

Date: 28th April 2026

Form-3

SYM/PSX/260402
The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi

Subject: **Financial Results for the 3rd Quarter Ended March 31, 2026**

Dear Sir,

This is to inform you that the Board of Directors of Symmetry Group Limited, in their meeting held on April 28, 2026, 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 3rd quarter ending March 31, 2026, 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 3rd quarter ending March 31, 2026, 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

Condensed Interim Unconsolidated Statement of Financial Position

As at March 31, 2026

Annexure - A1

	(Un-audited) March 31, 2026	(Audited) June 30, 2025
	Rupees	
ASSETS		
Non-current assets		
Property and equipment	97,903,990	121,810,715
Right-of-use assets	159,161,852	92,321,144
Intangible assets - capital work in progress	44,881,166	32,185,581
Long term prepayments	42,919,751	58,804,485
Long term investments	14,623,840	14,623,840
Long-term deposits	4,081,280	4,279,308
	363,571,879	324,025,073
Current assets		
Trade debts	204,788,421	204,553,441
Loan, advances, deposits and prepayments	69,220,662	4,180,107
Short term investments	73,000,000	73,000,000
Due from related parties	941,950,540	673,837,291
Taxation - net	27,209,982	25,628,524
Current maturity - long term prepayments	21,179,644	21,179,644
Cash and bank balances	189,023	26,510
	1,337,538,272	1,002,405,517
Total assets	1,701,110,151	1,326,430,590
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	300,000,000	300,000,000
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	562,685,887	418,866,582
	1,121,199,808	977,380,503
Non-current liabilities		
Lease liabilities	127,154,113	88,251,371
Staff retirement benefits	672,366	418,602
Deferred taxation	998,761	1,447,924
	128,825,240	90,117,897
Current liabilities		
Trade and other payables	80,456,562	70,948,367
Short term borrowing	111,173,078	114,473,248
Due to related parties	226,835,168	44,216,045
Accrued markup	4,284,168	4,786,031
Current portion of lease liability	26,186,041	23,948,835
Unclaimed dividend	2,150,086	559,664
	451,085,103	258,932,190
Contingencies and commitments		
Total equity and liabilities	1,701,110,151	1,326,430,590



Symmetry Group Limited

Annexure - A2

Condensed Interim Unconsolidated Statement of Profit or Loss

For the nine months and quarter ended March 31, 2026 (unaudited)

	Nine months ended		Quarter ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Rupees			
Revenue - net	348,991,174	411,364,092	77,565,768	136,414,059
Cost of services	(125,134,129)	(166,201,096)	(18,670,871)	(54,731,936)
Gross profit	223,857,045	245,162,996	58,894,897	81,682,123
Administrative expenses	(101,622,194)	(95,040,219)	(53,452,056)	(54,984,784)
Operating profit	122,234,851	150,122,777	5,442,841	26,697,339
Other expense	(2,205,120)	(1,178,301)	(21,686)	(1,166,301)
Other income - net	63,851,374	10,564,003	8,727,599	2,954,067
Finance costs	(18,601,798)	(28,293,523)	(4,172,895)	(8,944,545)
Profit before levies and taxation	165,279,307	131,214,956	9,975,859	19,540,560
Levies	(673,592)	(826,619)	(116,031)	(271,216)
Profit before taxation	164,605,715	130,388,337	9,859,828	19,269,344
Taxation - net	(6,522,785)	(12,211,880)	(133,969)	(2,182,315)
Profit after taxation	158,082,930	118,176,457	9,725,859	17,087,029
Earning per share - basic and diluted	0.55	0.41	0.03	0.06



Symmetry Group Limited

Annexure - A3

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

For the nine months and quarter ended March 31, 2026 (unaudited)

	Nine months ended		Quarter ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Rupees			
Profit after taxation	158,082,930	118,176,457	9,725,859	17,087,029
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	<u>158,082,930</u>	<u>118,176,457</u>	<u>9,725,859</u>	<u>17,087,029</u>



Symmetry Group Limited

Annexure - A4

Condensed Interim Unconsolidated Statement of Changes in Equity

For the nine months ended March 31, 2026 (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 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	<u>285,245,524</u>	<u>273,268,397</u>	<u>381,661,797</u>	<u>940,175,718</u>
Balance as at June 30, 2025	285,245,524	273,268,397	418,866,582	977,380,503
<i>Total comprehensive income for the nine months ended March 31, 2026</i>				
Profit for the period	-	-	158,082,930	158,082,930
Other comprehensive income	-	-	-	-
	-	-	158,082,930	158,082,930
<i>Transaction with owners</i>				
Final dividend @ 5% for the year ended June 30, 2025	-	-	(14,263,625)	(14,263,625)
Balance as at March 31, 2026	<u>285,245,524</u>	<u>273,268,397</u>	<u>562,685,887</u>	<u>1,121,199,808</u>



Symmetry Group Limited

Annexure - A5

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

For the nine months ended March 31, 2026 (unaudited)

	(Un-audited) March 31, 2026	(Un-audited) March 31, 2025
	———— Rupees ————	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before levies and taxation	165,279,307	131,214,956
<i>Adjustments for:</i>		
- Depreciation on property and equipment	31,592,312	32,406,176
- Depreciation on right-of-use assets	12,713,585	8,687,915
- Amortization on intangible assets	-	2,252,991
- Unrealised exchange (gain) / loss	-	-
- Amortization on long term prepayment	15,884,734	15,884,734
- Provision for gratuity	253,764	-
- Interest income on short term investments	(5,910,000)	(10,564,003)
- Provision for expected credit loss	590,440	-
- Gain on disposal of property and equipment	(13,842,607)	-
- Finance costs	18,601,798	28,293,523
	59,884,026	76,961,336
Operating profit before working capital changes	225,163,333	208,176,292
Working capital changes		
<i>Decrease / (increase) in current assets</i>		
- Trade debts	(825,420)	(138,462,389)
- Advances, deposits and prepayments	(65,040,555)	(3,936,808)
- Due from related parties - net	(268,113,249)	(48,860,928)
<i>Increase in current liabilities</i>		
- Trade and other payables	9,508,195	13,364,557
- Due to related parties - net	182,619,123	(1,408,066)
	(141,851,906)	(179,303,634)
Cash generated from operations	83,311,427	28,872,658
Income tax paid	(7,046,320)	(9,826,098)
Long term deposits	198,028	(185,000)
Net cash generated from operating activities	76,463,135	18,861,560
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property and equipment	(2,780,683)	(2,734,380)
Sale proceeds on disposal of property and equipment	14,433,365	-
Development expenditure on intangible assets	(12,695,585)	(19,310,308)
Advance paid to acquire vehicles on lease	(73,890,382)	-
Interest received on short term investments	5,910,000	10,564,003
Net cash used in investing activities	(69,023,285)	(11,480,685)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liability - Principal portion	(15,322,052)	(780,366)
Loan obtained from directors	72,635,824	-
Loan repaid to directors	(29,514,075)	-
Dividend paid	(12,673,203)	(27,697,961)
Finance cost paid	(19,103,661)	(27,840,385)
Net cash generated from / (used in) financing activities	(3,977,167)	(56,318,712)
Net (decrease) / increase in cash and cash equivalents	3,462,683	(48,937,837)
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	(110,984,055)	(112,876,095)



Symmetry Group Limited

Condensed Interim Consolidated Statement of Financial Position

As at March 31, 2026

Annexure - B1

	(Un-audited) March 31, 2026	(Audited) June 30, 2025
	————— Rupees —————	
ASSETS		
Non-current assets		
Property and equipment	136,709,337	178,014,777
Right-of-use assets	159,161,852	92,321,144
Intangible assets	1,181,402,849	1,204,966,946
Goodwill	42,777,721	42,777,721
Long term prepayments	88,571,259	110,455,018
Long-term deposits	4,081,280	4,279,308
	1,612,704,298	1,632,814,914
Current assets		
Trade debts	331,482,582	293,606,689
Loan, advances, deposits and prepayments	69,401,824	4,359,669
Short term investments	73,000,000	73,000,000
Taxation - net	108,134,816	89,314,002
Current maturity - long term prepayments	44,542,250	44,542,250
Cash and bank balances	611,538,710	349,896,347
	1,238,100,182	854,718,957
Total assets	2,850,804,480	2,487,533,871
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	300,000,000	300,000,000
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	4,320,597	(1,915,101)
	1,152,699,626	1,146,463,928
<i>Revenue reserves</i>		
Unappropriated profits	636,250,302	493,158,730
	2,074,195,452	1,924,868,182
Non-controlling interest	39,236,384	36,025,053
	2,113,431,836	1,960,893,235
Non-current liabilities		
Lease liabilities	127,154,113	88,251,371
Staff retirement benefits	672,366	418,602
Deferred taxation	75,388,604	89,344,559
	203,215,083	178,014,532
Current liabilities		
Trade and other payables	163,057,207	160,018,269
Short term borrowing	111,173,078	114,473,248
Due to related parties	226,835,168	44,216,045
Accrued markup	4,755,981	5,410,043
Current portion of lease liability	26,186,041	23,948,835
Unclaimed dividend	2,150,086	559,664
	534,157,561	348,626,104
Contingencies and commitments		
Total equity and liabilities	2,850,804,480	2,487,533,871



Symmetry Group Limited

Annexure - B2

Condensed Interim Consolidated Statement of Profit or Loss

For the nine months and quarter ended March 31, 2026 (unaudited)

	Nine months ended		Quarter ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Rupees			
Revenue - net	618,555,617	586,250,611	176,420,273	199,668,490
Cost of services	(262,550,003)	(248,929,789)	(65,623,932)	(82,612,330)
Gross profit	356,005,614	337,320,822	110,796,341	117,056,160
Administrative expenses	(177,981,161)	(153,979,682)	(99,623,333)	(64,020,330)
Operating profit	178,024,453	183,341,140	11,173,008	53,035,830
Other expense	(2,202,120)	(1,178,301)	(21,686)	(1,166,301)
Other income - net	20,061,340	10,564,003	8,727,599	2,954,067
Finance costs	(18,661,751)	(30,184,307)	(4,179,108)	(9,452,192)
Profit before levies and taxation	177,221,922	162,542,535	15,699,813	45,371,404
Levies	(673,592)	(875,369)	(116,031)	(319,966)
Profit before taxation	176,548,330	161,667,166	15,583,782	45,051,438
Taxation - net	(15,981,802)	(16,470,376)	(4,316,588)	(3,100,593)
Profit after taxation	160,566,528	145,196,790	11,267,194	41,950,845
Profit attributable to:				
- Equity holders of the parent	157,355,197	145,196,248	111,202,904	41,963,060
- Non-controlling interest	3,211,331	542	2,406,904	(12,215)
	160,566,528	145,196,790	11,267,194	41,950,845
Earning per share - basic and diluted	0.56	0.51	0.04	0.15



Symmetry Group Limited

Annexure - B3

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

For the nine months and quarter ended March 31, 2026 (unaudited)

	<u>Nine months ended</u>		<u>Quarter ended</u>	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	<u>Rupees</u>			
Profit after taxation	160,566,528	145,196,790	11,267,194	41,950,845
Other comprehensive income	-	-	-	-
<i>Items that may be reclassified to profit and loss</i>				
Foreign currency translation loss	6,235,698	-		
Total comprehensive income for the period	<u>166,802,226</u>	<u>145,196,790</u>	<u>11,267,194</u>	<u>41,950,845</u>



Symmetry Group Limited

Annexure - B4

Condensed Interim Consolidated Statement of Changes in Equity

For the nine months ended March 31, 2026 (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 March 31, 2025</i>							
Profit for the period	-	-	-	-	145,196,248	145,196,248	542
Other comprehensive income	-	-	-	-	-	-	-
	-	-	-	-	145,196,248	145,196,248	542
<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	<u>285,245,524</u>	<u>273,268,397</u>	<u>-</u>	<u>-</u>	<u>472,284,348</u>	<u>1,030,798,269</u>	<u>82,501</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 March 31, 2026</i>							
Profit for the period	-	-	-	-	157,355,197	157,355,197	3,211,331
Other comprehensive income	-	-	-	6,235,698	-	-	-
	-	-	-	6,235,698	157,355,197	157,355,197	3,211,331
<i>Transaction with owners</i>							
Final dividend @ 5% for the year ended June 30, 2025	-	-	-	-	(14,263,625)	-	-
Balance as at March 31, 2026	<u>285,245,524</u>	<u>273,268,397</u>	<u>875,110,632</u>	<u>4,320,597</u>	<u>636,250,302</u>	<u>1,209,027,848</u>	<u>39,236,384</u>



Symmetry Group Limited

Annexure - B5

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

For the nine months ended March 31, 2026 (unaudited)

	(Un-audited) March 31, 2026	(Un-audited) March 31, 2025
	———— Rupees ————	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before levies and taxation	177,221,922	162,542,535
<i>Adjustments for:</i>		
- Depreciation on property and equipment	48,991,027	50,574,547
- Depreciation on right-of-use assets	12,713,585	8,687,915
- Unrealised exchange (gain) / loss	15,970,760	-
- Amortization on long term prepayment	21,883,759	33,406,689
- Amortization on intangibles	36,259,682	-
- Provision for gratuity	253,764	-
- Interest income on short term investments	(5,910,000)	(10,564,003)
- Provision for expected credit loss	590,440	-
- Gain on disposal of property and equipment	(13,842,607)	-
- Finance costs	18,661,751	30,184,307
	135,572,161	112,289,455
Operating profit before working capital changes	312,794,083	274,831,990
Working capital changes		
<i>Decrease / (increase) in current assets</i>		
- Trade debts	(38,466,333)	(133,810,166)
- Advances, deposits and prepayments	(65,042,155)	(3,866,808)
<i>Increase in current liabilities</i>		
- Trade and other payables	3,038,938	(10,741,898)
- Due to related parties	182,619,123	-
	82,149,573	(148,418,872)
Cash generated from operations	394,943,656	126,413,118
Income tax paid	(7,046,320)	(16,576,898)
Long term deposits	198,028	(185,000)
Net cash generated from operating activities	388,095,364	109,651,220
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property and equipment	(2,765,683)	(2,734,380)
Sale proceeds on disposal of property and equipment	14,433,365	-
Development expenditure on intangible assets	(12,695,585)	(19,310,308)
Additions to right-of-use assets	(75,225,658)	-
Interest received on short term investments	5,910,000	10,564,003
Net cash used in investing activities	(70,343,561)	(11,480,685)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liability - Principal portion	(15,322,052)	(780,366)
Dividend paid	(12,673,203)	(27,697,961)
Finance cost paid	(19,315,813)	(29,882,759)
Net cash used in financing activities	(47,311,068)	(58,361,086)
Net increase / (decrease) in cash and cash equivalents	270,440,735	39,809,449
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	505,863,834	(24,076,309)

