

Date: 29-September-2026

Form-3

SYM/PSX/26092
The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road, Karachi

Subject: **Financial Results for the Year Ended June 30, 2026**

Dear Sir,

This is to inform you that the Board of Directors of Symmetry Group Limited, in its meeting held on September 29, 2026, at 05:00 p.m. at the registered office of the company in Karachi, recommended the following:

(i) CASH DIVIDEND:

A final Cash Dividend for the Year Ended June 30, 2026, at **Rs. 0.10** per share, i.e., **10%**. This is in addition to Interim Dividend (s) already paid at Rs. NIL per share, i.e. 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 (Audited) Annual Financial Statements of the Company for the year ending June 30, 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 Company's Annual General Meeting will be held on 23 October 2026 at 8:00 a.m. in Karachi.

The Share Transfer Book of the Company will be closed from 17 October 2026 to 23 October 2026 (both days inclusive). Transfers received at the Company's Share Registrar, M/s. F.D Registrar (Private) Limited, Suite 1705 – A, 17th Floor, Saima Trade Tower, I.I. Chundrigar Road, Karachi, at the close of business on 16 October 2026, will be treated in time for the purpose of the above entitlement to the transferees.

The Annual Report of the Company will be transmitted through PUCARS at least 21 days before the holding of the Annual General Meeting.

Yours truly,

For and on Behalf of **SYMMETRY GROUP LIMITED**


Farhaj Khan
Company Secretary



Symmetry Group Limited

Unconsolidated Statement of Financial Position

As at June 30, 2026

	Note	2026	2025
		Rupees	
ASSETS			
Non-current assets			
Property and equipment	4	159,703,501	121,810,715
Right-of-use assets	5	340,173,741	92,321,144
Intangible assets	6	45,813,416	32,185,581
Long term prepayments	7	37,624,837	58,804,485
Investment in subsidiaries	8	14,693,840	14,623,840
Long term deposits	9	12,751,588	4,479,308
		610,760,923	324,225,073
Current assets			
Trade debts	10	236,865,456	204,553,441
Loan, advances, deposits and prepayments	11	2,323,152	3,980,107
Short term investments	12	73,000,000	73,000,000
Due from related parties	13	904,479,360	673,837,291
Taxation - net	14	38,802,772	25,628,524
Current portion of long term prepayments	7	21,179,646	21,179,644
Cash and bank balances	15	27,560	26,510
		1,276,677,946	1,002,205,517
Total assets		1,887,438,869	1,326,430,590
EQUITY AND LIABILITIES			
Share capital and reserves			
<i>Authorized capital</i>			
300,000,000 (2025: 300,000,000)			
ordinary shares of Re. 1/- each		300,000,000	300,000,000
Issued, subscribed and paid-up capital	16	285,245,524	285,245,524
<i>Capital reserves</i>			
Share premium		273,268,397	273,268,397
<i>Revenue reserves</i>			
Unappropriated profits		567,781,816	418,866,582
		1,126,295,737	977,380,503
Non-current liabilities			
Lease liabilities	17	293,563,742	88,251,371
Staff retirement benefits	18	891,537	418,602
Deferred taxation - net	19	1,768,391	1,447,924
Long term advance from customer	20	2,086,957	-
		298,310,627	90,117,897
Current liabilities			
Trade and other payables	21	67,345,630	70,948,367
Short term borrowing	22	114,333,629	114,473,248
Due to related parties	23	229,985,840	44,216,045
Accrued markup	24	3,718,051	4,786,031
Current portion of lease liability	17	46,853,470	23,948,835
Unclaimed dividend		595,885	559,664
		462,832,505	258,932,190
Contingencies and commitments	25	-	-
Total equity and liabilities		1,887,438,869	1,326,430,590



Symmetry Group Limited

Unconsolidated Statement of Profit or Loss

For the year ended June 30, 2026

	Note	2026 Rupees	2025
Revenue - net	26	549,956,354	526,050,680
Cost of services	27	(255,609,096)	(209,249,067)
Gross profit		294,347,258	316,801,613
Administrative and selling expenses	28	(96,893,174)	(118,919,004)
Operating profit		197,454,084	197,882,609
Other income	29	22,714,357	16,427,314
Other expense	30	(3,209,520)	(2,096,400)
Finance costs	31	(37,168,019)	(39,819,750)
Profit before levies and taxation		179,790,902	172,393,773
Levies	32	(1,091,164)	(1,029,531)
Profit before taxation		178,699,738	171,364,242
Taxation - net	33	(15,562,259)	(13,405,133)
Profit after taxation		163,137,479	157,959,109
Earning per share - basic and diluted	34	0.57	0.55



Symmetry Group Limited

Unconsolidated Statement of Comprehensive Income

For the year ended June 30, 2026

		2026	2025
	Note	Rupees	
Profit after taxation		163,137,479	157,959,109
Other comprehensive income			
<i>Items that will not be subsequently reclassified to profit or loss</i>			
Remeasurement gain of net defined benefit liability	18	44,038	-
Related deferred tax	19	(2,658)	-
Other comprehensive income		41,380	-
Total comprehensive income for the year		163,178,859	157,959,109



Symmetry Group Limited

Annexure - A4

Unconsolidated Statement of Changes in Equity

For the year ended June 30, 2026

	Issued, subscribed and paid up capital	Share premium	Unappropriated profits	Total
	Rupees			
Balance as at June 30, 2024	285,245,524	273,268,397	289,431,760	847,945,681
<i>Total comprehensive income for the year ended June 30, 2025</i>				
Profit for the year	-	-	157,959,109	157,959,109
Other comprehensive income	-	-	-	-
	-	-	157,959,109	157,959,109
<i>Transaction with owners</i>				
Final dividend @ 10% for the year ended June 30, 2024	-	-	(28,524,287)	(28,524,287)
Balance as at June 30, 2025	<u>285,245,524</u>	<u>273,268,397</u>	<u>418,866,582</u>	<u>977,380,503</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 year ended June 30, 2026</i>				
Profit for the year	-	-	163,137,479	163,137,479
Other comprehensive income	-	-	41,380	41,380
	-	-	163,178,859	163,178,859
<i>Transaction with owners</i>				
Final dividend @ 5% for the year ended June 30, 2025	-	-	(14,263,625)	(14,263,625)
Balance as at June 30, 2026	<u>285,245,524</u>	<u>273,268,397</u>	<u>567,781,816</u>	<u>1,126,295,737</u>



Symmetry Group Limited

Unconsolidated Statement of Cash Flows

For the year ended June 30, 2026

		2026	2025
		Rupees	
CASH FLOWS FROM OPERATING ACTIVITIES	Note		
Profit before levies and taxation		179,790,902	172,393,773
Adjustments for:			
- Depreciation on property and equipment	4.1.2	46,143,932	43,168,371
- Depreciation on right-of-use assets	5	23,447,456	16,461,379
- Amortization on long term prepayment	7	21,179,646	21,179,646
- Unrealised exchange (gain) / loss	30.1	225,035	(5,178,012)
- Interest income on short term investments	29	(7,730,000)	(12,293,003)
- Gain on disposal of property and equipment	29	(13,842,607)	-
- Provision for expected credit loss	30	631,105	-
- Provision for gratuity	18.2	516,973	418,602
- Finance costs	31	37,168,019	39,819,750
		107,739,559	103,576,733
Operating profit before working capital changes		287,530,461	275,970,506
Working capital changes			
Decrease / (increase) in current assets			
- Trade debts		(33,168,155)	78,575,812
- Loan, advances, deposits and prepayments	43.3	1,656,955	39,836
- Due from related parties - net		(230,642,069)	(308,232,439)
Increase / (decrease) in current liabilities			
- Trade and other payables		(3,602,737)	(2,114,779)
		(265,756,006)	(231,731,570)
Cash generated from operations		21,774,455	44,238,936
Income tax paid	14	(29,509,862)	(12,494,404)
Long term deposits	43.3	(8,272,280)	(3,845,308)
Net cash generated from operating activities		(16,007,687)	27,899,224
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital Expenditure		(85,065,179)	(3,469,408)
Sale proceeds on disposal of property and equipment		20,515,000	-
Development expenditure on intangible assets	6.2	(13,627,835)	(59,314,939)
Additions to right-of-use assets	5	(276,943,985)	-
Investment in Subsidiary	8.4	(70,000)	-
Interest received on short term investments	29	7,730,000	12,293,003
Net cash used in investing activities		(347,461,999)	(50,491,344)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of lease liability - Principal portion		(14,057,402)	7,002,755
Long term advance received	20	2,086,957	-
Additions to lease liability	17	242,274,408	-
Loan obtained from director		338,498,748	109,448,092
Loan repaid to director		(152,728,953)	(65,754,306)
Loan repaid to related party		-	(8,600,000)
Dividend paid		(14,227,404)	(28,070,844)
Finance cost paid		(38,235,999)	(41,942,057)
Net cash (used in) / generated from financing activities		363,610,355	(27,916,360)
Net decrease in cash and cash equivalents		140,669	(50,508,480)
Cash and cash equivalents as at the beginning of the year		(114,446,738)	(63,938,258)
Cash and cash equivalents as at the end of the year	35	(114,306,069)	(114,446,738)



Symmetry Group Limited

Consolidated Statement of Financial Position

As at June 30, 2026

Annexure - B1

		2026	2025 (Restated)
	Note	Rupees	
ASSETS			
Non-current assets			
Property and equipment	4	192,709,277	178,014,777
Right-of-use assets	5	340,173,741	92,321,144
Intangible assets	6	1,428,180,617	1,207,300,338
Goodwill	7	42,777,721	42,777,721
Long term prepayments	8	65,912,764	110,455,018
Deferred Taxation - net	19	3,718,869	-
Long-term deposits	9	12,751,588	4,479,308
		2,086,224,577	1,635,348,306
Current assets			
Trade debts	10	397,041,073	293,606,689
Advances, deposits and prepayments	11	2,484,627	4,159,669
Short term investments	12	73,000,000	73,000,000
Taxation - net	13	109,703,775	89,314,002
Current maturity - long term prepayments	8	44,542,252	44,542,250
Cash and bank balances	14	553,934,262	349,896,347
		1,180,705,989	854,518,957
Total assets		3,266,930,566	2,489,867,263
EQUITY AND LIABILITIES			
Share capital and reserves			
<i>Authorized capital</i>			
300,000,000 (June 30, 2025: 300,000,000)		300,000,000	300,000,000
ordinary shares of Re. 1/- each			
Issued, subscribed and paid-up capital	15	285,253,404	285,245,524
<i>Capital reserves</i>			
Share premium		273,268,397	273,268,397
Surplus on revaluation of intangible assets - net	16	961,572,348	875,110,632
Foreign currency translation reserve		(5,449,299)	(1,915,101)
		1,229,391,446	1,146,463,928
<i>Revenue reserves</i>			
Unappropriated profits		611,428,890	495,398,787
		2,126,073,740	1,927,108,239
Non-controlling interest		235,541,090	36,118,389
		2,361,614,830	1,963,226,628
Non-current liabilities			
Lease liabilities	17	293,563,742	88,251,371
Staff retirement benefits - Staff gratuity	18	891,537	418,602
Deferred Taxation - net	19	-	89,344,559
Long term advance from customer	20	2,086,957	-
		296,542,236	178,014,532
Current liabilities			
Trade and other payables	21	211,883,040	160,018,269
Short term borrowing	22	114,333,629	114,473,248
Due to related parties	23	231,389,427	44,216,045
Accrued markup	24	3,718,051	5,410,043
Current portion of lease liability	17	46,853,470	23,948,835
Unclaimed dividend		595,885	559,664
		608,773,502	348,626,104
Contingencies and commitments	25		
Total equity and liabilities		3,266,930,568	2,489,867,264



Symmetry Group Limited

Annexure - B2

Consolidated Statement of Profit or Loss

For the year ended June 30, 2026

		2026	2025 (Restated)
	Note	Rupees	
Revenue - net	26	1,025,587,448	767,415,118
Cost of services	27	(526,374,789)	(349,800,393)
Gross profit		499,212,659	417,614,725
Administrative and selling expenses	28	(226,287,394)	(201,314,432)
Operating profit		272,925,265	216,300,294
Other income	29	22,714,357	17,151,433
Other expense	30	(2,441,354)	(2,096,400)
Finance costs	31	(37,461,786)	(42,752,055)
Profit before levies and taxation		255,736,483	188,603,272
Levies	32	(12,858,691)	(2,864,995)
Profit before taxation		242,877,792	185,738,277
Taxation - net	33	(27,596,041)	(15,264,479)
Profit after taxation		215,281,751	170,473,798
Profit attributable to:			
- Equity holders of the parent		215,828,683	170,888,554
- Non-controlling interest		(546,932)	(414,756)
		215,281,751	170,473,798
Earning per share - basic and diluted	34	0.76	0.60



Symmetry Group Limited

Annexure - B3

Consolidated Statement of Comprehensive Income

For the year ended June 30, 2026

		2026	2025 (Restated)
		Rupees	
	Note		
Profit after taxation		215,281,751	170,473,798
Other comprehensive income			
<i>Items that may be reclassified to profit and loss</i>			
Foreign currency translation loss		(2,759,184)	(1,994,897)
<i>Items that will not be reclassified to profit and loss</i>			
Revaluation gain on intangibles		-	1,001,637,862
Less: related deferred tax charge		-	(90,147,408)
		-	911,490,454
<i>Impact of taxation on disposal of revalued intangible</i>			
Current tax		(89,142,015)	-
Deferred tax	19	89,142,015	-
		-	-
Remeasurement gain of net defined benefit liability	18.3	44,038	-
Related deferred tax	19	(2,658)	-
		41,380	-
Total comprehensive income for the year		212,563,947	1,079,969,355
Attributable to:			
- Equity holders of the parent		213,221,246	1,044,084,085
- Non-controlling interest		(657,299)	35,885,270
		212,563,947	1,079,969,355



Annexure - B4

Symmetry Group Limited

Consolidated Statement of Changes in Equity

For the year ended June 30, 2026

	Issued, subscribed and paid up capital	Capital reserves			Revenue reserve		Total reserves	Equity attributable to owners	Non-controlling interest
		Share premium	Revaluation surplus	Foreign currency translation reserve	Unappropriated profits				
						Rupees			
Balance as at June 30, 2024	285,245,524	273,268,397	-	-	353,034,520		626,302,917	911,548,441	81,959
<i>Total comprehensive income for the year ended June 30, 2025</i>									
Non-controlling interest on acquisition of foreign subsidiary	-	-	-	-	-		-	-	151,160
Profit for the year - restated	-	-	-	-	170,888,554		170,888,554	170,888,554	(414,756)
Other comprehensive income	-	-	875,110,632	(1,915,101)	-		873,195,531	873,195,531	36,300,026
	-	-	875,110,632	(1,915,101)	170,888,554		1,044,084,085	1,044,084,085	35,885,270
<i>Transaction with owners</i>									
Final dividend @ 10% for the year ended June 30, 2024	-	-	-	-	(28,524,287)		(28,524,287)	(28,524,287)	-
Balance as at June 30, 2025 - restated	285,245,524	273,268,397	875,110,632	(1,915,101)	495,398,787		1,641,862,715	1,927,108,239	36,118,389
Balance as at June 30, 2025 - restated	285,245,524	273,268,397	875,110,632	(1,915,101)	495,398,787		1,641,862,715	1,927,108,239	36,118,389
<i>Total comprehensive income for the year ended June 30, 2026</i>									
Non-controlling interest on acquisition	-	-	-	-	-		-	-	200,080,000
Profit for the year	-	-	-	-	215,828,683		215,828,683	215,828,683	(546,932)
Other comprehensive income	-	-	86,461,716	(3,534,198)	(85,534,955)		(2,607,437)	(2,607,437)	(110,367)
	-	-	86,461,716	(3,534,198)	130,293,728		213,221,246	213,221,246	(657,299)
<i>Transaction with owners</i>									
Final dividend @ 5% for the year ended June 30, 2025	-	-	-	-	(14,263,625)		(14,263,625)	(14,263,625)	-
Balance as at June 30, 2026	285,245,524	273,268,397	961,572,348	(5,449,299)	611,428,890		1,840,820,336	2,126,065,860	235,541,090

Symmetry Group Limited

Consolidated Statement of Cash Flows

For the year ended 30 June 2026

Annexure - B5

		2026	2025 (Restated)
	Note	(Rupees)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before levies and taxation		255,736,483	188,603,272
<i>Adjustments for:</i>			
- Depreciation on property and equipment	4.1.2	69,342,218	66,366,664
- Depreciation on right-of-use assets	5.3	23,447,456	16,461,379
- Amortization on long term prepayment	8	44,542,252	44,542,252
- Current service cost on gratuity	18.2	516,973	418,602
- Provision for expected credit losses	30	869,898	-
- Finance costs	31	37,461,786	42,752,055
- Gain on disposal of property and equipment	29	(13,842,607)	-
- Interest income on short term investments	29	(7,730,000)	(12,293,003)
- Unrealized exchange (gain) / loss	30.1	225,035	(5,902,131)
		154,833,011	152,345,818
Operating profit before working capital changes		410,569,494	340,949,090
Working capital changes			
<i>Decrease / (increase) in current assets</i>			
- Trade debts		(105,511,855)	62,231,248
- Advances, deposits and prepayments	44.4	1,675,042	(69,724)
<i>(Decrease) / Increase in current liabilities</i>			
- Trade and other payables		51,060,354	17,164,692
		(52,776,459)	79,326,216
Cash generated from operations		357,793,035	420,275,306
Finance cost paid		(39,153,779)	(44,541,159)
Income tax paid - net		(152,905,212)	(36,114,334)
Long term deposits	44.4	(8,272,280)	(3,845,308)
Net cash generated from operating activities		157,461,764	335,774,505
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property and equipment	4.1 & 4.2	(85,065,179)	(3,469,408)
Sale proceeds on disposal of property and equipment		20,515,000	-
Addition to right-of-use-asset	5	(276,943,985)	-
Addition to intangible assets	6	(21,106,091)	(59,314,939)
Interest received on short term investments		7,730,000	12,293,003
Net cash used in investing activities		(354,870,255)	(50,491,344)
CASH FLOW FROM FINANCING ACTIVITIES			
Loan obtained from director	37	339,902,335	109,448,092
Loan repaid to director	37	(152,728,953)	(65,754,306)
Loan repaid to related party		-	(8,600,000)
Dividend paid		(14,227,404)	(28,070,844)
Long term advance received	20	2,086,957	-
Additions to lease liability	17	242,274,408	7,002,755
Repayment of lease liability - principal portion		(14,057,402)	-
Net cash generated from / (used in) financing activities		403,249,941	14,025,697
Net decrease in cash and cash equivalents		205,841,450	299,308,858
Net foreign exchange difference		(1,663,915)	-
Cash and cash equivalents at beginning of the year		235,423,100	(63,885,758)
Cash and cash equivalents at end of the year	35	439,600,635	235,423,100

