(14,304,965)
Long term deposits		(3,840,000)	-
Net cash generated from operating activities		183,715,097	102,961,884
CASH FLOWS FROM INVESTING ACTIVITIES			
Additions to property and equipment		(2,455,683)	-
Sale proceeds on disposal of property and equipment		8,500,000	-
Development expenditure on intangible assets		(12,695,585)	(19,310,308)
Additions to right-of-use assets		(11,647,570)	-
Interest received on short term investments		3,496,000	7,360,000
Net cash used in investing activities		(14,802,838)	(11,950,308)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of lease liability - Principal portion		(2,317,235)	(398,571)
Loan obtained from director		72,635,824	33,223,750
Loan repaid to director		(29,514,075)	(22,989,384)
Dividend paid		(11,912,725)	(19,795,390)
Finance cost paid		(14,670,122)	(20,579,041)
Net cash used in financing activities		14,221,667	(30,538,636)
Net increase / (decrease) in cash and cash equivalents		183,133,926	60,472,940
Cash and cash equivalents as at the beginning of the period		235,423,099	(63,885,758)
Cash and cash equivalents as at the end of the period		418,557,025	(3,412,818)



20