

# Quarterly Report

For the period ended  
March 31, 2026

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# Corporate Information

## **Board of Directors**

Naiyar Manzoor Saifi  
(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

## **Auditors**

Bank AL Habib Limited  
JS Bank Limited  
MCB 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.

## **Share Registrar**

F.D Registrar (Private) Limited

# Director's Report

## OVERVIEW

The Directors of **Symmetry Group Limited** (“the Company”) are pleased to present the unaudited condensed interim financial information of the Company and its subsidiaries for the nine-month period ended March 31, 2026, along with a review of the Company’s performance.

## ECONOMIC & INDUSTRY OVERVIEW

During the period under review, Pakistan’s macroeconomic environment remained challenging, characterized by inflationary pressures, elevated cost of capital, and cautious corporate spending. Despite these headwinds, the digital technology and marketing services sector continued to demonstrate resilience, driven by increasing digital adoption across banking, telecom, and consumer sectors.

Symmetry Group, as a technology-led digital transformation and experience company, continued to strengthen its market position through diversified service offerings across transformation, commerce, mobility, and interactive marketing verticals.

## CONSOLIDATED PERFORMANCE (PKR)

(Amounts in PKR)	9M-2026	9M-2025
Revenue	618,555,617	586,250,61
Gross Profit	356,005,614	337,320,82
Operating Profit	175,822,333	182,162,83
Profit before Taxation	177,221,922	162,542,53
Profit after Taxation	160,566,528	145,196,79
Number of Shares	285,245,524	285,245,52
EPS Basic and Diluted	0.56	0.51

The Group delivered top-line growth of 5%, reflecting continued client retention and expansion across key verticals. Profit after tax increased by 10%, supported by improved financial cost management and growth in other income streams.

### UNCONSOLIDATED PERFORMANCE (PKR)

(Amounts in PKR)	9M-2026	9M-2025
Revenue	348,991,174	411,364,092
Gross Profit	223,857,045	245,162,996
Operating Profit	120,029,731	148,944,476
Profit before Taxation	165,279,307	131,214,956
Profit after Taxation	158,082,930	118,176,457
Number of Shares	285,245,524	285,245,524
EPS Basic and Diluted	0.55	0.4

On an unconsolidated basis, revenue declined primarily due to project phasing and revenue mix shifts toward subsidiaries, while profitability improved significantly due to strong other income growth and reduced finance costs.

### KEY PERFORMANCE DRIVERS



**Diversified Revenue Base:**  
Growth driven by telecom, banking, and FMCG sectors.



**Margin Management:**  
Despite cost pressures, gross margins remained stable.



**Other Income Surge:**  
Significant increase due to treasury optimization and non-core income streams.



**Finance Cost Optimization:**  
Reduction of ~62% at consolidated level reflecting improved capital structure.



**Operational Investments:**  
Increased administrative expenses (+14%) reflect investments in talent, infrastructure, and scaling capabilities.

## STRATEGIC DEVELOPMENTS & PSX DISCLOSURES

During the period, the Company undertook several strategic initiatives:

- The Board approved an **aggregate investment plan of up to PKR 1.25 billion**, including:
  - Acquisition of a US-based technology firm
  - Strategic investment in a local AI and data-driven digital company
  - Expansion of operational capacity and technology infrastructure
- The Company also secured **long-term contracts expected to contribute approximately PKR 225 million annually**, strengthening revenue visibility.
- Symmetry Group received recognition in **FinanceAsia Asia's Best Companies Poll 2026**, including:
  - Best Managed Company – Technology (Gold)
  - Best Use of Technology (Silver)

These developments reinforce the Company's positioning as a leading digital and technology player in Pakistan.

### Outlook

The management remains optimistic about future growth, supported by:

- Strong deal pipeline in **digital banking, AI, and enterprise transformation**
- Expansion into **international markets and technology partnerships**
- Execution of approved **investment strategy to scale capabilities**
- Increasing demand for **data-driven marketing and digital platforms**

## ACKNOWLEDGEMENT

The Directors would like to acknowledge the continued support of shareholders, clients, business partners, and regulators. The Board also appreciates the dedication and efforts of the Company's employees in delivering sustained performance.



For and on behalf of the Board of Directors

**Syed Sarocsh Ahmed**  
Chief Executive Officer

# Condensed Unconsolidated Financial Statement

For the period ended  
March 31, 2026



**Symmetry Group Limited**

**Condensed Interim Unconsolidated Statement of Financial Position**

As at March 31, 2026

	Note	(Un-audited) March 31, 2026	(Audited) June 30, 2025
		Rupees	
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property and equipment	3	97,903,990	121,810,715
Right-of-use assets	4	159,161,852	92,321,144
Intangible assets - capital work in progress		44,881,166	32,185,581
Long term prepayments	5	42,919,751	58,804,485
Long term investments	6	14,623,840	14,623,840
Long-term deposits		4,081,280	4,279,308
		<u>363,571,879</u>	<u>324,025,073</u>
<b>Current assets</b>			
Trade debts	7	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	8	941,950,540	673,837,291
Taxation - net		27,209,982	25,628,524
Current maturity - long term prepayments	5	21,179,644	21,179,644
Cash and bank balances		189,023	26,510
		<u>1,337,538,272</u>	<u>1,002,405,517</u>
<b>Total assets</b>		<u><b>1,701,110,151</b></u>	<u><b>1,326,430,590</b></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>562,685,887</u>	418,866,582
		<u>1,121,199,808</u>	<u>977,380,503</u>
<b>Non-current liabilities</b>			
Lease liabilities	9	127,154,113	88,251,371
Staff retirement benefits		672,366	418,602
Deferred taxation		998,761	1,447,924
		<u>128,825,240</u>	<u>90,117,897</u>
<b>Current liabilities</b>			
Trade and other payables	10	80,456,562	70,948,367
Short term borrowing	11	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	9	26,186,041	23,948,835
Unclaimed dividend		2,150,086	559,664
		<u>451,085,103</u>	<u>258,932,190</u>
<b>Contingencies and commitments</b>	12		
<b>Total equity and liabilities</b>		<u><b>1,701,110,151</b></u>	<u><b>1,326,430,590</b></u>

The annexed notes from 1 to 19 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 and quarter ended March 31, 2026 (unaudited)

	Note	Nine months ended		Quarter ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
<b>Rupees</b>					
Revenue - net	13	<b>348,991,174</b>	411,364,092	<b>77,565,768</b>	136,414,059
Cost of services		<b>(125,134,129)</b>	(166,201,096)	<b>(18,670,871)</b>	(54,731,936)
<b>Gross profit</b>		<b>223,857,045</b>	245,162,996	<b>58,894,897</b>	81,682,123
Administrative expenses		<b>(101,622,194)</b>	(95,040,219)	<b>(53,452,056)</b>	(54,984,784)
<b>Operating profit</b>		<b>122,234,851</b>	150,122,777	<b>5,442,841</b>	26,697,339
Other expense		<b>(2,205,120)</b>	(1,178,301)	<b>(21,686)</b>	(1,166,301)
Other income - net	14	<b>63,851,374</b>	10,564,003	<b>8,727,599</b>	2,954,067
Finance costs	15	<b>(18,601,798)</b>	(28,293,523)	<b>(4,172,895)</b>	(8,944,545)
<b>Profit before levies and taxation</b>		<b>165,279,307</b>	131,214,956	<b>9,975,859</b>	19,540,560
Levies	16	<b>(673,592)</b>	(826,619)	<b>(116,031)</b>	(271,216)
<b>Profit before taxation</b>		<b>164,605,715</b>	130,388,337	<b>9,859,828</b>	19,269,344
Taxation - net		<b>(6,522,785)</b>	(12,211,880)	<b>(133,969)</b>	(2,182,315)
<b>Profit after taxation</b>		<b>158,082,930</b>	118,176,457	<b>9,725,859</b>	17,087,029
<b>Earning per share - basic and diluted</b>		<b>0.55</b>	0.41	<b>0.03</b>	0.06

The annexed notes from 1 to 19 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 and quarter ended March 31, 2026 (unaudited)*

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

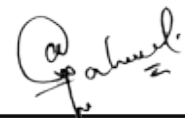
The annexed notes from 1 to 19 form an integral part of these condensed interim unconsolidated financial statements.



Chief Executive



Director



Chief Financial Officer

**Symmetry Group Limited**

**Condensed Interim Unconsolidated Statement of Changes in Equity**


For the nine months ended March 31, 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>
<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 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)
<b>Balance as at March 31, 2026</b>	<u><u>285,245,524</u></u>	<u><u>273,268,397</u></u>	<u><u>562,685,887</u></u>	<u><u>1,121,199,808</u></u>

The annexed notes from 1 to 19 form an integral part of these condensed interim unconsolidated financial statements.

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

  
\_\_\_\_\_  
Director

  
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Chief Financial Officer

**Symmetry Group Limited**

**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
	Note	Rupees	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before levies and taxation		165,279,307	131,214,956
<i>Adjustments for:</i>			
- Depreciation on property and equipment	3	31,592,312	32,406,176
- Depreciation on right-of-use assets	4	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	14	(5,910,000)	(10,564,003)
- Provision for expected credit loss		590,440	-
- Gain on disposal of property and equipment	14	(13,842,607)	-
- Finance costs	15	18,601,798	28,293,523
		<b>59,884,026</b>	<b>76,961,336</b>
Operating profit before working capital changes		<b>225,163,333</b>	<b>208,176,292</b>
<b>Working capital changes</b>			
<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)
		<b>(141,851,906)</b>	<b>(179,303,634)</b>
<b>Cash generated from operations</b>		<b>83,311,427</b>	<b>28,872,658</b>
Income tax paid		(7,046,320)	(9,826,098)
Long term deposits		198,028	(185,000)
<b>Net cash generated from operating activities</b>		<b>76,463,135</b>	<b>18,861,560</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
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
<b>Net cash used in investing activities</b>		<b>(69,023,285)</b>	<b>(11,480,685)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
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)
<b>Net cash generated from / (used in) financing activities</b>		<b>(3,977,167)</b>	<b>(56,318,712)</b>
Net (decrease) / increase in cash and cash equivalents		<b>3,462,683</b>	<b>(48,937,837)</b>
Cash and cash equivalents as at the beginning of the period		<b>(114,446,738)</b>	<b>(63,938,258)</b>
<b>Cash and cash equivalents as at the end of the period</b>	17	<b>(110,984,055)</b>	<b>(112,876,095)</b>

The annexed notes from 1 to 19 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, 2026 (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	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, 2025.

##### 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, 2025.

## 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, 2025.

## 3. PROPERTY AND EQUIPMENT

	(Un-audited) March 31, 2026	(Audited) June 30, 2025
	----- Rupees -----	
Opening net book value	121,810,715	159,494,803
<i>Addition during the period / year:</i>		
- Direct additions	2,780,683	3,469,408
- Transfer from right-of-use-assets	5,933,365	2,014,875
	8,714,048	5,484,283
Disposals made during the period / year	(1,028,461)	-
Depreciation for the period / year	(31,592,312)	(43,168,371)
<b>Closing balance</b>	<b>97,903,990</b>	<b>121,810,715</b>

## 4. RIGHT-OF-USE ASSETS

Opening written down value	92,321,144	112,396,280
Additions during the period / year	85,487,658	-
Impact of lease modification	-	(1,598,882)
Transferred to property and equipment - net	(5,933,365)	(2,014,875)
Depreciation for the period / year	(12,713,585)	(16,461,379)
Closing balance	159,161,852	92,321,144

## 5. LONG TERM PREPAYMENTS

	(Un-audited) March 31, 2026	(Audited) June 30, 2025
	----- Rupees -----	
Cost	105,956,255	105,956,255
Accumulated amortization	(41,856,860)	(25,972,126)
	64,099,395	79,984,129
Opening net book value	79,984,129	101,163,775
Amortization during the period / year	(15,884,734)	(21,179,646)
Closing net book value	64,099,395	79,984,129
Less: Current maturity shown under current asset	(21,179,644)	(21,179,644)
Non-current	42,919,751	58,804,485
Amortization rate (in years)	20%	20%

		(Un-audited) March 31, 2026	(Audited) June 30, 2025
	Note	----- Rupees -----	
<b>6. LONG TERM INVESTMENTS</b>			
<b>Subsidiaries companies - at cost</b>			
- Symmetry Digital (Private) Limited 998,000 (June 30, 2024: 998,000) ordinary shares of Rs. 10/- each	6.1	<b>9,998,000</b>	9,998,000
- Iris Digital (Private) Limited 99,800 (June 30, 2024: 99,800) ordinary shares of Rs. 10/- each	6.2	<b>998,000</b>	998,000
-Symmetry Group EMEA FZE 48 (June 30, 2024: Nil) ordinary shares of AED 1000/- each	6.3	<b>3,627,840</b>	3,627,840
		<b>14,623,840</b>	<b>14,623,840</b>
<b>6.1</b>	This represents investment in Symmetry Digital (Private) Limited ("Symmetry Digital") at par value of Rs. 10/- each. The Company held 99.98% (June 30, 2025: 99.98%) shareholding in Symmetry Digital. It was incorporated on 31 August 2009, in Pakistan as a private limited Company. The principal activities of Symmetry Digital are digital media and advertising services encompassing transformation, interactive, commerce and mobility activities.		
<b>6.2</b>	This represents investment in Iris Digital (Private) Limited ("Iris Digital") at par value of Rs 10/- each. The Company holds 99.8% (June, 30 2025: 99.8%) shareholding in Iris Digital. It was incorporated on 3 February 2012, in Pakistan as a private limited Company. The principal activities of Iris Digital are digital media and advertising services encompassing transformation, interactive, commerce and mobility activities.		
<b>6.3</b>	This represents investment in foreign subsidiary M/s. Symmetry Group EMEA FZC at par value of AED 1,000/- 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 FZC are providing satellite telecommunications, IT solutions, cybersecurity, software development, digital marketing and advertising services.		
		(Un-audited) March 31, 2026	(Audited) June 30, 2025
<b>7. TRADE DEBTS</b>	Note	----- Rupees -----	
<i>Local</i>			
- Billed		<b>42,483,537</b>	17,012,014
- Unbilled		-	1,471,500
		<b>42,483,537</b>	18,483,514
<i>Foreign</i>			
- Billed		<b>162,970,550</b>	186,145,153
		<b>205,454,087</b>	204,628,667
Less: Provision for expected credit losses		<b>(665,666)</b>	(75,226)
		<b>204,788,421</b>	<b>204,553,441</b>
		(Un-audited) March 31, 2026	(Audited) June 30, 2025
<b>8. DUE FROM RELATED PARTIES</b>		----- Rupees -----	
Iris Digital (Private) Limited		<b>180,576,623</b>	33,708,486
Symmetry Digital (Private) Limited		<b>473,020,537</b>	178,654,678
Symmetry Group EMEA FZC		<b>288,353,380</b>	461,474,127
		<b>941,950,540</b>	<b>673,837,291</b>

	(Un-audited) March 31, 2026	(Audited) June 30, 2025
	----- Rupees -----	
<b>9. LEASE LIABILITIES</b>		
Opening balance	112,200,206	106,796,333
Additions	56,462,000	-
Impact of modification	-	(1,598,882)
Interest expense	7,441,072	19,586,062
Payments	<u>(22,763,124)</u>	<u>(12,583,307)</u>
	<b>153,340,154</b>	<b>112,200,206</b>
Less: Current maturity shown under current liabilities	<u>(26,186,041)</u>	<u>(23,948,835)</u>
Non-current	<u><b>127,154,113</b></u>	<u><b>88,251,371</b></u>

	(Un-audited) March 31, 2026	(Audited) June 30, 2025
	----- Rupees -----	
<b>10. TRADE AND OTHER PAYABLES</b>		
	<i>Note</i>	
Advance from customers	2,086,957	-
Trade Creditors	1,810,683	6,139,170
Accrued expenses	36,867,516	37,468,568
Withholding sales tax payable	1,664,722	1,664,722
Withholding income tax payable	26,983,467	13,547,965
EOBI payable	3,994,610	3,860,760
Sales tax payable	6,065,837	4,639,342
Other payable	-	3,627,840
Zakat payable	982,770	-
	<u><b>80,456,562</b></u>	<u><b>70,948,367</b></u>

<b>11. SHORT TERM BORROWING</b>		
Balance at the end of period / year	<i>11.1</i>	<u><b>111,173,078</b></u> <u><b>114,473,248</b></u>

**11.1** This represents running finance facility obtained from M/s. Bank AL Habib Limited against available limit of Rs. 115 million (June 30, 2025: Rs. 115 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 payable quarterly in arrears. The facility is secured against hypothecation charge over receivables of the 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 March 31, 2026 was Rs. 3.83 million (June 30, 2025: Rs. 0.53 million).

**12. CONTINGENCIES AND COMMITMENTS**

**Contingencies**

There were no material contingences known to exist as at reporting date (June 30, 2025: None).

	(Un-audited) March 31, 2026	(Audited) June 30, 2025
	----- Rupees -----	
<b>Commitments</b>		
- Letter of guarantee against NBP Corporate Website Revamp	<u><b>3,840,000</b></u>	<u><b>-</b></u>

	(Un-audited) March 31, 2026	(Un-audited) March 31, 2025
	----- Rupees -----	
<b>13. REVENUE - net</b>		
Gross Revenue	<b>357,589,542</b>	424,047,284
Less: Sales tax	<b>(8,598,368)</b>	(12,683,192)
	<b><u>348,991,174</u></b>	<u>411,364,092</u>

**13.1** The net revenue has been arrived by offsetting an amount of Rs. 27.67 million (March 31, 2025: Rs. 55.232 million) representing billing on behalf of vendors with the gross billing made to customers amounting to Rs. 374.718 million (March 31, 2025: Rs. 466.471 million). The net revenue comprises of following:

	Note	(Un-audited) March 31, 2026	(Un-audited) March 31, 2025
		----- Rupees -----	
<b>13.2</b>			
Revenue	13.2.1	<b>347,047,832</b>	408,659,785
Commission - net	13.2.2	<b>1,943,342</b>	2,704,307
		<b><u>348,991,174</u></b>	<u>411,364,092</u>

**13.2.1 Disaggregation of revenue**

The Company analyses its net revenue by the following streams:

	March, 31 2026		
	Local	Export	Total
	----- (Rupees) -----		
<i>Transformation</i>			
Design, development & maintenance Retainer	<b>18,950,754</b>	<b>255,804,152</b>	<b>274,754,906</b>
	<b>24,757,531</b>	<b>7,413,138</b>	<b>32,170,669</b>
	<b>43,708,285</b>	<b>263,217,290</b>	<b>306,925,575</b>
<i>Interactive</i>			
Digital Public Relations Retainer	<b>13,800,801</b>	-	<b>13,800,801</b>
	<b>20,256,161</b>	<b>6,065,295</b>	<b>26,321,456</b>
	<b>34,056,962</b>	<b>6,065,295</b>	<b>40,122,257</b>
<i>Mobility</i>	-	-	-
	<b>77,765,247</b>	<b>269,282,585</b>	<b>347,047,832</b>
	-----		
	March 31, 2025		
	Local	Export	Total
	----- (Rupees) -----		
<i>Transformation</i>			
Design, development & maintenance Retainer	23,499,890	307,989,546	331,489,436
	27,440,062	11,713,640	39,153,702
	50,939,952	319,703,186	370,643,138
<i>Interactive</i>			
Digital Public Relations Retainer	5,571,579	-	5,571,579
	22,450,959	9,583,887	32,034,846
	28,022,538	9,583,887	37,606,425
<i>Mobility</i>	410,222	-	410,222
<b>Total</b>	<b>79,372,712</b>	<b>329,287,073</b>	<b>408,659,785</b>

### 13.2.2 Commission - net

The Company analyses its commission by the following streams:

	March 31, 2026		
	Local	Export	Total
	----- (Rupees) -----		
<i>Interactive</i>			
Digital PR	1,594,573	-	1,594,573
Media	310,219	38,550	348,769
	1,904,792	38,550	1,943,342
<b>Total</b>	<b>1,904,792</b>	<b>38,550</b>	<b>1,943,342</b>

	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
	2,364,202	340,105	2,704,307
<b>Total</b>	<b>2,364,202</b>	<b>340,105</b>	<b>2,704,307</b>

	(Un-audited) March 31, 2026	(Un-audited) March 31, 2025
	----- Rupees -----	
<b>14. OTHER INCOME - NET</b>		
Interest income on short term investments	5,910,000	10,564,003
Gain on disposal of property and equipment	13,842,607	-
Interest charged on advances to related parties	43,790,034	-
Others	308,733	-
	<b>63,851,374</b>	<b>10,564,003</b>
<b>15. FINANCE COSTS</b>		
Markup charges on:		
- Running finance	10,673,126	10,668,148
- Leases liability	7,441,072	13,558,485
- Financing of payroll	-	1,068,800
- Loan payable to a related party	-	514,586
	<b>18,114,198</b>	<b>25,810,019</b>
Bank charges	487,600	1,051,999
Discounting bill charges	-	1,431,505
	<b>18,601,798</b>	<b>28,293,523</b>
<b>16. LEVIES</b>		
Income tax - Final tax regime	<b>673,592</b>	826,619
	<b>(Un-audited)</b>	<b>(Un-audited)</b>
	<b>March 31,</b>	<b>March 31,</b>
	<b>2026</b>	<b>2025</b>
<b>17. CASH AND CASH EQUIVALENTS</b>	----- Rupees -----	
Cash and cash equivalents comprise of the following items:		
Cash and bank balances	189,023	265,209
Short term running finances	(111,173,078)	(113,141,304)
	<b>(110,984,055)</b>	<b>(112,876,095)</b>

**18. 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 balances with related parties, other than those which have been specifically disclosed elsewhere are as follows:

			(Un-audited)	(Audited)
			March 31, 2026	June 30, 2025
<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 Digital (Private) Limited	Subsidiary	Receivable balance	473,020,537	178,654,678
Iris Digital (Private) Limited	Subsidiary	Receivable balance	180,576,623	33,708,486
Symmetry Group EMEA FZC	Subsidiary	Receivable balance	288,353,380	461,474,127
Syed Sarocsh Ahmed	Chief Executive Officer	Loan payable	194,045,168	44,216,045
Syed Adil Ahmed	Director	Loan payable	32,790,000	-

**19. GENERAL**

**19.1 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 28 April 2026.

**19.2 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, 2026



**Symmetry Group Limited**

**Condensed Interim Consolidated Statement of Financial Position**

As at March 31, 2026

	Note	(Un-audited) March 31, 2026	(Audited) June 30, 2025
		Rupees	
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property and equipment	3	136,709,337	178,014,777
Right-of-use assets	4	159,161,852	92,321,144
Intangible assets	5	1,181,402,849	1,204,966,946
Goodwill		42,777,721	42,777,721
Long term prepayments	6	88,571,259	110,455,018
Long-term deposits		4,081,280	4,279,308
		<u>1,612,704,298</u>	<u>1,632,814,914</u>
<b>Current assets</b>			
Trade debts	7	331,482,582	293,606,689
Loan, advances, deposits and prepayments		69,401,824	4,359,669
Short term investments	8	73,000,000	73,000,000
Taxation - net		108,134,816	89,314,002
Current maturity - long term prepayments	6	44,542,250	44,542,250
Cash and bank balances		611,538,710	349,896,347
		<u>1,238,100,182</u>	<u>854,718,957</u>
<b>Total assets</b>		<u><b>2,850,804,480</b></u>	<u><b>2,487,533,871</b></u>
<b>EQUITY AND LIABILITIES</b>			
<b>Share capital and reserves</b>			
<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		<u>285,245,524</u>	<u>285,245,524</u>
<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)
		<u>1,152,699,626</u>	<u>1,146,463,928</u>
<i>Revenue reserves</i>			
Unappropriated profits		<u>636,250,302</u>	<u>493,158,730</u>
		<u>2,074,195,452</u>	<u>1,924,868,182</u>
Non-controlling interest		<u>39,236,384</u>	<u>36,025,053</u>
		<u>2,113,431,836</u>	<u>1,960,893,235</u>
<b>Non-current liabilities</b>			
Lease liabilities	9	127,154,113	88,251,371
Staff retirement benefits		672,366	418,602
Deferred taxation		75,388,604	89,344,559
		<u>203,215,083</u>	<u>178,014,532</u>
<b>Current liabilities</b>			
Trade and other payables	11	163,057,207	160,018,269
Short term borrowing	12	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	9	26,186,041	23,948,835
Unclaimed dividend		2,150,086	559,664
		<u>534,157,561</u>	<u>348,626,104</u>
<b>Contingencies and commitments</b>	13		
<b>Total equity and liabilities</b>		<u><b>2,850,804,480</b></u>	<u><b>2,487,533,871</b></u>

The annexed notes from 1 to 21 form an integral part of these condensed interim unconsolidated financial statements.

  
Chief Executive

  
Director

  
Chief Financial Officer

**Symmetry Group Limited**

**Condensed Interim Consolidated Statement of Profit or Loss**

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

	Note	Nine months ended		Quarter ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
<b>Rupees</b>					
Revenue - net	14	<b>618,555,617</b>	586,250,611	<b>176,420,273</b>	199,668,490
Cost of services		<b>(262,550,003)</b>	(248,929,789)	<b>(65,623,932)</b>	(82,612,330)
<b>Gross profit</b>		<b>356,005,614</b>	337,320,822	<b>110,796,341</b>	117,056,160
Administrative expenses		<b>(177,981,161)</b>	(153,979,682)	<b>(99,623,333)</b>	(64,020,330)
<b>Operating profit</b>		<b>178,024,453</b>	183,341,140	<b>11,173,008</b>	53,035,830
Other expense		<b>(2,202,120)</b>	(1,178,301)	<b>(21,686)</b>	(1,166,301)
Other income - net	15	<b>20,061,340</b>	10,564,003	<b>8,727,599</b>	2,954,067
Finance costs	16	<b>(18,661,751)</b>	(30,184,307)	<b>(4,179,108)</b>	(9,452,192)
<b>Profit before levies and taxation</b>		<b>177,221,922</b>	162,542,535	<b>15,699,813</b>	45,371,404
Levies		<b>(673,592)</b>	(875,369)	<b>(116,031)</b>	(319,966)
<b>Profit before taxation</b>		<b>176,548,330</b>	161,667,166	<b>15,583,782</b>	45,051,438
Taxation - net		<b>(15,981,802)</b>	(16,470,376)	<b>(4,316,588)</b>	(3,100,593)
<b>Profit after taxation</b>		<b>160,566,528</b>	145,196,790	<b>11,267,194</b>	41,950,845
<b>Profit attributable to:</b>					
- Equity holders of the parent		<b>157,355,197</b>	145,196,248	<b>111,202,904</b>	41,963,060
- Non-controlling interest		<b>3,211,331</b>	542	<b>2,406,904</b>	(12,215)
		<b>160,566,528</b>	145,196,790	<b>11,267,194</b>	41,950,845
<b>Earning per share - basic and diluted</b>	17	<b>0.56</b>	0.51	<b>0.04</b>	0.15

The annexed notes from 1 to 21 form an integral part of these condensed interim unconsolidated financial statements.



Chief Executive



Director



Chief Financial Officer

**Symmetry Group Limited**

**Condensed Interim Consolidated 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	<b>160,566,528</b>	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	<b>6,235,698</b>	-		
<b>Total comprehensive income for the period</b>	<b>166,802,226</b>	145,196,790	<b>11,267,194</b>	41,950,845

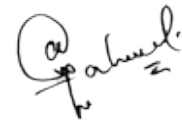
The annexed notes from 1 to 21 form an integral part of these condensed interim unconsolidated financial statements.



Chief Executive



Director



Chief Financial Officer

**Condensed Interim Consolidated Statement of Changes in Equity**

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

	Capital reserves				Revenue reserve		Non-controlling interest
	Issued, subscribed and paid up capital	Share premium	Revaluation Surplus	Foreign currency translation reserve	Unappropriated profits	Equity attributable to owners	
	Rupees						
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>
<b>Balance as at June 30, 2025</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>1,051,672,651</b>	<b>36,025,053</b>
<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)	-	-
<b>Balance as at March 31, 2026</b>	<u><b>285,245,524</b></u>	<u><b>273,268,397</b></u>	<u><b>875,110,632</b></u>	<u><b>4,320,597</b></u>	<u><b>636,250,302</b></u>	<u><b>1,209,027,848</b></u>	<u><b>39,236,384</b></u>

The annexed notes from 1 to 21 form an integral part of these condensed interim unconsolidated 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, 2026 (unaudited)

		(Un-audited) March 31, 2026	(Un-audited) March 31, 2025
	Note	— Rupees —	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before levies and taxation		177,221,922	162,542,535
<i>Adjustments for:</i>			
- Depreciation on property and equipment	3	48,991,027	50,574,547
- Depreciation on right-of-use assets	4	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	15	(5,910,000)	(10,564,003)
- Provision for expected credit loss		590,440	-
- Gain on disposal of property and equipment	15	(13,842,607)	-
- Finance costs	16	18,661,751	30,184,307
		<b>135,572,161</b>	<b>112,289,455</b>
Operating profit before working capital changes		<b>312,794,083</b>	<b>274,831,990</b>
<b>Working capital changes</b>			
<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	-
		<b>82,149,573</b>	<b>(148,418,872)</b>
<b>Cash generated from operations</b>		<b>394,943,656</b>	<b>126,413,118</b>
Income tax paid		(7,046,320)	(16,576,898)
Long term deposits		198,028	(185,000)
<b>Net cash generated from operating activities</b>		<b>388,095,364</b>	<b>109,651,220</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
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
<b>Net cash used in investing activities</b>		<b>(70,343,561)</b>	<b>(11,480,685)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
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)
<b>Net cash used in financing activities</b>		<b>(47,311,068)</b>	<b>(58,361,086)</b>
Net increase / (decrease) in cash and cash equivalents		<b>270,440,735</b>	<b>39,809,449</b>
Cash and cash equivalents as at the beginning of the period		<b>235,423,099</b>	<b>(63,885,758)</b>
<b>Cash and cash equivalents as at the end of the period</b>	18	<b>505,863,834</b>	<b>(24,076,309)</b>

The annexed notes from 1 to 21 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 Consolidated Financial Statements

For the nine months ended March 31, 2026 (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 direct and indirect subsidiaries, Symmetry Digital (Private) Limited, Iris Digital (Private) Limited, Symmetry EMEA FZC and Aurion.AI (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 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 interim financial statements represent the consolidated financial statements of the Holding Company. The standalone interim financial statements of the group companies have been presented separately.

<b>Percentage of Direct Holding</b>	
<b>2026</b>	<b>2025</b>

The Holding Company has investments in following subsidiaries:

Symmetry Digital (Private) Limited	<b>99.98%</b>	99.98%
Iris Digital (Private) Limited	<b>99.80%</b>	99.80%
Symmetry Group EMEA FZC	<b>96.00%</b>	-

The Holding Company has indirect shareholding through Symmetry EMEA FZC in following subsidiary:

<b>Percentage of In-direct Holding</b>	
<b>2026</b>	<b>2025</b>

Aurion.AI (Private) Limited	<b>81%</b>	-
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##### 1.2 Location of the registered office and regional office

<b>Particular</b>	<b>Location</b>	<b>Address</b>
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 (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 consolidated 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 consolidated financial statements for the year ended June 30, 2025.

## 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 Group'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 Group's accounting policies and the key sources of estimation uncertainty were the same as those applied in the annual consolidated financial statements of the Group as at and for the year ended June 30, 2025.

## 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 consolidated financial statements of the Group for the year ended June 30, 2025.

## 3. PROPERTY AND EQUIPMENT

	(Un-audited) March 31, 2026	(Audited) June 30, 2025
	----- Rupees -----	
Opening net book value	178,014,777	238,897,158
Addition during the period / year:		
- Direct addition	2,780,683	3,469,408
- Transfer from right-of-use-assts	5,933,365	2,014,875
	8,714,048	5,484,283
Disposal made during the period / year	(1,028,461)	-
Depreciation during the period / year	(48,991,027)	(66,366,664)
Closing net book value	136,709,337	178,014,777

## 4. RIGHT-OF-USE ASSETS

	Note	(Un-audited) March 31, 2026	(Audited) June 30, 2025
		----- Rupees -----	
Opening written down value	4.1	92,321,144	112,396,280
Additions during the period / year		85,487,658	-
Impact of lease modification		-	(1,598,882)
Transferred to property and equipment - net		(5,933,365)	(2,014,875)
Depreciation for the period / year		(12,713,585)	(16,461,379)
Closing balance		159,161,852	92,321,144

**5. INTANGIBLE ASSETS**

Operating intangible assets	<b>1,090,392,373</b>	1,126,652,055
Capital work-in-progress	<b>91,010,476</b>	78,314,891
	<b><u>1,181,402,849</u></b>	<b><u>1,204,966,946</u></b>

**6. LONG TERM PREPAYMENTS**

Opening balance	<b>154,997,268</b>	199,539,520
Additions	-	-
Amortization	<b>(21,883,759)</b>	(44,542,252)
	<b><u>133,113,509</u></b>	<u>154,997,268</u>
Less: Current maturity shown under current assets	<b>(44,542,250)</b>	(44,542,250)
Non-current	<b><u>88,571,259</u></b>	<u>110,455,018</u>
Amortization rate (in years)	<b><u>20%</u></b>	<u>20%</u>

<b>(Un-audited)</b>	<b>(Audited)</b>
<b>March 31,</b>	<b>June 30,</b>
<b>2026</b>	<b>2025</b>

Note ----- Rupees -----

**7. TRADE DEBTS**

<i>Local</i>		
- Billed	<b>98,700,327</b>	94,919,493
- Unbilled	-	12,617,269
	<b><u>98,700,327</u></b>	<u>107,536,762</u>
<i>Foreign</i>		
- Billed	<b>233,447,921</b>	186,145,153
- Unbilled	-	-
	<b><u>332,148,248</u></b>	<u>293,681,915</u>
Less: Provision for expected credit losses	<b>(665,666)</b>	(75,226)
	<b><u>331,482,582</u></b>	<u>293,606,689</u>

**8. SHORT TERM INVESTMENTS**

Term deposit receipts	<b><u>73,000,000</u></b>	<u>73,000,000</u>
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**9. LEASE LIABILITIES**

Opening balance	<b>112,200,206</b>	106,796,333
Additions	<b>56,462,000</b>	-
Impact of modification	-	(1,598,882)
Interest expense	<b>7,441,072</b>	19,586,062
Payments	<b>(22,763,124)</b>	(12,583,307)
	<b><u>153,340,154</u></b>	<u>112,200,206</u>
Less: Current maturity shown under current liabilities	<b>(26,186,041)</b>	(23,948,835)
Non-current	<b><u>127,154,113</u></b>	<u>88,251,371</u>

9.1

**10. STAFF RETIREMENT BENEFITS**

The Company operates an unfunded gratuity scheme for its eligible staff employees. The latest actuarial valuation was carried out as at June 30, 2025, using the Projected Unit Credit Method.

	(Un-audited) March 31, 2026	(Audited) June 30, 2025
	----- Rupees -----	
<b>10.1 Movement in defined benefit obligation</b>		
Opening defined benefit obligation	418,602	-
Current service cost	233,894	418,602
Interest cost	19,870	-
<b>Closing defined benefit obligation</b>	<b>672,366</b>	<b>418,602</b>

	(Un-audited) March 31, 2026	(Audited) June 30, 2025
	----- Rupees -----	
<b>11. TRADE AND OTHER PAYABLES</b>	<i>Note</i>	
Advance from customers	2,086,957	-
Trade Creditors	43,503,096	54,661,560
Accrued expenses	57,041,732	62,796,140
Withholding sales tax payable	4,758,074	4,758,074
Withholding income tax payable	28,478,303	14,527,446
Worker's welfare fund payable	143,176	143,176
EOBI payable	7,160,250	6,920,380
Sales tax payable	18,902,849	12,583,653
Other payable	-	3,627,840
Zakat payable	982,770	-
	<b>163,057,207</b>	<b>160,018,269</b>
<b>12. SHORT TERM BORROWING</b>		
Balance at the end of period / year	<i>12.1</i>	<b>111,173,078</b>
		<b>114,473,248</b>

**12.1** This represents running finance facility obtained by Parent from M/s. Bank AL Habib Limited against available limit of Rs. 115 million (June 30, 2025: Rs. 115 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 payable quarterly in arrears. The facility is secured against hypothecation charge over receivables of the 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 March 31, 2026 was Rs. 3.83 million (June 30, 2025: Rs. 0.53 million).

**13. CONTINGENCIES AND COMMITMENTS**

There were no material contingences and commitments known to exist as at reporting date (June 30, 2025: None).

	(Un-audited) March 31, 2026	(Un-audited) March 31, 2025
	----- Rupees -----	
<b>14. REVENUE - net</b>		
Gross Revenue	655,647,777	637,393,222
Less: Sales tax	(37,092,160)	(51,142,611)
	<b>618,555,617</b>	<b>586,250,611</b>

**14.1** The net revenue of the Group has been arrived by offsetting an amount of Rs. 230.351million (2025: Rs. 294.638 million) representing billing on behalf of vendors with the gross billing made to customers amounting to Rs. 848.907 million (2025: Rs. 874.063 million).The net revenue comprises of following:

	(Un-audited) March 31, 2026	(Un-audited) March 31, 2025
	----- Rupees -----	
<b>14.2</b>		
Revenue	612,259,620	579,425,646
Commission - net	6,295,997	6,824,965
	<b>618,555,617</b>	<b>586,250,611</b>

	(Un-audited) March 31, 2026	(Un-audited) March 31, 2025
	———— Rupees ————	
<b>15. OTHER INCOME - NET</b>		
Interest income on short term investments	5,910,000	10,564,003
Gain on disposal of property and equipment	13,842,607	-
Others	308,733	-
	<u>20,061,340</u>	<u>10,564,003</u>
<b>16. FINANCE COSTS</b>		
Markup charges on:		
- Running finance	10,673,126	10,668,148
- Leases liability	7,441,072	13,558,485
- Financing of payroll	-	1,068,800
- Loan payable to a related party	-	514,586
	<u>18,114,198</u>	<u>25,810,019</u>
Bank charges	547,553	2,942,783
Discounting bill charges	-	1,431,505
	<u>18,661,751</u>	<u>30,184,307</u>

**17. EARNINGS PER SHARE - basic and diluted**

	Nine months ended		Quarter ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	———— Rupees ————			
Profit for the period	<u>160,566,528</u>	<u>145,196,790</u>	<u>11,267,194</u>	<u>41,950,845</u>
	———— Number of shares ————			
Weighted average number of ordinary shares outstanding during the period	<u>285,245,524</u>	<u>285,245,524</u>	<u>285,245,524</u>	<u>285,245,524</u>
	———— Rupees ————			
Earnings per share - basic and diluted	<u>0.56</u>	<u>0.51</u>	<u>0.04</u>	<u>0.15</u>

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

	(Un-audited) March 31, 2026	(Un-audited) March 31, 2025
	———— Rupees ————	
<b>18. CASH AND CASH EQUIVALENTS</b>		
Cash and cash equivalents comprise of the following items:		
Cash and bank balances	611,538,710	89,064,995
Short term running finances	<u>(111,173,078)</u>	<u>(113,141,304)</u>
	<u>500,365,632</u>	<u>(24,076,309)</u>

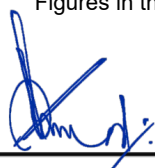
**19. GENERAL**

**19.1 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 28 April 2026.

**19.2 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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### **Other Offices**

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