

augmenting possibilities

building an ai enabled enterprise

annual report **2026**

for the year ended 30 june 2026

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corporate information

board of directors

mr. naiyar manzoor saifi
(chairman)
ms. musharaf hai
mr. asim zafar
mr. mahir shahzad
mr. adil ahmed
mr. sarocsh ahmed
ms. nadia ishtiaq

chief executive officer

mr. sarocsh ahmed

chief financial officer

mr. ayaz ahmed

company secretary

mr. farhaj khan

auditors

rahman sarfaraz rahim iqbal rafiq, chartered
accountants

bankers

bank al habib limited
js bank limited
mcb bank limited
meezan bank limited
dubai islami bank
askari bank limited

share registrar

f.d registrar (private) limited

our offices

head office

karachi

56-a, street 2,
khalid commercial area, phase 7 ext.,
dha, karachi, pakistan.

branch office

karachi

building no.c-36-e, khalid comm. street-1,
phase-vii extension dha karachi.

islamabad

plot no 278-279, ground floor, mujahid
business complex, street 1 industrial area,
sector i-9/3, islamabad.

lahore

158-d, commercial broadway,
dha phase 8, lahore



board of directors



◆ **mr. naiyar manzoor saifi**
chairman



◆ **mussharaf hai**
independent director



◆ **syed asim zafar**
independent director



◆ **nadia ishtiaq**
independent director



◆ **syed mahir shahzad**
independent director



◆ **adil ahmed**
executive director/co-founder



◆ **sarosch ahmed**
chief executive officer/co-founder

leadership team



◆ mehak zafa sangi
coo



◆ sarosch ahmed
chief executive officer/co-founder



◆ adil ahmed
executive director/co-founder



◆ shoaib rehman
head of infrastructure & application



◆ ayaz ahmed
cfo



◆ rihan saeed
head of development



◆ sara moquim
head of content excellence



◆ kamran elahi
head of design



◆ muhammed sajid
cto

vision and mission

vision, mission and business model

vision and mission

vision



We exist to integrate the world better.

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

mission



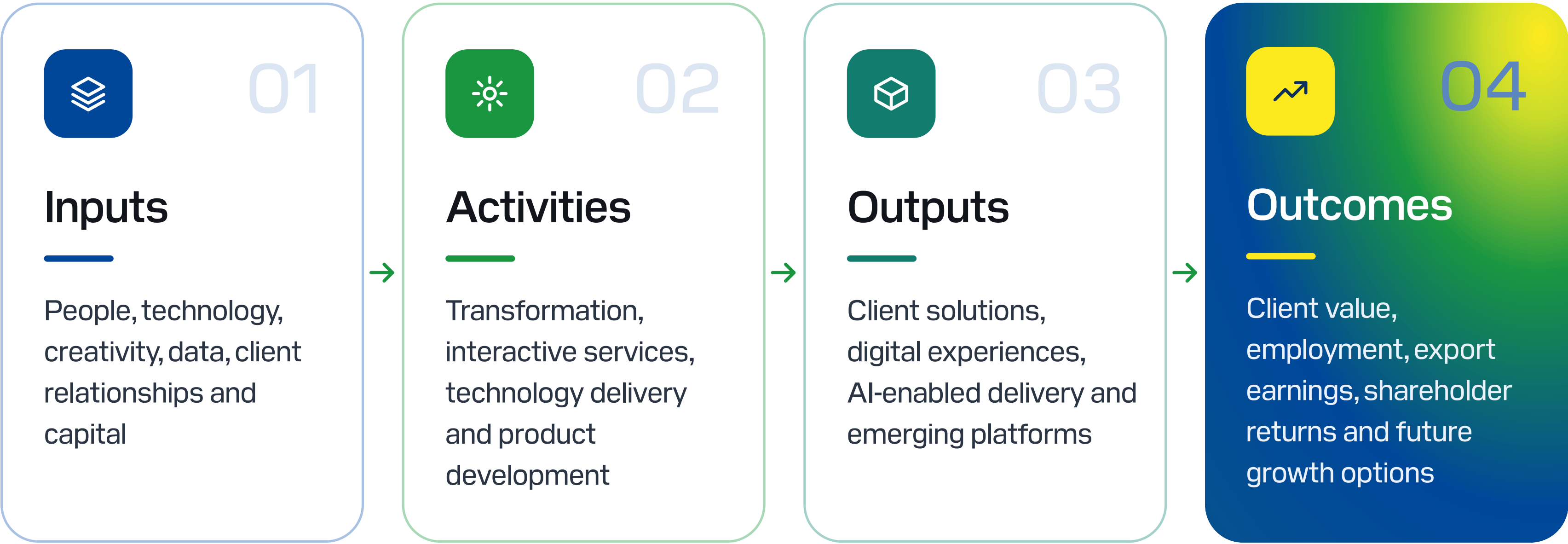
Create market-leading digital experiences that power our partners' success.

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

business model

how we create value

Symmetry Group combines an established services business with selective investment in technology, AI-enabled capabilities and emerging products. The Group creates value through multidisciplinary talent, long-term client relationships, technology infrastructure, intellectual property and disciplined capital allocation.



Outcomes are reinvested into new inputs through disciplined capital allocation

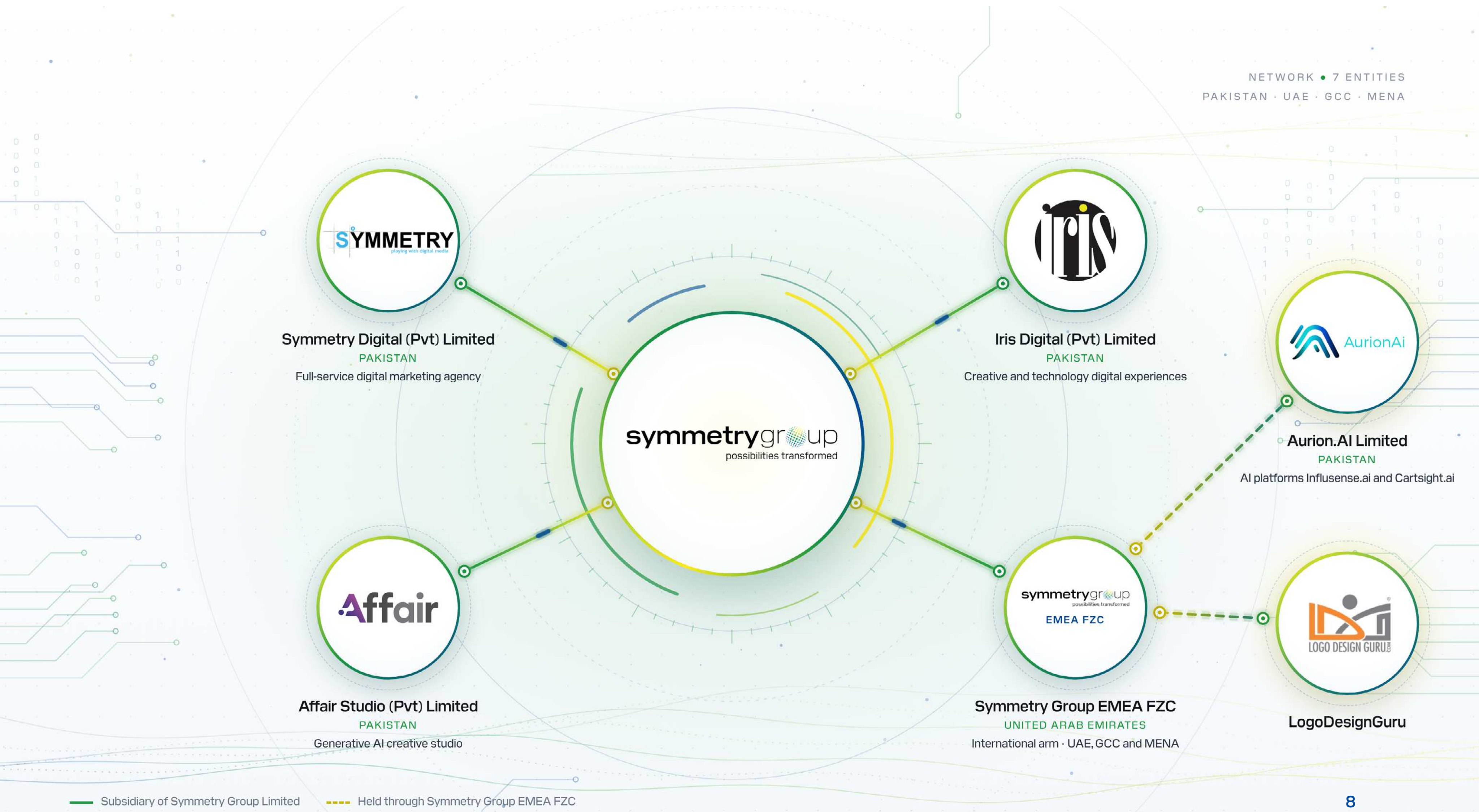
corporate profile

about symmetry group

Symmetry Group Limited is a PSX listed technology and digital experiences company. The Group combines technology, creativity, data and customer experience capabilities to help organisations transform customer-facing and enterprise functions.

Its operating portfolio spans Transformation and Interactive activities, supported by mobility solutions, AI enabled workflows and emerging proprietary products. The Group serves clients in Pakistan and international markets across banking, telecommunications, consumer businesses, public institutions and other sectors.

CAPABILITY	ROLE IN THE GROUP
 Transformation	Consulting, experience design, technology development, enterprise platforms and managed delivery.
 Interactive	Integrated strategy, creative, content, media, performance marketing and digital engagement.
 Mobility	Enterprise messaging, voice and customer engagement solutions through established technology platforms.
 AI and Data	AI enabled delivery, analytics, automation and proprietary product development.



augmenting possibilities

building an AI enabled enterprise

FY2026 marked the beginning of a new phase in Symmetry Group's evolution. The Group began applying artificial intelligence across its services, workforce and emerging products with two commercial objectives: deliver more value through established businesses and develop new sources of revenue.

AI tools are being integrated into creative, content, development and strategy work. They can shorten repetitive steps, accelerate research and production, and give teams more time for ideas, problem solving and quality control. The objective is to improve delivery speed and productivity, use resources more efficiently and protect margins as assignments grow. Professional judgement and human oversight remain essential to the final work.

The same capabilities can strengthen the Group's offerings. More responsive content, data informed strategy and technology enabled delivery create opportunities to deepen existing relationships, win new assignments and expand exports. AI tools supported more efficient work across various client projects, with HBL FanTunes as a prominent example of their use in a major assignment. The Group is also shifting its workforce focus towards people who combine specialist expertise with effective use of AI tools.

Direct AI revenue is at an early stage. Affair Studio generated its first revenue of PKR 8.5 million. CartSight and Influsense were transferred from SYM to Aurion and continued in pilot activity; Vidfy was also piloted. These are initial steps towards commercialisation and do not yet amount to scaled AI revenue.

Our objective is to achieve better execution and cost efficiency in the core businesses, enhanced offerings that can support revenue growth, and products that may create additional income as they prove commercially viable.



augmenting possibilities

the intelligence shift

AREA	COMMERCIAL OBJECTIVE
 Productivity	Reduce repetitive work and improve delivery speed, resource use and cost efficiency.
 People	Build teams that combine specialist judgement with effective use of AI tools.
 Services	Enhance creative, content, development and strategy offerings to support client growth and exports.
 Client delivery	Strengthen client relationships and support new assignments through responsible AI enabled delivery.
 New revenue	Develop additional income streams from AI enabled offerings and products as they prove commercially viable.

Symmetry’s AI journey will be built progressively. Initiatives will be evaluated against client relevance, commercial viability, delivery capability and responsible use. Progress will be communicated through verifiable milestones rather than projections that cannot yet be supported by operating evidence.



five-year view of performance

FY2026 financial highlights

The rolling five year view retains the financial context presented in the FY2025 Annual Report and adds FY2026. Amounts are in PKR million except earnings per share.

unconsolidated



FINANCIAL MEASURE	FY2022	FY2023	FY2024	FY2025	FY2026
Net revenue	152.8	255.6	412.9	526.1	550.0
Gross profit	104.2	176.4	279.1	316.8	294.3
Operating profit	71.8	120.9	150.9	195.8	194.2
Profit after taxation	57.3	127.6	128.0	158.0	163.1

financial ratios

RATIO	FY2022	FY2023	FY2024	FY2025	FY2026
Gross profit margin	68.2%	69.0%	67.6%	60.2%	53.5%
Operating profit margin	47.0%	47.3%	36.6%	37.2%	35.3%
Net profit margin	37.5%	49.9%	31.0%	30.0%	29.7%

The rolling five year view retains the financial context presented in the FY2025 Annual Report and adds FY2026. Amounts are in PKR million except earnings per share.

consolidated



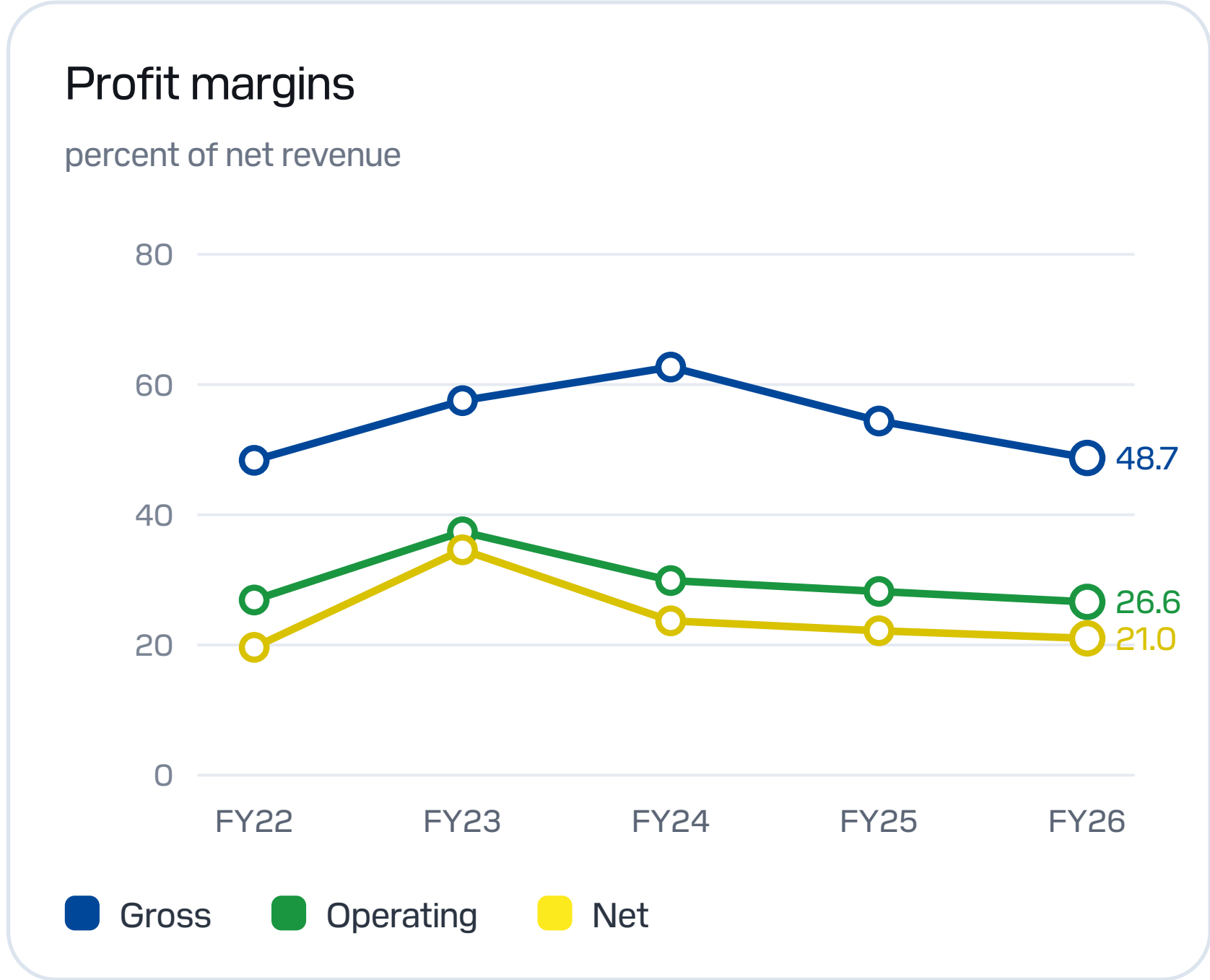
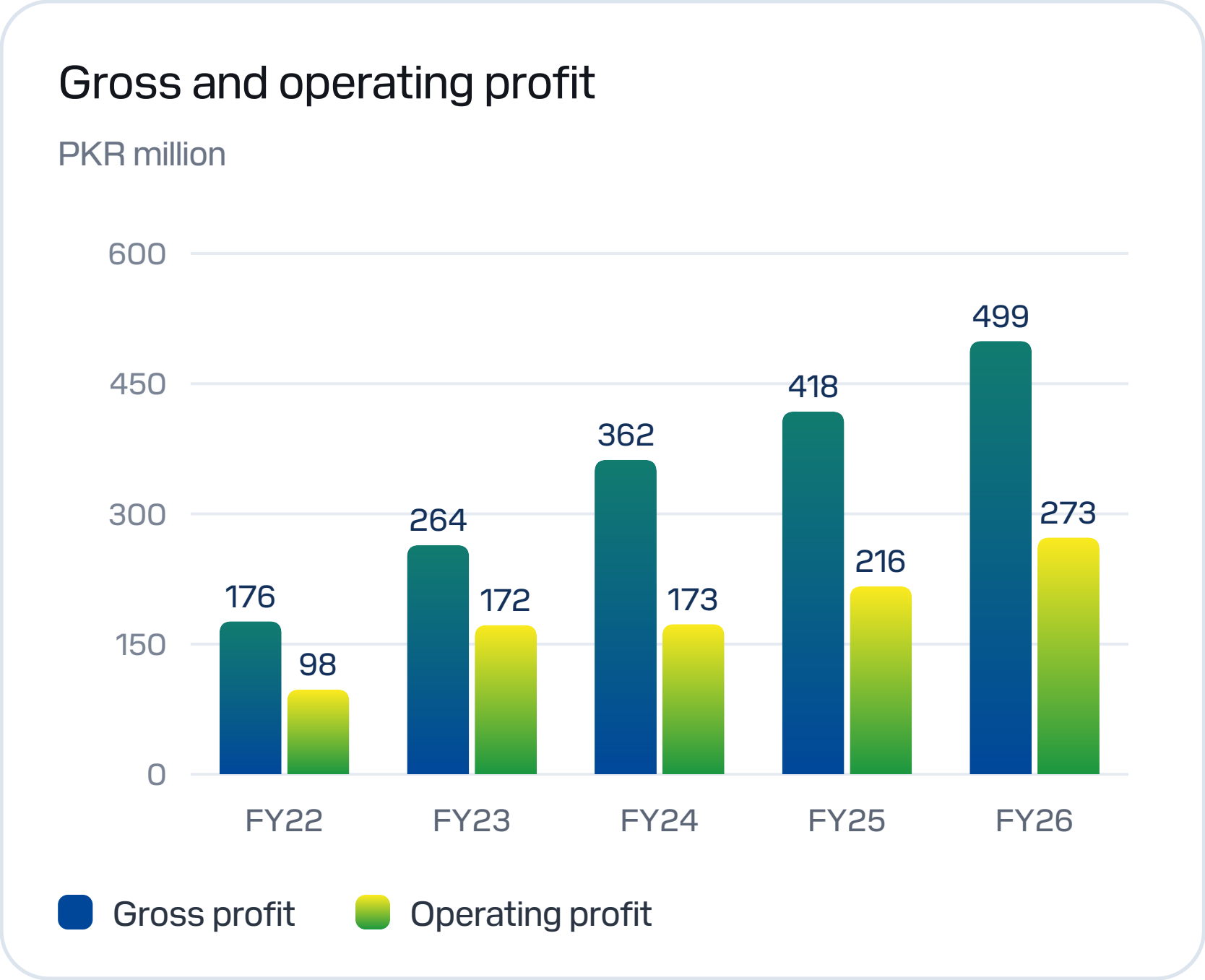
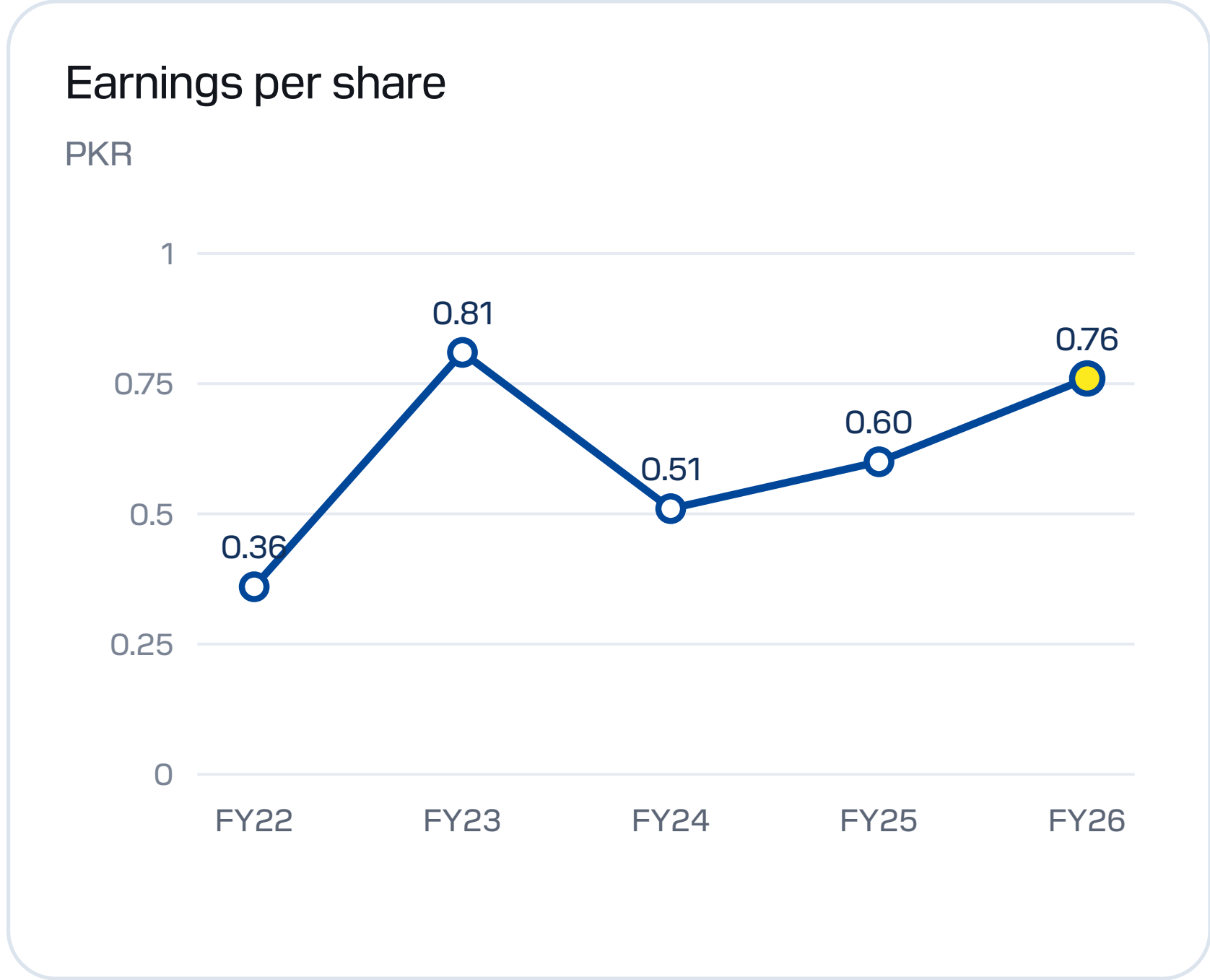
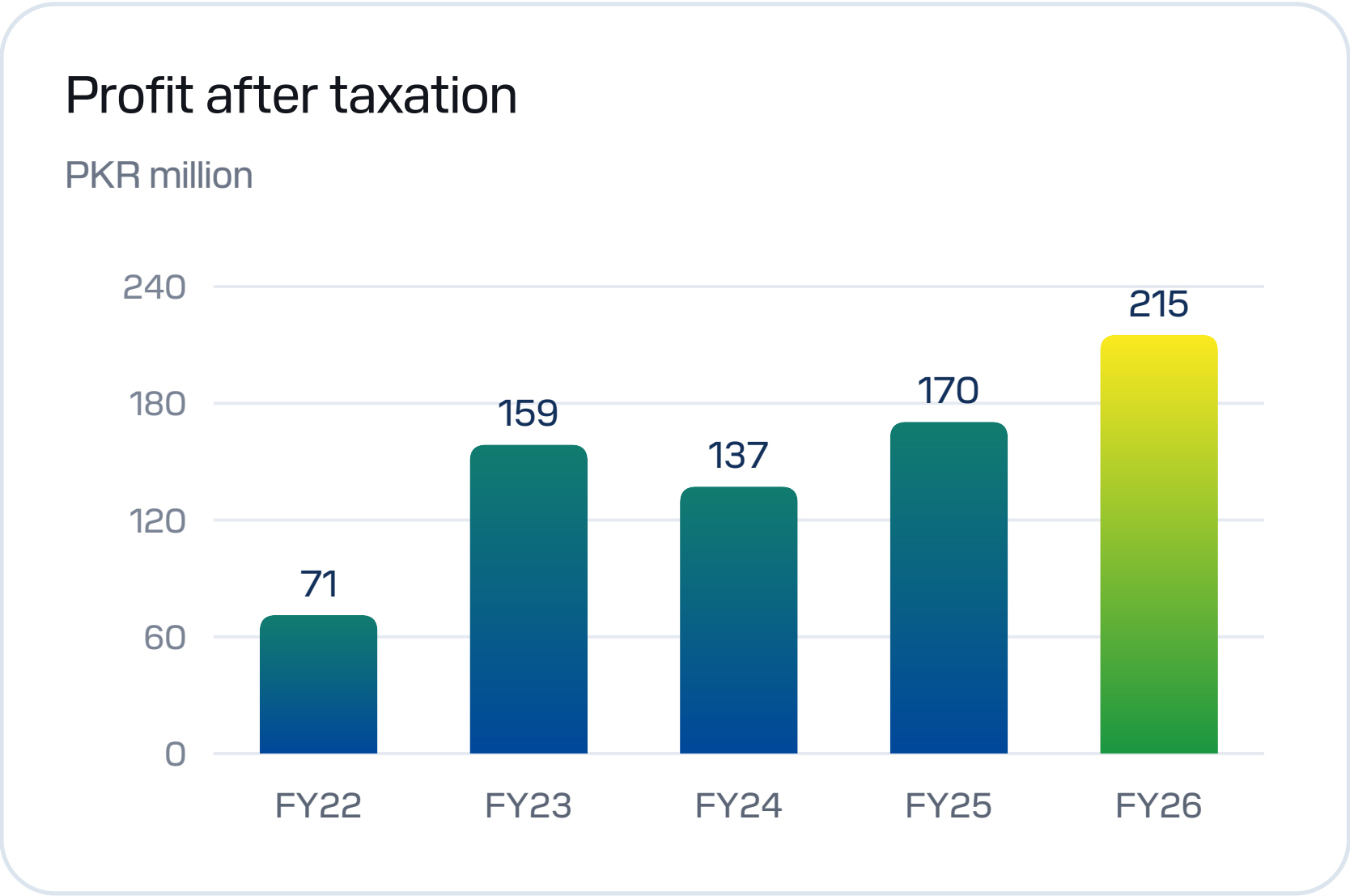
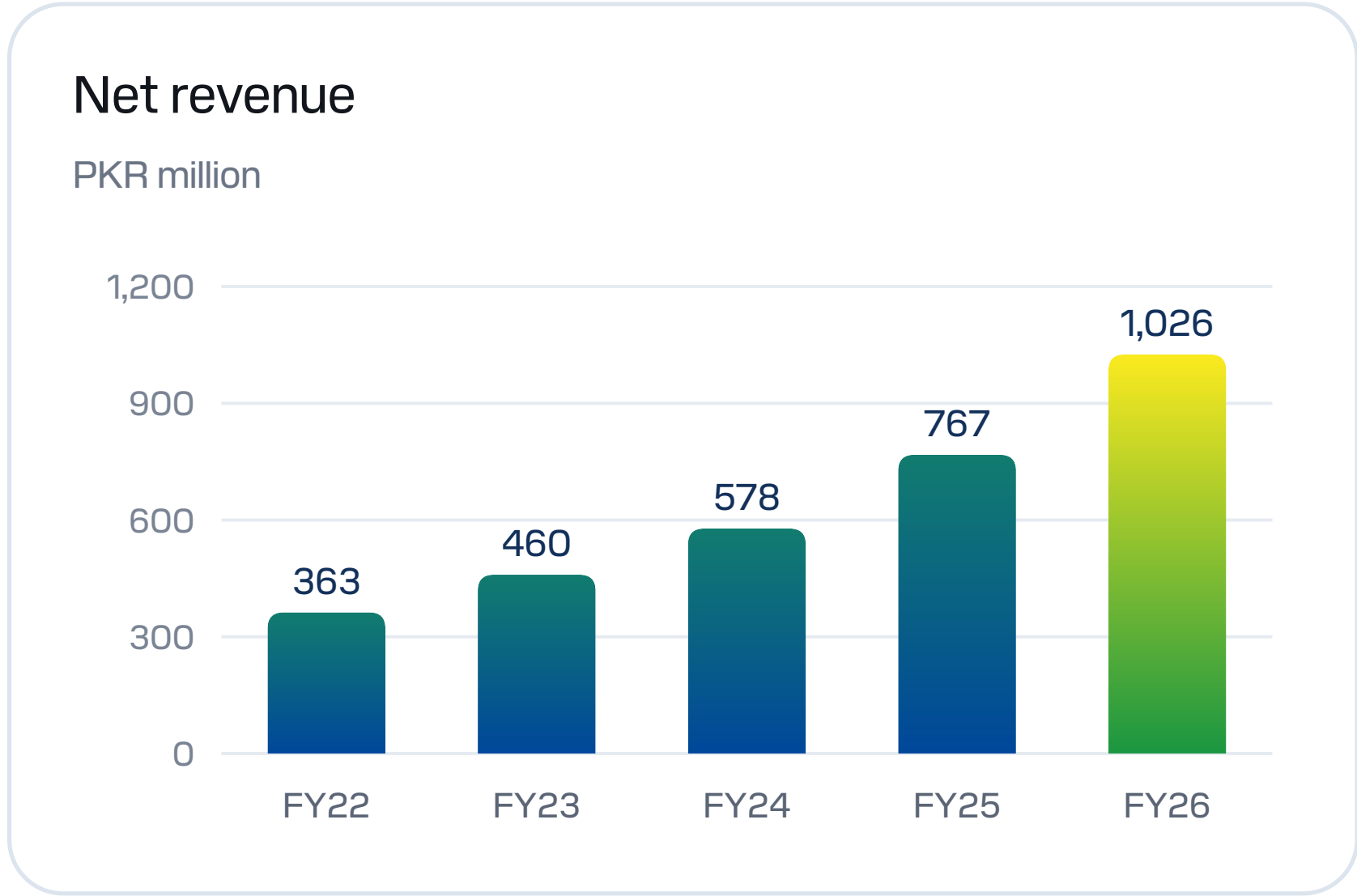
FINANCIAL MEASURE	FY2022	FY2023	FY2024	FY2025	FY2026
 Net revenue	363.3	459.5	578.0	767.4	1,025.6
 Gross profit	176.0	264.2	362.3	417.6	499.2
 Operating profit	97.7	172.0	173.1	216.3	272.9
 Profit after taxation	71.3	158.8	137.3	170.5	215.3
 Earnings per share (PKR)	0.36	0.81	0.51	0.60	0.76

financial ratios

RATIO	FY2022	FY2023	FY2024	FY2025	FY2026
 Gross profit margin	48.4%	57.5%	62.7%	54.4%	48.7%
 Operating profit margin	26.9%	37.4%	29.9%	28.2%	26.6%
 Net profit margin	19.6%	34.6%	23.7%	22.2%	21.0%
 Current ratio	2.89	2.77	2.37	2.45	1.94

FY2026 financial highlights

five-year trends



letter to shareholders

chairman's review



Dear Shareholders,

On behalf of the Board of Directors, I am pleased to present the Annual Report of Symmetry Group Limited for the year ended 30 June 2026.

The Group delivered strong financial growth during the year. Consolidated net revenue increased by 33.6 percent to PKR 1,025.6 million, while profit after taxation increased by 26.3 percent to PKR 215.3 million. This performance reflected growth across the Group's established services portfolio and the continued development of its delivery capabilities.

Expansion also required investment in people, infrastructure and additional office capacity to support future delivery. The Board continues to emphasise cost discipline, cash conversion and effective oversight as the enlarged capacity is deployed.

FY2026 also marked the early development of Symmetry as an AI-enabled enterprise. AI tools began to be used more broadly across creative, content, development and strategy. Affair Studio generated its first revenue of PKR 8.5 million, while the proprietary product portfolio remained at the pilot stage. CartSight and Influsense were transferred from SYM to Aurion during the year. The Board

recognises the potential of these initiatives while remaining conscious that they have not yet achieved commercial scale.

Aurion.AI Limited was incorporated on 6 January 2026 and converted from a private to a public company on 18 May 2026. After the financial year ended, its IPO application was filed on 28 July 2026. The Board also approved an investment plan of up to PKR 1.25 billion to support selected acquisitions, AI and data-led investments, capacity expansion, technology infrastructure and working capital. Deployment will remain subject to transaction-specific evaluation, applicable approvals and the Group's liquidity position.

In recognition of the year's performance and after considering future investment requirements, the Board has recommended a final cash dividend of 10 percent, subject to approval by shareholders.

The Board remains committed to responsible growth, transparent reporting and effective governance. On behalf of the Board, I thank our employees, clients, partners, regulators and shareholders for their continued confidence in Symmetry Group.

Naiyar Saifi

Chairman

letter to shareholders

chief executive officer's message



Dear Shareholders,

FY2026 was a year of expansion and preparation for Symmetry Group. Net revenue crossed PKR 1 billion for the first time, reflecting growth across our established services portfolio. New Jazz and JazzCash assignments commenced in April 2026 and contributed for the final three months of the year. In preparation for these longer term engagements, we expanded our teams, office capacity and supporting infrastructure.

Our established services business remained the foundation of performance. At the same time, we increased the use of AI across creative, content, development and strategy. AI supported more efficient work across client projects. Human judgement and creativity will remain central, supported by tools that improve speed, exploration and execution.

We also took initial steps towards dedicated AI commercialisation. Affair Studio generated its first revenue of PKR 8.5 million. CartSight and Influsense were transferred from SYM to Aurion and continued in pilot activity, while Vidfy also remained at the pilot stage. These businesses and products remain at an early commercial stage.

Aurion.AI Limited was incorporated on 6 January 2026 and changed its legal status from private to public on 18 May 2026. Its IPO application was filed on 28 July 2026, after year end. The proposed listing remains subject to the applicable regulatory process and approvals. The Board-approved Investment Plan provides a broader framework for strengthening technology capabilities, international presence, capacity and working capital as opportunities are evaluated.

During the year, we also expanded teams, office capacity and supporting infrastructure to prepare for larger and longer term engagements. Management will continue to focus on disciplined execution, cost management and the effective integration of this capacity.

Our priorities for FY2027 are to scale viable AI products, increase exports and progress Aurion's proposed listing while protecting the strength of our core services business. We will pursue these priorities with ambition, but also with discipline and transparency about the stage of each initiative.

I thank our colleagues for their contribution, our clients for their trust and our shareholders for their continued support.

Syed Sarocsh Ahmed

Chief Executive Officer

for the year ended 30 June 2026

directors' report

The Board of Directors of Symmetry Group Limited is pleased to present its report on the affairs of the Company and the Group, together with the audited unconsolidated and consolidated financial statements for the year ended 30 June 2026. The following review brings together the year's financial performance, strategic progress, responsible business practices and principal risks. Subsequent sections provide the supporting analysis and disclosures in the same sequence.

financial performance

Consolidated net revenue increased by 33.6 percent to PKR 1,025.6 million from PKR 767.4 million in FY2025, crossing PKR 1 billion for the first time. Gross profit rose to PKR 499.2 million from PKR 417.6 million. Operating profit increased to PKR 272.9 million from PKR 216.3 million, and profit after taxation reached PKR 215.3 million compared with PKR 170.5 million a year earlier. Earnings per share increased to PKR 0.76 from PKR 0.60. Growth reflected performance across the established portfolio, supported by expansion in the domestic market and continuing export activity.

The gross profit margin moderated to 48.7 percent from 54.4 percent as employee costs and depreciation associated with additional rented office capacity increased. These costs supported expanded teams and the infrastructure needed for larger assignments. Jazz and JazzCash work commenced in April 2026; its direct revenue and operating cost contribution therefore covered only the final three months of the financial year. The Board regards this timing as important when assessing the year's results and the relationship between capacity added and revenue recognised.

The year ended with total equity, including non controlling interests, of PKR 2,361.6 million and cash and bank balances of PKR 553.9 million. The Group recorded an asset revaluation relating to CartSight and Influxense during FY2026. The detailed financial review sets out the composition of earnings, the position of the operating segments, the related ratios and the effect of significant accounting items; the Board continues to assess performance alongside the capital required to support growth.

shareholder value

The Board has recommended a final cash dividend of 10 percent for FY2026, subject to approval by shareholders. This compares with the 5 percent cash dividend for FY2025 and reflects the Board's consideration of current earnings, liquidity and the Group's development needs. The recommendation is intended to provide a direct return to shareholders while preserving capacity to fund operations and evaluate investments.

Longer term shareholder value depends on converting the Group's expanded capabilities into sustainable earnings. Management is therefore focused on the quality of client delivery, cost discipline, export opportunities and measured commercial development of its technology portfolio. The later Shareholder Value section discusses the dividend and the basis on which the Group seeks to balance near term returns with future investment.

strategic overview

The strategy presented in FY2025 was organised around four pillars: Strengthening Core Services; Investing in Proprietary Platforms; Partnerships Driving Scale and Credibility; and Expand Markets. These pillars continued to guide the Group in FY2026. Established Transformation, Interactive and Mobility capabilities supported current revenue, while broader use of AI in delivery created scope to improve execution and extend the services offered to clients. Proprietary initiatives advanced at different rates, and the Board continues to distinguish early validation from commercial scale.

Aurion.AI Limited was incorporated on 6 January 2026 and converted from a private to a public company on 18 May 2026. These steps advanced the platform development and corporate planning described in the FY2025 report. Its IPO application was filed on 28 July 2026, after the reporting date, and the proposed listing remains subject to the relevant process and approvals. The Board also approved an investment plan of up to PKR 1.25 billion for selected acquisitions, AI and data initiatives, technology infrastructure, capacity, international expansion and working capital. Individual commitments remain subject to due diligence, applicable approvals and funding considerations.

Market development remained an important part of the strategy. Exports amounted to PKR 435.5 million, or 42.5 percent of consolidated net revenue. Work with established private clients continued, alongside selective opportunities involving public institutions. The Strategic Overview later in this report considers the four pillars in greater depth, their FY2026 progress and the investor proposition that follows from them.

innovation ai and proprietary products

FY2026 marked an initial step in building AI related commercial activity. Affair Studio (Private) Limited was incorporated on 1 September 2025 and generated its first revenue of PKR 8.5 million. CartSight and Influxense were transferred from SYM to Aurion during the year and remained in pilot activity; Vidfy was also at the pilot stage. These developments form part of a portfolio under validation, and their present revenue contribution should not be read as evidence that AI products have reached scale.

The Group's objective is to achieve better execution and cost efficiency in its core businesses, enhanced offerings that can support revenue growth, and products that may create additional income as they prove commercially viable. This calls for a different pace of investment for each initiative, informed by client feedback, delivery requirements and evidence of demand. The revaluation of CartSight and Influxense during the year is an accounting development; future commercial performance will depend on the products' adoption and execution. The dedicated innovation section describes the initiatives and their stage of development in greater detail.

technology experiences and market leadership

The Group continued to deliver technology and experience work through its established capabilities in Transformation, Interactive and Mobility. AI tools were used more widely across creative, content, development and strategy assignments, allowing teams to explore options, support production and improve the way work is executed. Client requirements, professional judgement and human review continued to determine the final output. The Group's commercial objective is to strengthen the relevance and efficiency of existing services while developing offerings that respond to evolving client needs.

This shift also affects the composition of the workforce. As routine tasks are supported by AI tools, management is placing greater emphasis on people able to direct, evaluate and integrate those tools within client work. That transition requires an appropriate mix of creative, technical, strategic and delivery skills, with accountability for quality remaining with the teams serving clients. The full section explains the service capabilities and the changing delivery model without treating pilot products as established service revenue.

awards and recognition

The year's external recognition spanned both work delivered for clients and the way the Group is managed. P@SHA and Effie awards related to service and product excellence in client work, including the HBL FanTunes assignment. FinanceAsia recognition included Best Use of Technology, alongside two recognitions relating to the Group's management. Together, these acknowledgements provide distinct perspectives on execution and corporate standing; the Board does not treat awards as a substitute for sustained financial or operating results.

The later Awards and Recognition section identifies the relevant award categories and contexts. Recognition of client assignments is discussed as evidence of delivery quality, while awards relating to company management are also connected to the report's account of governance and shareholder value.

ESG and sustainability

The Group's ESG Policy provides a framework for environmental responsibility, fair and inclusive workplaces, responsible relationships with clients and suppliers, ethical conduct and oversight. Its priorities relate to SDG 5 on gender equality, SDG 9 on industry and innovation, and SDG 13 on climate action. For a technology and services business, these commitments are expressed through practical choices: managing the resources used in operations, maintaining a safe and supportive workplace, protecting information and applying sound judgement to technologies deployed in client work.

AI use brings additional responsibilities around data handling, reliability and human accountability. Management's approach is to apply these considerations within ordinary delivery and governance processes as AI tools become more common. The full ESG and Sustainability section presents the Policy's prescribed data tables and supporting narrative. FY2026 figures in that section remain subject to confirmation against the underlying records before publication; the Board will avoid attributing outcomes to programmes where a reliable measure has not been established.

gender inclusion and SECP disclosures

The Group seeks equal opportunity in recruitment, progression and the conduct of work. As capabilities evolve toward AI enabled roles, access to opportunity and fair treatment remain relevant to workforce planning and retention. The Board considers inclusion a continuing management responsibility rather than a stand alone initiative.

The separate disclosure section provides space for the workforce composition, gender pay gap and other prescribed SECP information in the required form. These figures must be drawn from verified FY2026 human resources and payroll records before the report is finalised. Any explanatory commentary will be aligned with the published measures so that the account of progress remains supportable.

risk management

The Board's oversight of risk takes account of the scale and mix of the Group's activities. The principal areas include delivery and client concentration, receivables and liquidity, retention of skilled people, data security and privacy, regulatory compliance, and the financial exposure associated with new platforms and investment opportunities. Management evaluates these risks within its operating processes and brings material issues to the Board and its committees as appropriate.

In FY2026, larger client assignments and additional capacity made execution and cost control particularly relevant. The use of AI tools also calls for controls over information and review of work before delivery. Pilot products require evidence of adoption before larger commercial commitments are made. The dedicated Risk Management section sets out the risk categories, their potential impact and the corresponding management responses; the Board will continue to reassess these as the portfolio develops.

governance and statutory matters

The Board remained responsible for strategy, financial stewardship, internal controls and oversight of compliance with applicable laws and governance requirements. During the year, the previous Chairman resigned and Mr. Naiyar Saifi joined as Chairman. The Board and its committees continued to consider financial reporting, investments and the control environment as the business and its technology portfolio evolved. The audited financial statements accompanying this report provide the formal account of the Company's and Group's financial position and results.

The final annual report will include the required Statement of Compliance with the Listed Companies (Code of Corporate Governance) Regulations and the independent auditor's review, together with the remaining statutory disclosures. The present auditors retire and, being eligible, have offered themselves for reappointment, subject to shareholder approval. Any outstanding dates, committee particulars and other filing information will be verified against the approved corporate records before issue.

outlook and acknowledgment

For FY2027, management's priorities are to strengthen core delivery, increase exports, progress commercially viable AI products and pursue Aurion's proposed listing through the applicable process. The Board will consider these priorities against their capital needs, execution demands and expected contribution to long term value. We thank our employees for their work, our clients and partners for their trust, and our shareholders for their continued support.

For and on behalf of the Board



Syed Sarocsh Ahmed

Chief Executive Officer

financial performance

overview

Symmetry Group delivered strong revenue and earnings growth during FY2026. Consolidated net revenue crossed PKR 1 billion for the first time, increasing by 33.6 percent to PKR 1,025.6 million. Growth reflected broader performance across the Group’s established portfolio and both operating segments.

The new Jazz and JazzCash assignments commenced in April 2026 and had only a three month impact on revenue and operating costs. The Group nevertheless invested in people, office capacity and infrastructure to prepare for the delivery requirements of these and other longer term engagements.

PKR MILLION EXCEPT EPS AND RATIOS		FY2026	FY2025	CHANGE	
	Net revenue	1,025.6	767.4		33.6%
	Gross profit	499.2	417.6		19.5%
	Operating profit	272.9	216.3		26.2%
	Profit before taxation	242.9	185.7		30.8%
	Profit after taxation	215.3	170.5		26.3%
	Earnings per share (PKR)	0.76	0.60		26.7%
	Total assets	3,266.9	2,489.9		31.2%
	Total equity including NCI	2,361.6	1,963.2		20.3%

Income statement Earnings Financial position

revenue and segment performance

Transformation remained the Group’s largest segment, while Interactive recorded particularly strong growth. Local revenue increased more rapidly than export revenue, reflecting broader growth in the domestic portfolio. Exports continued to provide geographic diversification and remain a strategic priority.

TRANSFORMATION	FY2026 NET REVENUE	FY2025 NET REVENUE	YEAR ON YEAR
	795.8	619.6	
INTERACTIVE	FY2026 NET REVENUE	FY2025 NET REVENUE	YEAR ON YEAR
	229.8	147.4	

financial performance

profitability and financial position

gross and operating profit

Gross profit increased by 19.5 percent to PKR 499.2 million. Gross margin was 48.7 percent compared with 54.4 percent in FY2025. The moderation reflected higher salaries across the expanded resource base and increased depreciation associated with additional office capacity established for future delivery requirements.

Administrative and selling expenses increased by 12.4 percent, below the rate of revenue growth, and operating profit increased by 26.2 percent. Finance costs declined by 12.4 percent to PKR 37.5 million. The operating margin was 26.6 percent and the net profit margin was 21.0 percent.

net profit and earnings per share

Profit after taxation increased by 26.3 percent to PKR 215.3 million. Earnings per share increased to PKR 0.76, compared with PKR 0.60 in FY2025.

balance sheet position

Total assets increased to PKR 3,266.9 million and total equity, including non-controlling interest, increased to PKR 2,361.6 million. Cash and bank balances closed the year at PKR 553.9 million. The current ratio was 1.94 times compared with 2.45 times in FY2025.

A revaluation exercise for CartSight and Influsense was completed during the year. Their combined carrying value was approximately PKR 1.129 billion at 30 June 2026, while a net surplus on revaluation of intangible assets of approximately PKR 961.6 million was reflected within equity. This valuation is an accounting recognition of the assets and does not represent operating revenue or commercial scale.

revenue mix

GEOGRAPHY	FY2026 APPROXIMATE NET REVENUE	SHARE
 Pakistan	PKR 511.2M	50%
 Export	PKR 514.3M	50%

investor perspective

Revenue and earnings growth strengthen the operating base from which Symmetry can fund its next stage of development. Investors should assess that growth together with the lower gross margin, the cost of expanded delivery capacity and the distinction between profit generated from operations and the revaluation recorded in equity. The financial ratios and segment results provide a basis for tracking whether scale translates into sustained returns.

shareholder value

The Board seeks to balance direct shareholder returns with the retention of sufficient resources to support the Group’s operating requirements, strategic investments and future growth. This approach is intended to provide sustainable distributions while protecting the Group’s ability to invest through business cycles.

FINANCIAL YEAR	CASH DIVIDEND	PAYOUT LEVEL
FY2024	10 percent	10%
FY2025	5 percent	5%
FY2026	10 percent RECOMMENDED	10%

For FY2026, the Board has recommended a final cash dividend of 10 percent. The recommendation reflects the improvement in earnings while retaining capacity for the Board approved investment programme and future operating requirements.

investor perspective

The recommended dividend offers a direct return from FY2026 performance. Its sustainability depends on future earnings, capital requirements and the Board’s assessment of available resources. Shareholders can evaluate the proposed distribution alongside the investment plan and the results delivered as capital is deployed.

strategic overview

building the next phase of growth

The FY2025 Annual Report set out four pillars: Strengthening Core Services, Investing in Proprietary Platforms, Partnerships Driving Scale and Credibility, and Expand Markets. FY2026 moved each pillar forward in a different way. The Group's established businesses continued to generate revenue, while AI adoption broadened and the product portfolio remained at an early commercial stage. The strategy therefore links an operating base that can be measured today with opportunities that will be developed and assessed over time.

strengthening core services

In FY2025, the Group positioned Transformation, Interactive and Mobility as the foundation of its business, supported by technology, creativity and customer engagement capabilities. During FY2026, the portfolio expanded through existing relationships and additional assignments. New Jazz and JazzCash work began in April 2026 and contributed for three months; teams and office capacity were expanded in preparation for the longer term delivery requirements. This capacity now needs to be deployed efficiently as the assignments develop.

AI tools were used more widely across creative, content, development and strategy. They can shorten repetitive work, extend the range of services teams can deliver and support more responsive execution for clients. The Group's workforce focus is shifting towards people who combine functional expertise with effective use of AI. Better execution, productive use of resources and a stronger offering are the commercial objectives, with human judgement and accountability remaining part of delivery.

investing in proprietary platforms

FY2025 described Aurion as a planned vertical for proprietary platforms and set out ambitions for a distinct product business. Aurion.AI Limited was incorporated on 6 January 2026, became a public company on 18 May 2026, and received CartSight and Influsense from SYM during the year. The two platforms, together with Vidfy, continued in pilot activity. Its IPO application was filed on 28 July 2026, after year end; the proposed listing remains subject to regulatory review and approvals.

Affair Studio (Private) Limited was incorporated on 1 September 2025 and generated its first revenue of PKR 8.5 million. This is an initial commercial step, while the platforms still require validation of product performance, demand and repeatable revenue. Future investment and commercialisation will follow evidence obtained through pilots and client engagement. The products have not yet achieved commercial scale.

partnerships driving scale and credibility

The FY2025 strategy highlighted collaborations with specialist technology providers, including Backbase and GLU Global, as a way to extend the Group's ability to serve regulated and technology intensive clients. The same principle continues to guide partnership decisions: access complementary expertise where it can improve the relevance, security or delivery of client solutions. Partnerships will be assessed through their fit with specific opportunities, execution needs and client outcomes.

innovation, AI and proprietary products

services empowered, products expanded

Symmetry Group views its operating businesses and proprietary products as complementary sources of value. Established capabilities provide client access, domain knowledge and delivery experience, while proprietary products create the potential for repeatable technology led revenue models.

The Group's innovation approach is based on practical application. Solutions developed for specific client or market needs may evolve into repeatable platforms, but commercial investment will be increased only where technical performance, client relevance and market demand can be demonstrated.

ai as a strategic capability

AI tools are increasingly being employed across creative, content, development and strategy. They support research, concept exploration, production, coding, analytics and optimisation, allowing teams to focus greater attention on judgement, quality and problem solving. This shift is also changing workforce requirements towards professionals who combine functional expertise with the effective use of AI tools.

affair studio

Affair Studio (Private) Limited was incorporated on 1 September 2025 as a dedicated AI enabled creative business. It generated its first revenue of PKR 8.5 million during FY2026. Its focus is the use of generative tools, technology enabled production and human creative direction to develop branded content and related creative outputs.

The revenue represents an initial commercial milestone. The business remains at an early stage and will be scaled in line with client demand, delivery quality and commercial viability.

commercialisation principles

- ◆ Progress products through defined pilot, validation and commercial milestones.
- ◆ Increase investment only where technical performance and client demand are demonstrated.
- ◆ Maintain clear distinction between accounting valuation, pilot activity and operating revenue.

investor perspective

The proprietary portfolio offers potential additional sources of income, but currently carries execution and adoption risk. Affair Studio's first PKR 8.5 million of revenue is a measurable starting point; pilot activity and the revaluation of CartSight and Influxense should be assessed separately from repeatable sales. Future reporting should allow shareholders to follow validation, commercial investment and realised revenue over time.

innovation, AI and proprietary products

product portfolio and aurion.ai

BUSINESS OR PRODUCT	FY2026 POSITION	WEBSITE
	Transferred from SYM to Aurion. Shopper analytics platform using receipt data and AI enabled insights.	www.cartsight.ai
	Transferred from SYM to Aurion. Influencer discovery, campaign workflow and performance analytics platform.	www.affairstudio.ai
	AI enabled video creation and personalisation platform.	www.vidfly.ai
	Dedicated AI enabled creative business.	www.influsense.ai

Following their transfer from SYM, CartSight and Influsense remained under Aurion. A revaluation exercise for the two platforms was completed during FY2026. At 30 June 2026, their combined carrying value was approximately PKR 1.129 billion and the net revaluation surplus reflected within equity was approximately PKR 961.6 million. The revaluation strengthens recognition of the Group’s intellectual property base but is separate from product revenue and commercial adoption.

aurion.ai

FY2025	Aurion was presented as a dedicated vertical in advanced development, intended to consolidate the Group’s proprietary platforms within a separate product led structure. Preparations for its proposed listing were underway.
FY2026	Aurion.AI Limited was incorporated on 6 January 2026 and became a public company on 18 May 2026. CartSight and Influsense were transferred to it from SYM, remained in pilot activity and were revalued during the year.
POST YEAR	The IPO application was filed on 28 July 2026. The proposed listing remains subject to regulatory review and applicable approvals.

The movement from a planned vertical to an incorporated public company with identified platforms transferred into it represents tangible FY2026 progress. The subsequent IPO filing is a post year end development; the proposed listing remains subject to regulatory review, approvals and completion of the relevant process.

Aurion is intended to provide a focused structure for the ownership, development and commercialisation of technology platforms. Its future progress will depend on successful product validation, market adoption, suitable capital and disciplined execution.

technology experiences and market leadership

an integrated growth partner

Symmetry Group’s foundation rests on its role as an integrated technology and digital experiences partner. Proprietary products broaden the Group’s opportunity set, while the established operating businesses remain the principal channel through which client relationships are developed and outcomes are delivered.

The Group’s model brings together Transformation, Interactive, Mobility, and AI and Data capabilities. This allows clients to address connected requirements across customer experience, technology delivery, marketing and engagement.

CAPABILITY	SCOPE
 Transformation	Consulting, experience design, websites, mobile applications, enterprise portals, development and managed delivery.
 Interactive	Digital strategy, creative, content, media, performance marketing, influencer engagement and campaign optimisation.
 Mobility	Enterprise SMS, voice, WhatsApp Business and customer engagement solutions through established platforms.
 AI and Data	Analytics, automation, AI enabled workflows, dashboards and intelligent customer experience applications.

transformation

The Transformation business helps organisations design and deliver customer facing applications, enterprise portals and web platforms that combine user centred design with scalable technology frameworks. Delivery covers experience design and development, data and AI enablement, quality, security and governance requirements.

interactive

Interactive brings together strategy, creativity, content, media and technology as part of wider digital programmes. The focus is on measurable business outcomes, supported by audience insight, content systems, performance marketing, influencer engagement and continuing optimisation.

technology experiences and market leadership

mobility and AI enabled delivery

mobility

The Group's mobility capabilities support customer interactions across banking, retail, utilities and telecommunications. Applications include acquisition and onboarding messages, transactional alerts, service updates, engagement journeys, payment reminders and consented communications delivered through scalable messaging channels.

ai enabled delivery

AI is being integrated across the delivery model to enhance speed, exploration, personalisation and execution. The approach is to augment professional capability while retaining human review, client confidentiality, quality control and accountability for final outputs.

AI tools were employed across client projects to support more efficient work. HBL FanTunes illustrates their application in a major assignment and received P@SHA and Effie recognition, as detailed under Awards and Recognition.

The Group's Silver recognition for Best Use of Technology in FinanceAsia's 2026 Pakistan market poll is acknowledged alongside these developing capabilities.

investor perspective

The established service capabilities remain the principal source of Group revenue. Their importance to investors lies in retaining clients, executing larger assignments and protecting margins as capacity expands. AI enabled delivery may improve efficiency and broaden offerings; its financial contribution will be judged through subsequent revenue, costs and service performance rather than the adoption of tools alone.

awards and recognition

delivery and technology excellence

management recognition

FinanceAsia's results arise from its poll of investors and financial analysts. They are external recognition of management and corporate performance; the Group's formal governance disclosures remain set out separately in this report.

Recognition for client work and technology application supports the Group's credentials in competitive assignments, while management awards provide a separate external view of the company. Awards are qualitative signals for investors; their significance is best considered alongside audited performance, governance disclosures and continued delivery for clients.

ESG and sustainability

our commitment and environment

Symmetry’s approach to sustainability reflects the nature of its business: people, digital delivery, client information and office operations are the principal areas where its decisions can make a difference. The Group’s ESG Policy sets the direction for responsible resource use, a fair workplace and accountable conduct. This section presents environmental, social and governance priorities alongside the available comparative measures.

FY2026 indicators are being validated against the underlying records. Changes in headcount and office capacity will be considered when comparing resource use per employee across years.

environment

Electricity, water and paper are the Group’s main directly measurable office resources. FY2025 reported a reduction in each per employee measure from FY2024. For FY2026, the Group will report the equivalent figures using consistent units and average headcount, and explain any material movement in the context of its expanded offices and workforce. The table preserves the units published in FY2025 so that the years remain comparable.

FY2025 figures are those published in the 2025 Annual Report. The FY2026 change column will compare FY2026 with FY2025 after the current year figures and calculation basis have been verified. Electricity, water and paper use are also the Group’s practical link to SDG 13 on climate action; the table does not measure greenhouse gas emissions.

resource management

The operating focus is on efficient use of electricity, water and paper as the business grows. Digitised workflows can reduce reliance on printed material, while attention to office facilities and equipment can support more efficient consumption. The Group will report actual FY2026 actions only after confirming what was implemented during the year, alongside the relevant usage data.

environmental metrics

	METRIC	UNIT	CURRENT YEAR	PREVIOUS YEAR	% CHANGE
	Electricity per employee	kWh	637	671	(5.07%)
	Water per employee	Litres	444	670	(33.73%)
	Paper per employee	Reams/Kg	15	19	(21.05%)

ESG and sustainability

social responsibility

The social dimension begins with the people who deliver the Group’s work. Symmetry seeks equal opportunity, a respectful workplace and working arrangements that support employee wellbeing. The following summary retains the workforce and pay measures required by the ESG Policy. The separate Gender Inclusion and SECP Disclosures section will provide the full prescribed statement and interpretation once FY2026 data have been checked.

people and inclusion

MEASURE	FY2026	FY2025 PUBLISHED
 Total employees	309	185
 Female employees	29.13%	27%
 Male employees	70.87%	73%
 Mean gender pay gap	3.85%	(21.18)%
 Median gender pay gap	(3.69%)	(3.92)%

FY2025 workforce composition and pay gap figures are reproduced from the previous report. The signs and definitions for FY2026 pay gap measures, and the method used to calculate retention, will be verified before year on year comparisons are made. Workplace inclusion and these disclosures relate to SDG 5 on gender equality.

community and industry engagement

The Group’s contributions can draw on its professional skills and industry relationships as well as financial support. Its ESG Policy identifies social inclusion, participation in industry forums and engagement with students and early talent as relevant areas. The FY2026 report will describe activities that can be evidenced, without presenting intended initiatives as completed work.

 Social engagement	Inclusion-focused initiatives
 Industry participation	Pakistan Advertisers Society & Katalyst Labs
 Student and early talent engagement	IOBM, IQRA SZABIST University outreach

♥ Sundas Foundation

During FY2026, Symmetry made financial donations to Sundas Foundation in support of its work with patients affected by thalassaemia, haemophilia and other blood disorders. The Foundation provides free blood transfusions and related care. Our contribution reflects a commitment to support an organisation addressing a continuing need for treatment and access to safe blood.



💧 Fatimid Foundation

Symmetry hosted a blood donation campaign at its office in collaboration with Fatimid Foundation. Employees volunteered to donate blood, turning a workplace activity into a direct contribution to the Foundation's blood collection efforts. Fatimid provides blood banking and care for patients with chronic blood disorders, including thalassaemia and haemophilia.



industry engagement

Symmetry engages with Pakistan's marketing, creative and technology communities through industry forums, awards programmes and entrepreneurship platforms. These activities give our people opportunities to share professional experience, learn from peers and contribute to the development of the sectors in which the Group operates. During FY2026, this engagement included Effie Awards Pakistan and MADsemble through the Pakistan Advertisers Society, and +92Disrupt 2025 organised by Katalyst Labs.

🏆 Effie Awards Pakistan

During FY2026, Symmetry professionals participated as jurors in the Effie Pakistan jury sessions, evaluating submitted entries against the programme's marketing effectiveness criteria. Their contribution supported the industry's peer review of strategic thinking, creative execution and measurable results. Serving alongside other marketing and advertising practitioners reflects Symmetry's continuing commitment to strengthening industry standards and recognising work that delivers results.



At the October 2025 MADsemble, Symmetry and Affair Studio led From Noise to Narrative: Working Gen AI the Right Way. Participants explored the practical uses and limitations of AI tools while developing creative stories. The session provided a forum for sharing working methods and discussing how human insight and direction shape the use of emerging technology in



Symmetry participated in +92Disrupt 2025, Katalyst Labs' flagship conference for Pakistan's startup and technology ecosystem. Our Chief Operating Officer joined a panel discussion, bringing the Group's experience in digital and technology services into a wider exchange with founders, investors and industry leaders. The event provided an opportunity for our team to engage with the people and ideas shaping Pakistan's innovation economy as Symmetry develops its AI capabilities and emerging products.



governance and SDG alignment

oversight and responsible conduct

Board and committee oversight of material matters; management responsibility for implementation.



Conduct expectations for employees and responsible engagement with vendors and partners.

Internal controls, risk review, protected reporting channels and validation of published data.

The diagram consists of four rounded rectangular boxes arranged horizontally, each with a colored header bar and a white body. The boxes are interconnected by thin lines. The first box is blue, the second is green, the third is yellow, and the fourth is teal. Each box contains a policy name and its FY2026 status.

Policy	FY2026 status
Code of Conduct	to confirm
Anti Bribery and Anti Corruption Policy	to confirm
Whistleblower Policy	to confirm
Applicable legal and listing compliance	to confirm

alignment with the sustainable development goals

The diagram consists of three rounded rectangular boxes arranged horizontally, each representing a pillar. The first box on the left is yellow and labeled 'SDG 5' in a yellow box, with the title 'Gender Equality' and the description 'Equal opportunity and inclusion, with workforce representation and pay gap reporting.' The middle box is blue and labeled 'SDG 9' in a blue box, with the title 'Industry, Innovation and Infrastructure' and the description 'Technology delivery, digital solutions and the development of emerging platforms.' The third box on the right is green and labeled 'SDG 13' in a green box, with the title 'Climate Action' and the description 'Efficient office resource use, tracked through electricity, water and paper measures.' All three boxes are connected by a light gray line.

SDG 5

Gender Equality

Equal opportunity and inclusion, with workforce representation and pay gap reporting.

SDG 9

Industry, Innovation and Infrastructure

Technology delivery, digital solutions and the development of emerging platforms.

SDG 13

Climate Action

Efficient office resource use, tracked through electricity, water and paper measures.

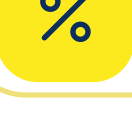
The ESG information helps investors assess how Symmetry manages people, resources and conduct as its operations expand. The FY2025 comparatives provide a baseline; verified FY2026 figures and explanations will be needed to judge whether the Group has maintained or improved performance.

workforce disclosures

gender inclusion and SECP disclosures

Symmetry Group is committed to a workplace based on merit, dignity, equal opportunity and respect. Diversity supports better decision making and strengthens creativity in technology, AI and digital experiences, while the underlying employment decisions remain based on role requirements, competence and performance. This commitment is reflected in the ESG section’s alignment with SDG 5.

The final FY2026 disclosure will be completed after workforce composition and gender pay gap information has been validated by Human Resources, Finance and the Company Secretary.

METRIC	FY2026	FY2025
 Total employees	309	185
 Male employees	70.87%	73%
 Female employees	29.13%	27%
 Specially abled employees	1	3
 Female directors	2	2 or 29%
 Women in senior leadership	26.92%	56%
 Mean gender pay gap	3.85%	(21.18)%
 Median gender pay gap	(3.69%)	(3.92)%

policies supporting inclusion

- ◆ Recruitment and advancement based on merit and role requirements.
- ◆ Protection from harassment and discrimination in accordance with approved policies and applicable law.
- ◆ Parental leave and flexible work arrangements in accordance with Company policy.
- ◆ Equal opportunity and a respectful working environment across functions and locations.

investor perspective

A fair and inclusive workforce can strengthen access to talent and the range of perspectives used in client work. For shareholders, the value of the disclosure lies in verified workforce and pay data, a clear explanation of material gaps and the ability to compare progress over time. Conclusions about FY2026 will follow validation of the required figures.

risk management

approach and principal risks

Risk management is integral to the Group’s governance framework. As a listed technology and digital experiences company operating in changing markets, the ability to identify, assess and manage risk directly affects operational resilience and shareholder value.

The Board provides oversight through its governance and committee framework, while management is responsible for continuing identification, monitoring and mitigation. The approach is based on early identification, assessment of likelihood and impact, defined responses and continuing review as circumstances change.

PRINCIPAL RISK	EXPOSURE	MANAGEMENT RESPONSE
 Macroeconomic volatility	Inflation, currency movements and economic uncertainty may affect client budgets and operating costs.	Diversify revenue, maintain pricing discipline, monitor costs and expand export opportunities.
 Client concentration	A significant proportion of revenue may arise from a limited number of large clients.	Maintain delivery quality and senior engagement while broadening enterprise relationships and exports.
 Delivery and scale	Larger engagements require effective mobilisation, integration and consistent delivery.	Use defined account structures, resource planning, management oversight and escalation mechanisms.
 Technology disruption	Rapid advances in AI and automation may change client expectations and established delivery models.	Invest selectively in AI enabled capabilities, products, partnerships and workforce adaptation.
 Cybersecurity and data	Security incidents could cause operational, financial, legal and reputational harm.	Maintain access controls, backups, monitoring and information handling responsibilities aligned with client requirements.

risk management

emerging risks and resilience

PRINCIPAL RISK	EXPOSURE	MANAGEMENT RESPONSE
 AI governance	Uncontrolled use may create accuracy, confidentiality, intellectual property or ethical risks.	Apply human review, role based controls and accountability for final outputs.
 Product commercialisation	Pilot products may not achieve adoption, scale or expected returns.	Use milestone based investment and scale only after commercial and technical validation.
 Talent	Competition for specialised and AI enabled talent may affect capacity and delivery.	Strengthen workforce planning and recruit for expertise, judgement and technological adaptability.
 Strategic investment	Acquisitions and investments may consume capital without producing expected returns.	Apply due diligence, staged decisions, milestone monitoring and disciplined capital allocation.
 Regulatory compliance	Listed company, data, client and sector requirements may change or become more demanding.	Maintain Board oversight, compliance ownership, internal controls and professional advice where required.

business continuity and risk governance

Cloud infrastructure, backups, remote work capability and defined response responsibilities support continuity. The Board and its committees oversee material risks; management monitors mitigation as client work, AI adoption, products and investments progress.

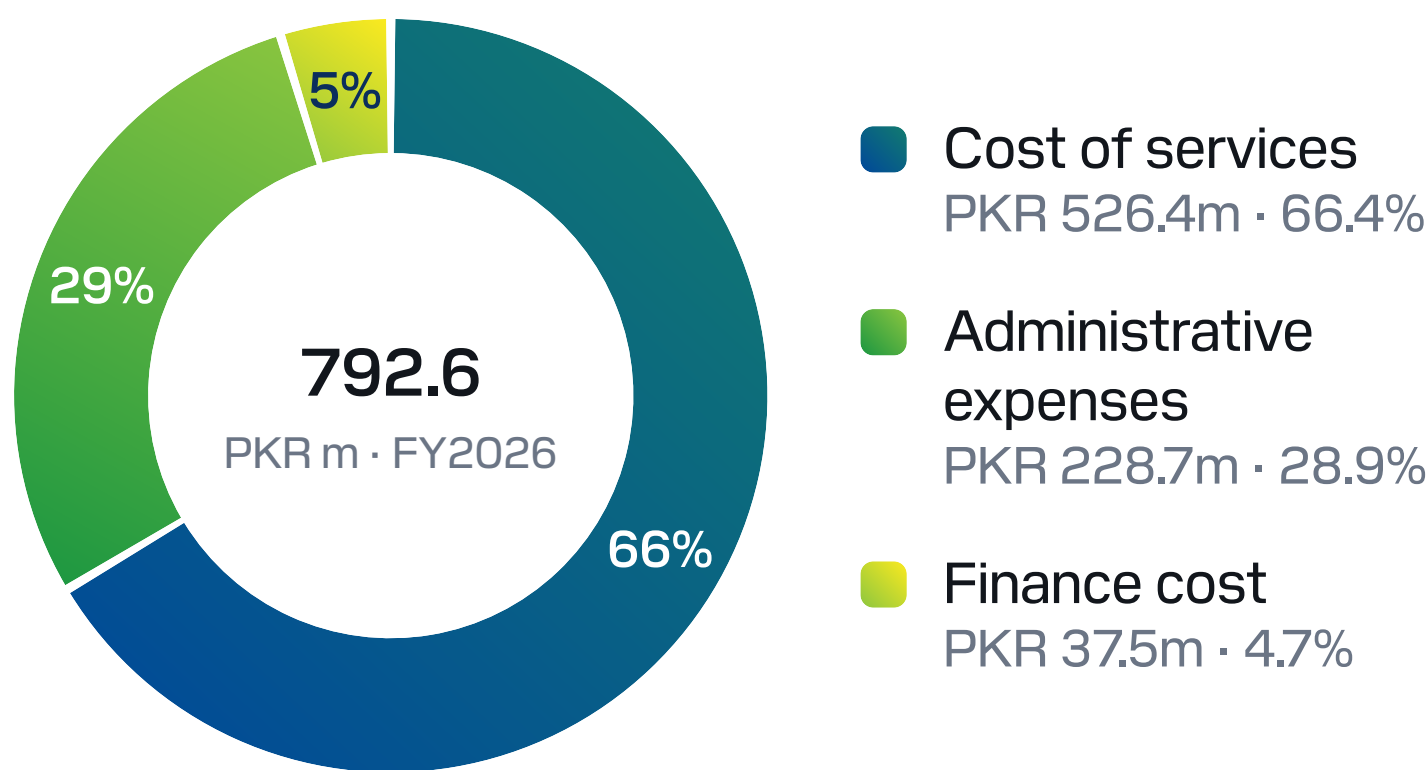
investor perspective

Risk oversight helps protect the earnings generated by established services as the Group expands capacity and tests new products. Investors should consider the concentration and execution demands of larger contracts alongside the uncertainty of product adoption and strategic investments. Management’s use of staged commitments and continuing Board review is intended to keep exposure proportionate to evidence of progress.

financial analysis

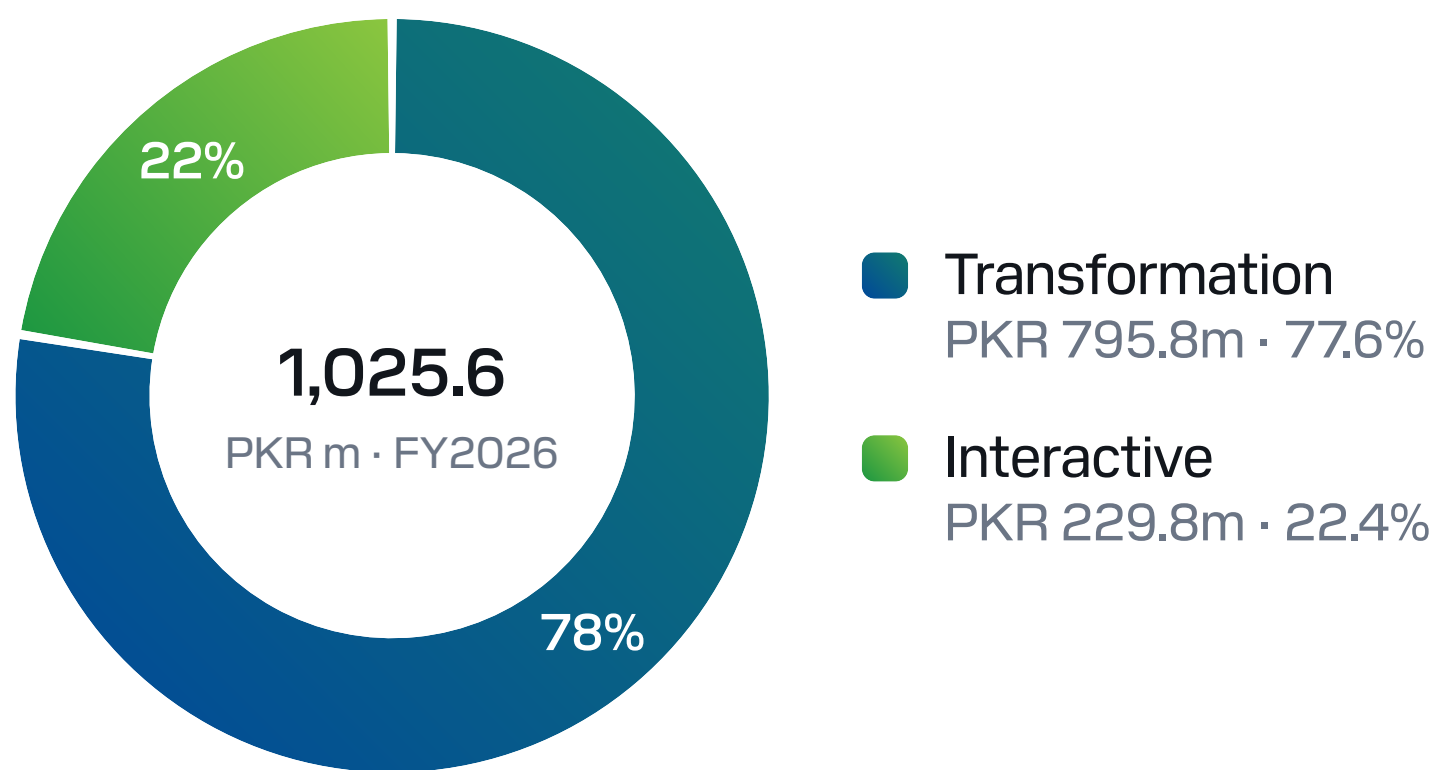
expense composition

FY2026, PKR million



net revenue by business segment

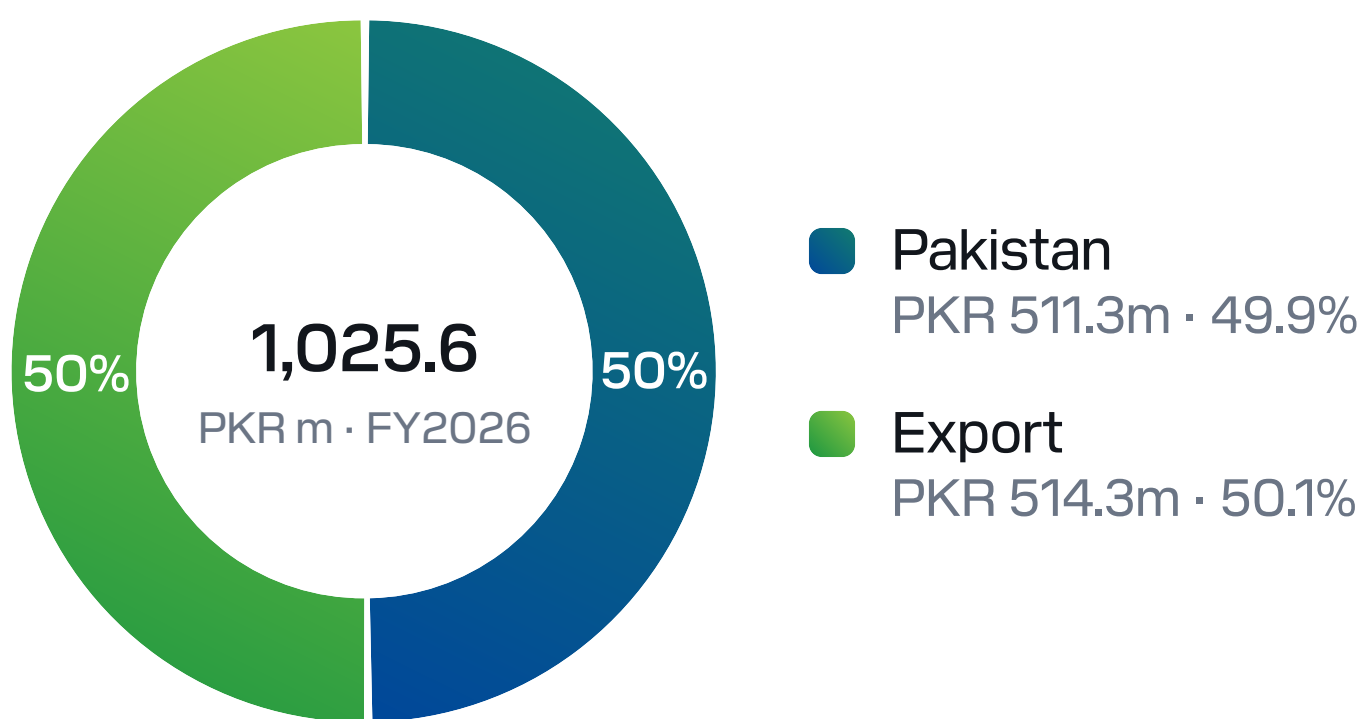
FY2026, PKR million



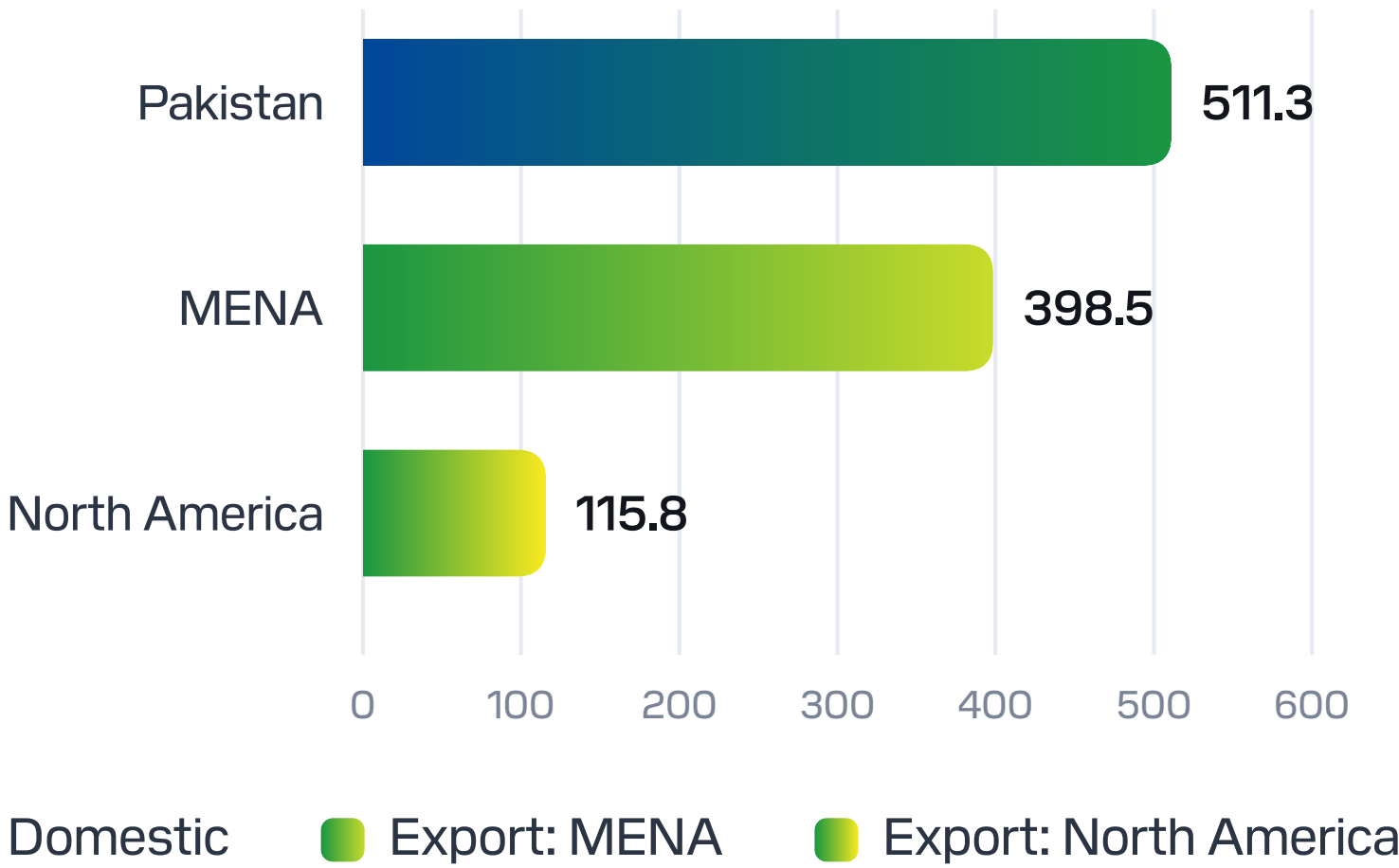
net revenue by geography

FY2026, PKR million

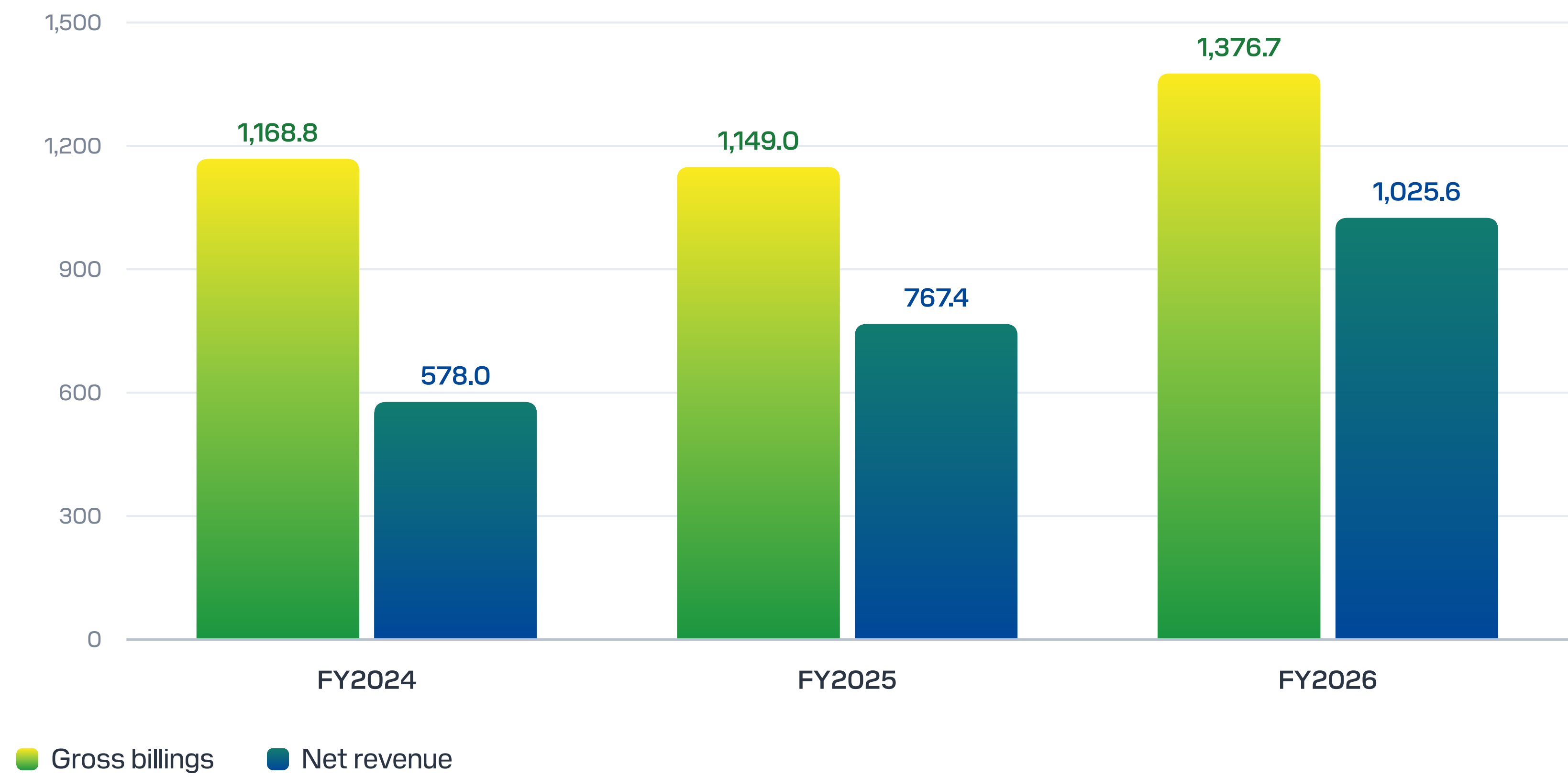
Pakistan vs export



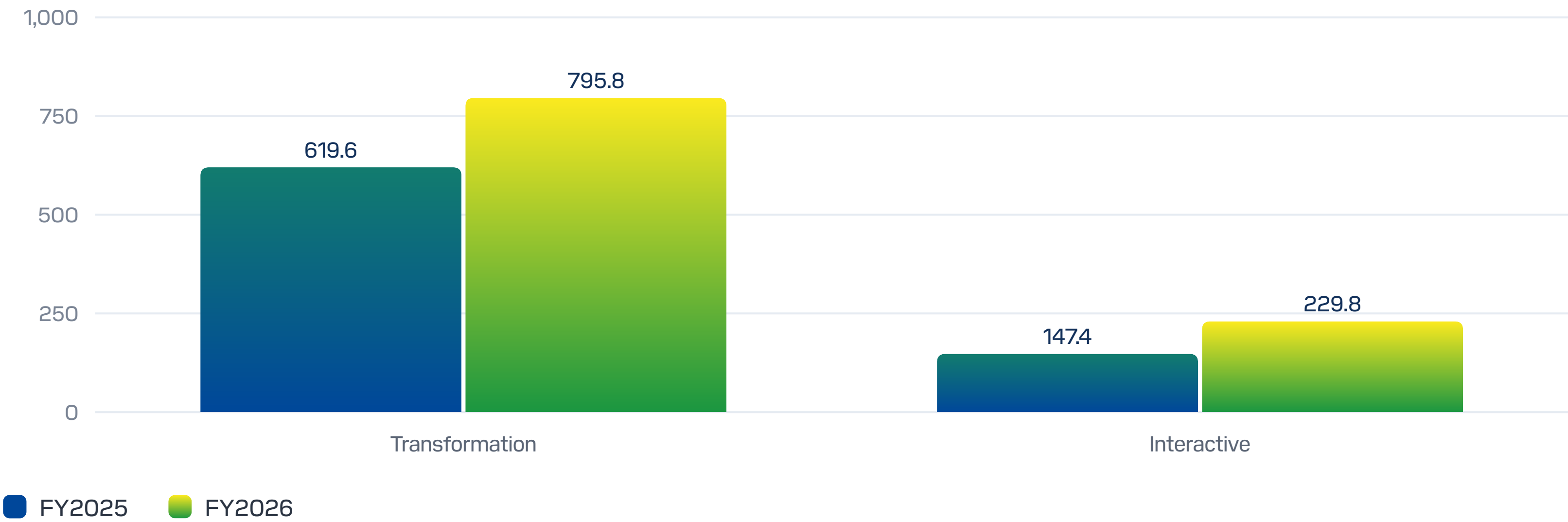
By region



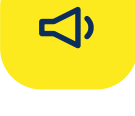
gross billings and net revenue
PKR million



net revenue by business segment
PKR million



FY2026 metrics

SELECTED FY2026 METRICS		VALUE
	Gross billing	PKR 1,376.7 million
	Net revenue	PKR 1,025.6 million
	Pakistan net revenue	PKR 590.1 million
	Export net revenue	PKR 435.5 million
	Transformation net revenue	PKR 795.8 million
	Interactive net revenue	PKR 229.8 million

investor perspective

The charts and selected measures are intended to make revenue composition and cost development easier to compare across periods. The distinction between gross billings and net revenue is particularly relevant when assessing scale; final cost charts will use Finance approved definitions before any conclusions are drawn from them.

people and culture

employee engagement and activities



investor perspective

Employee engagement supports retention and continuity in a business that depends on specialised people. This section will document confirmed activities; any claim about their effect on retention, delivery or productivity will require supporting measures before publication.

وژن اور مشن

وژن، مشن اور کاروباری ماڈل

وژن اور مشن

وژن

ہمارا وجود دنیا کو بہتر انداز میں باہم مربوط کرنے کے لیے ہے۔



ہمارے یقین ہے کہ ڈیجیٹل تجربات کے ذریعے انسانی امکانات کو وسعت دی جاسکتی ہے۔ خواہ پرانے مسائل کے حل کے نئے طریقے تلاش کرنا ہو یا نئے ابھرتے ہوئے مسائل کو حل کرنا، ٹیکنالوجی ہمیشہ اس کا جواب ہے۔ خواہ مال میں یا آن لائن خریداری ہو، فون پر یا کسی فیسٹیول میں موسیقی سے لطف اندوز ہونا ہو، یا طلوع آفتاب کا شاندار منظر دیکھنا ہو، ہماری باہم مربوط دنیا مربوط تجربات کا تقاضا کرتی ہے۔

مشن

مارکیٹ میں سبقت رکھنے والے ایسے ڈیجیٹل تجربات تخلیق کرنا جو ہمارے شراکت داروں کی کامیابی کو تقویت دیں۔



سمیٹری گروپ ایک ڈیجیٹل ٹیکنالوجی اور تجربات کی کمپنی ہے جو ڈیجیٹل مصنوعات اور خدمات میں مہارت رکھتی ہے۔ ہماری بنیادی توجہ اداروں کے مارکیٹنگ، سیلز اور صارفین سے متعلق دیگر شعبوں کی ٹرانسفارمیشن اور ڈیجیٹلائزیشن پر ہے۔

کاروباری ماڈل

سمیٹری گروپ ایک مستحکم خدمات کے کاروبار کو ٹیکنالوجی، AI سے آراستہ صلاحیتوں اور ابھرتی ہوئی مصنوعات میں منتخب سرمایہ کاری کے ساتھ یکجا کرتا ہے۔ گروپ کثیر الشعبہ افرادی صلاحیت، کلائنٹس کے ساتھ طویل المدتی تعلقات، ٹیکنالوجی کے بنیادی ڈھانچے، دانشورانہ املاک اور منظم سرمایہ مختص کاری کے ذریعے قدر پیدا کرتا ہے۔

کاروباری ماڈل

داخلی وسائل



افرادی قوت، ٹیکنالوجی، تخلیقی صلاحیت، ڈیٹا، کلائنٹس سے تعلقات اور سرمایہ

سرگرمیاں



ٹرانسفارمیشن، انٹر ایکٹو خدمات، ٹیکنالوجی کی فراہمی اور پروڈکٹ ڈیولپمنٹ

حاصلات



کلائنٹس کے لیے حل، ڈیجیٹل تجربات، AI سے آراستہ فراہمی اور ابھرتے ہوئے پلیٹ فارمز

نتائج



کلائنٹس کے لیے قدر، روزگار، برآمدی آمدنی، حصص یافتگان کے لیے منافع اور مستقبل میں ترقی کے مواقع

کارپوریٹ پروفائل

سمیٹری گروپ کا تعارف

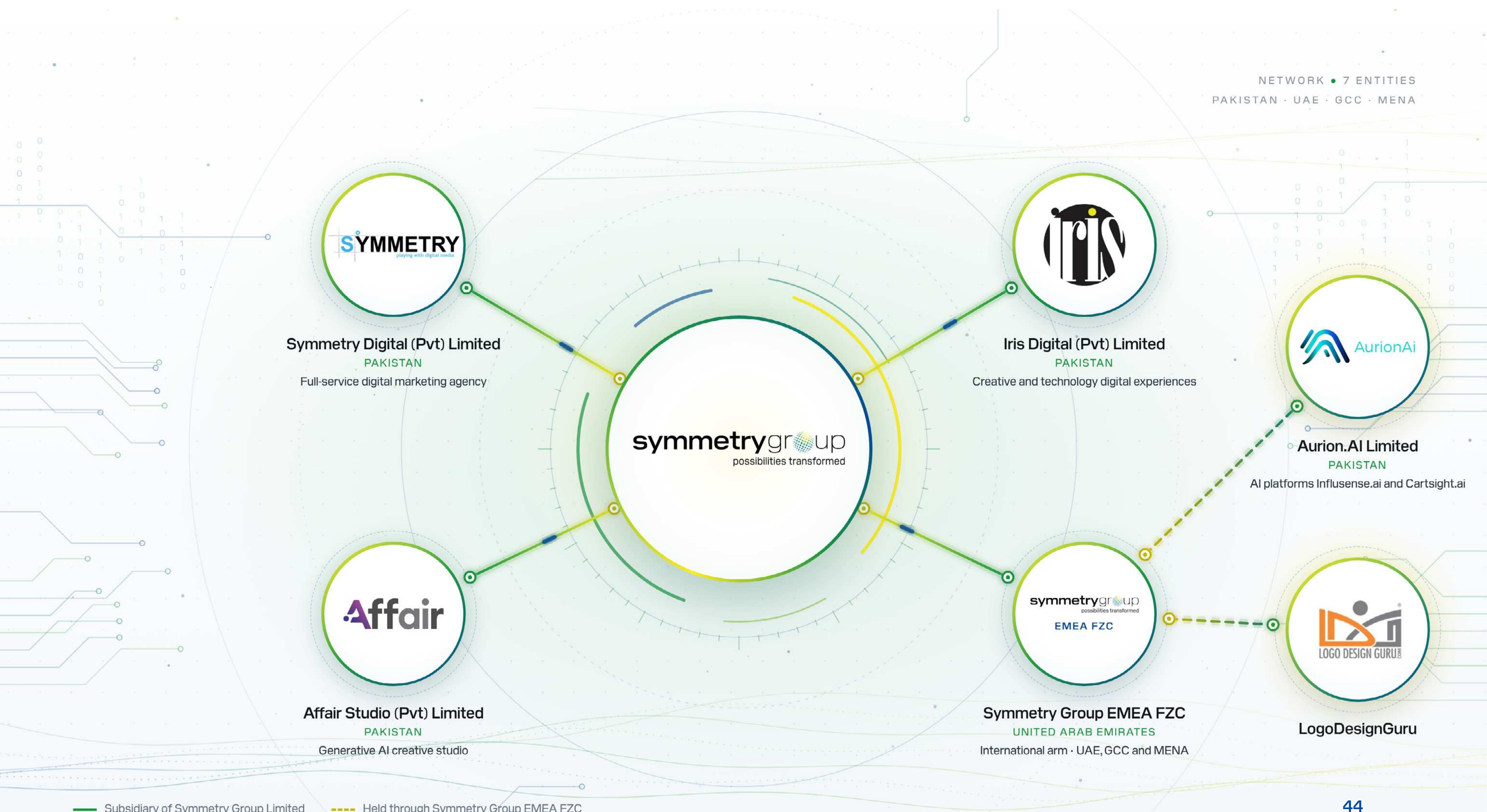
سمیٹری گروپ لمیٹڈ PSX پر لسٹڈ ایک ٹیکنالوجی اور ڈیجیٹل تجربات کی کمپنی ہے۔ گروپ ٹیکنالوجی، تخلیقی صلاحیت، ڈیٹا اور کسٹمر ایکسپیرینس کی صلاحیتوں کو یکجا کر کے اداروں کو ان کے صارفین سے متعلق اور ادارہ جاتی شعبوں میں تبدیلی لانے میں مدد دیتا ہے۔

اس کا آپرٹنگ پورٹ فولیو ٹرانسفارمیشن اور انٹرایکٹو سرگرمیوں پر مشتمل ہے، جنہیں موبلی سلوئشنز، AI سے آراستہ ورک فلوز اور ابھرتی ہوئی ملکیتی مصنوعات کی معاونت حاصل ہے۔ گروپ پاکستان اور بین الاقوامی منڈیوں میں بینکاری، ٹیلی کمیونیکیشن، صارفین کے کاروبار، سرکاری اداروں اور دیگر شعبوں کے کلائنٹس کو خدمات فراہم کرتا ہے۔

گروپ میں کردار

صلاحیت

کنسلٹنگ، ایکسپیرینس ڈیزائن، ٹیکنالوجی ڈیولپمنٹ، انٹرپرائز پلیٹ فارمز اور مینجڈ ڈیلیوری۔	ٹرانسفارمیشن
مربوط حکمت عملی، تخلیقی کام، مواد، میڈیا، پرفارمنس مارکیٹنگ اور ڈیجیٹل انگیجمنٹ۔	انٹرایکٹو
مستحکم ٹیکنالوجی پلیٹ فارمز کے ذریعے انٹرپرائز میسجنگ، وائس اور کسٹمر انگیجمنٹ سلوئشنز۔	موبلی
AI سے آراستہ ڈیلیوری، اینالٹکس، آٹومیشن اور ملکیتی پروڈکٹ ڈیولپمنٹ۔	آئی اور ڈیٹا



AI سے آراستہ ادارے کی تعمیر

مالی سال 2026 سمیٹری گروپ کے ارتقا میں ایک نئے مرحلے کا آغاز تھا۔ گروپ نے اپنی خدمات، افرادی قوت اور ابھرتی ہوئی مصنوعات میں مصنوعی ذہانت کا اطلاق دو تجارتی مقاصد کے ساتھ شروع کیا: قائم شدہ کاروباروں کے ذریعے زیادہ قدر فراہم کرنا اور آمدنی کے نئے ذرائع پیدا کرنا۔

AI ٹولز کو تخلیقی، مواد، ڈیولپمنٹ اور حکمت عملی کے کام میں شامل کیا جا رہا ہے۔ یہ دہرائے جانے والے مراحل کو مختصر کر سکتے ہیں، تحقیق اور پروڈکشن کو تیز کر سکتے ہیں، اور ٹیموں کو نئے خیالات، مسائل کے حل اور معیار کی جانچ کے لیے زیادہ وقت دے سکتے ہیں۔ اس کا مقصد ڈیلیوری کی رفتار اور پیداواری صلاحیت میں بہتری، وسائل کا زیادہ مؤثر استعمال اور اسائنمنٹس میں اضافے کے ساتھ مارجن کا تحفظ ہے۔ حتیٰ کام کے لیے پیشہ ورانہ فیصلہ سازی اور انسانی نگرانی بدستور ضروری ہیں۔

بہی صلاحیتیں گروپ کی پیشکشوں کو مضبوط بنا سکتی ہیں۔ زیادہ فوری رد عمل دینے والا مواد، ڈیٹا پر مبنی حکمت عملی اور ٹیکنالوجی سے آراستہ ڈیلیوری موجودہ تعلقات کو گہرا کرنے، نئی اسائنمنٹس حاصل کرنے اور برآمدات بڑھانے کے مواقع پیدا کرتی ہیں۔ AI ٹولز نے مختلف کلائنٹ پروجیکٹس میں زیادہ مؤثر کام میں مدد دی، جن میں HBL FanTunes ایک بڑی اسائنمنٹ میں ان کے استعمال کی نمایاں مثال ہے۔ گروپ اپنی افرادی قوت کی توجہ بھی ایسے افراد کی جانب منتقل کر رہا ہے جو مہارت خاص کو AI ٹولز کے مؤثر استعمال کے ساتھ یکجا کرتے ہیں۔

AI سے براہ راست آمدنی ابھی ابتدائی مرحلے میں ہے۔ Affair Studio نے اپنی پہلی آمدنی 8.5 ملین روپے حاصل کی۔ CartSight اور Influsense کو SYM سے Aurion میں منتقل کیا گیا اور ان کی پائلٹ سرگرمی جاری رہی؛ Vidfy کا بھی پائلٹ کیا گیا۔ یہ تجارتی استعمال کی جانب ابتدائی اقدامات ہیں اور ابھی بڑے پیمانے کی AI آمدنی کے مترادف نہیں ہیں۔

ہمارا مقصد بنیادی کاروباروں میں بہتر عملدرآمد اور لاگت کی کارکردگی، آمدنی میں اضافے میں معاون بہتر پیشکشیں، اور ایسی مصنوعات ہیں جو تجارتی طور پر قابل عمل ثابت ہونے پر اضافی آمدنی پیدا کر سکیں۔



امکانات میں وسعت

ذہانت کی جانب پیش رفت

تجارتی مقصد

شعبہ

پیداواری صلاحیت	دہرائے جانے والے کام میں کمی اور ڈیلیوری کی رفتار، وسائل کے استعمال اور لاگت کی کارکردگی میں بہتری۔
افراد کی قوت	ایسی ٹیمیں تشکیل دینا جو مہارت خاص پر مبنی فیصلہ سازی کو AI ٹولز کے مؤثر استعمال کے ساتھ یکجا کریں۔
خدمات	کلائنٹس کی ترقی اور برآمدات میں معاونت کے لیے تخلیق، مواد، ڈیولپمنٹ اور حکمت عملی کی پیشکشوں کو بہتر بنانا۔
کلائنٹس کو فراہمی	ذمہ دارانہ AI سے آراستہ ڈیلیوری کے ذریعے کلائنٹس سے تعلقات کو مضبوط بنانا اور نئی اسائنمنٹس میں معاونت۔
نئی آمدنی	AI سے آراستہ پیشکشوں اور مصنوعات کے تجارتی طور پر قابل عمل ثابت ہونے پر ان سے آمدنی کے اضافی ذرائع پیدا کرنا۔

سمیٹری کا AI سفر مرحلہ وار استوار کیا جائے گا۔ اقدامات کا جائزہ کلائنٹس کے لیے مطابقت، تجارتی افادیت، ڈیلیوری کی صلاحیت اور ذمہ دارانہ استعمال کی بنیاد پر لیا جائے گا۔ پیش رفت سے قابل تصدیق سنگ ہائے میل کے ذریعے آگاہ کیا جائے گا، نہ کہ ایسے تخمینوں کے ذریعے جن کی تائید ابھی آپریٹنگ شواہد سے نہیں ہوتی۔

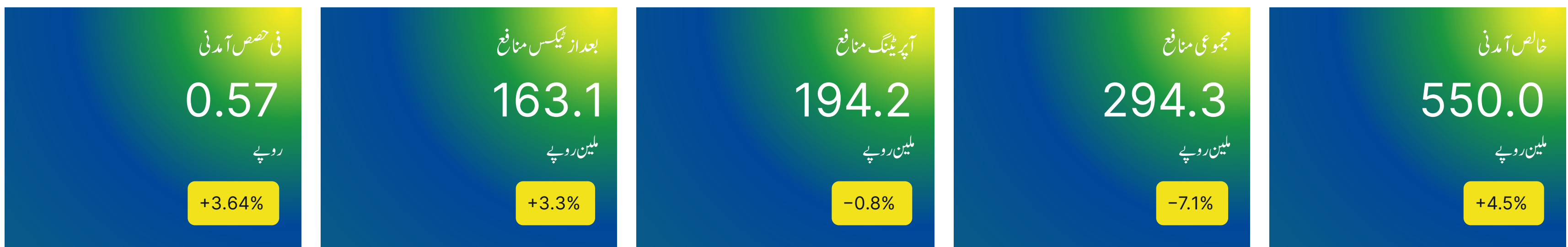


کارکردگی کا پانچ سالہ جائزہ

مالی سال 2026 کی مالیاتی جھلکیاں

پانچ سالہ مسلسل جائزہ مالی سال 2025 کی سالانہ رپورٹ میں پیش کیے گئے مالیاتی تناظر کو برقرار رکھتا ہے اور اس میں مالی سال 2026 کا اضافہ کرتا ہے۔ فی حصص آمدنی کے علاوہ تمام رقوم ملین روپے میں ہیں۔

غیر مجموعی



مالیاتی پیمانہ	FY2026	FY2025	FY2024	FY2023	FY2022
خالص آمدنی	550.0	526.1	412.9	255.6	152.8
مجموعی منافع	294.3	316.8	279.1	176.4	104.2
آپریٹنگ منافع	194.2	195.8	150.9	120.9	71.8
بعد از ٹیکس منافع	163.1	158.0	128.0	127.6	57.3

مالیاتی تناسبات

تناسب	FY2026	FY2025	FY2024	FY2023	FY2022
مجموعی منافع کا مارجن (%)	53.5%	60.2%	67.6%	69.0%	68.2%
آپریٹنگ منافع کا مارجن (%)	35.3%	37.2%	36.6%	47.3%	47.0%
خالص منافع کا مارجن (%)	29.7%	30.0%	31.0%	49.9%	37.5%

پانچ سالہ مسلسل جائزہ مالی سال 2025 کی سالانہ رپورٹ میں پیش کیے گئے مالیاتی تناظر کو برقرار رکھتا ہے اور اس میں مالی سال 2026 کا اضافہ کرتا ہے۔ فی حصص آمدنی کے علاوہ تمام رقوم ملین روپے میں ہیں۔

مجموعی



مالیاتی پیمانہ	FY2026	FY2025	FY2024	FY2023	FY2022	
خالص آمدنی	1,025.6	767.4	578.0	459.5	363.3	
مجموعی منافع	499.2	417.6	362.3	264.2	176.0	
آپریٹنگ منافع	272.9	216.3	173.1	172.0	97.7	
بعد از ٹیکس منافع	215.3	170.5	137.3	158.8	71.3	
فی حصص آمدنی (روپے)	0.76	0.60	0.51	0.81	0.36	

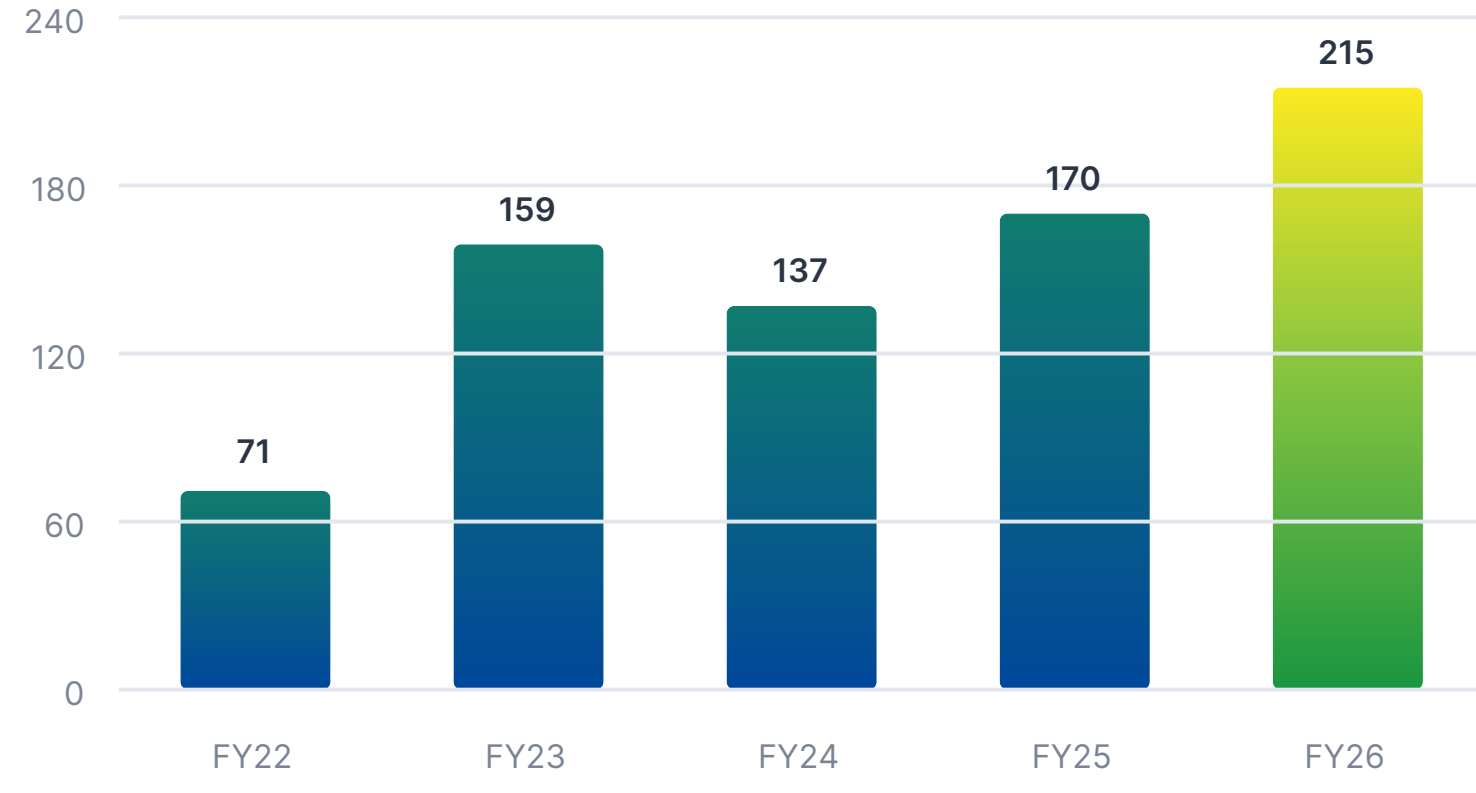
مالیاتی تناسبات

تناسب	FY2026	FY2025	FY2024	FY2023	FY2022	
مجموعی منافع کا مارجن	48.7%	54.4%	62.7%	57.5%	48.4%	
آپریٹنگ منافع کا مارجن	26.6%	28.2%	29.9%	37.4%	26.9%	
خالص منافع کا مارجن	21.0%	22.2%	23.7%	34.6%	19.6%	
کرنٹ ریٹو	1.94	2.45	2.37	2.77	2.89	

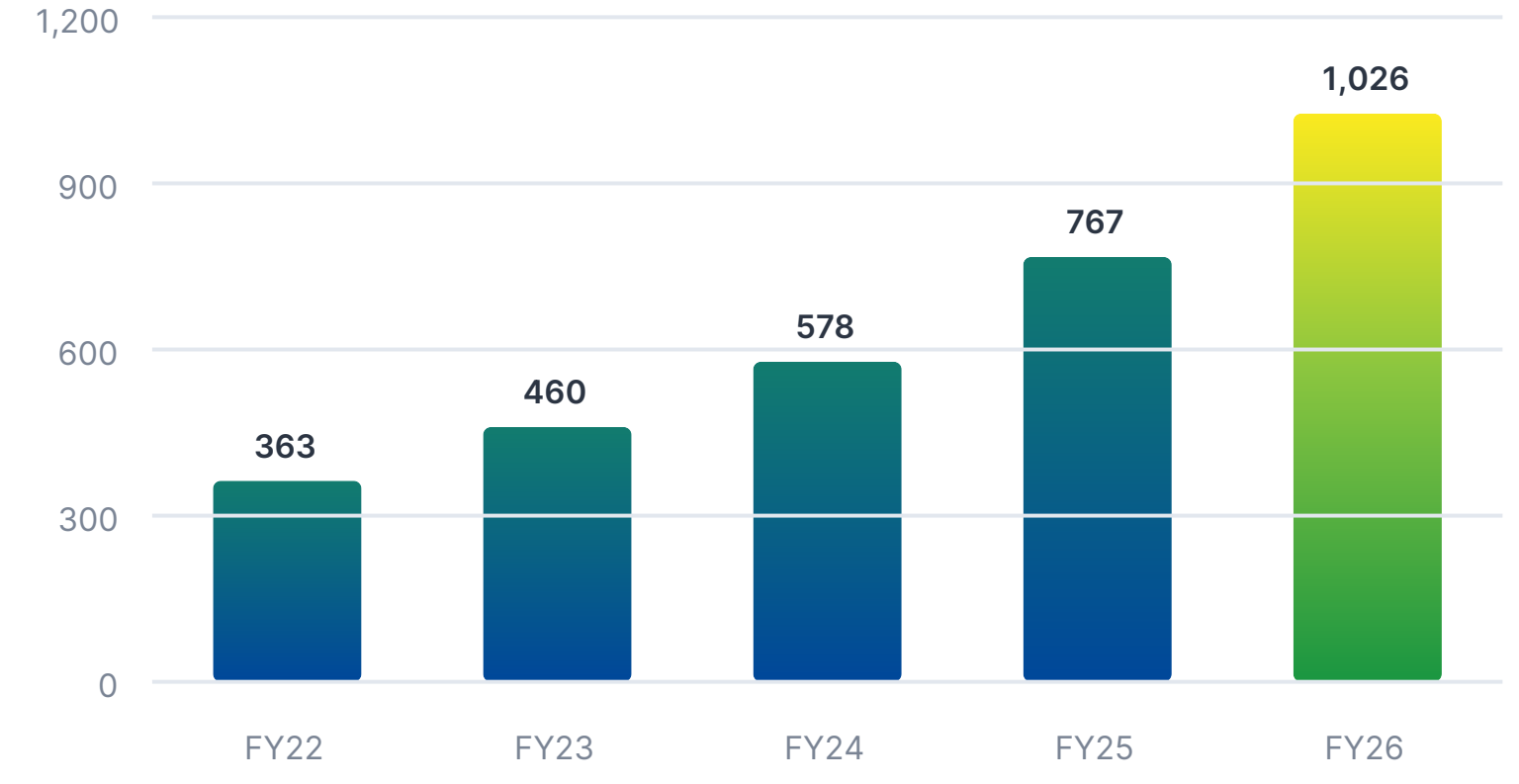
مالی سال 2026 کی مالیاتی جھلکیاں

پانچ سالہ رجحانات

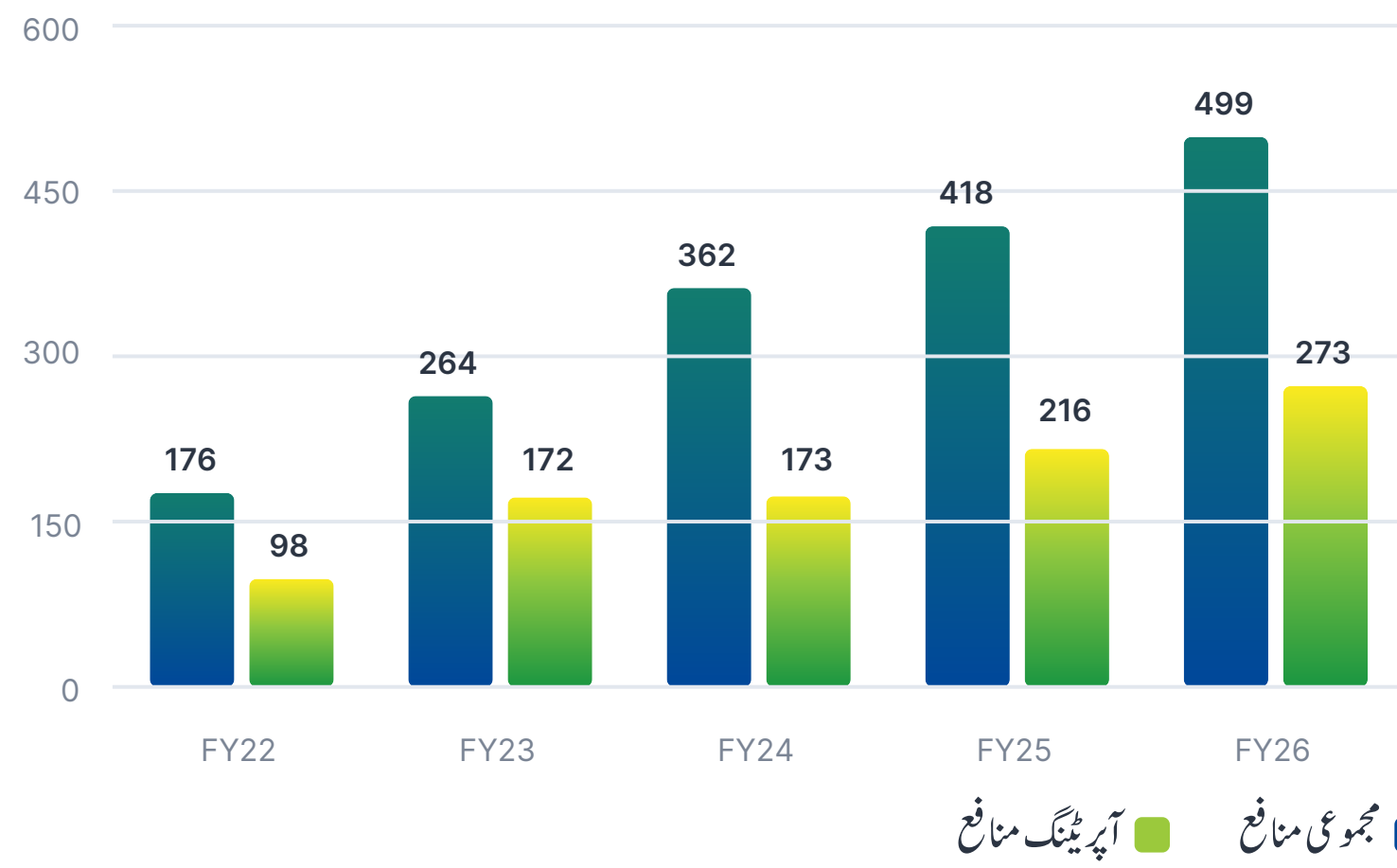
بعد از ٹیکس منافع
ملین روپے



خالص آمدنی
ملین روپے



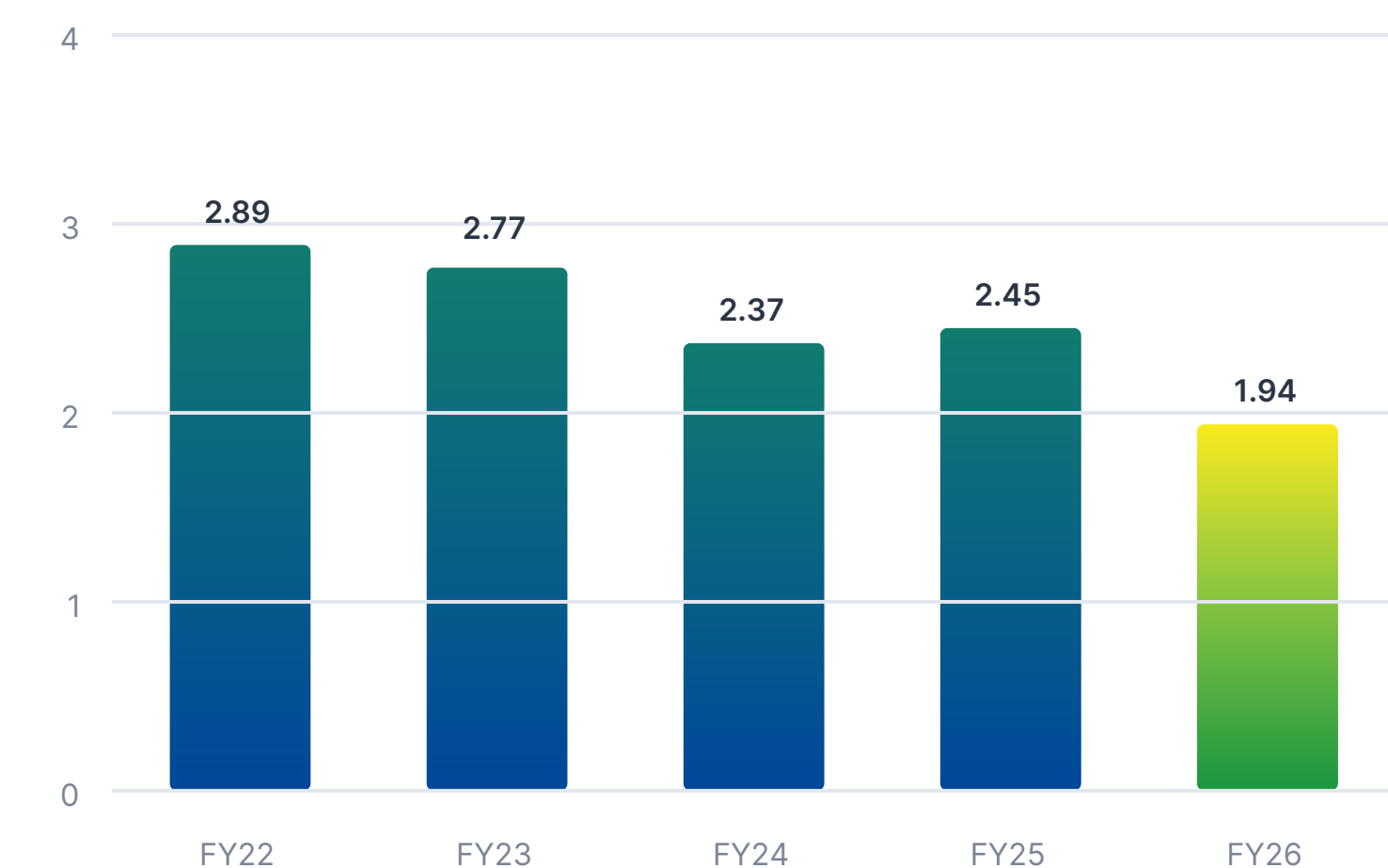
مجموعی اور آپریٹنگ منافع
ملین روپے



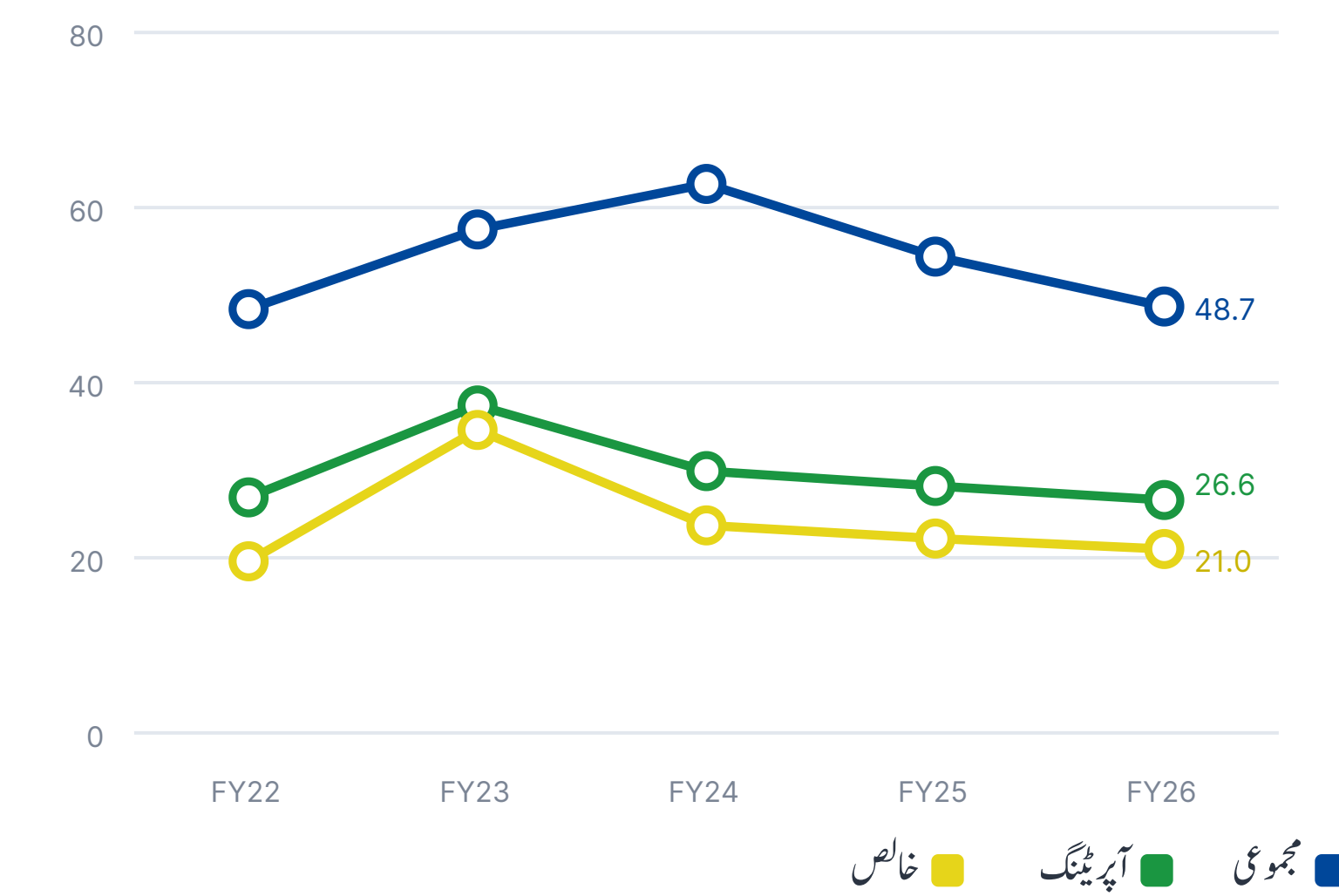
فی حصص آمدنی
روپے



کرنٹ ریشو
گنا



منافع کے مارجن
خالص آمدنی کا فیصد



حصص یافتگان کے نام خط

چیرمین کا جائزہ

محترم حصص یافتگان،

بورڈ آف ڈائریکٹرز کی جانب سے، مجھے 30 جون 2026 کو ختم ہونے والے سال کے لیے سمیٹری گروپ لمیٹڈ کی سالانہ رپورٹ پیش کرتے ہوئے مسرت ہو رہی ہے۔

گروپ نے سال کے دوران مضبوط مالیاتی ترقی حاصل کی۔ مجموعی خالص آمدنی 33.6 فیصد اضافے کے ساتھ 1,025.6 ملین روپے ہو گئی، جبکہ بعد از ٹیکس منافع 26.3 فیصد اضافے کے ساتھ 215.3 ملین روپے رہا۔ یہ کارکردگی گروپ کے مستحکم خدمات کے پورٹ فولیو میں ترقی اور اس کی ڈیلیوری صلاحیتوں کے مسلسل فروغ کی عکاس ہے۔

توسیع کے لیے مستقبل کی ڈیلیوری میں معاونت کی خاطر افرادی قوت، بنیادی ڈھانچے اور اضافی دفتری گنجائش میں سرمایہ کاری بھی درکار تھی۔ بڑھی ہوئی گنجائش کو بروئے کار لاتے ہوئے بورڈ لاگت کے نظم و ضبط، کیش کنورژن (منافع کی نقدی میں وصولی) اور مؤثر نگرانی پر بدستور زور دے رہا ہے۔

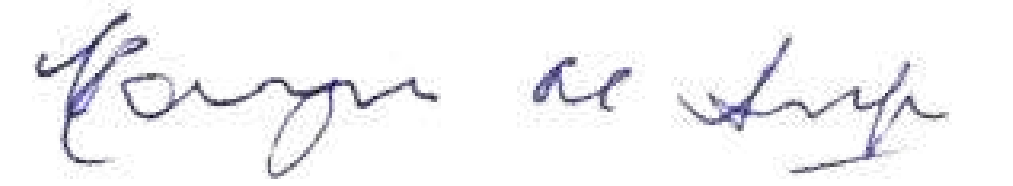
مالی سال 2026 میں سمیٹری کی ایک AI سے آراستہ ادارے کے طور پر ابتدائی ترقی کا آغاز بھی ہوا۔ AI ٹولز کا استعمال تخلیقی، مواد، ڈیولپمنٹ اور حکمت عملی کے کام میں وسیع تر پیمانے پر شروع ہوا۔ Affair Studio نے اپنی پہلی آمدنی 8.5 ملین روپے حاصل کی، جبکہ ملکییتی مصنوعات کا پورٹ فولیو پائلٹ مرحلے میں رہا۔ سال کے دوران CartSight اور

SYM Influsense کو Aurion میں منتقل کیا گیا۔ بورڈ ان اقدامات کی صلاحیت کا معترف ہے، تاہم اسے اس بات کا بھی احساس ہے کہ یہ ابھی تجارتی پیمانے تک نہیں پہنچے۔

Aurion.AI Limited کو 6 جنوری 2026 کو قائم کیا گیا اور 18 مئی 2026 کو اسے پرائیویٹ سے پبلک کمپنی میں تبدیل کیا گیا۔ مالی سال کے اختتام کے بعد، 28 جولائی 2026 کو اس کی IPO درخواست دائر کی گئی۔ بورڈ نے منتخب حصص لیابیوں، AI اور ڈیٹا پر مبنی سرمایہ کاری، گنجائش میں توسیع، ٹیکنالوجی کے بنیادی ڈھانچے اور ورکنگ کیسٹبل میں معاونت کے لیے 1.25 ارب روپے تک کے سرمایہ کاری منصوبے کی بھی منظوری دی۔ اس کا استعمال ہر لین دین کے انفرادی جائزے، متعلقہ منظور یوں اور گروپ کی لیکویڈیٹی کی صورتحال سے مشروط رہے گا۔

سال کی کارکردگی کے اعتراف میں اور مستقبل کی سرمایہ کاری کی ضروریات کو مد نظر رکھتے ہوئے، بورڈ نے 10 فیصد حتمی نقد منافع منقسمہ کی سفارش کی ہے، جو حصص یافتگان کی منظوری سے مشروط ہے۔

بورڈ ذمہ دارانہ ترقی، شفاف رپورٹنگ اور مؤثر گورننس کے لیے پُر عزم ہے۔ بورڈ کی جانب سے، میں اپنے ملازمین، کلائنٹس، شراکت داروں، ریگولیٹرز اور حصص یافتگان کا سمیٹری گروپ پر ان کے مسلسل اعتماد کے لیے شکریہ ادا کرتا ہوں۔



چیرمین

حصص یافتگان کے نام خط

چیف ایگزیکٹو آفیسر کا پیغام

محترم حصص یافتگان،

مالی سال 2026 سمیٹری گروپ کے لیے توسیع اور تیاری کا سال تھا۔ خالص آمدنی پہلی مرتبہ ایک ارب روپے سے تجاوز کر گئی، جو ہمارے مستحکم خدمات کے پورٹ فولیو میں ترقی کی عکاس ہے۔ Jazz اور JazzCash کی نئی اسائنمنٹس اپریل 2026 میں شروع ہوئیں اور انہوں نے سال کے آخری تین ماہ میں حصہ ڈالا۔ ان طویل المدتی ذمہ داریوں کی تیاری کے لیے ہم نے اپنی ٹیموں، دفتری گنجائش اور معاون بنیادی ڈھانچے میں توسیع کی۔

ہمارا مستحکم خدمات کا کاروبار کارکردگی کی بنیاد رہا۔ اس کے ساتھ ساتھ ہم نے تخلیقی، مواد، ڈیولپمنٹ اور حکمت عملی کے کام میں AI کے استعمال میں اضافہ کیا۔ AI نے کلائنٹس کے مختلف پروجیکٹس میں زیادہ موثر کام میں مدد دی۔ انسانی فیصلہ سازی اور تخلیقی صلاحیت مرکزی حیثیت رکھتی رہیں گی، جنہیں ایسے ٹولز کی معاونت حاصل ہوگی جو رفتار، تحقیق و جستجو اور عملدرآمد کو بہتر بناتے ہیں۔

ہم نے AI کی باقاعدہ تجارتی کاری کی جانب ابتدائی اقدامات بھی کیے۔ Affair Studio نے اپنی پہلی آمدنی 8.5 ملین روپے حاصل کی۔ CartSight اور Influsense کو SYM سے Aurion میں منتقل کیا گیا اور ان کی پائلٹ سرگرمی جاری رہی، جبکہ Vidfy بھی پائلٹ مرحلے میں رہا۔ یہ کاروبار اور مصنوعات ابھی ابتدائی تجارتی مرحلے میں ہیں۔

Aurion.AI Limited کو 6 جنوری 2026 کو قائم کیا گیا اور 18 مئی 2026 کو اس کی قانونی حیثیت پرائیویٹ سے پبلک میں تبدیل کی گئی۔ اس کی IPO درخواست سال کے اختتام کے بعد 28 جولائی 2026 کو دائر کی گئی۔ مجوزہ لسٹنگ متعلقہ ریگولیٹری عمل اور منظور یوں سے مشروط ہے۔ بورڈ کا منظور شدہ سرمایہ کاری منصوبہ مواقع کے جائزے کے ساتھ ساتھ ٹیکنالوجی کی صلاحیتوں، بین الاقوامی موجودگی، گنجائش اور ورکنگ کیپیٹل کو مضبوط بنانے کے لیے ایک وسیع تر فریم ورک فراہم کرتا ہے۔

سال کے دوران ہم نے بڑی اور طویل المدتی ذمہ داریوں کی تیاری کے لیے ٹیموں، دفتری گنجائش اور معاون بنیادی ڈھانچے میں بھی توسیع کی۔ انتظامیہ منظم عملدرآمد، لاگت کے انتظام اور اس گنجائش کے موثر انضمام پر توجہ مرکوز رکھے گی۔

مالی سال 2027 کے لیے ہماری ترجیحات قابل عمل AI مصنوعات کو وسعت دینا، برآمدات میں اضافہ کرنا اور Aurion کی مجوزہ لسٹنگ کو آگے بڑھانا ہیں، اور اس کے ساتھ اپنے بنیادی خدمات کے کاروبار کی مضبوطی کا تحفظ کرنا ہے۔ ہم ان ترجیحات کو عزم کے ساتھ، لیکن نظم و ضبط اور ہر اقدام کے مرحلے کے بارے میں شفافیت کے ساتھ آگے بڑھائیں گے۔

میں اپنے رفقاء کار کا ان کے تعاون پر، اپنے کلائنٹس کا ان کے اعتماد پر اور اپنے حصص یافتگان کا ان کی مسلسل حمایت پر شکریہ ادا کرتا ہوں۔



سید سروش احمد

چیف ایگزیکٹو آفیسر

30 جون 2026 کو ختم ہونے والے سال کے لیے

ڈائریکٹر ز رپورٹ

سمیٹری گروپ لمیٹڈ کا بورڈ آف ڈائریکٹر ز کمپنی اور گروپ کے امور پر اپنی رپورٹ، 30 جون 2026 کو ختم ہونے والے سال کے آڈٹ شدہ غیر مجموعی اور مجموعی مالیاتی گوشواروں کے ہمراہ، پیش کرتے ہوئے مسرت محسوس کرتا ہے۔ درج ذیل جائزہ سال کی مالیاتی کارکردگی، اسٹریٹجک پیش رفت، ذمہ دارانہ کاروباری طریقوں اور بنیادی خطرات کو یکجا کرتا ہے۔ آئندہ حصے اسی ترتیب سے معاون تجزیہ اور انکشافات فراہم کرتے ہیں۔

مالیاتی کارکردگی

مجموعی خالص آمدنی 33.6 فیصد اضافے کے ساتھ مالی سال 2025 کے 767.4 ملین روپے سے بڑھ کر 1,025.6 ملین روپے ہو گئی، اور پہلی مرتبہ ایک ارب روپے سے تجاوز کر گئی۔ مجموعی منافع 417.6 ملین روپے سے بڑھ کر 499.2 ملین روپے ہو گیا۔ آپریٹنگ منافع 216.3 ملین روپے سے بڑھ کر 272.9 ملین روپے ہو گیا، اور بعد از ٹیکس منافع گزشتہ سال کے 170.5 ملین روپے کے مقابلے میں 215.3 ملین روپے تک پہنچ گیا۔ فی حصص آمدنی 0.60 روپے سے بڑھ کر 0.76 روپے ہو گئی۔ یہ ترقی مستحکم پورٹ فولیو میں کارکردگی کی عکاس ہے، جسے مقامی مارکیٹ میں توسیع اور جاری برآمدی سرگرمی کی معاونت حاصل رہی۔

اضافی کرائے کی دفتری گنجائش سے منسلک ملازمین کے اخراجات اور فرسودگی میں اضافے کے باعث مجموعی منافع کا مارجن 54.4 فیصد سے کم ہو کر 48.7 فیصد رہ گیا۔ ان اخراجات نے وسیع تر ٹیموں اور بڑی اسائنمنٹس کے لیے درکار بنیادی ڈھانچے میں معاونت کی۔ Jazz اور JazzCash کا کام اپریل 2026 میں شروع ہوا؛ لہذا اس کی براہ راست آمدنی اور آپریٹنگ لاگت کا حصہ مالی سال کے صرف آخری تین ماہ پر محیط رہا۔ بورڈ سال کے نتائج اور شامل کی گئی گنجائش اور تسلیم شدہ آمدنی کے درمیان تعلق کا جائزہ لیتے وقت اس وقت بندی کو اہم سمجھتا ہے۔

سال کے اختتام پر کل ایکویٹی بشمول نان کنٹرولنگ انٹرسٹ 2,361.6 ملین روپے اور نقد اور بینک بیلنس 553.9 ملین روپے رہے۔ گروپ نے مالی سال 2026 کے دوران CartSight اور Influsense سے متعلق اثاثوں کی ری ویلویشن ریکارڈ کی۔ تفصیلی مالیاتی جائزہ آمدنی کی ساخت، آپریٹنگ سیکمنٹس کی صورت حال، متعلقہ تناسبات اور اہم اکاؤنٹنگ مدت کے اثرات بیان کرتا ہے؛ بورڈ ترقی کے لیے درکار سرمائے کے ساتھ ساتھ کارکردگی کا جائزہ لیتا رہتا ہے۔

حصص یافتگان کے لیے قدر

بورڈ نے مالی سال 2026 کے لیے 10 فیصد حتمی نقد منافع منقسمہ کی سفارش کی ہے، جو حصص یافتگان کی منظوری سے مشروط ہے۔ اس کا موازنہ مالی سال 2025 کے 5 فیصد نقد منافع منقسمہ سے ہے، اور یہ موجودہ آمدنی، لیکویڈیٹی اور گروپ کی ترقیاتی ضروریات کے بارے میں بورڈ کے غور و فکر کی عکاسی کرتا ہے۔ اس سفارش کا مقصد حصص یافتگان کو براہ راست منافع فراہم کرنا ہے، اور ساتھ ہی آپریٹرز کے لیے مالی وسائل فراہم کرنے اور سرمایہ کاریوں کا جائزہ لینے کی گنجائش کو برقرار رکھنا ہے۔

حصص یافتگان کے لیے طویل المدتی قدر کا انحصار گروپ کی وسیع تر صلاحیتوں کو پائیدار آمدنی میں تبدیل کرنے پر ہے۔ لہذا انتظامیہ کی توجہ کلائنٹس کو فراہمی کے معیار، لاگت کے نظم و ضبط، برآمدی مواقع اور اپنے ٹیکنالوجی پورٹ فولیو کی محتاط تجارتی ترقی پر مرکوز ہے۔ آگے آنے والا "حصص یافتگان کے لیے قدر" کا حصہ منافع منقسمہ اور اس بنیاد پر بحث کرتا ہے جس پر گروپ قلیل المدتی منافع اور مستقبل کی سرمایہ کاری کے درمیان توازن قائم کرنا چاہتا ہے۔

حکمتِ عملی کا جائزہ

مالی سال 2025 میں پیش کی گئی حکمتِ عملی چار ستونوں پر مبنی تھی: بنیادی خدمات کو مضبوط بنانا؛ ملکیتی پلیٹ فارمز میں سرمایہ کاری؛ وسعت اور ساکھ کو فروغ دینے والی شراکتیں؛ اور منڈیوں میں توسیع۔ یہ ستون مالی سال 2026 میں بھی گروپ کی رہنمائی کرتے رہے۔ ٹرانسفارمیشن، انٹر ایکٹو اور موٹیلٹی کی قائم شدہ صلاحیتوں نے موجودہ آمدنی میں معاونت کی، جبکہ ڈیلیوری میں AI کے وسیع تر استعمال نے عملدرآمد کو بہتر بنانے اور کلائنٹس کو پیش کی جانے والی خدمات کو وسعت دینے کی گنجائش پیدا کی۔ ملکیتی اقدامات مختلف رفتار سے آگے بڑھے، اور بورڈ ابتدائی توثیق اور تجارتی پیمانے کے درمیان فرق کو بدستور ملحوظ رکھتا ہے۔

Aurion.AI Limited کو 6 جنوری 2026 کو قائم کیا گیا اور 18 مئی 2026 کو اسے پرائیویٹ سے پبلک کمپنی میں تبدیل کیا گیا۔ ان اقدامات سے مالی سال 2025 کی رپورٹ میں بیان کردہ پلیٹ فارم کی تیاری اور کارپوریٹ منصوبہ بندی کو آگے بڑھایا گیا۔ اس کی IPO درخواست رپورٹنگ کی تاریخ کے بعد 28 جولائی 2026 کو دائر کی گئی، اور مجوزہ لسٹنگ متعلقہ طریقہ کار اور منظور یوں سے مشروط ہے۔ بورڈ نے منتخب حصولیابیوں، AI اور ڈیٹا کے اقدامات، ٹیکنالوجی انفراسٹرکچر، استعداد، بین الاقوامی توسیع اور ورکنگ کیپیٹل کے لیے 1.25 ارب روپے تک کے سرمایہ کاری منصوبے کی بھی منظوری دی۔ انفرادی مالی وابستگیاں ڈیوڈیلیجنس، متعلقہ منظوریوں اور فنڈنگ سے متعلق امور سے مشروط ہیں۔

منڈیوں کی ترقی حکمتِ عملی کا ایک اہم حصہ رہی۔ برآمدات 435.5 ملین روپے رہیں، جو مجموعی خالص آمدنی کا 42.5 فیصد ہیں۔ قائم شدہ نجی کلائنٹس کے ساتھ کام جاری رہا، اور ساتھ ہی سرکاری اداروں سے متعلق منتخب مواقع پر بھی کام کیا گیا۔ اس رپورٹ میں آگے حکمتِ عملی کا جائزہ چاروں ستونوں، مالی سال 2026 میں ان کی پیش رفت اور ان سے سامنے آنے والی سرمایہ کاروں کے لیے پیشکش کا زیادہ تفصیل سے احاطہ کرتا ہے۔

جدت، AI اور ملکیتی مصنوعات

مالی سال 2026 میں AI سے متعلق تجارتی سرگرمی کی تعمیر کی جانب ابتدائی قدم اٹھایا گیا۔ Affair Studio (Private) Limited کو یکم ستمبر 2025 کو قائم کیا گیا اور اس نے اپنی پہلی آمدنی 8.5 ملین روپے حاصل کی۔ CartSight اور Influsense کو سال کے دوران SYM سے Aurion میں منتقل کیا گیا اور یہ پائلٹ مرحلے میں رہے؛ Vidfy بھی پائلٹ مرحلے میں تھا۔ یہ پیش رفت ایک ایسے پورٹ فولیو کا حصہ ہے جو ابھی توثیق کے مرحلے میں ہے، اور ان کی موجودہ آمدنی میں شراکت کو اس بات کا ثبوت نہیں سمجھا جانا چاہیے کہ AI مصنوعات بڑے پیمانے تک پہنچ چکی ہیں۔

گروپ کا مقصد اپنے بنیادی کاروباروں میں بہتر عملدرآمد اور لاگت کی کارکردگی، آمدنی میں اضافے میں معاون بہتر پیشکشیں، اور ایسی مصنوعات ہیں جو تجارتی طور پر قابل عمل ثابت ہونے پر اضافی آمدنی پیدا کر سکیں۔ اس کے لیے ہر اقدام میں سرمایہ کاری کی مختلف رفتاروں کا رہے، جس کا تعین کلائنٹس کی آراء، ڈیلیوری کی ضروریات اور طلب کے شواہد کی بنیاد پر کیا جائے۔ سال کے دوران CartSight اور Influsense کی ری ویلویشن ایک اکاؤنٹنگ پیش رفت ہے؛ مستقبل کی تجارتی کارکردگی کا انحصار مصنوعات کی قبولیت اور عملدرآمد پر ہوگا۔ جدت سے متعلق مخصوص سیکشن ان اقدامات اور ان کی ترقی کے مرحلے کو زیادہ تفصیل سے بیان کرتا ہے۔

ٹیکنالوجی، تجربات اور مارکیٹ میں قائدانہ حیثیت

گروپ نے ٹرانسفارمیشن، انٹر ایکٹو اور موٹیلٹی میں اپنی قائم شدہ صلاحیتوں کے ذریعے ٹیکنالوجی اور تجرباتی کام کی فراہمی جاری رکھی۔ تخلیقی، مواد، ڈیولپمنٹ اور حکمتِ عملی کی اسائنمنٹس میں AI ٹولز کا استعمال زیادہ وسیع پیمانے پر کیا گیا، جس سے ٹیموں کو متبادل امکانات کا جائزہ لینے، پروڈکشن میں معاونت اور کام کی انجام دہی کے طریقے کو بہتر بنانے کا موقع ملا۔ حتمی کام کا تعین بدستور کلائنٹس کی ضروریات، پیشہ ورانہ فیصلہ سازی اور انسانی جانچ سے ہوتا رہا۔ گروپ کا تجارتی مقصد موجودہ خدمات کی افادیت اور کارکردگی کو مضبوط بنانا ہے، اور ساتھ ہی ایسی پیشکشیں تیار کرنا ہے جو کلائنٹس کی بدلتی ہوئی ضروریات کو پورا کریں۔

یہ تبدیلی انفرادی قوت کی ساخت کو بھی متاثر کرتی ہے۔ جیسے جیسے معمول کے کاموں میں AI ٹولز سے مدد ملی جا رہی ہے، انتظامیہ ایسے افراد پر زیادہ زور دے رہی ہے جو کلائنٹس کے کام میں ان ٹولز کی رہنمائی، جانچ اور انضمام کر سکیں۔ اس منتقلی کے لیے تخلیقی، تکنیکی، حکمتِ عملی اور ڈیلیوری کی مہارتوں کا مناسب امتزاج درکار ہے، جبکہ معیار کی ذمہ داری کلائنٹس کو خدمات فراہم کرنے والی ٹیموں پر ہی رہتی ہے۔ مکمل سیکشن خدماتی صلاحیتوں اور ڈیلیوری کے بدلے ہوئے ماڈل کی وضاحت کرتا ہے، اور پائلٹ مصنوعات کو قائم شدہ خدماتی آمدنی کے طور پر شمار نہیں کرتا۔

ایوارڈز اور اعزازات

سال کے دوران حاصل ہونے والی بیرونی پذیرائی کلائنٹس کے لیے انجام دیے گئے کام اور گروپ کے انتظامی طریقہ کار، دونوں پر محیط تھی۔ P@SHA اور Effie ایوارڈز کا تعلق کلائنٹس کے کام میں خدمات اور مصنوعات کی عمدگی سے تھا، جن میں HBL FanTunes اسٹینڈنٹ بھی شامل ہے۔ FinanceAsia کی جانب سے پذیرائی میں ٹیکنالوجی کے بہترین استعمال کا اعزاز شامل تھا، اس کے ساتھ گروپ کی انتظامیہ سے متعلق دو اعزازات بھی ملے۔ یہ اعترافات مجموعی طور پر عملدرآمد اور کارپوریٹ مقام کے بارے میں الگ الگ زاویے فراہم کرتے ہیں؛ بورڈ ایوارڈز کو پائیدار مالیاتی یا آپریٹنگ نتائج کا متبادل نہیں سمجھتا۔

آگے ایوارڈز اور اعزازات کا سیکشن متعلقہ ایوارڈ کیسٹنگرز اور ان کے پس منظر کی نشاندہی کرتا ہے۔ کلائنٹس کی اسٹینڈنٹس پر ملنے والی پذیرائی کو ڈیلیوری کے معیار کے ثبوت کے طور پر زیر بحث لایا گیا ہے، جبکہ کمپنی کی انتظامیہ سے متعلق ایوارڈز کو رپورٹ میں گورننس اور حصص یافتگان کی قدر کے بیان سے بھی منسلک کیا گیا ہے۔

ESG اور پائیداری

گروپ کی ESG پالیسی ماحولیاتی ذمہ داری، منصفانہ اور جامع کام کی جگہوں، کلائنٹس اور سپلائرز کے ساتھ ذمہ دارانہ تعلقات، اخلاقی طرز عمل اور نگرانی کے لیے ایک فریم ورک فراہم کرتی ہے۔ اس کی ترجیحات صنفی مساوات سے متعلق SDG 5، صنعت اور جدت سے متعلق SDG 9، اور موسمیاتی اقدامات سے متعلق SDG 13 سے وابستہ ہیں۔ ایک ٹیکنالوجی اور خدمات کے کاروبار کے لیے یہ وعدے عملی فیصلوں کی صورت میں ظاہر ہوتے ہیں: کاروباری سرگرمیوں میں استعمال ہونے والے وسائل کا انتظام، محفوظ اور معاون کام کی جگہ کو برقرار رکھنا، معلومات کا تحفظ، اور کلائنٹس کے کام میں استعمال ہونے والی ٹیکنالوجیز کے بارے میں درست فیصلہ سازی۔

AI کا استعمال ڈیٹا کی بینڈنگ، اعتمادیت اور انسانی جوابدہی سے متعلق اضافی ذمہ داریاں لاتا ہے۔ انتظامیہ کا طریقہ کار یہ ہے کہ جیسے جیسے AI ٹولز عام ہوتے جائیں، ان امور کو معمول کی ڈیلیوری اور گورننس کے طریقہ کار کے اندر ہی ملحوظ رکھا جائے۔ ESG اور پائیداری کا مکمل سیکشن پالیسی کے مقرر کردہ ڈیٹا بیلز اور معاون بیانیہ پیش کرتا ہے۔ اس سیکشن میں مالی سال 2026 کے اعداد و شمار اشاعت سے قبل بنیادی ریکارڈ سے تصدیق کے تابع ہیں؛ بورڈ ایسے پروگراموں سے نتائج منسوب کرنے سے گریز کرے گا جن کے لیے کوئی قابل اعتماد پیمانہ وضع نہیں کیا گیا۔

صنفی شمولیت اور SECP انکشافات

گروپ بھرتی، ترقی اور کام کی انجام دہی میں مساوی مواقع کا خواہاں ہے۔ جیسے جیسے صلاحیتیں AI سے آراستہ کرداروں کی جانب منتقل ہو رہی ہیں، مواقع تک رسائی اور منصفانہ سلوک انفرادی قوت کی منصوبہ بندی اور اسے برقرار رکھنے کے لیے بدستور اہم ہیں۔ بورڈ شمولیت کو ایک الگ تھلگ اقدام کے بجائے انتظامیہ کی مسلسل ذمہ داری سمجھتا ہے۔

علیحدہ انکشافات کا سیکشن انفرادی قوت کی ساخت، صنفی تنخواہ کے فرق اور SECP کی مقرر کردہ دیگر معلومات کو مطلوبہ شکل میں پیش کرنے کے لیے مختص ہے۔ یہ اعداد و شمار رپورٹ کو حتمی شکل دینے سے قبل مالی سال 2026 کے تصدیق شدہ انسانی وسائل اور پے رول ریکارڈ سے لیے جانے ضروری ہیں۔ کسی بھی وضاحتی تبصرے کو شائع شدہ پیمانوں سے ہم آہنگ رکھا جائے گا تاکہ پیش رفت کا بیان قابل تائید رہے۔

رسک مینجمنٹ

رسک کی نگرانی میں بورڈ گروپ کی سرگرمیوں کے حجم اور نوعیت کو مد نظر رکھتا ہے۔ اہم شعبوں میں ڈیلیوری اور کلائنٹس کا ارتکاز، وصولیاں اور لیکویڈیٹی، ہنرمند افراد کو برقرار رکھنا، ڈیٹا سیکورٹی اور ازاداری، ریگولیٹری تعمیل، اور نئے پلیٹ فارمز اور سرمایہ کاری کے مواقع سے وابستہ مالیاتی خطرات شامل ہیں۔ انتظامیہ ان خطرات کا جائزہ اپنے آپریٹنگ طریقہ کار کے اندر لیتی ہے اور اہم معاملات حسب ضرورت بورڈ اور اس کی کمیٹیوں کے سامنے پیش کرتی ہے۔

مالی سال 2026 میں کلائنٹس کی بڑی اسٹینڈنٹس اور اضافی استعداد کی وجہ سے عملدرآمد اور لاگت پر کنٹرول خاص طور پر اہم رہے۔ AI ٹولز کے استعمال کے لیے معلومات پر کنٹرول و لازور ڈیلیوری سے قبل کام کی جانچ بھی ضروری ہے۔ پائلٹ مصنوعات کے لیے بڑے تجارتی وعدوں سے پہلے ان کی قبولیت کے شواہد درکار ہیں۔ رسک مینجمنٹ کا مخصوص سیکشن رسک کی اقسام، ان کے ممکنہ اثرات اور ان سے متعلق انتظامی اقدامات بیان کرتا ہے؛ بورڈ رپورٹ فلیو کی ترقی کے ساتھ ان کا از سر نو جائزہ لیتا رہے گا۔

گورننس اور قانونی امور

بورڈ حکمت عملی، مالیاتی نگہداشت، اندرونی کنٹرولز اور قابل اطلاق قوانین و گورننس کے تقاضوں کی تعمیل کی نگرانی کا بدستور ذمہ دار رہا۔ سال کے دوران سابق چیئرمین مستعفی ہوئے اور جناب نیر سیننی نے بطور چیئرمین شمولیت اختیار کی۔ کاروبار اور اس کے ٹیکنالوجی پورٹ فولیو کے ارتقا کے ساتھ بورڈ اور اس کی کمیٹیاں مالیاتی رپورٹنگ، سرمایہ کاری اور کنٹرول کے ماحول کا جائزہ لیتی رہیں۔ اس رپورٹ کے ساتھ منسلک آڈٹ شدہ مالیاتی گوشوارے کمپنی اور گروپ کی مالی حیثیت اور نتائج کا باضابطہ بیان فراہم کرتے ہیں۔

حتی سالانہ رپورٹ میں لسٹڈ کمپنیز (کوڈ آف کارپوریٹ گورننس) ریگولیشنز کی تعمیل کا مطلوبہ بیان اور آزاد آڈیٹر کا جائزہ، بقیہ قانونی انکشافات کے ساتھ شامل کیے جائیں گے۔ موجودہ آڈیٹرز ریٹائر ہو رہے ہیں اور اہل ہونے کی بنا پر انہوں نے حصص یافتگان کی منظوری سے مشروط دوبارہ تقرری کے لیے خود کو پیش کیا ہے۔ کوئی بھی باقی ماندہ تارخیں، کمیٹیوں کی تفصیلات اور فنانسنگ سے متعلق دیگر معلومات اجرا سے قبل منظور شدہ کارپوریٹ ریکارڈز سے تصدیق کی جائیں گی۔

مستقبل کا منظر نامہ اور اظہار تشکر

مالی سال 2027 کے لیے انتظامیہ کی ترجیحات بنیادی ڈیلیوری کو مضبوط بنانا، برآمدات میں اضافہ، تجارتی طور پر قابل عمل AI مصنوعات کو آگے بڑھانا، اور قابل اطلاق طریقہ کار کے ذریعے Aurion کی مجوزہ لسٹنگ کی پیروی کرنا ہیں۔ بورڈ ان ترجیحات کا جائزہ ان کی سرمائے کی ضروریات، عملدرآمد کے تقاضوں اور طویل مدتی قدر میں متوقع شراکت کے تناظر میں لے گا۔ ہم اپنے ملازمین کا ان کی محنت پر، اپنے کلائنٹس اور شراکت داروں کا ان کے اعتماد پر، اور اپنے حصص یافتگان کا ان کی مسلسل حمایت پر شکریہ ادا کرتے ہیں۔

منجانب و برائے بورڈ



سید سروش احمد

چیف ایگزیکٹو آفیسر

مالیاتی کارکردگی

جائزہ

سمیٹری گروپ نے مالی سال 2026 کے دوران آمدنی اور منافع میں نمایاں اضافہ حاصل کیا۔ مجموعی خالص آمدنی پہلی مرتبہ ایک ارب روپے سے تجاوز کر گئی اور 33.6 فیصد اضافے کے ساتھ 1,025.6 ملین روپے تک پہنچ گئی۔ یہ اضافہ گروپ کے قائم شدہ پورٹ فولیو اور دونوں آپریٹنگ سیکشنز میں وسیع تر کارکردگی کا عکاس ہے۔

Jazz اور JazzCash کی نئی اسائنمنٹس اپریل 2026 میں شروع ہوئیں اور آمدنی اور آپریٹنگ اخراجات پر ان کا اثر صرف تین ماہ کا رہا۔ اس کے باوجود گروپ نے ان اور دیگر طویل مدتی معاہدوں کی ڈیلیوری کی ضروریات کی تیاری کے لیے افرادی قوت، دفتری استعداد اور انفراسٹرکچر میں سرمایہ کاری کی۔

ملین روپے، ماسوائے فی حصص آمدنی اور تناسبات	FY2026	FY2025	تبدیلی
خالص آمدنی	1,025.6	767.4	33.6%
مجموعی منافع	499.2	417.6	19.5%
آپریٹنگ منافع	272.9	216.3	26.2%
قبل از ٹیکس منافع	242.9	185.7	30.8%
بعد از ٹیکس منافع	215.3	170.5	26.3%
فی حصص آمدنی (روپے)	0.76	0.60	26.7%
کل اثاثہ جات	3,266.9	2,489.9	31.2%
کل ایکویٹی بشمول نان کنٹرولنگ انٹرسٹ	2,361.6	1,963.2	20.3%

■ گوشوارہ آمدن ■ منافع ■ مالی حیثیت

آمدنی اور سیکنٹ کی کارکردگی

ٹرانسفارمیشن بدستور گروپ کا سب سے بڑا سیکنٹ رہا، جبکہ انٹر ایکٹو نے خاص طور پر نمایاں اضافہ ریکارڈ کیا۔ مقامی آمدنی میں برآمدی آمدنی کے مقابلے میں زیادہ تیزی سے اضافہ ہوا، جو مقامی پورٹ فولیو میں وسیع تر ترقی کا عکاس ہے۔ برآمدات بدستور جغرافیائی تنوع فراہم کرتی ہیں اور ایک اسٹریٹجک ترجیح ہیں۔

ٹرانسفارمیشن	مالی سال 2026 کی خالص آمدنی	مالی سال 2025 کی خالص آمدنی	سال بہ سال	سیکٹ کا نتیجہ
	795.8	619.6	28.4%	209.9
انٹر ایکٹو	مالی سال 2026 کی خالص آمدنی	مالی سال 2025 کی خالص آمدنی	سال بہ سال	سیکٹ کا نتیجہ
	229.8	147.4	55.9%	60.6

مالیاتی کارکردگی

منافع اور مالی حیثیت

مجموعی اور آپریٹنگ منافع

مجموعی منافع 19.5 فیصد اضافے کے ساتھ 499.2 ملین روپے رہا۔ مجموعی منافع کا مارجن مالی سال 2025 کے 54.4 فیصد کے مقابلے میں 48.7 فیصد رہا۔ اس کمی کی وجہ وسعت یافتہ افرادی وسائل میں تنخواہوں کا اضافہ اور مستقبل کی ڈیلیوری کی ضروریات کے لیے قائم کی گئی اضافی دفتری استعداد سے منسلک فرسودگی میں اضافہ تھا۔

انتظامی اور فروخت کے اخراجات میں 12.4 فیصد اضافہ ہوا جو آمدنی میں اضافے کی شرح سے کم ہے، اور آپریٹنگ منافع میں 26.2 فیصد اضافہ ہوا۔ مالیاتی اخراجات 12.4 فیصد کمی کے ساتھ 37.5 ملین روپے رہے۔ آپریٹنگ مارجن 26.6 فیصد اور خالص منافع کا مارجن 21.0 فیصد رہا۔

خالص منافع اور فی حصص آمدنی

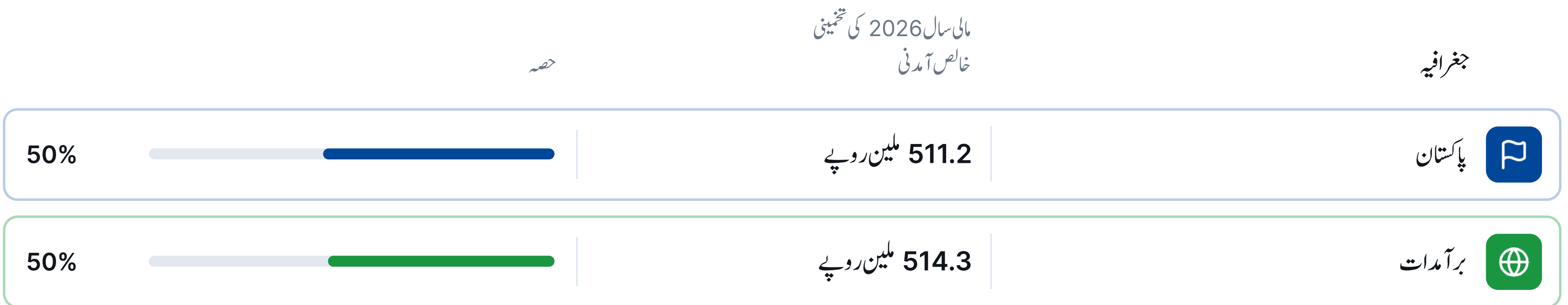
بعد از ٹیکس منافع 26.3 فیصد اضافے کے ساتھ 215.3 ملین روپے رہا۔ فی حصص آمدنی مالی سال 2025 کے 0.60 روپے کے مقابلے میں بڑھ کر 0.76 روپے ہو گئی۔

بیلنس شیٹ کی صورتحال

کل اثاثہ جات بڑھ کر 3,266.9 ملین روپے اور نان کنٹرولنگ انٹرسٹ سمیت کل ایکویٹی بڑھ کر 2,361.6 ملین روپے ہو گئی۔ سال کے اختتام پر نقد اور بینک بیلنس 553.9 ملین روپے رہے۔ کرنٹ ریشو مالی سال 2025 کے 2.45 گنا کے مقابلے میں 1.94 گنا رہا۔

سال کے دوران CartSight اور Influsense کی ری ویلو ایشن کا عمل مکمل کیا گیا۔ 30 جون 2026 کو ان کی مشترکہ کیریئرنگ ویلو تقریباً 1.129 ارب روپے تھی، جبکہ غیر مادی اثاثوں کی ری ویلو ایشن پر تقریباً 961.6 ملین روپے کا خالص سرپلس ایکویٹی میں ظاہر کیا گیا۔ یہ ویلو ایشن اثاثوں کی اکاؤنٹنگ بنیاد پر شناخت ہے اور آپریٹنگ آمدنی یا تجارتی پیمانے کی نمائندگی نہیں کرتی۔

آمدنی کی تقسیم



سرمایہ کار کا نقطہ نظر

آمدنی اور منافع میں اضافہ اس آپریٹنگ بنیاد کو مضبوط کرتا ہے جس سے سمیٹری اپنی ترقی کے اگلے مرحلے کے لیے مالی وسائل فراہم کر سکتی ہے۔ سرمایہ کاروں کو اس اضافے کا جائزہ مجموعی منافع کے کم مارجن، ڈیلیوری کی وسعت یافتہ استعداد کی لاگت، اور آپریشنز سے حاصل ہونے والے منافع اور ایکویٹی میں درج ری ویلو ایشن کے درمیان فرق کے ساتھ لینا چاہیے۔ مالیاتی تناسب اور سیگنٹ کے نتائج کی جانچنے کی بنیاد فراہم کرتے ہیں کہ آیا وسعت پائیدار منافع میں تبدیل ہوتی ہے۔

حصص یافتگان کے لیے قدر

بورڈ حصص یافتگان کو براہ راست منافع کی فراہمی اور گروپ کی آپریٹنگ ضروریات، اسٹریٹجک سرمایہ کاری اور مستقبل کی ترقی کے لیے مناسب وسائل برقرار رکھنے کے درمیان توازن قائم کرنے کا خواہاں ہے۔ اس طریقہ کار کا مقصد پائیدار تقسیم فراہم کرنا ہے، اور ساتھ ہی کاروباری ادوار کے دوران سرمایہ کاری کی گروپ کی صلاحیت کا تحفظ کرنا ہے۔

مالی سال	نقد منافع منقسمہ	ادائیگی کی سطح
FY2024	10 فیصد	10%
FY2025	5 فیصد	5%
FY2026	10 فیصد تجویز کردہ	10%

مالی سال 2026 کے لیے بورڈ نے 10 فیصد حتمی نقد منافع منقسمہ کی سفارش کی ہے۔ یہ سفارش منافع میں بہتری کی عکاسی کرتی ہے، اور ساتھ ہی بورڈ کے منظور شدہ سرمایہ کاری پروگرام اور مستقبل کی آپریٹنگ ضروریات کے لیے گنجائش برقرار رکھتی ہے۔

سرمایہ کار کا نقطہ نظر

تجویز کردہ منافع منقسمہ مالی سال 2026 کی کارکردگی سے براہ راست منافع فراہم کرتا ہے۔ اس کے تسلسل کا انحصار مستقبل کے منافع، سرمائے کی ضروریات اور دستیاب وسائل کے بارے میں بورڈ کے جائزے پر ہے۔ حصص یافتگان مجوزہ تقسیم کا جائزہ سرمایہ کاری منصوبے اور سرمائے کے استعمال کے ساتھ حاصل ہونے والے نتائج کے ساتھ لے سکتے ہیں۔

ترقی کے اگلے مرحلے کی تعمیر

مالی سال 2025 کی سالانہ رپورٹ میں چارستون پیش کیے گئے تھے: بنیادی خدمات کو مضبوط بنانا، ملکیتی پلیٹ فارمز میں سرمایہ کاری، وسعت اور ساکھ کو فروغ دینے والی شراکتیں، اور منڈیوں میں توسیع۔ مالی سال 2026 میں ہرستون مختلف انداز سے آگے بڑھا۔ گروپ کے قائم شدہ کاروبار آمدنی پیدا کرتے رہے، جبکہ AI کو اپنانے کا دائرہ وسیع ہوا اور مصنوعات کا پورٹ فولیو ابتدائی تجارتی مرحلے میں رہا۔ چنانچہ یہ حکمتِ عملی ایک ایسی آپریٹنگ بنیاد کو، جس کی آج پیمائش کی جاسکتی ہے، ان مواقع سے جوڑتی ہے جنہیں وقت کے ساتھ ترقی دی جائے گی اور جن کا جائزہ لیا جائے گا۔

بنیادی خدمات کو مضبوط بنانا

مالی سال 2025 میں گروپ نے ٹرانسفارمیشن، انٹرایکٹو اور موبلی کو اپنے کاروبار کی بنیاد کے طور پر پیش کیا، جنہیں ٹیکنالوجی، تخلیقی صلاحیت اور کسٹمر انگیجمنٹ کی صلاحیتوں کی معاونت حاصل ہے۔ مالی سال 2026 کے دوران موجودہ تعلقات اور اضافی اسائنمنٹس کے ذریعے پورٹ فولیو میں وسعت آئی۔ Jazz اور JazzCash کا نیا کام اپریل 2026 میں شروع ہوا اور اس نے تین ماہ تک آمدنی میں حصہ ڈالا؛ طویل مدتی ڈیلیوری کی ضروریات کی تیاری کے لیے ٹیموں اور دفتری استعداد میں توسیع کی گئی۔ اب اسائنمنٹس کی پیش رفت کے ساتھ اس استعداد کو مؤثر طریقے سے بروئے کار لانے کی ضرورت ہے۔

تخلیقی، مواد، ڈیولپمنٹ اور حکمتِ عملی کے شعبوں میں AI ٹولز کا استعمال زیادہ وسیع پیمانے پر کیا گیا۔ یہ دہرائے جانے والے کام کو مختصر کر سکتے ہیں، ٹیموں کی فراہم کردہ خدمات کے دائرے کو وسعت دے سکتے ہیں اور کلائنٹس کے لیے زیادہ فوری عملدرآمد میں مدد دے سکتے ہیں۔ گروپ کی افرادی قوت کی توجہ ایسے افراد کی جانب منتقل ہو رہی ہے جو فنکشنل مہارت کو AI کے مؤثر استعمال کے ساتھ یکجا کرتے ہیں۔ بہتر عملدرآمد، وسائل کا پیداواری استعمال اور مضبوط تریپٹیکشن تجارتی مقاصد ہیں، جبکہ انسانی فیصلہ سازی اور جوابدہی ڈیلیوری کا حصہ رہیں گی۔

ملکیتی پلیٹ فارمز میں سرمایہ کاری

مالی سال 2025 میں Aurion کو ملکیتی پلیٹ فارمز کے لیے ایک منصوبہ بند شعبے کے طور پر بیان کیا گیا تھا اور ایک الگ پروڈکٹ کاروبار کے عزم پیش کیے گئے تھے۔ Aurion.AI Limited کو 6 جنوری 2026 کو قائم کیا گیا، 18 مئی 2026 کو یہ پبلک کمپنی بنی، اور سال کے دوران اسے SYM سے CartSight اور Influsense منتقل کیے گئے۔ یہ دونوں پلیٹ فارمز، Vidfy کے ساتھ، پائلٹ مرحلے میں رہے۔ اس کی IPO درخواست سال کے اختتام کے بعد 28 جولائی 2026 کو دائر کی گئی؛ مجوزہ لسٹنگ ریگولیٹری جائزے اور منظوریوں سے مشروط ہے۔

Affair Studio (Private) Limited کو یکم ستمبر 2025 کو قائم کیا گیا اور اس نے اپنی پہلی آمدنی 8.5 ملین روپے حاصل کی۔ یہ ایک ابتدائی تجارتی قدم ہے، جبکہ پلیٹ فارمز کو ابھی پروڈکٹ کی کارکردگی، طلب اور مسلسل آمدنی کی توثیق درکار ہے۔ مستقبل کی سرمایہ کاری اور تجارتی کاری پائلٹس اور کلائنٹس کے ساتھ روابط سے حاصل ہونے والے شواہد کی بنیاد پر ہوگی۔ مصنوعات ابھی تجارتی پیمانے تک نہیں پہنچیں۔

وسعت اور ساکھ کو فروغ دینے والی شراکتیں

مالی سال 2025 کی حکمتِ عملی میں Backbase اور GLU Global سمیت خصوصی ٹیکنالوجی فراہم کنندگان کے ساتھ اشتراک کو ریگولیٹڈ اور ٹیکنالوجی پر زیادہ انحصار کرنے والے کلائنٹس کو خدمات فراہم کرنے کی گروپ کی صلاحیت بڑھانے کے ایک ذریعے کے طور پر نمایاں کیا گیا تھا۔ یہی اصول شراکت سے متعلق فیصلوں کی رہنمائی کرتا ہے گا: جہاں تکمیلی مہارت کلائنٹس کے حل کی افادیت، سیکیورٹی یا ڈیلیوری کو بہتر بنا سکے، وہاں اس تک رسائی حاصل کی جائے۔ شراکتوں کا جائزہ مخصوص مواقع، عملدرآمد کی ضروریات اور کلائنٹس کے نتائج سے ان کی مطابقت کی بنیاد پر لیا جائے گا۔

منڈیوں میں توسیع

مالی سال 2025 میں گروپ نے برآمدات، بالخصوص علاقائی مواقع، کو آمدنی کی وسیع تر بنیاد کے حصول کے ایک ذریعے کے طور پر شناخت کیا۔ مالی سال 2026 میں برآمدات کا حصہ تقریباً 435.5 ملین روپے رہا، جو خالص آمدنی کا 42.5 فیصد ہے۔ سال کے دوران مقامی پورٹ فولیو میں نمو زیادہ مضبوط رہی، اور برآمدات میں اضافہ بدستور ترجیح ہے۔ SBP اور NBP کے لیے اسائنمنٹس کا سابقہ تجربہ بھی ریگولیٹڈ اور سرکاری اداروں کے کام میں گروپ کی ساکھ کو تقویت دیتا ہے، جسے وسیع تر کلائنٹ پورٹ فولیو کے اندر منتخب انداز میں آگے بڑھایا جائے گا۔

بورڈ کا منظور شدہ سرمایہ کاری منصوبہ

مالی سال 2026 کے دوران بورڈ نے 1.25 ارب روپے تک کے سرمایہ کاری منصوبے کی منظوری دی۔ یہ منصوبہ امریکہ میں قائم ایک ٹیکنالوجی کاروبار کے حصول، مقامی AI اور ڈیٹا پر مبنی کاروباروں میں اسٹریٹجک سرمایہ کاری، طویل المدتی کلائنٹ انگیجمنٹس کے لیے استعداد میں توسیع، ٹیکنالوجی انفراسٹرکچر اور نمو سے پیدا ہونے والی ضروریات کے لیے ایک فریم ورک فراہم کرتا ہے۔

سرمائے کا استعمال بتدریج کیا جائے گا اور یہ ہر لین دین کی مخصوص جانچ، ڈیوڈیلیجنس، متعلقہ منظوریوں اور گروپ کی لیکویڈیٹی کی صورت حال سے مشروط رہے گا۔ منصوبے کی منظوری کا مطلب یہ نہیں کہ 30 جون 2026 تک منظور شدہ رقم مکمل طور پر استعمال ہو چکی ہے۔

سرمایہ کاری کی تجویز

سرمایہ کاری کی تجویز مالی سال 2025 میں پیش کیے گئے دونوں اجزا کو برقرار رکھتی ہے، جنہیں 30 جون 2026 کو گروپ کی پوزیشن کے مطابق اپ ڈیٹ کیا گیا ہے۔

مستحکم بنیاد

قائم شدہ ٹیکنالوجی اور ڈیجیٹل تجربات کے کاروبار، دیرینہ کلائنٹ تعلقات اور مختلف شعبوں میں خدمات کی فراہمی گروپ کی آپریٹنگ بنیاد ہیں۔ مالی سال 2026 میں آمدنی اور منافع میں اضافہ اسی بنیاد کا عکاس ہے، جسے مقامی اور برآمدی کام کی معاونت حاصل رہی۔ توجہ اس بات پر ہے کہ بڑی انگیجمنٹس کو مؤثر طریقے سے انجام دیا جائے اور استعداد میں توسیع کے ساتھ منافع کا تحفظ کیا جائے۔

جدت اور نمو

خدمات میں AI کا وسیع تر استعمال، Affair Studio کی پہلی آمدنی اور پائلٹ مصنوعات کا پورٹ فولیو مستقبل کی نمو کے ممکنہ راستے فراہم کرتے ہیں۔ مالی سال 2026 میں Aurion کا قیام اور پبلک کمپنی میں تبدیلی، اور پھر سال کے اختتام کے بعد اس کی IPO درخواست، مالی سال 2025 کے منصوبے کے مقابلے میں پیش رفت کی نشاندہی کرتے ہیں۔ لسننگ، مصنوعات کی قبولیت اور اضافی آمدنی بدستور منظوریوں، مارکیٹ کی طلب اور کامیاب عملدرآمد پر منحصر ہیں۔

سرمایہ کار کا نقطہ نظر

چار اسٹریٹجک ستون آمدنی کی ایک قائم شدہ بنیاد کو نمو کے منتخب مواقع سے جوڑتے ہیں۔ مالی سال 2026 پیش رفت کا ثبوت فراہم کرتا ہے، جس میں برآمدات، AI کا وسیع تر استعمال اور Aurion کی کارپوریٹ ترقی شامل ہیں۔ سرمایہ کاروں کو ان سبک میل اور مستقبل کے نتائج میں فرق کرنا چاہیے: سرمایہ کاری منصوبہ مکمل طور پر بروئے کار نہیں لایا گیا، مجوزہ لسننگ کے لیے منظوریوں درکار ہیں، اور مصنوعات کی آمدنی ابھی ابتدائی مرحلے میں ہے۔

جدت، AI اور ملکیتی مصنوعات

خدمات کو تقویت، مصنوعات میں توسیع

سمیٹری گروپ اپنے آپریٹنگ کاروباروں اور ملکیتی مصنوعات کو قدر کے باہم تکمیلی ذرائع سمجھتا ہے۔ قائم شدہ صلاحیتیں کلائنٹس تک رسائی، شعبہ جاتی علم اور ڈیپلوری کا تجربہ فراہم کرتی ہیں، جبکہ ملکیتی مصنوعات ٹیکنالوجی پر مبنی، قابل تکرار آمدنی کے ماڈلز کے امکانات پیدا کرتی ہیں۔

گروپ کا جدت کا طریقہ کار عملی اطلاق پر مبنی ہے۔ مخصوص کلائنٹ یا مارکیٹ کی ضروریات کے لیے تیار کیے گئے حل قابل تکرار پلٹ فارمز میں ڈھل سکتے ہیں، تاہم تجارتی سرمایہ کاری میں اضافہ صرف وہیں کیا جائے گا جہاں تکنیکی کارکردگی، کلائنٹ کے لیے افادیت اور مارکیٹ کی طلب ثابت کی جاسکے۔

AI بطور اسٹریٹجک صلاحیت

تخلیقی، مواد، ڈیولپمنٹ اور حکمت عملی کے کام میں AI ٹولز کا استعمال بڑھتا جا رہا ہے۔ یہ تحقیق، تصوراتی کھوج، پروڈکشن، کوڈنگ، تجزیات اور بہتری میں معاونت کرتے ہیں، جس سے ٹیمیں فیصلہ سازی، معیار اور مسائل کے حل پر زیادہ توجہ دے پاتی ہیں۔ یہ تبدیلی افرادی قوت کی ضروریات کو بھی ایسے پیشہ ور افراد کی جانب منتقل کر رہی ہے جو شعبہ جاتی مہارت کو AI ٹولز کے مؤثر استعمال کے ساتھ یکجا کرتے ہیں۔

Affair Studio

Affair Studio (Private) Limited کو 1 ستمبر 2025 کو AI سے آراستہ ایک مخصوص تخلیقی کاروبار کے طور پر قائم کیا گیا۔ اس نے مالی سال 2026 کے دوران اپنی پہلی آمدنی 8.5 ملین روپے حاصل کی۔ اس کی توجہ جزیٹو ٹولز، ٹیکنالوجی سے آراستہ پروڈکشن اور انسانی تخلیقی رہنمائی کے ذریعے برانڈڈ مواد اور متعلقہ تخلیقی کام کی تیاری پر ہے۔ یہ آمدنی ایک ابتدائی تجارتی سنگ میل ہے۔ کاروبار ابھی ابتدائی مرحلے میں ہے اور اسے کلائنٹ کی طلب، ڈیپلوری کے معیار اور تجارتی قابل عملیت کے مطابق وسعت دی جائے گی۔

تجارتی بنیادوں پر فروغ کے اصول

- مصنوعات کو متعین پائلٹ، توثیق اور تجارتی سنگ میل کے مراحل سے گزارنا۔
- سرمایہ کاری میں اضافہ صرف وہیں کرنا جہاں تکنیکی کارکردگی اور کلائنٹ کی طلب ثابت ہو چکی ہو۔
- اکاؤنٹنگ ویلیویشن، پائلٹ سرگرمی اور آپریٹنگ آمدنی کے درمیان واضح فرق برقرار رکھنا۔

سرمایہ کار کا نقطہ نظر

ملکیتی پورٹ فولیو آمدنی کے ممکنہ اضافی ذرائع فراہم کرتا ہے، تاہم فی الحال اس میں عملدرآمد اور قبولیت کا خطرہ موجود ہے۔ Affair Studio کی پہلی 8.5 ملین روپے کی آمدنی ایک قابل پیمائش نقطہ آغاز ہے، پائلٹ سرگرمی اور CartSight اور Influsense کی ری ویلیویشن کو قابل تکرار فروخت سے الگ کر کے جانچا جانا چاہیے۔ مستقبل کی رپورٹنگ ایسی ہونی چاہیے کہ حصص یافتگان وقت کے ساتھ توثیق، تجارتی سرمایہ کاری اور حاصل شدہ آمدنی کی پیش رفت دیکھ سکیں۔

جدت، AI اور ملکیتی مصنوعات

مصنوعات کا پورٹ فولیو اور

aurion.ai

کاروبار پاور ڈکٹ

مالی سال 2026 کی پوزیشن

موجودہ مرحلہ

پائلٹ اور مارکیٹ میں توثیق	Sym سے Aurion میں منتقل کیا گیا۔ رسیدوں کے ڈیٹا اور AI سے آراستہ بصیرت کو استعمال کرنے والا خریداروں کے تجزیات کا پلیٹ فارم۔	CartSight ^{ai}
پائلٹ اور مارکیٹ میں توثیق	Sym سے Aurion میں منتقل کیا گیا۔ انفلوئنسر کی تلاش، مہم کے ورک فلو اور کارکردگی کے تجزیات کا پلیٹ فارم۔	Influsense.ai
پائلٹ اور توثیق	AI سے آراستہ ویڈیو تخلیق اور پرنسٹن کاپلیٹ فارم۔	vidfy.ai
ابتدائی تجارتی مرحلہ	AI سے آراستہ مخصوص تخلیقی کاروبار۔	Affair

Sym سے منتقلی کے بعد CartSight اور Influsense بدستور Aurion کے تحت رہے۔ مالی سال 2026 کے دوران دونوں پلیٹ فارمز کی ری ویلیویشن کا عمل مکمل کیا گیا۔ 30 جون 2026 کو ان کی مشترکہ کیریئر ویلیو تقریباً 1.129 ارب روپے تھی اور ایکویٹی میں ظاہر کردہ خالص ری ویلیویشن سرپلس تقریباً 961.6 ملین روپے تھا۔ ری ویلیویشن گروپ کی دانشورانہ املاک کی بنیاد کی شناخت کو مضبوط بناتی ہے، تاہم یہ مصنوعات کی آمدنی اور تجارتی قبولیت سے الگ ہے۔

aurion.ai

Aurion کو جدید ترقی کے مرحلے میں ایک مخصوص شعبے (ورٹیکل) کے طور پر پیش کیا گیا، جس کا مقصد گروپ کے ملکیتی پلیٹ فارمز کو ایک علیحدہ، پروڈکٹ پر مبنی ڈھانچے میں یکجا کرنا تھا۔ اس کی مجوزہ لسٹنگ کی تیاریاں جاری تھیں۔	FY2025
Aurion.AI Limited کو 6 جنوری 2026 کو قائم کیا گیا اور یہ 18 مئی 2026 کو پبلک کمپنی بن گئی۔ CartSight اور Influsense کو Sym سے اس میں منتقل کیا گیا، یہ پائلٹ سرگرمی میں رہے اور سال کے دوران ان کی ری ویلیویشن کی گئی۔	FY2026
IPO کی درخواست 28 جولائی 2026 کو دائر کی گئی۔ مجوزہ لسٹنگ بدستور ریگولیٹری جائزے اور متعلقہ منظوریوں سے مشروط ہے۔	بعد از اختتام سال

ایک منصوبہ بند ورٹیکل سے ایک قائم شدہ پبلک کمپنی تک کا سفر، جس میں شناخت شدہ پلیٹ فارمز منتقل کیے گئے ہیں، مالی سال 2026 کی ٹھوس پیش رفت ہے۔ بعد ازاں IPO کی درخواست کا اندراج سال کے اختتام کے بعد کی پیش رفت ہے؛ مجوزہ لسٹنگ بدستور ریگولیٹری جائزے، منظوریوں اور متعلقہ عمل کی تکمیل سے مشروط ہے۔

Aurion کا مقصد ٹیکنالوجی پلیٹ فارمز کی ملکیت، ترقی اور تجارتی فروغ کے لیے ایک مرکوز ڈھانچہ فراہم کرنا ہے۔ اس کی مستقبل کی پیش رفت مصنوعات کی کامیاب توثیق، مارکیٹ میں قبولیت، مناسب سرمائے اور منظم عملدرآمد پر منحصر ہوگی۔

ٹیکنالوجی تجربات اور مارکیٹ میں قیادت

نمو میں ایک مربوط شراکت دار

سمیٹری گروپ کی بنیاد ایک مربوط ٹیکنالوجی اور ڈیجیٹل تجربات کے شراکت دار کے طور پر اس کے کردار پر قائم ہے۔ ملکیتی مصنوعات گروپ کے مواقع کے دائرے کو وسیع کرتی ہیں، جبکہ قائم شدہ آپریٹنگ کاروبار بدستور وہ بنیادی ذریعہ ہیں جن کے ذریعے کلائنٹ تعلقات استوار کیے جاتے ہیں اور نتائج فراہم کیے جاتے ہیں۔

گروپ کا ماڈل ٹرانسفارمیشن، انٹر ایکٹو، موبلی اور آئی اور ڈیٹا کی صلاحیتوں کو یکجا کرتا ہے۔ اس سے کلائنٹس کسٹمر تجربے، ٹیکنالوجی ڈیلیوری، مارکیٹنگ اور انگیجمنٹ سے متعلق باہم مربوط ضروریات کو پورا کر سکتے ہیں۔

صلاحیت	دائرہ کار
ٹرانسفارمیشن	کنسلٹنگ، تجرباتی ڈیزائن، ویب سائٹس، موبائل اپلیکیشنز، انٹرپرائز پورٹلز، ڈیولپمنٹ اور منظم ڈیلیوری۔
انٹر ایکٹو	ڈیجیٹل حکمت عملی، تخلیقی کام، مواد، میڈیا، پرفارمنس مارکیٹنگ، انفو نمنس انگیجمنٹ اور مہم کی بہتری۔
موبلی	قائم شدہ پلیٹ فارمز کے ذریعے انٹرپرائز SMS، وائس، WhatsApp Business اور کسٹمر انگیجمنٹ کے حل۔
آئی اور ڈیٹا	تجربات، آٹومیشن، AI سے آراستہ ورک فلو، ڈیش بورڈ اور ڈیٹا سٹوریج کی اپلیکیشنز۔

ٹرانسفارمیشن

ٹرانسفارمیشن کا کاروبار اداروں کو کسٹمر سے متعلق اپلیکیشنز، انٹرپرائز پورٹلز اور ویب پلیٹ فارمز کے ڈیزائن اور فراہمی میں مدد دیتا ہے، جو صارف مرکز ڈیزائن کو قابل توسیع ٹیکنالوجی فریم ورکس کے ساتھ یکجا کرتے ہیں۔ ڈیلیوری میں تجرباتی ڈیزائن اور ڈیولپمنٹ، ڈیٹا اور AI کی فعالیت، معیار، سیکیورٹی اور گورننس کی ضروریات شامل ہیں۔

انٹر ایکٹو

انٹر ایکٹو وسیع تر ڈیجیٹل پروگراموں کے حصے کے طور پر حکمت عملی، تخلیقی صلاحیت، مواد، میڈیا اور ٹیکنالوجی کو یکجا کرتا ہے۔ توجہ قابل پیمائش کاروباری نتائج پر ہے، جنہیں ناظرین کی بصیرت، مواد کے نظام، پرفارمنس مارکیٹنگ، انفو نمنس انگیجمنٹ اور مسلسل بہتری کی معاونت حاصل ہے۔

ٹیکنالوجی تجربات اور مارکیٹ میں قیادت

موبلیٹی اور AI سے آراستہ ڈیلیوری

موبلیٹی

گروپ کی موبلیٹی صلاحیتیں بیکاری، ریٹیل، یوٹیلیٹیز اور ٹیلی کمیونیکیشن کے شعبوں میں کسٹمر سے رابطوں میں معاونت کرتی ہیں۔ ان کے استعمالات میں صارفین کے حصول اور آن بورڈنگ کے پیغامات، لین دین کے الرٹس، سروس اپ ڈیٹس، انگیجمنٹ کے مراحل، ادائیگی کی یاد دہانیاں اور رضامندی پر مبنی مواصلات شامل ہیں، جو قابل توسیع میسجنگ چینلز کے ذریعے فراہم کیے جاتے ہیں۔

AI سے آراستہ ڈیلیوری

رفتار، کھوج، پرسنالائزیشن اور عملدرآمد کو بہتر بنانے کے لیے AI کو ڈیلیوری ماڈل میں ہر سطح پر شامل کیا جا رہا ہے۔ اس کا طریقہ کاریہ ہے کہ پیشہ ورانہ صلاحیت کو تقویت دی جائے، جبکہ حتمی کام کے لیے انسانی جائزہ، کلائنٹ کی رازداری، معیار کا کنٹرول اور جوابدہی برقرار رکھی جائے۔

زیادہ مؤثر کام میں معاونت کے لیے مختلف کلائنٹ پروجیکٹس میں AI ٹولز استعمال کیے گئے۔ HBL FanTunes ایک بڑی اسائنمنٹ میں ان کے اطلاق کی مثال ہے، جسے P@SHA اور Effie کی جانب سے پذیرائی ملی، جس کی تفصیل ”ایوارڈز اور اعتراف“ کے تحت دی گئی ہے۔

FinanceAsia کے 2026 کے پاکستان مارکیٹ پول میں ٹیکنالوجی کے بہترین استعمال پر گروپ کو ملنے والا سلور اعتراف ان ابھرتی ہوئی صلاحیتوں کے ساتھ قابل ذکر ہے۔

سرمایہ کار کا نقطہ نظر

قائم شدہ خدمات کی صلاحیتیں بدستور گروپ کی آمدنی کا بنیادی ذریعہ ہیں۔ سرمایہ کاروں کے لیے ان کی اہمیت کلائنٹس کو برقرار رکھنے، بڑی اسائنمنٹس کی انجام دہی اور استعداد میں توسیع کے ساتھ مارجن کے تحفظ میں ہے۔ AI سے آراستہ ڈیلیوری کارکردگی کو بہتر اور پیشکشوں کو وسیع کر سکتی ہے؛ اس کی مالی شراکت کا اندازہ محض ٹولز اپنانے کے بجائے بعد کی آمدنی، لاگت اور خدمات کی کارکردگی سے لگایا جائے گا۔

بیرونی اعتراف

ایوارڈز اور اعتراف

مالی سال 2026 کے دوران حاصل ہونے والے پانچ اعزازات گروپ کے کام کے دو پہلوؤں کی عکاسی کرتے ہیں: کلائنٹس کو فراہم کردہ خدمات اور ٹیکنالوجی کے اطلاق کا معیار، اور سرمایہ کاروں اور تجزیہ کاروں کے ایک پول میں اس کی انتظامیہ کا اعتراف۔ P@SHA اور Effie ایوارڈز ایک ہی HBL FanTunes اسائنمنٹ سے متعلق ہیں اور انہیں الگ دکھایا گیا ہے کیونکہ یہ مختلف کامیابیوں کا اعتراف ہیں۔

ڈیلیوری اور ٹیکنالوجی میں امتیاز

ایوارڈ پروگرام	اعتراف	وصول کنندہ یا کام
P@SHA ICT Awards 2025	گولڈ، کنزیومر: میڈیا اور تفریح، گیم آف دی ایئر	سمیٹری گروپ لمیٹڈ؛ HBL FanTunes
Effie Pakistan 2026	سلور، ٹاپیکل مارکیٹنگ	HBL؛ HBLPSL X FanTunes بطور کلائنٹ اور سمیٹری گروپ بطور لیڈ ایجنسی
FinanceAsia 2026	سلور، ٹیکنالوجی کا بہترین استعمال، پاکستان	سمیٹری گروپ لمیٹڈ

انتظامیہ کا اعتراف

ایوارڈ پروگرام	اعتراف	وصول کنندہ
FinanceAsia 2026	گولڈ، بہترین انتظام یافتہ کمپنی: ٹیکنالوجی، پاکستان	سمیٹری گروپ لمیٹڈ
FinanceAsia 2026	سلور، بہترین انتظام یافتہ کمپنی: میڈیا اور تفریح، پاکستان	سمیٹری گروپ لمیٹڈ

FinanceAsia کے نتائج سرمایہ کاروں اور مالیاتی تجزیہ کاروں کے پول پر مبنی ہیں۔ یہ انتظامیہ اور کارپوریٹ کارکردگی کا بیرونی اعتراف ہیں؛ گروپ کے باضابطہ گورننس انکشافات اس رپورٹ میں الگ سے پیش کیے گئے ہیں۔

سرمایہ کار کا نقطہ نظر

کلائنٹ کے کام اور ٹیکنالوجی کے اطلاق پر ملنے والا اعتراف مسابقتی اسائنمنٹس میں گروپ کی ساکھ کو تقویت دیتا ہے، جبکہ انتظامیہ کے ایوارڈز کمپنی کے بارے میں ایک الگ بیرونی رائے فراہم کرتے ہیں۔ ایوارڈز سرمایہ کاروں کے لیے غیر مقداری اشارے ہیں؛ ان کی اہمیت کا بہترین اندازہ آڈٹ شدہ کارکردگی، گورننس انکشافات اور کلائنٹس کے لیے مسلسل ڈیلیوری کے ساتھ ملا کر لگایا جاسکتا ہے۔

ESG اور پائیداری

ہمارا عزم اور ماحول

پائیداری کے بارے میں سمیٹری کا طریقہ کار اس کے کاروبار کی نوعیت کی عکاسی کرتا ہے: افرادی قوت، ڈیجیٹل ڈیلیوری، کلائنٹ کی معلومات اور دفتری امور وہ بنیادی شعبے ہیں جہاں اس کے فیصلے فرق پیدا کر سکتے ہیں۔ گروپ کی ESG پالیسی وسائل کے ذمہ دارانہ استعمال، منصفانہ کام کی جگہ اور جوابدہ طرز عمل کے لیے سمت متعین کرتی ہے۔ یہ حصہ ماحولیاتی، سماجی اور گورننس کی ترجیحات کو دستیاب تقابلی پیمانوں کے ساتھ پیش کرتا ہے۔

مالی سال 2026 کے اشاریوں کی بنیادی ریکارڈ کے ساتھ توثیق کی جارہی ہے۔ مختلف برسوں میں فی ملازم وسائل کے استعمال کا موازنہ کرتے وقت ملازمین کی تعداد اور دفتری گنجائش میں تبدیلیوں کو مد نظر رکھا جائے گا۔

ماحول

بجلی، پانی اور کاغذ گروپ کے دفاتر کے وہ بنیادی وسائل ہیں جن کی براہ راست پیمائش ممکن ہے۔ مالی سال 2025 میں مالی سال 2024 کے مقابلے میں فی ملازم ہر پیمانے میں کمی رپورٹ کی گئی۔ مالی سال 2026 کے لیے گروپ یکساں اکائیوں اور اوسط ملازمین کی تعداد کی بنیاد پر مساوی اعداد و شمار رپورٹ کرے گا، اور اپنے توسیع شدہ دفاتر اور افرادی قوت کے تناظر میں کسی بھی نمایاں تبدیلی کی وضاحت کرے گا۔ جدول میں مالی سال 2025 میں شائع شدہ اکائیاں برقرار رکھی گئی ہیں تاکہ مختلف برسوں کا موازنہ ممکن رہے۔

مالی سال 2025 کے اعداد و شمار وہی ہیں جو سالانہ رپورٹ 2025 میں شائع کیے گئے۔ مالی سال 2026 کی تبدیلی کا کالم موجودہ سال کے اعداد و شمار اور حساب کی بنیاد کی تصدیق کے بعد مالی سال 2026 کا مالی سال 2025 سے موازنہ کرے گا۔ بجلی، پانی اور کاغذ کا استعمال موسمیاتی اقدامات سے متعلق SDG 13 سے گروپ کا عملی ربط بھی ہے؛ یہ جدول گرین ہاؤس گیسوں کے اخراج کی پیمائش نہیں کرتا۔

وسائل کا انتظام

کاروبار کی نمو کے ساتھ آپریٹنگ توجہ بجلی، پانی اور کاغذ کے مؤثر استعمال پر ہے۔ ڈیجیٹل ورک فلو ز طباعت شدہ مواد پر انحصار کم کر سکتے ہیں، جبکہ دفتری سہولیات اور آلات پر توجہ زیادہ مؤثر کھپت میں مدد دے سکتی ہے۔ گروپ مالی سال 2026 کے اصل اقدامات صرف اس امر کی تصدیق کے بعد رپورٹ کرے گا کہ سال کے دوران کیا نافذ کیا گیا، اور اس کے ساتھ استعمال کا متعلقہ ڈیٹا بھی پیش کرے گا۔

ماحولیاتی پیمانے

پیمانہ	اکائی	موجودہ سال	گزشتہ سال	تبدیلی %
فی ملازم بجلی	kWh	637	671	(5.07%)
فی ملازم پانی	لیٹر	444	670	(33.73%)
فی ملازم کاغذ	ریبز / کلو گرام	15	19	(21.05%)

ESG اور پائیداری

سماجی ذمہ داری

سماجی پہلو کا آغاز ان افراد سے ہوتا ہے جو گروپ کا کام انجام دیتے ہیں۔ سمیٹری مساوی مواقع، باوقار کام کی جگہ اور ملازمین کی فلاح و بہبود میں معاون کام کے انتظامات کی خواہاں ہے۔ درج ذیل خلاصہ ESG پالیسی کے تحت درکار افرادی قوت اور تنخواہ سے متعلق پیمانوں کو برقرار رکھتا ہے۔ صنفی شمولیت اور SECP انکشافات کا علیحدہ سیکشن مالی سال 2026 کے اعداد و شمار کی جانچ کے بعد مکمل مقررہ بیان اور اس کی تشریح فراہم کرے گا۔

افراد اور شمولیت

پیمانہ	FY2026	(FY2025 شائع شدہ)
کل ملازمین	309	185
خواتین ملازمین	29.13%	27%
مرد ملازمین	70.87%	73%
اوسط صنفی تنخواہ فرق	3.85	(21.18)%
وسطانی صنفی تنخواہ فرق	3.69	(3.92)%

مالی سال 2025 کی افرادی قوت کی ساخت اور تنخواہ کے فرق کے اعداد و شمار گزشتہ رپورٹ سے نقل کیے گئے ہیں۔ مالی سال 2026 کے تنخواہ فرق کے پیمانوں کی علامات اور تعریفات، نیز ملازمین کو برقرار رکھنے کی شرح کے حساب کا طریقہ، سال بہ سال موازنہ کرنے سے قبل تصدیق شدہ ہوں گے۔ کام کی جگہ پر شمولیت اور یہ انکشافات صنفی مساوات سے متعلق SDG 5 سے منسلک ہیں۔

کمیونٹی اور صنعتی روابط

گروپ کا تعاون مالی معاونت کے ساتھ ساتھ اس کی پیشہ ورانہ مہارتوں اور صنعتی تعلقات پر بھی مبنی ہو سکتا ہے۔ اس کی ESG پالیسی سماجی شمولیت، صنعتی فورمز میں شرکت، اور طلبہ و نوآموز باصلاحیت افراد سے روابط کو متعلقہ شعبوں کے طور پر شناخت کرتی ہے۔ مالی سال 2026 کی رپورٹ ان سرگرمیوں کو بیان کرے گی جن کا ثبوت پیش کیا جاسکے، اور مجوزہ اقدامات کو مکمل شدہ کام کے طور پر پیش نہیں کرے گی۔

اقدام	مالی سال 2026 کی تفصیل یا ثبوت	سال
سماجی روابط	شمولیت پر مرکوز اقدامات	FY2026
صنعتی شرکت	فورمز اور پلیٹ فارمز	FY2026
طلبہ اور نوآموز باصلاحیت افراد سے روابط	IOBM، IQRA اور SZABIST یونیورسٹی سے رابطہ مہم	FY2026

ESG اور پائیداری

گورننس اور SDG سے ہم آہنگی

گورننس گروپ کی ESG ترجیحات کو روزمرہ کے فیصلوں سے جوڑتی ہے۔ بورڈ کی نگرانی، انتظامیہ کی ذمہ داری اور اندرونی کنٹرولز، تعمیل، اخلاقی طرز عمل اور انکشافات کے معیار میں معاون ہیں۔ AI کا استعمال رازداری، درستی، دانشورانہ املاک اور کلائنٹس کو فراہم کیے جانے والے کام کے انسانی جائزے کے حوالے سے مخصوص تقاضے شامل کرتا ہے۔

نگرانی اور ذمہ دارانہ طرز عمل

نگرانی



بورڈ اور انتظامیہ

اہم معاملات پر بورڈ اور کمیٹیوں کی نگرانی؛ عملدرآمد کی ذمہ داری انتظامیہ پر۔



اخلاقی طریقہ کار

ملازمین کے لیے طرز عمل کی توقعات اور ویڈیوز و شراکت داروں کے ساتھ ذمہ دارانہ روابط۔



رиск اور رپورٹنگ

اندرونی کنٹرولز، رиск کا جائزہ، محفوظ رپورٹنگ چینلز اور شائع شدہ ڈیٹا کی توثیق۔

گورننس کے بنیادی ضوابط ذیل میں درج ہیں۔ مالی سال 2026 کے لیے ان کی حیثیت کی تصدیق اشاعت سے قبل کمپنی سیکریٹری سے کی جائے گی؛ یہ جدول سال کے دوران پیش آنے والے واقعات، تحقیقات یا مکمل شدہ جائزوں کی تعداد ظاہر نہیں کرتا۔

قابل اطلاق قانونی اور لسٹنگ تعمیل
مالی سال 2026 کی حیثیت: تصدیق طلب



وسل بلور پالیسی
مالی سال 2026 کی حیثیت: تصدیق طلب



انسداد رشوت و بدعنوانی پالیسی
مالی سال 2026 کی حیثیت: تصدیق طلب



ضابطہ اخلاق
مالی سال 2026 کی حیثیت: تصدیق طلب



ماحولیات، افرادی قوت، گورننس اور کمیونٹی کے جدولوں کے لیے معلومات متعلقہ شعبے برقرار رکھیں گے اور اشاعت سے قبل ان کی توثیق کی جائے گی۔ جہاں بنیادی ڈیٹا اجازت دے، تقابلی اعداد، فی ملازم معیار بندی اور اہم تبدیلیوں کی وضاحتیں یکساں طور پر لاگو کی جائیں گی۔

پائیدار ترقی کے اہداف سے ہم آہنگی

اقوام متحدہ کے تین اہداف گروپ کی توجہ کے شعبوں کو بیان کرنے کا واضح ذریعہ فراہم کرتے ہیں۔ یہ سرگرمیوں اور ترجیحات کی ہم آہنگی ہے، عالمی اہداف میں شراکت کا کوئی مقداری دعویٰ نہیں۔

SDG 13

موسمیاتی اقدام

دفتری وسائل کا مؤثر استعمال، جس کی نگرانی بجلی، پانی اور کاغذ کے پیمانوں کے ذریعے کی جاتی ہے۔

SDG 9

صنعت، جدت اور بنیادی ڈھانچہ

نیکینالوجی کی فراہمی، ڈیجیٹل حل اور ابھرتے ہوئے پلیٹ فارمز کی تیاری۔

SDG 5

صنعتی مساوات

مساوی مواقع اور شمولیت، بشمول افرادی قوت میں نمائندگی اور تنخواہ کے فرق کی رپورٹنگ۔

سرمایہ کار کا نقطہ نظر

ESG معلومات سرمایہ کاروں کو یہ جاننے میں مدد دیتی ہیں کہ سمیٹری اپنے آپریشنز کی توسیع کے ساتھ افرادی قوت، وسائل اور طرز عمل کا انتظام کیسے کرتی ہے۔ مالی سال 2025 کے تقابلی اعداد بنیاد فراہم کرتے ہیں؛ یہ جانچنے کے لیے کہ آیا گروپ نے اپنی کارکردگی برقرار رکھی ہے یا اس میں بہتری لایا ہے، مالی سال 2026 کے تصدیق شدہ اعداد و شمار اور وضاحتیں درکار ہوں گی۔

افرادى قوت سے متعلق انكشافات

صنفي شموليت اور SECP انكشافات

سميٹري گروپ ميرٹ، وقار، مساوى مواقع اور احترام پر مبنى كام كى جگه كے ليے پُر عزم ہے۔ تنوع بہتر فيصلہ سازى ميں معاون ہے اور ٹيكنالوجى، AI اور ڈيجيٹل تجربات ميں تخليقى صلاحيت كو تقويت ديتا ہے، جبكہ ملازمت سے متعلق بنيادى فيصلے بدستور عہدے كے تقاضوں، اہليت اور كار كردگى كى بنياد پر كيے جاتے ہيں۔ يہ عزم ESG سيكشن ميں SDG 5 سے ہم آہنگى ميں جھلكتا ہے۔

مالى سال 2026 كا حتمى انكشاف اُس وقت كملى كيا جائے گا جب افرادى قوت كى ساخت اور صنفي تنخواہ فرق سے متعلق معلومات كى توثيق انساني وسائل، فنانس اور كمپنى سيكريٹرى كر لیں گے۔

پيائنه	FY2026	FY2025
كل ملازمين	309	185
مرد ملازمين	70.87%	73%
خواتين ملازمين	29.13%	27%
خصوصى صلاحيتوں كے حامل ملازمين	1	3
خواتين ڈائريكتورز	2	2
سينئر قيادت ميں خواتين	26.92%	56%
اوسط صنفي تنخواہ فرق	3.85	(21.18)%
وسطانى صنفي تنخواہ فرق	(3.69)	(3.92)%

شموليت كى معاون پاليسياں

- ميرٹ اور عہدے كے تقاضوں كى بنياد پر بھرتى اور ترقى۔
- منظور شدہ پاليسيوں اور قابل اطلاق قانون كے مطابق ہر اسانى اور امتيازى سلوك سے تحفظ۔
- كمپنى پاليسى كے مطابق والدین كى رخصت اور پكلدار كام كے انتظامات۔
- تمام شعبوں اور مقامات پر مساوى مواقع اور باوقار ماحول كار۔

سرمایہ كار كا نقطہ نظر

منصفانہ اور جامع افرادى قوت باصلاحيت افراد تك رسائى اور كلائمنٹس كے كام ميں بروئے كار لائے جانے والے نقطہ ہائے نظر كى وسعت كو مضبوط بنا سكتى ہے۔ حصص يافندگان كے ليے اس انكشاف كى اہميت افرادى قوت اور تنخواہ كے تصديق شدہ ڈيٹا، اہم فرق كى واضح وضاحت اور وقت كے ساتھ پيش رفت كا موازنہ كرنے كى صلاحيت ميں ہے۔ مالى سال 2026 كے بارے ميں نتائج مطلوبہ اعداد و شمار كى توثيق كے بعد اخذ كيے جائیں گے۔

طریقہ کار اور بنیادی خطرات

رہک منجمنٹ گروپ کے گورننس فریم ورک کا لازمی جزو ہے۔ بدلتی ہوئی منڈیوں میں کام کرنے والی ایک لسنڈ ٹیکنالوجی اور ڈیجیٹل تجربات کی کمپنی کے طور پر، خطرات کی نشاندہی، جانچ اور انتظام کی صلاحیت براہ راست آپریشنل استحکام اور حصص یافتگان کی قدر پر اثر انداز ہوتی ہے۔

بورڈ اپنے گورننس اور کمیٹی فریم ورک کے ذریعے نگرانی فراہم کرتا ہے، جبکہ انتظامیہ خطرات کی مسلسل نشاندہی، نگرانی اور تخفیف کی ذمہ دار ہے۔ یہ طریقہ کار بروقت نشاندہی، امکان اور اثرات کی جانچ، متعین رد عمل اور حالات کی تبدیلی کے ساتھ مسلسل جائزے پر مبنی ہے۔

بنیادی خطرہ	خطرے کی نوعیت	انتظامیہ کارِ عمل
میکرو اکنامک اتار چڑھاؤ	افراط زر، کرنسی کی قدر میں تبدیلیاں اور معاشی غیر یقینی صورتحال کلائنٹس کے بجٹ اور آپریٹنگ اخراجات کو متاثر کر سکتی ہیں۔	آمدنی کے ذرائع میں تنوع، قیمتوں کے تعین میں نظم و ضبط، اخراجات کی نگرانی اور برآمدی مواقع میں توسیع۔
کلائنٹس کا ارتکاز	آمدنی کا نمایاں حصہ محدود تعداد میں بڑے کلائنٹس سے حاصل ہو سکتا ہے۔	انٹرپرائز تعلقات اور برآمدات کو وسعت دیتے ہوئے ڈیلیوری کے معیار اور سینئر سطح کے روابط کو برقرار رکھنا۔
ڈیلیوری اور وسعت	بڑی اسائنمنٹس کے لیے موثر تیاری، انضمام اور مستقل ڈیلیوری متعین اکاؤنٹ ڈھانچے، وسائل کی منصوبہ بندی، انتظامی نگرانی اور درکار ہوتی ہے۔	اسکیلشن کے طریقہ کار کا استعمال۔
ٹیکنالوجی میں انقلابی تبدیلی	AI اور آٹومیشن میں تیز رفتار پیش رفت کلائنٹس کی توقعات AI سے آراستہ صلاحیتوں، مصنوعات، شراکت داریوں اور افرادی قوت کی اور ڈیلیوری کے رائج ماڈلز کو تبدیل کر سکتی ہے۔	مطابقت میں منتخب سرمایہ کاری۔
سائبر سیکیورٹی اور ڈیٹا	سیکیورٹی کے واقعات آپریشنل، مالی اور قانونی نقصان کے ساتھ کلائنٹس کے تقاضوں سے ہم آہنگ رسائی کے کنٹرولز، بیک اپس، نگرانی ساتھ ساتھ کو نقصان پہنچانے کا باعث بن سکتے ہیں۔	اور معلومات کی دیکھ بھال کی ذمہ داریوں کو برقرار رکھنا۔

رِسک مینجمنٹ

ابھرتے ہوئے خطرات اور استحکام

بنیادی خطرہ

خطرے کی نوعیت

انتظامیہ کا ردِ عمل

AI گورنس

غیر منضبط استعمال درستی، رازداری، دانشورانہ املاک یا اخلاقیات انسانی جائزہ، عہدے کی بنیاد پر کنٹرولز اور حتمی نتائج کے لیے جوابدہی کا سے متعلق خطرات پیدا کر سکتا ہے۔

اطلاق

مصنوعات کی تجارتی کاری

پائلٹ مصنوعات متوقع پذیرائی، وسعت یا منافع حاصل کرنے سنگِ میل پر مبنی سرمایہ کاری، اور تجارتی و تکنیکی توثیق کے بعد ہی میں ناکام ہو سکتی ہیں۔

وسعت

باصلاحیت افرادی قوت

ماہر اور AI سے آراستہ باصلاحیت افراد کے لیے مسابقت گنجائش اور ڈیلپوری کو متاثر کر سکتی ہے۔

افراد کی قوت کی منصوبہ بندی کو مضبوط بنانا اور مہارت، فیصلہ سازی کی صلاحیت اور تکنیکی مطابقت کی بنیاد پر بھرتی۔

اسٹریٹجک سرمایہ کاری

حصول اور سرمایہ کاریاں متوقع منافع فراہم کیے بغیر سرمایہ صرف کر سکتی ہیں۔

کاری کا اطلاق

ریگولیٹری تعین

لسٹڈ کمپنی، ڈیٹا، کلائنٹ اور شعبہ جاتی تقاضے تبدیل ہو سکتے بورڈ کی نگرانی، تعین کی ذمہ داری، اندرونی کنٹرولز اور ضرورت پڑنے پر ہیں یا مزید سخت ہو سکتے ہیں۔

پیشہ ورانہ مشاورت کو برقرار رکھنا۔

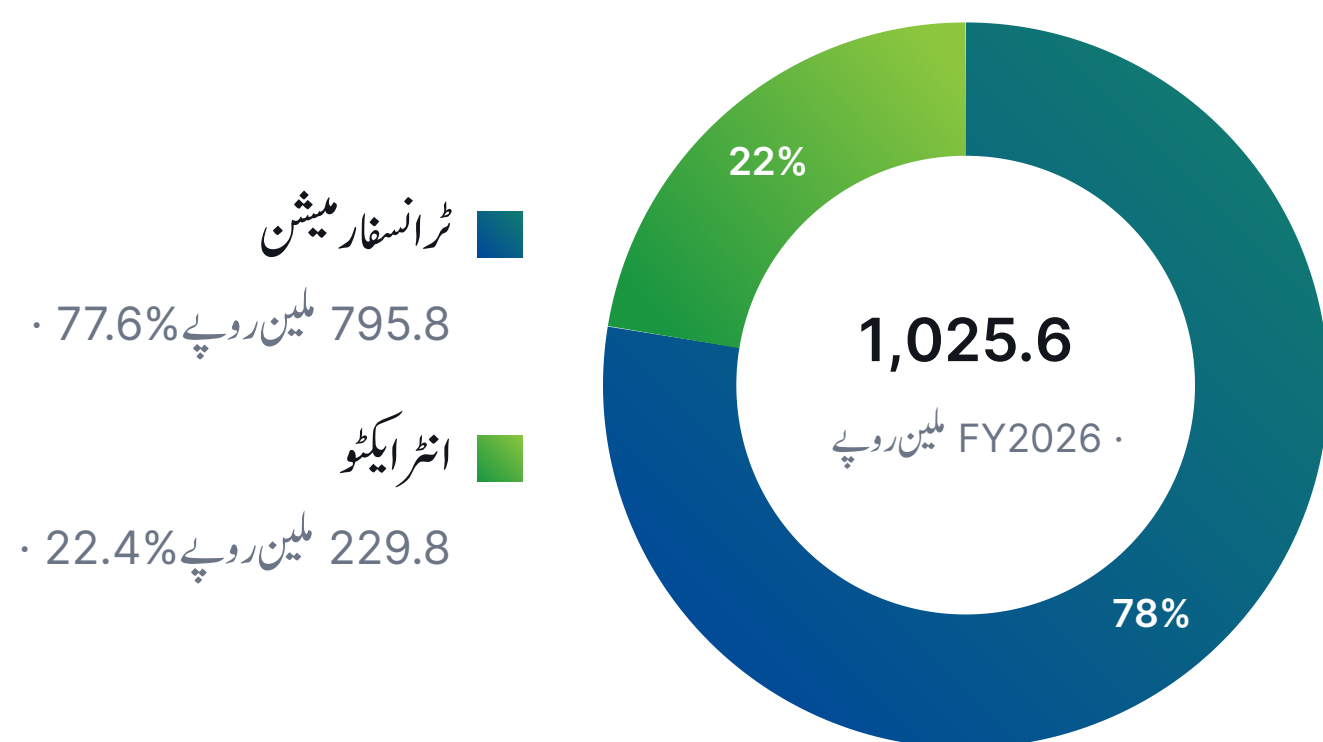
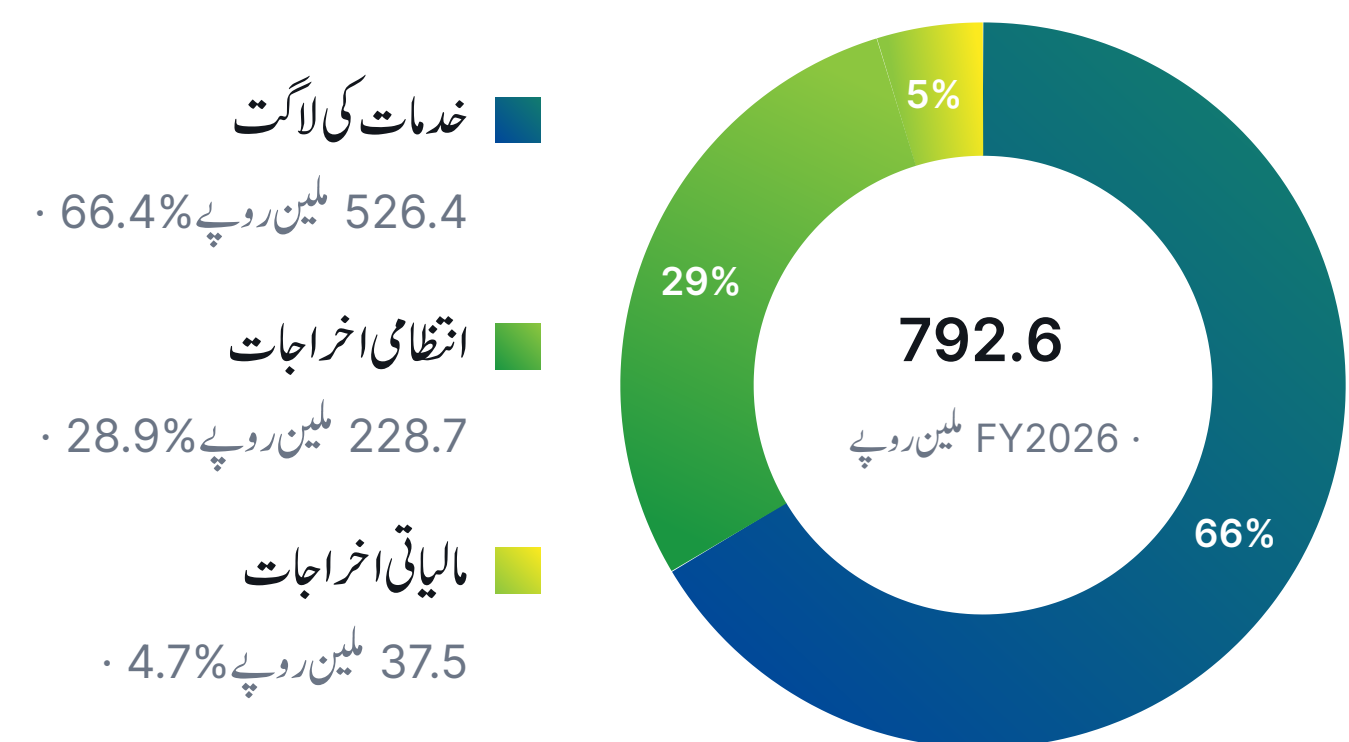
کاروباری تسلسل اور رِسک گورنس

کلائنٹ انفراسٹرکچر، بیک اپس، ریموٹ ورک کی صلاحیت اور متعین ردِ عمل کی ذمہ داریاں کاروباری تسلسل میں معاون ہیں۔ بورڈ اور اس کی کمیٹیاں اہم خطرات کی نگرانی کرتی ہیں؛ کلائنٹس کے کام، AI کو اپنانے، مصنوعات اور سرمایہ کاریوں میں پیش رفت کے ساتھ انتظامیہ خطرات کی تخفیف کی نگرانی کرتی ہے۔

سرمایہ کار کا نقطہ نظر

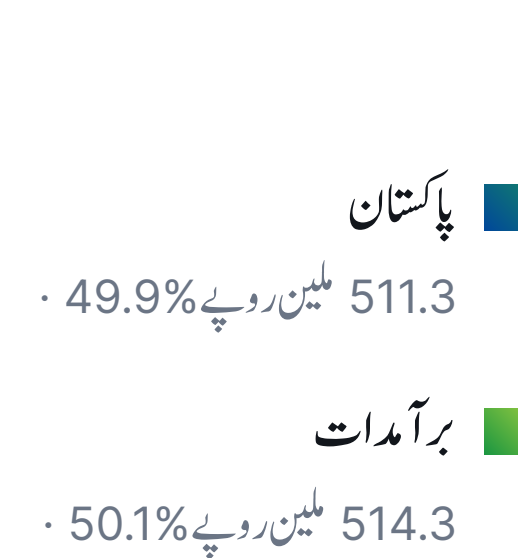
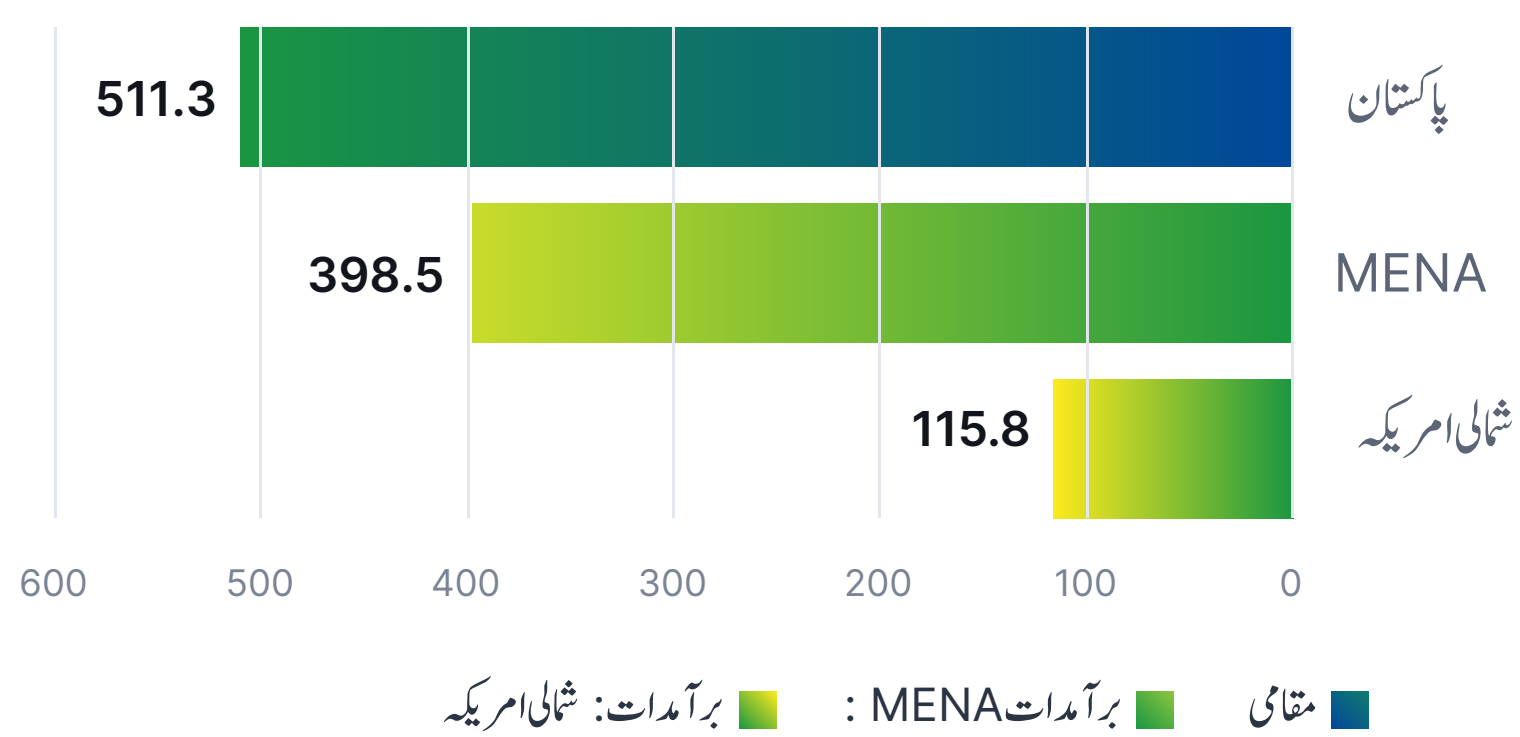
رِسک کی نگرانی قائم شدہ خدمات سے حاصل ہونے والے منافع کے تحفظ میں مدد دیتی ہے، جبکہ گروپ اپنی گنجائش میں اضافہ اور نئی مصنوعات کی آزمائش کر رہا ہے۔ سرمایہ کاروں کو بڑے معاہدوں میں ارتکاز اور عملدرآمد کے تقاضوں کے ساتھ ساتھ مصنوعات کی پذیرائی اور اسٹریٹجک سرمایہ کاریوں کی غیر یقینی صورتحال کو بھی پیش نظر رکھنا چاہیے۔ انتظامیہ کی جانب سے مرحلہ وار مالی وابستگیوں اور بورڈ کے مسلسل جائزے کا مقصد خطرات کو پیش رفت کے شواہد کے متناسب رکھنا ہے۔

مالیاتی تجزیہ

کاروباری سیگمنٹ کے لحاظ سے خالص آمدنی
مالی سال 2026، ملین روپےاخراجات کی ساخت
مالی سال 2026، ملین روپےجغرافیائی لحاظ سے خالص آمدنی
مالی سال 2026، ملین روپے

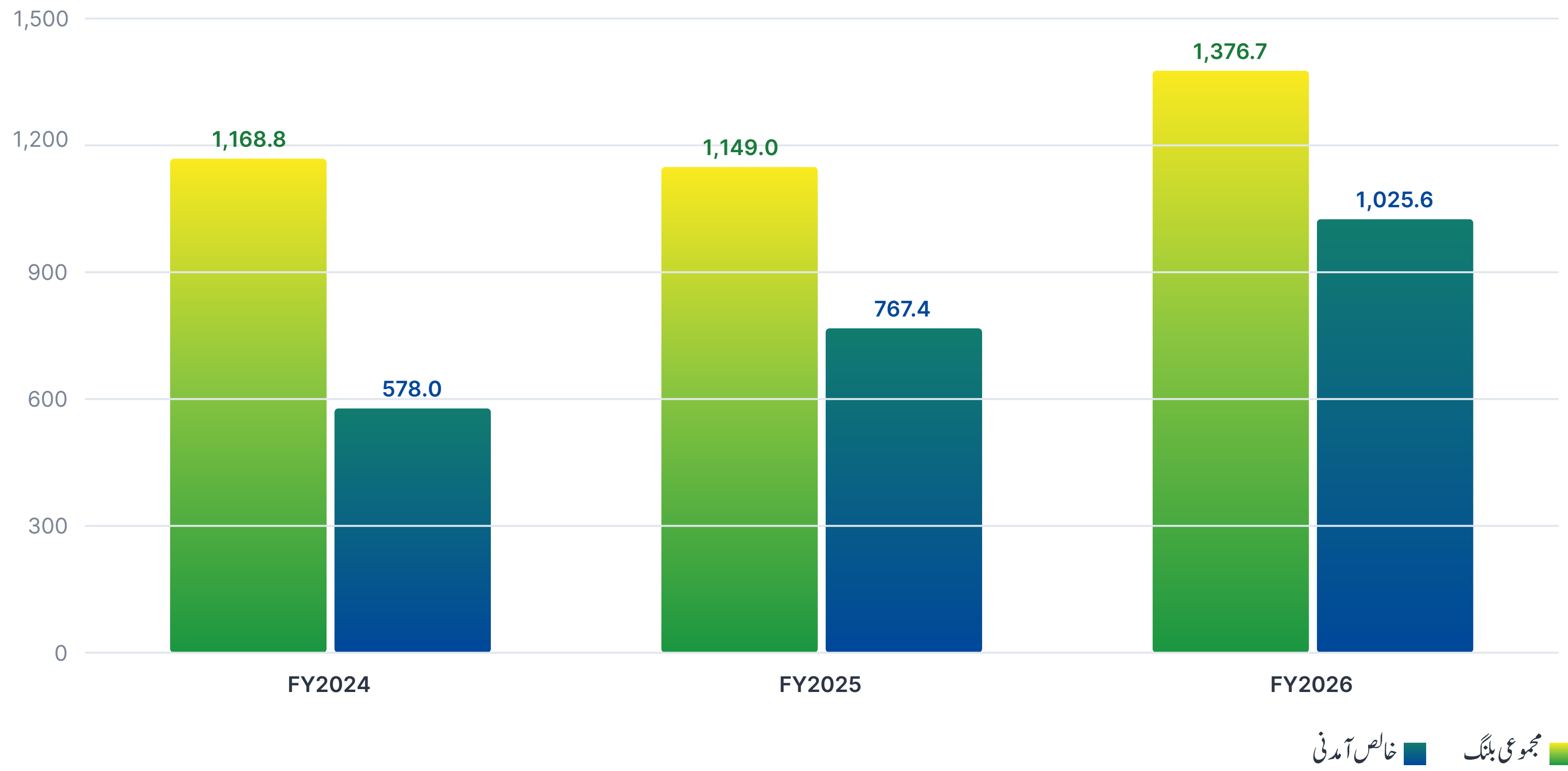
پاکستان بمقابلہ برآمدات

نقطے کے لحاظ سے



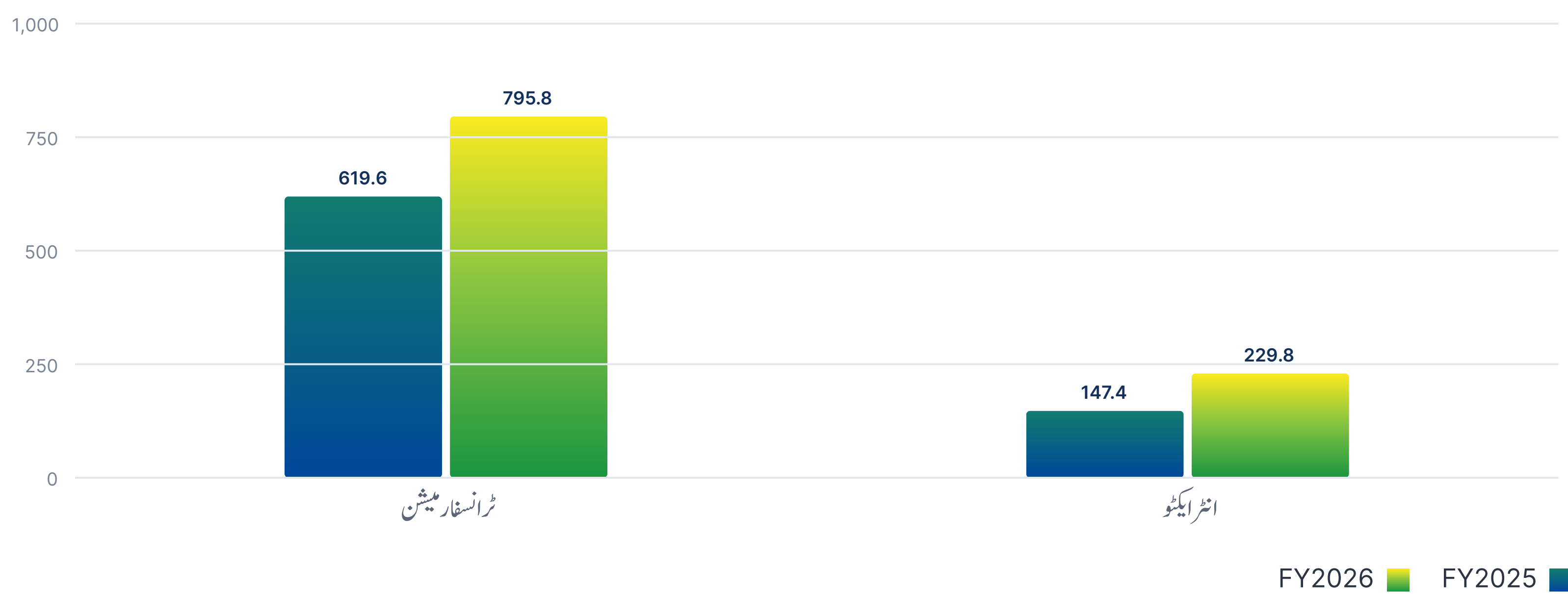
مجموعی بلنگ اور خالص آمدنی

ملین روپے



کاروباری سیگنٹ کے لحاظ سے خالص آمدنی

ملین روپے



مالی سال 2026 کے پیمانے

مالی سال 2026 کے منتخب پیمانے

مالیت

مجموعی بلنگ	1,376.7 ملین روپے
خالص آمدنی	1,025.6 ملین روپے
پاکستان سے خالص آمدنی	590.1 ملین روپے
برآمدات سے خالص آمدنی	435.5 ملین روپے
ٹرانسفارمیشن کی خالص آمدنی	795.8 ملین روپے
انٹرایکٹو کی خالص آمدنی	229.8 ملین روپے

سرمایہ کار کا نقطہ نظر

یہ چارٹس اور منتخب پیمانے اس مقصد کے لیے پیش کیے گئے ہیں کہ مختلف ادوار کے درمیان آمدنی کی ساخت اور لاگت کے رجحانات کا موازنہ آسان ہو سکے۔ کاروبار کے حجم کا اندازہ لگاتے وقت مجموعی بلنگ اور خالص آمدنی کے درمیان فرق خاص طور پر اہمیت رکھتا ہے؛ لاگت کے حتمی چارٹس میں فنانس کی منظور شدہ تعریقات استعمال کی جائیں گی، اور اس کے بعد ہی ان سے کوئی نتائج اخذ کیے جائیں گے۔

افرادی قوت اور ادارہ جاتی ثقافت

ملازمین کی شمولیت اور سرگرمیاں



سرمایہ کار کا نقطہ نظر

ملازمین کی شمولیت ایک ایسے کاروبار میں افرادی قوت کو برقرار رکھنے اور تسلسل میں معاونت فراہم کرتی ہے جس کا انحصار ماہر افراد پر ہے۔ اس حصے میں تصدیق شدہ سرگرمیوں کو دستاویزی شکل دی جائے گی؛ ملازمین کو برقرار رکھنے، ڈیلیوری یا پیداواری صلاحیت پر ان کے اثر سے متعلق کسی بھی دعوے کے لیے اشاعت سے قبل معاون پیمانے درکار ہوں گے۔

shareholder information

pattern of shareholding

Form 34 · Shareholders statistics as at 30 June 2026

Number of shareholders
10,416
as at 30 June 2026

Total shares held
285,245,524
ordinary shares in issue

shareholders by category

SHAREHOLDER CATEGORY	SHAREHOLDERS	PERCENTAGE	
 Individuals	10,371	93.70%	
 Joint stock companies	41	5.72%	
 Insurance companies	2	0.03%	
 Others	2	0.56%	
Total	10,416	100.00%	

key shareholders

NAME OF SHAREHOLDER	PERCENTAGE	
 Syed Sarocsh Ahmed	20.28%	
 Syed Adil Ahmed	28.15%	
Total held by sponsors	48.43%	

shareholding by size of holding

SHARES HELD	SHAREHOLDERS	SHARES	% SHARES	
 1 – 1,000	4,219	1,715,673	0.60%	
 1,001 – 10,000	4,224	18,283,469	6.41%	
 10,001 – 100,000	1,774	55,392,781	19.42%	
 100,001 – 1,000,000	181	44,761,962	15.69%	
 Above 1,000,000	18	165,091,639	57.88%	

Size bands summarise the Form 34 statistics on the following page.

shareholder information

pattern of shareholding

shareholders statistics (form 34) as at 30 june 2026

NUMBER OF SHAREHOLDERS	FROM	TO	TOTAL SHARES HELD	NUMBER OF SHAREHOLDERS	FROM	TO	TOTAL SHARES HELD
1,417	1	100	45,884	1	260,001	265,000	263,042
1,576	101	500	568,927	1	265,001	270,000	266,200
1,226	501	1,000	1,100,862	1	275,001	280,000	279,100
3,022	1,001	5,000	8,704,841	1	280,001	285,000	282,000
1,202	5,001	10,000	9,578,628	3	285,001	290,000	860,109
473	10,001	15,000	6,051,435	1	290,001	295,000	292,483
299	15,001	20,000	5,512,925	5	295,001	300,000	1,495,632
226	20,001	25,000	5,278,817	1	300,001	305,000	301,100
151	25,001	30,000	4,307,401	1	305,001	310,000	310,000
120	30,001	35,000	3,990,041	1	315,001	320,000	318,500
83	35,001	40,000	3,203,939	2	330,001	335,000	665,000
58	40,001	45,000	2,496,550	2	345,001	350,000	700,000
111	45,001	50,000	5,483,591	1	370,001	375,000	375,000
48	50,001	55,000	2,558,839	3	375,001	380,000	1,139,972
32	55,001	60,000	1,904,290	1	385,001	390,000	385,006
17	60,001	65,000	1,084,303	1	390,001	395,000	393,500
18	65,001	70,000	1,246,005	2	395,001	400,000	800,000
28	70,001	75,000	2,056,701	2	400,001	405,000	807,633
17	75,001	80,000	1,348,682	1	410,001	415,000	414,261
10	80,001	85,000	835,285	1	420,001	425,000	420,480
12	85,001	90,000	1,059,123	1	440,001	445,000	443,093
17	90,001	95,000	1,588,118	3	445,001	450,000	1,350,000
54	95,001	100,000	5,386,736	1	455,001	460,000	457,445
6	100,001	105,000	613,797	1	470,001	475,000	470,715
12	105,001	110,000	1,306,798	5	495,001	500,000	2,500,000
6	110,001	115,000	671,527	1	515,001	520,000	516,400
9	115,001	120,000	1,063,348	1	560,001	565,000	561,646
10	120,001	125,000	1,226,629	2	595,001	600,000	1,200,000
7	125,001	130,000	897,300	1	670,001	675,000	670,422
4	130,001	135,000	534,011	1	695,001	700,000	700,000
3	135,001	140,000	416,500	1	700,001	705,000	704,000
4	140,001	145,000	566,017	1	725,001	730,000	726,289
9	145,001	150,000	1,348,000	1	745,001	750,000	750,000
4	150,001	155,000	607,036	1	790,001	795,000	795,000
4	155,001	160,000	627,901	1	880,001	885,000	883,625
3	160,001	165,000	486,307	1	895,001	900,000	899,000
2	165,001	170,000	336,010	1	995,001	1,000,000	1,000,000
4	170,001	175,000	694,061	1	1,330,001	1,335,000	1,332,856
4	175,001	180,000	720,000	1	1,420,001	1,425,000	1,422,968
2	180,001	185,000	366,000	1	1,445,001	1,450,000	1,450,000
1	190,001	195,000	195,000	1	1,450,001	1,455,000	1,450,500
10	195,001	200,000	1,992,583	2	1,495,001	1,500,000	3,000,000
4	200,001	205,000	811,456	1	1,525,001	1,530,000	1,528,384
3	205,001	210,000	618,609	1	1,770,001	1,775,000	1,774,731
1	210,001	215,000	212,992	1	1,995,001	2,000,000	2,000,000
4	215,001	220,000	873,502	1	2,995,001	3,000,000	3,000,000
1	220,001	225,000	225,000	1	4,995,001	5,000,000	5,000,000
1	225,001	230,000	228,000	1	7,995,001	8,000,000	8,000,000
1	230,001	235,000	235,000	1	8,195,001	8,200,000	8,200,000
1	235,001	240,000	240,000	1	9,995,001	10,000,000	10,000,000
1	240,001	245,000	245,000	1	13,990,001	13,995,000	13,990,657
2	245,001	250,000	500,000	1	31,630,001	31,635,000	31,630,163
2	250,001	255,000	506,925	2	35,655,001	35,660,000	71,311,380

Total: 10,416 shareholders
 285,245,524 shares

NOTICE OF 14th ANNUAL GENERAL MEETING

Notice is hereby given to the members that the Annual General Meeting of Symmetry Group Limited will be held on Friday, October 23, 2026, at 08:00 am at the Ramada Plaza, Jinnah International Airport, Karachi, to transact the following business:

Ordinary Business

1. To confirm the minutes of the Extraordinary General Meeting of the Company held on September 17, 2026.
2. To receive, consider and adopt the Audited Financial Statements of the Company for the year ending June 30, 2026, together with the Directors' and Auditors' Report thereon.

As required under section 223 (6) of the Companies Act, 2017 (the "Act"), the Financial Statements of the Company have been uploaded on the website of the company, which can be downloaded from the following link and/or QR-enabled code:

<https://symmetrygroup.biz/documents/annual-report-2026.pdf>



3. To appoint Auditors of the Company for the year ending on June 30, 2027, and fix their remuneration. The present Auditors, M/s Rahman Sarfaraz Rahim Iqbal Rafiq, Chartered Accountants, retiring and being eligible, have offered themselves and consented to re-appointment, and the Board of Directors has recommended their appointment.
4. To approve payment of final cash dividend of Rs. 0.10 per share, i.e., 10% for the year ended June 30, 2026, as recommended by the Board of Management.
5. To transact any other business with the permission of the Chair.

By the Order of the Board

A handwritten signature in blue ink, appearing to read 'Farhaj Khan', positioned above a horizontal line.

Farhaj Khan
Company Secretary
October 2, 2026
Karachi

Notes

1. Closure of Share Transfer Books

The Share Transfer books of the Company will remain closed from 17 October 2026 to 23 October 2026 (both days inclusive). Transfers received at the office of the Company’s Share Registrar, M/s F.D. Registrar Services (Private) Limited, Suite 1705-A, 17th Floor, Saima Trade Tower-A, 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 and for the purposes of attending the Annual General Meeting (AGM).

2. Participation in the AGM Proceeds via video conferencing facility:

- a) A member entitled to attend and vote at this meeting may appoint any other member as his/her proxy to attend and vote. A proxy form is enclosed.
- b) The instrument appointing a proxy and the power of attorney or other authority under which it is signed, or a notarized/attested copy of the power of attorney must be deposited at the Head Office of the Company situated at 56A, Khalid Commercial, Street 2, Phase 7 Extension, DHA, Karachi at least 48 working hours before the time of the AGM i.e., latest by Wednesday, 21 October 2026 at 8:00 AM.
- c) Shareholders interested in attending the AGM through the Zoom application, a video-link facility, are hereby requested to get themselves registered with the Company at least two (2) Working - days before the time of AGM i.e., by Wednesday, 21 October 2026 at 8:00 am by sending an email with subject: “Registration for SGL AGM” at the given email address investor.relations@symmetrygroup.biz or WhatsApp No. 0345-3111441 along with a valid scanned copy of their CNIC.

Shareholders are advised to provide the following details:

Full Name	CNIC Number	Folio/CDC Account No.	Email Address	Cell Number	No. of Shares

Video link for the meeting will be sent to members at their provided email addresses, enabling them to attend the meeting on the given date and time.

Login facility will be opened thirty (30) minutes before the meeting time to enable the participants to join the meeting after the identification process. Shareholders will be able to log in and participate in the AGM proceedings through their devices after completing all the formalities required for the identification and verification of the shareholders.

3. Guidelines for CDC Account Holders

CDC Account Holders will further have to follow the under-mentioned guidelines as laid down by the Securities and Exchange Commission of Pakistan:

A. For attending the meeting:

- i) In case of individuals, the account holder or sub-account holder and/or the person whose securities are in a group account and whose registration details are uploaded as per the CDC Regulations, shall authenticate his/her identity by showing his/her original Computerized National Identity Card (CNIC) or original passport at the time of attending the meeting.
- ii) In case of a corporate entity, the Board of Directors' resolution/power of attorney with specimen signature of the nominee shall be produced (unless it has been provided earlier) at the time of the meeting.

B. For appointing proxies:

- i) In case of individuals, the account holder or sub-account holder and/or the person whose securities are in a group account and whose registration details are uploaded as per the CDC Regulations shall submit the proxy form accordingly.
- ii) The proxy form shall be witnessed by two persons whose names, addresses, and CNIC numbers shall be mentioned on the form.
- iii) Attested copies of CNIC or the passport of the beneficial owners and the proxy shall be furnished with the proxy form.
- iv) The Proxy shall produce his/her original CNIC or original passport at the time of the meeting.
- v) In case of a corporate entity, the Board of Directors' resolution/power of attorney with specimen signature shall be submitted (unless it has been provided earlier) along with the proxy form to the Company.

4. Notification for change in address

Members holding shares in physical form are requested to promptly notify the Share Registrar of the Company of any change in their addresses. Shareholders holding shares in electronic form should update their address with their participant or CDC Investor Account Services.

5. Submission of copy of CNIC/NTN (Mandatory)

Individual members who have not yet submitted a photocopy of their valid CNIC to the Company/Share Registrar are once again requested to send their CNIC (copy) at the earliest directly to the Company's Share Registrar, M/s F.D Registrar Services (Private) Limited, Suite 1705-A, 17th Floor, Saima Trade Tower-A, I.I. Chundrigar Road, Karachi. Corporate Entities are requested to provide their National Tax Number (NTN). Please also provide the Folio Number with a copy of the CNIC/NTN details.

6. Payment of Cash Dividend Electronically (Mandatory)

In accordance with Section 242 of the Companies Act, 2017, and Regulation No. 4 of the Companies (Distribution of Dividends) Regulations, 2017, a listed company must pay cash dividends to shareholders only through electronic mode, directly into the bank account designated by the entitled shareholders.

In order to receive dividends directly into their bank account, shareholders are requested to fill in the "E-Dividend Mandate Form" available on the Company's website (<http://www.symmetrygroup.biz>) and send it duly signed along with a copy of CNIC to the Company's Share Registrar, M/s F.D Registrar Services (Private) Limited, Suite 1705-A, 17th Floor, Saima Trade Tower-A, I.I. Chundrigar Road, Karachi, in case of physical shares.

In case shares are held in CDC, then "E-Dividend Mandate Form" must be submitted directly to the shareholder's broker/participant/CDC Investor Account Services.

Please note that as per Section 243 of the Companies Act, 2017 and Regulation No. 6 of the Companies (Distribution of Dividends) Regulations, 2017, listed companies are entitled to withhold payment of dividend if necessary information is not provided by the shareholders.

7. Withholding Tax on Dividend Income

The rates of deduction of income tax from dividend payments under the Income Tax Ordinance, 2001 are as follows:

- i) Rate of tax deduction for persons appearing in the Active Taxpayer List (ATL): 15%
- ii) Rate of tax deduction for persons not appearing in the Active Taxpayer List: 30%

In this regard, all shareholders who hold shares with Joint Shareholder(s) are requested to provide shareholding proportions of Joint Shareholder(s) in respect of shares held by them to our Share Registrar, in writing as follows:

Folio/CDC Account #	Total Shares	Principal Shareholder		Joint Shareholder	
		Name and CNIC #	Shareholding Proportion (No. of Shares)	Name and CNIC #	Shareholding Proportion (No. of Shares)

Note: The required information must reach the Company's Share Registrar by 17 October 2026; otherwise, it will be assumed that the shares are equally held by the Principal Shareholder and Joint Shareholder(s).

To enable the Company to make tax deductions on the amount of cash dividend @15% instead of 30%, shareholders are requested to please check and ensure Filer status from the Active Taxpayer List ("ATL") available at the FBR website <http://www.fbr.gov.pk/> as well as ensure that their CNIC/Passport number has been recorded by the Participant/Investor Account Services or by Share Registrar (in case of physical shareholding). Corporate entities (non-individual shareholders) should ensure that their names and National Tax Numbers (NTN) are available in ATL on the FBR website and recorded by the respective Participant/Investor Account Services or, in case of physical shareholding, by the Company's Share Registrar.

Withholding tax exemption from dividend income shall only be allowed if a copy of a valid tax exemption certificate is made available to the Company's Share Registrar by Wednesday, 17 October 2026.

8. Availability of Annual Audited Financial Statements on the Company's website

In accordance with Section 223(7) of the Companies Act, 2017, the audited financial statements of the Company for the year ended June 30, 2026, are available on the Company's website (<http://www.symmetrygroup.biz>).

9. Transmission of Annual Audited Financial Statements, Reports and Notice of AGM

The Annual Audited Separate and Consolidated Financial Statements of the Company for the year ended June 30, 2026, have been placed on the Company's website, which can be accessed/downloaded from the following link and QR code:

<https://symmetrygroup.biz/documents/annual-report-2026.pdf>



The Annual Audited Separate and Consolidated Financial Statements, along with the reports and notice of AGM, are being sent to shareholders who have provided their email addresses. Physical copies of the Annual Report will be provided to the shareholders on demand.

10. Transmission of Financial Statements to the Members through e-mail

SECP, through its SRO 787 (1)/2014 dated 8 September 2014, has provided an option for shareholders to receive annual audited financial statements along with notice of AGM electronically through email. Members who are interested in receiving the annual reports and notice of AGM electronically in future are requested to send their email addresses on the “Consent Form” placed on the Company’s website (<http://www.symmegtrygroup.biz>) to the Company's Share Registrar.

11. Conversion of Physical Shares into Book Entry Form

Section 72(2) of the Companies Act 2017 provides that every existing company shall be required to replace its physical shares with book-entry form within four (4) years from the date of the promulgation of the Act. Further, vide its letter dated March 26, 2021, the Securities and Exchange Commission of Pakistan has directed listed companies to pursue their shareholders who are still holding shares in physical form to convert the same into book-entry form. In order to ensure compliance with the aforementioned provision, all shareholders having physical shareholding are encouraged to open a CDC sub-account with any of the brokers or an Investor Account directly with CDC to place their physical shares into scripless form. This will facilitate them in many ways, including safe custody and sale of shares, any time they want, as the trading of physical shares is not permitted as per existing regulations of the Pakistan Stock Exchange Limited.

12. Consent for Video-Link Facility

Members may participate in the meeting via video-link facility. If the Company receives a demand from members holding an aggregate 10% or more shareholding residing at a geographical location outside Karachi, to participate in the meeting through video-link at least 7 days before the date of the meeting, the Company will arrange video-link facility in that city.

In this regard, members who wish to participate through video-link facility should send a duly signed request as per the following format to the Registered Address of the Company.

I/We, _____ of _____
being a member of Symmetry Group Limited, holder of ordinary share(s) as per Registered Folio/CDC Account No. hereby opt for the video-link facility at

Signature of Member

13. Unclaimed Dividend

As per the provisions of section 244 of the Companies Act, 2017, any shares issued or dividend declared by the company which remained unclaimed/unpaid for the period of three years from the date on which it was due and payable are required to be deposited with SECP for the credit of the Federal Government after issuance of notices to the Shareholders to file their claim. The details of the shares issued and dividend declared by the Company which have remained due for more than three years were sent to Shareholders.

Shareholders are requested to ensure that their claims for unclaimed dividend and shares are lodged promptly. In case no claim is lodged with the Company in the given time, the Company shall, after giving the notice in the newspaper, proceed to deposit the unclaimed/ unpaid amount and shares with the Federal Government pursuant to the provision of Section 244(2) of the Companies Act, 2017.

In adherence to the regulatory requirements set forth by the SECP, it is hereby stated that no gifts will be distributed at the meeting.

سمیٹری گروپ لمیٹڈ

اطلاع برائے 14 واں سالانہ اجلاس عام

بذریعہ ہذا تمام ممبران کو مطلع کیا جاتا ہے کہ سمیٹری گروپ لمیٹڈ کا 14 واں سالانہ جنرل اجلاس بروز جمعہ، 23 اکتوبر 2026 کو صبح 08:00 بجے بمقام راماڈا پلازہ، جناح انٹرنیشنل ایئرپورٹ، کراچی میں مندرجہ ذیل امور کی انجام دہی کے لیے منعقد ہوگا:

عام امور:

- 1- کمپنی کے 17 ستمبر 2026 کو منعقد ہونے والے غیر معمولی جنرل اجلاس کے منٹس کی توثیق کرنا۔
- 2- 30 جون 2026 کو ختم ہونے والے سال کے لیے کمپنی کے آڈٹ شدہ مالیاتی گوشوارے، ڈائریکٹرز اور آڈیٹرز کی رپورٹس کے ساتھ موصول کرنا، ان پر غور کرنا اور انہیں منظور کرنا۔
- کمپنیز ایکٹ 2017 کے سیکشن 223(6) کے تحت کمپنی کے مالیاتی گوشوارے ویب سائٹ پر اپ لوڈ کر دیے گئے ہیں، جنہیں نیچے دیے گئے لنک یا QR کوڈ سے ڈاؤن لوڈ کیا جاسکتا ہے:

<https://symmetrygroup.biz/documents/annual-report-2026.pdf>



- 3- 30 جون 2027 کو ختم ہونے والے سال کے لیے آڈیٹرز کی تقرری اور ان کا معاوضہ طے کرنا۔ موجودہ آڈیٹرز، میسرز رحمان سرفراز رحیم اقبال رفیق، چارٹرڈ اکاؤنٹنٹس، ریٹائر ہو رہے ہیں اور اہل ہونے کی بنا پر خود کو دوبارہ تقرری کے لیے پیش کیا ہے، اور بورڈ آف ڈائریکٹرز نے ان کی دوبارہ تقرری کی سفارش کی ہے۔
- 4- 30 جون 2026 کو ختم ہونے والے سال کے لیے 0.10 روپے فی شیئر (یعنی 10%) کا حتمی نقد منافع ادا کرنے کی منظوری دینا، جیسا کہ بورڈ آف ڈائریکٹرز نے سفارش کی ہے۔
- 5- چیئر کی اجازت سے کسی دوسرے معاملے پر تبادلہ خیال کرنا۔



بحکم بورڈ
فرحان خان
کمپنی سیکرٹری

کراچی
2 اکتوبر 2026

نوٹس:

1- شیئر ٹرانسفر بکس کی بندش

کمپنی کی شیئر ٹرانسفر بکس 17 اکتوبر 2026 سے 23 اکتوبر 2026 (بشمول دونوں ایام) تک بند رہیں گی۔ کمپنی کے شیئر رجسٹرار، میسرز (سویٹ 1705-A، 17 ویں منزل، صائمہ ٹریڈ ٹاور-A، آئی آئی چندریگر روڈ، کراچی) کے دفتر میں 16 اکتوبر 2026 کو کاروباری وقت کے اختتام تک موصول ہونے والی ٹرانسفرز کو مندرجہ بالا حقدار اور سالانہ جنرل اجلاس میں شرکت کا اہل سمجھا جائے گا۔

2- ویڈیو کانفرنسنگ کے ذریعے میں شرکت اور پروکسی

(A) وہ ممبر جو اجلاس میں شرکت اور ووٹ دینے کا حق رکھتا ہے، وہ کسی دوسرے ممبر کو اپنا پروکسی مقرر کر سکتا ہے۔ پروکسی فارم ساتھ منسلک ہے۔

(B) پروکسی فارم، پاور آف اٹارنی یا اس کی تصدیق شدہ کاپی اجلاس کے وقت سے کم از کم 48 گھنٹے پہلے (یعنی بدھ، 21 اکتوبر 2026 صبح 8:00 بجے تک) کمپنی کے ہیڈ آفس (56A، خالد کمرشل، اسٹریٹ 2، فیز 7 ایکسٹینشن، ڈی ایچ اے، کراچی) میں جمع ہونا ضروری ہے۔

(C) زوم ایپلی کیشن کے ذریعے ویڈیو لنک کی سہولت سے اجلاس میں شرکت کے خواہش مند شیئر ہولڈرز سے گزارش ہے کہ وہ اجلاس کے وقت سے کم از کم دو (2) کاری دن پہلے (یعنی بدھ، 21 اکتوبر 2026 صبح 8:00 بجے تک) ای میل investor.relations@symmetrygroup.biz یا واٹس ایپ نمبر 3111441-0345 پر اپنے معتبر قومی شناختی کارڈ (CNIC) کی اسکین کاپی کے ساتھ رجسٹریشن کروائیں۔

شیئر ہولڈرز درج ذیل معلومات فراہم کریں:

نام	CNIC نمبر	فولیو / CDC اکاؤنٹ نمبر	ای میل ایڈریس	موبائل نمبر	شیئرز کی تعداد

میٹنگ کا ویڈیو لنک ممبران کو ان کے فراہم کردہ ای میل ایڈریس پر بھیجا جائے گا تاکہ وہ دی گئی تاریخ اور وقت پر اجلاس میں شرکت کر سکیں۔ لاگ ان کی سہولت میٹنگ کے وقت سے (30) منٹ پہلے شروع کر دی جائے گی تاکہ شرکاء کو شناخت کے عمل کے بعد میٹنگ میں شامل ہونے کے قابل بنایا جائے۔ شیئر ہولڈرز کی شناخت اور تصدیق کے لیے درکار تمام رسمی کاروائیوں کو مکمل کرنے کے بعد اپنے آلات کے ذریعے لاگ ان اور AGM کی کاروائی کے حصے لے سکیں۔

3- CDC اکاؤنٹ ہولڈرز کے لیے ہدایات

سیکیورٹیز اینڈ ایکسچینج کمیشن آف پاکستان (SECP) کی جانب سے جاری کردہ ہدایات:

(A) اجلاس میں شرکت کے لیے:

(a) انفرادی ہولڈرز، سب اکاؤنٹ ہولڈرز یا جن کی سیکیورٹیز گروپ اکاؤنٹ میں ہیں، اجلاس کے وقت اپنا اصل قومی شناختی کارڈ (CNIC) یا اصل پاسپورٹ دکھا کر اپنی شناخت کی تصدیق کریں گے۔

(b) کارپوریٹ ادارے کے معاملے میں، بورڈ آف ڈائریکٹرز کی قرارداد/پاور آف اٹارنی اور نامزد شخص کے نمونہ دستخط اجلاس کے وقت پیش کرنے ہوں گے۔

(B) پروکسی کی تقرری کے لیے:

(a) انفرادی ہولڈرز CDC قواعد کے مطابق پروکسی فارم جمع کروائیں گے۔

(b) پروکسی فارم پر دو گواہوں کے دستخط، ان کے نام، پتے اور CNIC نمبرز درج ہونا ضروری ہیں۔

- (c) اصلی مالکان اور پروکسی کے تصدیق شدہ CNIC / پاسپورٹ کی کاپیاں فارم کے ساتھ منسلک کی جائیں گی۔
- (d) پروکسی کو اجلاس کے وقت اپنا اصل CNIC / پاسپورٹ پیش کرنا ہوگا۔
- (e) کارپوریٹ ادارے بورڈ کی قرارداد / پاور آف اٹارنی پروکسی فارم کے ساتھ جمع کروائیں گے۔

4۔ پتہ میں تبدیلی کی اطلاع

فزیکل شیئرز ہولڈرز اپنے پتے میں کسی بھی تبدیلی کی اطلاع فوری طور پر شیئر رجسٹرار کو دیں۔ الیکٹرانک شیئرز ہولڈرز اپنے متعلقہ پارٹیسپینٹ یا CDC انویسٹر اکاؤنٹ سروسز کے پاس اپنا پتہ اپ ڈیٹ کروائیں۔

5۔ CNIC/NTN کی کاپی جمع کروانا (لازمی)

انفرادی ممبران جنہوں نے ابھی تک اپنے درست CNIC کی فوٹو کاپی کمپنی / شیئر رجسٹرار کو جمع نہیں کرائی ہے، ان سے دوبارہ درخواست کی جاتی ہے کہ وہ اپنے CNIC کی کاپی جلد از جلد براہ راست کمپنی کے شیئر رجسٹرار، میسرز ایف ڈی رجسٹرار سروسز (پرائیویٹ) لمیٹڈ، سویٹ 1705-A، 17 ویں منزل، سائٹریڈ ٹاور-A، آئی آئی چندریگر روڈ، کراچی کو ارسال کریں۔ کارپوریٹ اداروں سے درخواست کی جاتی ہے کہ وہ اپنا نیشنل ٹیکس نمبر (NTN) فراہم کریں۔ براہ کرم CNIC/NTN کی تفصیلات کی کاپی کے ساتھ فولیو نمبر (Folio Number) بھی فراہم کریں۔

6۔ کیش ڈیویڈنڈ کی الیکٹرانک ادائیگی (لازمی)

کمپنیز ایکٹ 2017 کے سیکشن 242 اور کمپنیز (ڈیویڈنڈ کی تقسیم) کے ضوابط 2017 کے ضابطہ نمبر 4 کے مطابق، کسی بھی لسٹڈ کمپنی کے لیے لازم ہے کہ وہ شیئر ہولڈرز کو کیش ڈیویڈنڈ کی ادائیگی صرف الیکٹرانک طریقے سے کرے، یعنی براہ راست حقدار شیئر ہولڈرز کے نامزد کردہ بینک اکاؤنٹ میں۔

اپنے بینک اکاؤنٹ میں براہ راست ڈیویڈنڈ وصول کرنے کے لیے، شیئر ہولڈرز سے درخواست کی جاتی ہے کہ وہ کمپنی کی ویب سائٹ (<http://www.symmetrygroup.biz>) پر دستیاب ای-ڈیویڈنڈ مینڈیٹ فارم پُر کریں اور اسے دستخط کرنے کے بعد CNIC کی کاپی کے ساتھ کمپنی کے شیئر رجسٹرار، میسرز ایف ڈی رجسٹرار سروسز (پرائیویٹ) لمیٹڈ، سویٹ 1705-A، 17 ویں منزل، سائٹریڈ ٹاور-A، آئی آئی چندریگر روڈ، کراچی کو ارسال کریں (فزیکل شیئرز کی صورت میں)۔

اگر شیئرز CDC میں موجود ہوں، تو 'ای-ڈیویڈنڈ مینڈیٹ فارم' براہ راست شیئر ہولڈر کے بروکر / پارٹیسپینٹ / CDC انویسٹر اکاؤنٹ سروسز کو جمع کرایا جانا چاہیے۔

براہ کرم نوٹ کریں کہ کمپنیز ایکٹ 2017 کے سیکشن 243 اور کمپنیز (ڈیویڈنڈ کی تقسیم) کے ضوابط 2017 کے ضابطہ نمبر 6 کے مطابق، لسٹڈ کمپنیاں ڈیویڈنڈ کی ادائیگی روکنے کی مجاز ہیں اگر شیئر ہولڈرز کی جانب سے ضروری معلومات فراہم نہ کی جائیں۔

7۔ ای میل کے ذریعے مالیاتی گوشواروں کی ترسیل

کمپنی کے الگ اور مجموعی سالانہ مالیاتی گوشوارے، رپورٹس اور AGM نوٹس ان تمام شیئر ہولڈرز کو ای میل کے ذریعے بھیجے جا رہے ہیں جنہوں نے ای میل ایڈریس فراہم کیے ہیں۔ درخواست کرنے پر ممبران کو سالانہ رپورٹ کی کاغذی کاپی بھی فراہم کی جائے گی۔

8۔ منافعِ حصص پر ود ہولڈنگ ٹیکس

انکم ٹیکس آرڈیننس، 2001 کے تحت منافعِ حصص کی ادائیگیوں پر انکم ٹیکس کی کٹوتی کی شرحیں درج ذیل ہیں:

(i) ایکٹو ٹیکس پیئر لسٹ (ATL) میں شامل افراد کے لیے ٹیکس کٹوتی کی شرح: 15 فیصد

(ii) ایکٹو ٹیکس پیئر لسٹ میں شامل نہ ہونے والے افراد کے لیے ٹیکس کٹوتی کی شرح: 30 فیصد

اس سلسلے میں، تمام شیئر ہولڈرز جو مشترکہ شیئر ہولڈر (ز) کے ساتھ حصص کے مالک ہیں، ان سے درخواست کی جاتی ہے کہ وہ اپنے پاس موجود حصص کے حوالے سے مشترکہ شیئر ہولڈر (ز) کے حصص کے تناسب کی تفصیلات ہمارے شیئر رجسٹرار کو تحریری طور پر درج ذیل فارمیٹ میں فراہم کریں:

فولیو / سی ڈی سی اکاؤنٹ نمبر	کل حصص	مرکزی شیئر ہولڈر		مشترکہ شیئر ہولڈر	
		نام اور شناختی کارڈ نمبر	حصص کا تناسب (حصص کی تعداد)	نام اور شناختی کارڈ نمبر	حصص کا تناسب (حصص کی تعداد)

نوٹ: مطلوبہ معلومات کمپنی کے شیئر رجسٹرار تک 17 اکتوبر 2026 تک پہنچ جانی چاہئیں؛ بصورتِ دیگر، یہ فرض کر لیا جائے گا کہ حصص مرکزی شیئر ہولڈر اور مشترکہ شیئر ہولڈر (ز) کی ملکیت میں مساوی طور پر تقسیم ہیں۔

کمپنی کو اس قابل بنانے کے لیے کہ وہ نقد منافعِ حصص کی رقم پر 30 فیصد کے بجائے 15 فیصد کی شرح سے ٹیکس کٹوتی کر سکے، شیئر ہولڈرز سے درخواست کی جاتی ہے کہ وہ ایف بی آر (FBR) کی ویب سائٹ <http://www.fbr.gov.pk/> پر دستیاب ایکٹو ٹیکس پیئر لسٹ ("ATL") سے اپنی 'فائلر' حیثیت (Filer status) کی جانچ اور تصدیق کریں، اور ساتھ ہی اس بات کو یقینی بنائیں کہ ان کا شناختی کارڈ/پاسپورٹ نمبر متعلقہ 'پارٹنر شپ' / انویسٹر اکاؤنٹ سروسز یا شیئر رجسٹرار (فزیکل شیئر ہولڈنگ کی صورت میں) کے پاس ریکارڈ شدہ ہے۔ کارپوریٹ اداروں (غیر انفرادی شیئر ہولڈرز) کو چاہیے کہ وہ اس بات کو یقینی بنائیں کہ ان کے نام اور نیشنل ٹیکس نمبرز (NTN) ایف بی آر کی ویب سائٹ پر موجود ATL میں شامل ہوں اور متعلقہ 'پارٹنر شپ' / انویسٹر اکاؤنٹ سروسز یا (فزیکل شیئر ہولڈنگ کی صورت میں) کمپنی کے شیئر رجسٹرار کے پاس ریکارڈ شدہ ہوں۔ منافعِ حصص (dividend income) پر ود ہولڈنگ ٹیکس (withholding tax) سے استثنیٰ کی سہولت صرف اسی صورت میں دی جائے گی جب ٹیکس استثنیٰ کے درست سرٹیفکیٹ کی کاپی بدھ، 17 اکتوبر 2026 تک کمپنی کے شیئر رجسٹرار کو فراہم کر دی جائے۔

9۔ کمپنی کی ویب سائٹ پر سالانہ آڈٹ شدہ مالیاتی گوشواروں کی دستیابی

کمپنیز ایکٹ، 2017 کی دفعہ 223(7) کے تحت، 30 جون 2026 کو ختم ہونے والے سال کے لیے کمپنی کے آڈٹ شدہ مالیاتی گوشوارے کمپنی کی ویب سائٹ (<http://www.symmetrygroup.biz>) پر دستیاب ہیں۔

10۔ سالانہ آڈٹ شدہ مالیاتی گوشواروں، رپورٹس اور سالانہ عام اجلاس کے نوٹس کی ترسیل

30 جون 2026 کو ختم ہونے والے سال کے لیے کمپنی کے سالانہ آڈٹ شدہ علیحدہ اور مجموعی (consolidated) مالیاتی گوشوارے کمپنی کی ویب سائٹ پر رکھ دیے گئے ہیں، جنہیں درج ذیل لنک اور کیو آر (QR) کوڈ کے ذریعے دیکھا یا ڈاؤن لوڈ کیا جاسکتا ہے:



سالانہ آڈٹ شدہ علیحدہ اور مجموعی مالیاتی گوشوارے، بشمول رپورٹس اور سالانہ عام اجلاس (AGM) کا نوٹس، ان شیئر ہولڈرز کو بھیجے جا رہے ہیں جنہوں نے اپنے ای میل پتے فراہم کیے ہیں۔ شیئر ہولڈرز کو مطالبہ کرنے پر سالانہ رپورٹ کی طبع شدہ (physical) کاپیاں فراہم کی جائیں گی۔

11۔ ای میل کے ذریعے اراکین کو مالیاتی گوشواروں کی ترسیل

ایس ای سی پی (SECP) نے اپنے SRO 787 (1)/2014 مورخہ 8 ستمبر 2014 کے ذریعے شیئر ہولڈرز کو یہ اختیار دیا ہے کہ وہ سالانہ آڈٹ شدہ مالیاتی گوشوارے اور سالانہ عام اجلاس (AGM) کا نوٹس الیکٹرانک طریقے سے یعنی ای میل کے ذریعے وصول کر سکیں۔ جو اراکین مستقبل میں سالانہ رپورٹس اور AGM کا نوٹس الیکٹرانک طور پر وصول کرنے میں دلچسپی رکھتے ہیں، ان سے گزارش ہے کہ وہ کمپنی کی ویب سائٹ (<http://www.symmetrygroup.biz>) پر موجود "رضامندی فارم" کے ذریعے اپنے ای میل ایڈریس کمپنی کے شیئر رجسٹرار کو بھیجیں۔

12۔ فزیکل شیئرز (کاغذی شیئرز) کی بک انٹری فارم میں منتقلی

کمپنیز ایکٹ 2017 کی دفعہ 72(2) کے تحت، ہر موجودہ کمپنی کے لیے لازم ہے کہ وہ ایکسچ کے نفاذ کی تاریخ سے چار (4) سال کے اندر اپنے فزیکل شیئرز (کاغذی شیئرز) کو بک انٹری فارم میں تبدیل کرے۔ مزید برآں، سیکیورٹیز اینڈ ایکسچینج کمیشن آف پاکستان نے اپنے خط مورخہ 26 مارچ 2021 کے ذریعے لسٹڈ کمپنیوں کو ہدایت کی ہے کہ وہ ایسے شیئر ہولڈرز سے رابطہ کریں جن کے پاس ابھی بھی فزیکل شکل میں شیئرز موجود ہیں تاکہ انہیں بک انٹری فارم میں منتقل کروایا جاسکے۔ مذکورہ بالا شق کی تعمیل کو یقینی بنانے کے لیے، فزیکل شیئر ہولڈنگ رکھنے والے تمام شیئر ہولڈرز کی حوصلہ افزائی کی جاتی ہے کہ وہ کسی بھی بروکر کے ساتھ سی ڈی سی (CDC) کا ذیلی اکاؤنٹ (sub-account) یا براہ راست سی ڈی سی کے ساتھ انویسٹر اکاؤنٹ کھولیں تاکہ اپنے فزیکل شیئرز کو اسکرپ لیس شکل میں منتقل کر سکیں۔ اس سے انہیں کئی طریقوں سے سہولت ملے گی، بشمول شیئرز کی محفوظ تحویل اور کسی بھی وقت فروخت، کیونکہ پاکستان اسٹاک ایکسچینج لمیٹڈ کے موجودہ ضوابط کے تحت فزیکل شیئرز کی تجارت کی اجازت نہیں ہے۔

ویڈیو لنک کی سہولت کے لیے رضامندی

اراکین ویڈیو لنک کی سہولت کے ذریعے اجلاس میں شرکت کر سکتے ہیں۔ اگر کمپنی کو کراچی سے باہر کسی جغرافیائی مقام پر رہائش پذیر ایسے اراکین کی جانب سے (جو مجموعی طور پر 10 فیصد یا اس سے زیادہ شیئر ہولڈنگ رکھتے ہوں) اجلاس کی تاریخ سے کم از کم 7 دن قبل ویڈیو لنک کے ذریعے شرکت کی درخواست موصول ہوتی ہے، تو کمپنی اس شہر میں ویڈیو لنک کی سہولت کا انتظام کرے گی۔

اس سلسلے میں، جو اراکین ویڈیو لنک کی سہولت کے ذریعے شرکت کرنا چاہتے ہیں، انہیں چاہیے کہ وہ درج ذیل فارمیٹ کے مطابق باقاعدہ دستخط شدہ درخواست کمپنی کے رجسٹرڈ پتے پر بھیجیں۔

میں/ہم، _____ ساکن _____، جو کہ 'سمیٹری گروپ لمیٹڈ' (Symmetry Group Limited) کے رکن ہیں اور رجسٹرڈ فولیو/سی ڈی سی (CDC) اکاؤنٹ نمبر کے مطابق عام حصص (ordinary shares) کے حامل ہیں، بذریعہ ذیل مقام پر ویڈیو لنک کی سہولت اختیار کرنے کا انتخاب کرتے ہیں:

رکن کے دستخط

13- غیر دعویٰ شدہ منافع

کمپنیز ایکٹ 2017 کی دفعہ 244 کے تحت، کمپنی کی جانب سے جاری کردہ کوئی بھی شیئرز یا اعلان کردہ منافع جو واجب الادا ہونے کی تاریخ سے تین سال کی مدت تک غیر دعویٰ شدہ یا غیر ادا شدہ رہے، انہیں شیئر ہولڈرز کو دعویٰ دائر کرنے کے نوٹس جاری کرنے کے بعد وفاقی حکومت کے لھاتے میں جمع کرانا لازمی ہے۔ کمپنی کی جانب سے جاری کردہ شیئرز اور اعلان کردہ منافع کی تفصیلات، جو تین سال سے زائد عرصے سے واجب الادا ہیں، شیئر ہولڈرز کو بھیج دی گئی تھیں۔

شیئر ہولڈرز سے گزارش ہے کہ وہ اس بات کو یقینی بنائیں کہ غیر دعویٰ شدہ منافع اور شیئرز کے لیے ان کے دعوے فوری طور پر دائر کیے جائیں۔ اگر مقررہ وقت میں کمپنی کے پاس کوئی دعویٰ دائر نہیں کیا جاتا، تو کمپنی اخبار میں نوٹس دینے کے بعد، کمپنیز ایکٹ 2017 کی دفعہ 244(2) کے تحت غیر دعویٰ شدہ/غیر ادا شدہ رقم اور شیئرز وفاقی حکومت کے پاس جمع کرانے کی کارروائی کرے گی۔

ایس ای سی پی (SECP) کی جانب سے مقرر کردہ ریگولیٹری تقاضوں کی پاسداری کرتے ہوئے، یہ واضح کیا جاتا ہے کہ اجلاس کے دوران کوئی تحائف تقسیم نہیں کیے جائیں گے۔

STATEMENT OF COMPLIANCE WITH LISTED COMPANIES (CODE OF CORPORATE GOVERNANCE) REGULATIONS, 2019

**SYMMETRY GROUP LIMITED
FOR THE YEAR ENDED JUNE 30, 2026**

M/s. **Symmetry Group Limited** ('the Company') has complied with the requirements of the Listed Companies (Code of Corporate Governance) Regulations 2019, ('the Regulations') in the following manner:

1. The total number of directors are 7 as per the following:

Male	5
Female	2

2. The Composition of board is as follows:

Independent Directors	Mr. Naiyar Manzoor Saifi (Chairperson) Ms. Musharaf Hai (Female) Mr. Syed Asim Zafar Ms. Nadia Ishtiaq (Female) Mr. Mahir Shahzad
Executive Directors	Mr. Syed Adil Ahmed Mr. Syed Sarocsh Ahmed (CEO)

3. The Directors have confirmed that none of them is serving as a director on more than seven (7) listed companies, including this Company;
4. The Company has prepared a "Code of Conduct" and has ensured that appropriate steps have been taken to disseminate it throughout the Company along with its supporting policies and procedures;
5. The Board has developed a vision/mission statement, overall corporate strategy and significant policies of the Company. The Board has ensured that complete record of particulars of significant policies along with their date of approval or updating is maintained by the Company;
6. All the powers of the Board have been duly exercised and decisions on relevant matters have been taken by the Board/shareholders as empowered by the relevant provisions of the Companies Act, 2017 and these Regulations;
7. The meetings of the Board were presided over by the Chairman, and in his absence, by a director elected by the Board for this purpose. The Board has complied with the requirements of the Companies Act, 2017 and the Regulations with respect to frequency, recording and circulating minutes of meetings of the Board;
8. The Board has a formal policy and transparent procedure for remuneration of directors in accordance with the Companies Act, 2017 and the Regulations;
9. All the directors of the company have not yet completed the requirement of the Director's Training Program. The company intends to arrange their training in the future to ensure compliance with the Code of Corporate Governance.
10. The Board has approved the appointment of the Chief Financial Officer, the Company Secretary and the Head of Internal Audit, including their remuneration and terms and conditions of employment and complied with relevant requirements of the Regulations;

11. The Chief Financial Officer and the Chief Executive Officer duly endorsed the financial statements before approval of the Board;

12. The Board has formed committees comprising of members given below:

AUDIT COMMITTEE	
Mr. Syed Asim Zafar	Chairman
Mr. Naiyar Manzoor Saifi	Member
Ms. Nadia Ishtiaq (Female)	Member

HR AND REMUNERATION COMMITTEE	
Ms. Musharaf Hai (Female)	Chairman
Mr. Mahir Shahzad	Member
Mr. Sarocsh Ahmed (CEO)	Member

13. The terms of reference of the aforesaid committees have been formed, documented and advised to the committees for compliance.

14. The frequency of meetings of the committees were as per the following:

- | | |
|-----------------------------------|-----------|
| i. Audit Committee | Quarterly |
| ii. HR and Remuneration Committee | Annually |

15. The Board has set-up an effective internal audit function which is considered suitably qualified and experienced for the purpose and are conversant with the policies and procedures of the Company;

16. The statutory auditors of the Company have confirmed that they have been given a satisfactory rating under the quality control review program of the Institute of Chartered Accountants of Pakistan (ICAP) and registered with Audit Oversight Board of Pakistan, that they and all their partners are in compliance with International Federation of Accountants (IFAC) guidelines on code of ethics as adopted by Institute of Chartered Accountants of Pakistan and that they and the partners of the firm involved in the audit are not close relative (spouse, parent, dependent and non-dependent children) of the Chief Executive Officer, Chief Financial Officer, Head of Internal Audit, Company Secretary or a director of the Company;

17. The statutory auditors or the persons associated with them have not been appointed to provide other services except in accordance with the Companies Act 2017, these regulations or any other regulatory requirement and the auditors have confirmed that they have observed IFAC guidelines in this regard.

18. We confirm that all requirements of regulations 3, 6, 7, 8, 27, 32, 33 and 36 of the Regulations have been complied with; and

19. Explanation for non-compliance with requirements, other than regulations 3, 6, 7, 8, 27, 32, 33 and 36 are below:

- As per the Regulation 10A, the Board is responsible for governance and oversight of sustainability risks and opportunities and, for this purpose, is required / encouraged to take a number of measures including, in particular, implementation of policies to promote diversity, equity and inclusion (DE&I); taking steps to proactively understand and address the principal as well as emerging sustainability risks and opportunities; ensuring that the Company's sustainability and DE&I related strategies, priorities and targets as well as performance against these targets are periodically reviewed and monitored; and establishment of dedicated sustainability committee having at least one female director, or assignment of additional responsibilities to an existing board committee.

As of the reporting date, the Company was yet in the process of setting up the requisite policies, procedures and processes to address the sustainability risks and opportunities and, accordingly, expects to ensure compliance with all of the above new requirements in due course of time.

- The Board recognizes the importance of a formal and effective mechanism for conducting an annual evaluation of the Board's own performance, that of its members, and of its committees as required under Regulation 10(3)(v) of the Regulations. While the Board and its committees already review and discuss their functioning and provide feedback and suggestions for improvement on a regular basis, such evaluations have not yet been carried out through a formal documented process nor discussed comprehensively at Board meetings. In order to address this gap, the management has recently developed an updated evaluation mechanism under which structured evaluation forms covering the performance of the Board, its committees, and individual members will be circulated annually to all directors. The results will be consolidated, formally reviewed, and discussed by the Board starting from the next financial year. This will ensure systematic, transparent, and continuous improvement in governance effectiveness, in line with the requirements of the Regulations.
- The Board of Directors has not constituted a separate Nomination Committee at this stage. Matters relating to nominations, Board composition, and committee structures are currently being addressed by the Board on the recommendation of the Human Resource and Remuneration (HR&R) Committee, in line with its approved terms of reference. The Board, leveraging its collective expertise and experience, is confident in its ability to effectively oversee nomination-related matters without a standalone committee at this time. Nevertheless, the Company recognizes the importance of structured oversight in this area and reaffirms its commitment to good corporate governance. Accordingly, the establishment of a dedicated Nomination Committee will be considered in the future if required under the regulatory framework or if the size and complexity of the Company's operations so demand.
- The Board of Directors has not constituted a separate Risk Management Committee. Oversight of the Company's risk management framework, including review of financial, operational, and compliance controls, is presently undertaken by the Audit Committee in accordance with its approved terms of reference. The Audit Committee regularly reviews the adequacy and effectiveness of risk management procedures and reports its findings and recommendations to the Board. The Board believes that this arrangement sufficiently addresses the requirements of risk oversight without necessitating a standalone committee at this stage. However, the Company remains open to establishing a separate Risk Management Committee in the future should the governance framework or scale of operations warrant more specialized oversight.

On behalf of the Board



Mr. Naiyar Manzoor Saifi
Chairman of the Board of Directors
Karachi: **September 22, 2026**

INDEPENDENT AUDITOR'S REVIEW REPORT

To the members of M/s. Symmetry Group Limited

REVIEW REPORT ON THE STATEMENT OF COMPLIANCE CONTAINED IN LISTED COMPANIES (CODE OF CORPORATE GOVERNANCE) REGULATIONS, 2019

We have reviewed the enclosed Statement of Compliance with the Listed Companies (Code of Corporate Governance) Regulations, 2019 ('the Regulations') prepared by the Board of Directors of **M/S Symmetry Group Limited** ('the Company') for the year ended **June 30, 2026** in accordance with the requirements of regulation 36 of the Regulations.

The responsibility for compliance with the Regulations is that of the Board of Directors of the Company. Our responsibility is to review whether the Statement of Compliance reflects the status of the Company's compliance with the provisions of the Regulations and report if it does not and to highlight any non-compliance with the requirements of the Regulations. A review is limited primarily to inquiries of the Company's personnel and review of various documents prepared by the Company to comply with the Regulations.

As a part of our audit of the financial statements, we are required to obtain an understanding of the accounting and internal control systems sufficient to plan the audit and develop an effective audit approach. We are not required to consider whether the Board of Directors' statement on internal control covers all risks and controls or to form an opinion on the effectiveness of such internal controls, the Company's corporate governance procedures and risks.

The Regulations require the Company to place before the Audit Committee, and upon recommendation of the Audit Committee, place before the Board of Directors for their review and approval, its related party transactions. We are only required and have ensured compliance of this requirement to the extent of the approval of the related party transactions by the Board of Directors upon recommendation of the Audit Committee.

Based on our review, nothing has come to our attention which causes us to believe that the Statement of Compliance does not appropriately reflect the Company's compliance, in all material respects, with the requirements contained in the Regulations as applicable to the Company for the year ended June 30, 2026.

Further, we highlight below instances of non-compliance with the requirements of the Regulations as stated in the below-referred paragraphs of the Statement of Compliance:

S. No.	Nature of the Requirement	Paragraph No.	Description of the Non-Compliance
(1)	Explanation for non-compliance is required (Non-Mandatory)	9	As per Regulation No. 19 of the Regulations, a listed company is required to ensure that its directors have acquired the prescribed certification under a Directors' Training Program offered by institutions, local or foreign, that meet the criteria specified and approved by the Commission. As of the date of this report, none of the directors have neither successfully completed the prescribed Directors' Training Program nor qualified for exemption. The company intends to arrange their training in the future to ensure compliance with the Code of Corporate Governance.



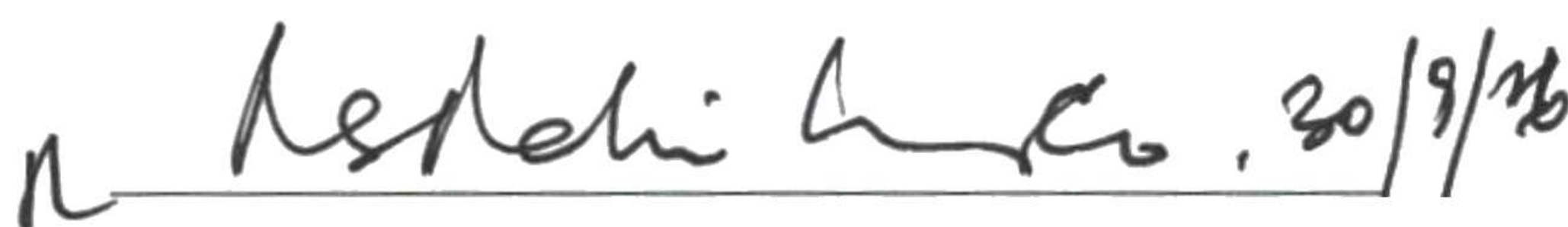
-: 2 :-

S. No.	Nature of the Requirement	Paragraph No.	Description of the Non-Compliance
(2)	Explanation for non-compliance is required (Non-Mandatory)	19	As per the Regulation 10A, the Board is responsible for governance and oversight of sustainability risks and opportunities and, for this purpose, is required / encouraged to take a number of measures including, in particular, implementation of policies to promote diversity, equity and inclusion (DE&I); taking steps to proactively understand and address the principal as well as emerging sustainability risks and opportunities; ensuring that the Company's sustainability and DE&I related strategies, priorities and targets as well as performance against these targets are periodically reviewed and monitored; and establishment of dedicated sustainability committee having at least one female director, or assignment of additional responsibilities to an existing board committee. In accordance with Regulation 10A, the process of compliance is currently underway, and the matter remains under consideration by the Board. Upon finalization, the Board will assume and discharge all responsibilities prescribed under Regulation 10A until it deems it appropriate to establish a dedicated Sustainability Committee.
(3)	Explanation for non-compliance is required (Non-Mandatory)	19	As required under Regulation 10(3)(v), a formal and effective mechanism for the annual evaluation of the Board, its members, and committees is to be in place. While the Board and its committees regularly review their performance, formal documented evaluations have not yet been carried out or comprehensively discussed. To address this, management has developed a structured evaluation framework, under which annual assessments will be conducted and formally reviewed by the Board from the next financial year to strengthen governance effectiveness in line with regulatory requirements.
(4)	Explanation for non-compliance is required (Non-Mandatory)	19	As per the Regulation no. 29 of the Regulations, the Board may constitute a separate committee, designated as the Nomination Committee, of such number and class of directors, as it may deem appropriate in the circumstances. As disclosed in paragraph 19 of the Statement of Compliance, the Company has not established a separate Nomination Committee. The Board is of the view that the responsibilities of such a committee are being effectively discharged by the Board itself, based on the recommendations of the Human Resource and Remuneration (HR&R) Committee. The Board comprises members with substantial expertise in the areas for which a Nomination Committee is required under Regulation 29(2). Accordingly, the Board believes that the immediate formation of a separate Nomination Committee is not necessary at this stage.



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S. No.	Nature of the Requirement	Paragraph No.	Description of the Non-Compliance
(5)	Explanation for non-compliance is required (Non-Mandatory)	19	As per the Regulation no. 30 of the Regulations, the Board may constitute a separate committee, designated as the Risk Management Committee, of such number and class of directors, as it may deem appropriate in the circumstances. As stated in paragraph 19 of the Statement of Compliance, the Company has not setup a separate Risk Management Committee and is of the view that the Audit committee currently includes individuals with extensive expertise in the areas for which a Risk Management Committee is responsible in terms of Regulation 30(2) and, as such, the immediate formation of a separate Risk Management Committee is not deemed necessary at this stage.



Karachi.

Date: September 30, 2026

UDIN: CR202610210WcpF3mVNL

RAHMAN SARFARAZ RAHIM IQBAL RAFIQ
Chartered Accountants

unconsolidated financial statements of

| Symmetry Group Limited

For the year ended June 30, 2026

Rahman Sarfaraz Rahim Iqbal Rafiq

Chartered Accountants

KARACHI, LAHORE & ISLAMABAD

INDEPENDENT AUDITORS' REPORT

To the members of Symmetry Group Limited

REPORT ON THE AUDIT OF THE UNCONSOLIDATED FINANCIAL STATEMENTS**Opinion**

We have audited the annexed unconsolidated financial statements of **Symmetry Group Limited** (the Company), which comprise the unconsolidated statement of financial position as at **June 30, 2026**, the unconsolidated statement of profit or loss, the unconsolidated statement of comprehensive income, the unconsolidated statement of changes in equity, the unconsolidated statement of cash flows for the year then ended, and notes to the unconsolidated financial statements, including a summary of material accounting policies and other explanatory information ('the unconsolidated financial statements'), and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

In our opinion and to the best of our information and according to the explanations given to us, the unconsolidated statement of financial position, the unconsolidated statement of profit or loss, the unconsolidated statement of comprehensive income, the unconsolidated statement of changes in equity and the unconsolidated statement of cash flows together with the notes forming part thereof conform with the accounting and reporting standards as applicable in Pakistan and give the information required by the Companies Act, 2017 (XIX of 2017), in the manner so required and, respectively, give a true and fair view of the state of the Company's affairs as at **June 30, 2026** and of the profit, total comprehensive income, the changes in equity and its cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Unconsolidated Financial Statements* section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code) and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters are addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. However, we have determined that there are no key audit matters to communicate in our report.

Information Other than the Unconsolidated Financial Statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's reports thereon.

Our opinion on the unconsolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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Information Other than the Unconsolidated Financial Statements and Auditor's Report Thereon (continued)

In connection with our audit of the unconsolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the unconsolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Board of Directors for the Unconsolidated Financial Statements

Management is responsible for the preparation and fair presentation of the unconsolidated financial statements in accordance with the accounting and reporting standards as applicable in Pakistan and the requirements of Companies Act, 2017 (XIX of 2017) and for such internal control as management determines is necessary to enable the preparation of unconsolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the unconsolidated financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Board of directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Unconsolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the unconsolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.



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Auditor's Responsibilities for the Audit of the Unconsolidated Financial Statements (continued)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the board of directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the board of directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the board of directors, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Based on our audit, we further report that in our opinion:

- (a) proper books of account have been kept by the Company as required by the Companies Act, 2017 (XIX of 2017);
- (b) the unconsolidated statement of financial position, the unconsolidated statement of profit or loss, the unconsolidated statement of comprehensive income, the unconsolidated statement of changes in equity and the unconsolidated statement of cash flows together with the notes thereon have been drawn up in conformity with the Companies Act, 2017 (XIX of 2017) and are in agreement with the books of account and returns;
- (c) investments made, expenditure incurred and guarantees extended during the year were for the purpose of the Company's business; and
- (d) no Zakat was deductible at source under the Zakat and Ushr Ordinance, 1980 (XVIII of 1980).



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The engagement partner on the audit resulting in this independent auditor's report is **Mr. Muhammad Rafiq Dosani**.



RAHMAN SARFARAZ RAHIM IQBAL RAFIQ
Chartered Accountants

Karachi

Date: September 30, 2026

UDIN: AR202610210UXkwC8t6s

unconsolidated statement of financial position

As at June 30, 2026

		2026	2025
	Note	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			
Authorized capital			
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
Capital reserves			
Share premium		273,268,397	273,268,397
Revenue reserves			
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

The annexed notes from 1 to 43 form an integral part of these unconsolidated financial statements.



Chief Executive



Director



Chief Financial Officer

unconsolidated statement of profit or loss

For the year ended June 30, 2026

		2026	2025
	Note	Rupees	
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

The annexed notes from 1 to 43 form an integral part of these unconsolidated financial statements.



Chief Executive



Director



Chief Financial Officer

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			
Items that will not be subsequently reclassified to profit or loss			
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

The annexed notes from 1 to 43 form an integral part of these unconsolidated financial statements.



Chief Executive



Director



Chief Financial Officer

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
Total comprehensive income for the year ended June 30, 2025				
Profit for the year	-	-	157,959,109	157,959,109
Other comprehensive income	-	-	-	-
	-	-	157,959,109	157,959,109
Transaction with owners				
Final dividend @ 10% for the year ended June 30, 2024	-	-	(28,524,287)	(28,524,287)
Balance as at June 30, 2025	285,245,524	273,268,397	418,866,582	977,380,503
Balance as at June 30, 2025	285,245,524	273,268,397	418,866,582	977,380,503
Total comprehensive income for the year ended June 30, 2026				
Profit for the year	-	-	163,137,479	163,137,479
Other comprehensive income	-	-	41,380	41,380
	-	-	163,178,859	163,178,859
Transaction with owners				
Final dividend @ 5% for the year ended June 30, 2025	-	-	(14,263,625)	(14,263,625)
Balance as at June 30, 2026	285,245,524	273,268,397	567,781,816	1,126,295,737

The annexed notes from 1 to 43 form an integral part of these unconsolidated financial statements.



Chief Executive



Director



Chief Financial Officer

unconsolidated statement of cash flows

For the year ended June 30, 2026

	Note	2026 Rupees	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before levies and taxation		179,790,902	172,393,773
Adjustments for:			
- Depreciation on property and equipment	41.2	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)

The annexed notes from 1 to 43 form an integral part of these unconsolidated financial statements.



Chief Executive



Director



Chief Financial Officer

notes to the unconsolidated financial statements

For the year ended June 30, 2026

1 Introduction

1.1 Legal status of the company

Symmetry Group Limited ('the Company') was incorporated in Pakistan as a private limited company on 3 February 2012 under the repealed Companies Ordinance, 1984 (now the Companies Act, 2017). In May 2017, the Company was converted into a public limited company and later on listed itself on the Pakistan Stock Exchange on September 1, 2023.

1.2 Location of the registered office and regional office

Particular	Location	Address
Registered office	Karachi	Plot No. 56-A, Street 2, Khalid Commercial Area Phase 7 Ext Defence Housing Authority, Karachi,
Regional Office	Lahore	Plot No. 158D Commercial Broadway Phase 8 Defence Housing Authority, Lahore
Regional Office	Islamabad	Plot No. 278-279, Street 1, Industrial Area, Sector I-9/3, Ground Floor, Block A, Mujahid Business Complex, Islamabad

1.3 Principal business activity

The principal activities of the Company are digital media and advertising services encompassing transformation, interactive, commerce and mobility activities.

2 Basis of preparation

2.1 Statement of compliance

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

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

Where provisions of, directives and notifications issued under the Companies Act, 2017 differ from the IFRS Accounting Standards, the provisions of, directives and notifications issued under the Companies Act, 2017 have been followed.

2.2 Basis of measurement

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

2.3 Functional and presentation currency

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

2.4 Use of estimates and judgments

The preparation of unconsolidated financial statements in conformity with accounting and reporting standards requires management to make judgements, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. Areas where various assumptions and estimates are significant to the Company's unconsolidated financial statements or where judgments were exercised in application of accounting policy are as follows:

		Note
-	Property and equipment	3.1 & 4.1
-	Leases	3.2 & 17
-	Intangible assets	3.5 & 6
-	Long term prepayment - Software-as-a-Service (SaaS) arrangements	3.6 & 7
-	Provision for taxation	3.7
-	Revenue recognition	3.14
-	Expected Credit Losses	3.15.3

2.5 Standards, interpretations and amendments to the approved accounting standards

There are certain amendments and interpretations to the accounting and reporting standards which are mandatory for the Company’s annual accounting period which began on 1 July 2025. However, these do not have any significant impact on the Company’s financial statements except as disclosed in note 3 to these financial statements

Standards, amendments and interpretations to existing standards that are not yet effective and have not been early adopted by the Company:

		Effective date (annual reporting period beginning on or after)
IAS 7	Statement of Cash Flows (Amendments)	January 1, 2026
IAS 21	The effects of changes in foreign exchange rates (Amendments)	January 1, 2027
IAS 28	Investments in Associates and Joint Ventures (Amendments)	January 1, 2027
IFRS 7	Financial Instruments: Disclosures (Amendments)	January 1, 2026
IFRS 9	Financial Instruments (Amendments)	January 1, 2026
IFRS 10	Consolidated Financial Statements (Amendments)	January 1, 2026
IFRS 17	Insurance Contracts (Amendments)	January 1, 2027
IFRS 18	Presentation and Disclosure in Financial Statements	January 1, 2027
IFRS 19	Subsidiaries without Public Accountability: Disclosures	January 1, 2027

The management anticipates that, the adoption of the above standards, amendments and interpretations in future periods, will have no material impact on the financial statements other than in presentation / disclosures.

Other than the aforesaid standards, interpretations and amendments, International Accounting Standards Board (IASB) has also issued the following standards and interpretation, which have not been notified locally or declared exempt by the Securities and Exchange Commission of Pakistan (SECP) as at June 30, 2026;

IFRS 1	First-time Adoption of International Financial Reporting Standards
IFRS 20	Regulatory Assets and Regulatory Liabilities
IFRIC 12	Service Concession Arrangement

3 Summary of material accounting policies

The accounting policies set out below have been applied consistently to all the periods presented in these unconsolidated financial statements except for that explained below:

Change in accounting policy

During the year, the Company has changed its accounting policy for subsequent measurement of intangible assets. Previously, intangible assets were carried at cost less accumulated amortization and impairment losses (cost model). Effective from the current year, the Company has adopted the revaluation model under IAS 38 Intangible Assets for those intangible assets for which an active market exists. Under the revaluation model, intangible assets are carried at their fair value, determined through periodic revaluations, less subsequent amortization and impairment losses, if any.

The change has been made to provide more relevant information on the value of intangible assets in the financial statements.

In accordance with the requirements of IAS 08 Accounting Policies, Changes in Accounting Estimates and Errors, when a change in accounting policy arises from the adoption of the revaluation model, it is applied prospectively. Accordingly, the impact of this change has been recognized in the current year and will be reflected in future periods. The related accounting policy due to this change has been defined in note 4.3 to these financial statements.

3.1 Property and equipment

Recognition and measurement

Items of property and equipment are measured at cost, which includes capitalised borrowing costs, less accumulated depreciation and accumulated impairment losses (if any).

If significant parts of an item of property and equipment have different useful lives, then they are accounted for as separate items (major components) of property and equipment.

Any gain or loss on disposal of an item of property and equipment is recognised in profit or loss.

Subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Company.

Depreciation

Depreciation is calculated to write off the cost of items of property and equipment less their estimated residual values using the straight-line method over their estimated useful lives, and is generally recognised in profit or loss.

The depreciation rate of property and equipment for current and comparative year are disclosed in note 4.

Depreciation on additions is charged from the month of acquisition with no charge of depreciation in the month of derecognition.

Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

3.2 Leases

At inception of a contract, the Company assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To assess whether a contract conveys the right to control the use of an identified asset, the Company assesses whether:

- ◆ the contract involves the use of an identified asset - this may be specified explicitly or implicitly, and should be physically distinct or represent substantially all of the capacity of a physically distinct asset. If the supplier has a substantive substitution right, then the asset is not identified;
- ◆ the Company has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and

- ◆ the Company has the right to direct the use of the asset. The Company has this right when it has the decision-making rights that are most relevant to changing how and for what purpose the asset is used. In rare cases where the decision about how and for what purpose the asset is used is predetermined, the Company has the right to direct the use of the asset if either:
- ◆ the Company has the right to operate the asset; or
- ◆ the Company designed the asset in a way that predetermines how and for what purpose it will be used.

3.3 right-of-use assets

The Company recognizes right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognized, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

If ownership of the leased asset transfers to the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

3.4 lease liabilities

The lease liability is initially measured at the present value of the lease payments, discounted using the interest rate implicit in the lease, or if that rate cannot be readily determined, the Company's incremental borrowing rate.

The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognized as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

The lease liability is subsequently measured at amortized cost using the effective interest rate method. It is re-measured when there is a change in future lease payments arising from a change in fixed lease payments or an index or rate, change in the Company's estimate of the amount expected to be payable under a residual value guarantee, or if the Company changes its assessment of whether it will exercise a purchase, extension or termination option. The corresponding adjustment is made to the carrying amount of the right-to-use asset, or is recorded in consolidated statement of profit or loss if the carrying amount of right-to-use asset has been reduced to zero.

Short-term leases

The Company applies the short-term lease recognition exemption to its short-term leases where the lease term is of 12 months or less from the commencement date and do not contain a purchase option and leases for which the underlying asset is of low value. Lease payments on short-term leases are recognized as expense on a straight-line basis over the lease term.

3.5 intangible assets

Operating Intangible Assets

Initial Recognition and Measurement

Intangible assets of the Company mainly comprise internally generated software. Intangible assets acquired separately are measured on initial recognition at cost. Expenditure on research, or on the research phase of an internal software project, is recognized as an expense in the period in which it is incurred. Development expenditure relating to software projects is capitalized only when the Company demonstrates that the software is technically feasible, intended to be completed, capable of generating probable future economic benefits, supported by adequate resources, and that the attributable costs can be measured reliably. Costs that do not meet these recognition criteria are expensed as incurred.

Subsequent Measurement

Following initial recognition, intangible assets are carried at a revalued amount, being their fair value at the date of revaluation less subsequent accumulated amortization and impairment losses, if any, provided that an active market exists for such assets. Where no active market exists, intangible assets continue to be carried at cost less accumulated amortization and impairment losses.

Revaluation Surplus

The Company revalues its intangible assets with sufficient regularity to ensure that their carrying amounts do not differ materially from fair values at the reporting date. Increases in carrying amounts arising from revaluation are recognized in other comprehensive income and accumulated in equity as “Revaluation surplus on intangible assets,” except to the extent that they reverse a revaluation decrease previously recognized in profit or loss. Decreases in carrying amount as a result of revaluation are recognized in profit or loss, except where they reverse a revaluation surplus relating to the same asset. The surplus on revaluation, to the extent of incremental amortization charged, is transferred directly to unappropriated profit. The revaluation surplus is not available for distribution to shareholders.

Amortization

Software development costs are amortized over their estimated useful lives on a systematic basis that reflects the pattern in which future economic benefits are expected to be consumed. Amortization is charged on a straight-line basis from the month in which the asset is available for use and ceases in the month of disposal. Useful lives and amortization methods are reviewed at each reporting date and adjusted prospectively, if appropriate.

Capital Work-in-Progress

Expenditure on research (or the research phase of an internal project) is recognized as an expense in the period in which it is incurred;

Development costs incurred on specific projects are capitalized when all the following conditions are satisfied:

- ◆ Completion of the intangible asset is technically feasible so that it will be available for use or sale.
- ◆ The Company intends to complete the intangible asset and use or sell it.
- ◆ Intangible asset will generate probable future economic benefits.
- ◆ The availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset.
- ◆ The Company’s ability to measure reliably the expenditure attributable to the intangible asset during its development.

The cost of an internally generated intangible asset comprises all directly attributable costs necessary to create, produce and prepare the asset to be capable of operating in the manner intended by the management. Development costs not meeting the criteria for capitalization are expensed as incurred.

Capital work-in-progress represents expenditure on software or other intangible projects that are under development and not yet available for use. As no active market exists for such assets during the development phase, capital work-in-progress is carried at cost less any identified impairment losses. Upon completion, the accumulated costs are transferred to intangible assets, and amortization commences when the asset becomes available for use.

Impairment

At each reporting date, intangible assets, including capital work-in-progress, are assessed for indicators of impairment. Where the carrying amount of an asset exceeds its recoverable amount, the asset is written down to its recoverable amount and the impairment loss is recognized in the statement of profit or loss.

Derecognition

An intangible asset is derecognized upon disposal or when no future economic benefits are expected from its use. Any resulting gain or loss, representing the difference between the net disposal proceeds and the carrying amount of the asset, is recognized in the statement of profit or loss in the period of derecognition.

3.6 long term prepayment - software-as-a-service (saas) arrangements

The Company recognizes the payments made to the software vendor under the SaaS arrangement as long term asset and amortize it over the contract period.

SaaS arrangements are service contracts providing the Company with the right to access the cloud provider's application software over the contract period. Costs incurred to configure or customise, and the ongoing fees to obtain access to the cloud provider's application software, are recognised as operating expenses when the services are received.

The useful lives of these assets are reviewed at least at the end of each financial year, and any change accounted for prospectively as a change in accounting estimate.

3.7 levies and taxation

Levies

A levy is an outflow of resources embodying economic benefits imposed by the government that does not meet the definition of income tax provided in the International Accounting Standard (IAS) 12 'Income Taxes' because it is not based on taxable profit.

In these financial statements, levy includes minimum tax under section 113 or other sections of Income tax ordinance, Income tax under final tax regime and workers' welfare fund expense. The corresponding effect of levy other than worker's welfare fund expense and workers' profit participation, advance tax paid has been netted off and the net position is shown in the statement of financial position.

Current tax

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

Deferred tax

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax base of assets and liabilities and their carrying amounts in the unconsolidated financial statements. However, deferred tax liabilities are not recognised if they arise from the initial recognition of goodwill. Deferred income tax is also not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred income tax is determined using effective rate of income tax enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

When the excess as referred above is treated as a 'levy', the effective rate of income tax is equal to the enacted rate of income tax while calculating the deferred tax.

Deferred tax assets are recognised for deductible temporary differences and unused tax losses and credits only if it is probable that future taxable amounts will be available to utilise those temporary differences and unused tax losses and credits.

Current and deferred tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

3.8 long-term investment - subsidiary companies

Subsidiaries are the entities controlled by the Company. The Company controls an entity when it is exposed to or has right to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity.

The investment in subsidiary is initially recognized and carried at cost. The carrying amount of the investment is reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists the investment's recoverable amount is estimated. An impairment loss is recognized if the carrying amount exceeds its recoverable amount. A recoverable amount is higher of its fair value less cost to sell and value in use. Impairment losses are recognized in the consolidated statement of profit or loss account. An impairment loss is reversed if there has been a change in estimates used to determine the recoverable amount but limited to the extent of initial cost of investment. A reversal of impairment loss is recognized in the statement of profit or loss account. On loss of control of subsidiary company, any gain or loss is recognized in the statement of profit or loss account, being the difference between purchase price and disposal proceeds.

3.9 cash and cash equivalents

Cash and cash equivalents comprise of cash, bank balances on current and deposits accounts. Short term borrowing facilities availed by the Company, which are repayable on demand form an integral part of the Company's cash management and are included as part of cash and cash equivalents for the purpose of the cash flow statement.

3.10 staff retirement benefits

A defined benefit plan is a post-employment benefit plan under which an entity regularly pays contributions into a separate fund but will continue to have legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. As a consequence, actuarial risk (that benefits will be less than expected) and investment risk (that assets will be insufficient to meet expected benefits) fall, in substance, on the entity. The Company operates an unfunded gratuity scheme for its employees which is classified as a defined benefit plan.

The Company's obligation in respect of the defined benefit plan is calculated by estimating the amount of future benefit that employees have earned in the current and prior periods and discounting that amount. The calculation of defined benefit obligation is performed annually by a qualified actuary using the Projected Unit Credit Method.

Remeasurements of the defined benefit liability (i.e. the actuarial gains or losses) are recognised immediately in other comprehensive income. The Company determines the interest expense on the defined benefit liability for the period by applying the discount rate to the defined benefit liability at the beginning of the annual reporting period, taking into account any changes in the defined benefit liability during the period as a result of contributions and benefit payments. Interest expense and other expenses related to the defined benefit plan are recognised in profit or loss.

3.11 provisions and contingent liabilities

Provisions

A provision is recognised in the statement of financial position when the Company has a legal or constructive obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

As the actual outflows can differ from estimates made for provisions due to changes in laws, regulations, public expectations, technology, prices and conditions, and can take place many years in the future, the carrying amounts of provisions are reviewed at each reporting date and adjusted to take account of such changes. Any adjustments to the amount of previously recognised provision is recognised in the statement of profit or loss unless the provision was originally recognised as part of cost of an asset.

Contingent liabilities

A contingent liability is disclosed when the Company has a possible obligation as a result of past events, whose existence will be confirmed only by the occurrence or non-occurrence, of one or more uncertain future events not wholly within the control of the Company; or the Company has a present legal or constructive obligation that arises from past events, but it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability.

3.12 foreign currency transactions and translation

Transactions in foreign currencies are converted into Rupees at the rate of exchange ruling on the date of transaction. Monetary assets and liabilities in foreign currencies are translated into Rupees at the rate of exchange ruling at the balance sheet date. All exchange differences arising on transaction are charged to profit and loss account in that period.

3.13 segment reporting

Segment results that are reported to the Company's Chief Executive Officer and the chief operating decision maker include items directly attributable to a segment as well as those that can be allocated on a reasonable basis.

3.14 revenue recognition

Revenue from contracts with customers is recognized when control of the services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those services. Revenue is classified into four categories as under:

Transformation:

Under this segment, innovative solutions like providing technology consultancy and strategy for a businesses and implementing the strategies that enable clients reinvent their connections with customers. Transformation further classified into below mentioned sub categories;

- ◆ revenue from design and development is recognized at a point in time when the performance criteria has been met in accordance with the customers' contract and purchase order. For maintenance, revenue is recognized on a straight line basis over the time duration of respective contracts.
- ◆ revenue from providing social media retainer services is recognized on a straight line basis over the time duration of respective contracts.

Interactive:

Under this segment, technology solutions, creative thinking, brand activation and management services are provided that helps organizations build better relationships with customers. Interactive revenue stream is further classified into the following sub categories;

- ◆ revenue from digital public relations is recognized at a point in time when the performance criteria has been met in accordance with the customers' contract and purchase order. Performance obligations within this revenue stream involves connecting influencer with customers to advertise, make social media posts, reels, videos, posting or making reels on catchy phrases or slogans.
- ◆ revenue from content services is recognized at a point in time when the performance criteria has been met in accordance with the customers' contract and purchase order. Performance obligations within this revenue stream involves connecting content creators with customers for creating and designing multiple types of content.
- ◆ revenue from providing social media retainer services is recognized on a straight line basis over the time duration of the respective contracts.
- ◆ revenue from media services is recognized at a point in time when the performance criteria has been met in accordance with the customers' contract and purchase order. Performance obligations within this revenue stream involves connecting vendors with customer in purchasing of advertising space or time across various media channels.

Digital Commerce:

Under this revenue stream, website packages of e-commerce platforms are sold locally and upon which commission is charged to e-commerce platform provider. Revenue from trade services is recognized at a point in time when the performance criteria has been met in accordance with the customers' contract and purchase order. Performance obligation within this revenue stream involves connecting vendors with customers in purchasing e-commerce platforms.

Mobility:

Mobility solutions allow customers to collect essential data proficiently through various touchpoints using mobile applications, SMS and voice solutions. Revenue from mobility services is recognized at a point in time when the performance criteria has been met in accordance with the customers' contract and purchase order.

3.15 Financial assets

3.15.1 Classification and initial measurement

The Company recognizes a financial asset when and only when it becomes a party to the contractual provisions of the instrument evidencing investment. The Company classifies its financial assets into either of following three categories:

- (a) financial assets measured at amortized cost;
- (b) fair value through other comprehensive income (FVOCI);
- (c) fair value through profit or loss (FVTPL); and

(a) Financial assets measured at amortized cost.

A financial asset is measured at amortized cost if it is held within business model whose objective is to hold assets to collect contractual cash flows, and its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on principal amount outstanding.

Such financial assets are initially measured at fair value plus transaction costs that are directly attributable to the acquisition or issue thereof.

(b) Fair value through other comprehensive income (FVOCI);

A financial asset is classified as at fair value through other comprehensive income when it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Such financial assets are initially measured at fair value plus transaction costs that are directly attributable to the acquisition or issue thereof.

(c) Fair value through profit or loss (FVTPL); and

A financial asset shall be measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income, as aforesaid. However, for an investment in equity instrument which is not held for trading, the Company may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value of the investment.

Such financial assets are initially measured at fair value.

3.15.2 Subsequent measurement

(a) Financial assets measured at amortized cost

These assets are subsequently measured at amortized cost (determined using the effective interest method) less accumulated impairment losses.

Interest / markup income, foreign exchange gains and losses and impairment losses arising from such financial assets are recognized in profit or loss.

(b) Financial assets at FVOCI

These are subsequently measured at fair value less accumulated impairment losses.

A gain or loss on a financial asset measured at fair value through other comprehensive income in accordance is recognised in other comprehensive income, except for impairment gains or losses and foreign exchange gains and losses, until the financial asset is derecognised or reclassified. When the financial asset is derecognised the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment. Interest is calculated using the effective interest method and is recognised in profit or loss.

Financial assets at FVTPL

These assets are subsequently measured at fair value.

Net gains or losses arising from remeasurement of such financial assets as well as any interest income accruing thereon are recognized in the statement of profit or loss. However, for an investment in equity instrument which is not held for trading and for which the Company has made an irrevocable election to present in other comprehensive income subsequent changes in the fair value of the investment, such gains or losses are recognized in other comprehensive income. Further, when such investment is disposed off, the cumulative gain or loss previously recognised in other comprehensive income is not reclassified from equity to profit or loss.

3.15.3 Impairment

The Company recognises a loss allowance for expected credit losses in respect of financial assets measured at amortised cost.

For trade receivables, the Company applies the IFRS 9 'Simplified Approach' to measuring expected credit losses which uses a lifetime expected loss allowance.

For other financial assets, the Company applies the IFRS 9 'General Approach' to measuring expected credit losses whereby the Company measures the loss allowance for a financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition. However, if, at the reporting date, the credit risk on a financial instrument has not increased significantly since initial recognition, the Company measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

The Company measures expected credit losses on financial assets in a way that reflects an unbiased and probability-weighted amount, time value of money and reasonable and supportable information at the reporting date about the past events, current conditions and forecast of future economic conditions. The Company recognises in profit or loss, as an impairment loss, the amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date.

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

3.15.4 De-recognition

Financial assets are derecognized when the rights to receive cash flows from the financial assets have expired or have been transferred and the Company has transferred substantially all risks and rewards of ownership.

The Company directly reduces the gross carrying amount of a financial asset when the Company has no reasonable expectations of recovering the financial asset in its entirety or a portion thereof. A write-off constitutes a derecognition event.

3.16 Financial liabilities

Financial liabilities are classified as measured at amortized cost or 'at fair value through profit or loss' (FVTPL). A financial liability is classified as at FVTPL if it is classified as held for trading, it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognized in the statement of profit or loss.

Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in the statement of profit or loss. Any gain or loss on de-recognition is also recognized in the statement of profit or loss.

Financial liabilities are derecognized when the contractual obligations are discharged or cancelled or have expired or when the cash flows of the financial liability have been substantially modified.

3.17 offsetting of financial assets and financial liabilities

Financial assets and liabilities are offset when the Company has a legally enforceable right to offset and intends to settle either on a net basis or to realise the asset and settle liability simultaneously.

3.18 other income

Gain on short term investments and other income is recognized in consolidated statement of profit or loss account on an accrual basis.

3.19 dividends and appropriations

Dividend distributions and appropriations are recorded in the period in which the distributions and appropriations are approved.

4 Property and equipment

		2026	2025
	Note	Rupees	
Operating fixed assets	4.1	154,563,314	121,810,715
Capital work in progress	4.2	5,140,187	-
		159,703,501	121,810,715

4.1 operating fixed assets

	Furniture and fittings	Lease hold improvements	Office equipment	Computer and ancillary equipment	Vehicles	Total
Note	(Rupees)					
As at June 30, 2024						
Cost	13,971,653	54,792,475	14,176,721	117,089,504	115,000	200,145,353
Accumulated depreciation	(2,863,878)	(5,441,779)	(4,624,020)	(27,712,248)	(8,625)	(40,650,550)
	11,107,775	49,350,696	9,552,701	89,377,256	106,375	159,494,803
Movement during the year ended June 30, 2025						
Opening net book value	11,107,775	49,350,696	9,552,701	89,377,256	106,375	159,494,803
Additions during the year	526,028	-	921,000	2,022,380	-	3,469,408
Transferred from right-of-use-asset						
Cost	-	-	-	-	6,807,578	6,807,578
Accumulated depreciation	-	-	-	-	(4,792,703)	(4,792,703)
	-	-	-	-	2,014,875	2,014,875
Depreciation for the year	(2,097,751)	(5,301,188)	(4,089,014)	(30,727,126)	(953,292)	(43,168,371)
Closing net book value	9,536,052	44,049,508	6,384,687	60,672,510	1,167,958	121,810,715
As at June 30, 2025						
Cost	14,497,681	54,792,475	15,097,721	119,111,884	6,922,578	210,422,339
Accumulated depreciation	(4,961,629)	(10,742,967)	(8,713,034)	(58,439,374)	(5,754,620)	(88,611,624)
Net book value	9,536,052	44,049,508	6,384,687	60,672,510	1,167,958	121,810,715
Movement during the year ended June 30, 2026						
Opening net book value	9,536,052	44,049,508	6,384,687	60,672,510	1,167,958	121,810,715
Additions during the year	2,252,286	23,000,000	3,087,673	51,585,033	-	79,924,992
Transferred from right-of-use-asset						

notes to the unconsolidated financial statements

		Furniture and fittings	Lease hold improvements	Office equipment	Computer and ancillary equipment	Vehicles	Total
	Note						(Rupees)
Cost	5	-	-	-	-	11,577,297	11,577,297
Accumulated depreciation	5	-	-	-	-	(5,933,365)	(5,933,365)
		-	-	-	-	5,643,932	5,643,932
Disposal							
Cost		-	-	168,000	-	18,384,875	18,552,875
Accumulated depreciation		-	-	(168,000)	-	(11,712,482)	(11,880,482)
		-	-	-	-	6,672,393	6,672,393
Depreciation for the year		(2,127,408)	(5,727,356)	(4,326,277)	(33,886,644)	(76,247)	(46,143,932)
Closing net book value		9,660,930	61,322,152	5,146,083	78,370,899	63,250	154,563,314
As at June 30, 2026							
Cost		16,749,967	77,792,475	18,017,394	170,696,917	115,000	283,371,753
Accumulated depreciation		(7,089,037)	(16,470,323)	(12,871,311)	(92,326,018)	(51,750)	(128,808,439)
Net book value		9,660,930	61,322,152	5,146,083	78,370,899	63,250	154,563,314
Depreciation rates (% per annum)		15	10	30	30	15	

4.1.1 The cost of above assets include cost of operating assets of **Rs. 30.327 million** (June, 30 2025: Rs. 19.624 million) having a net book value of nil value at the reporting date which are still in use.

4.1.2 The depreciation charge for the year has been allocated as follows:

		2026	2025
	Note	Rupees	
Cost of services	27	27,686,359	25,901,023
Administrative and general expenses	28	18,457,573	17,267,348
		46,143,932	43,168,371

4.1.3 The following operating fixed assets with a net book value exceeding Rs. 500,000 were disposed off during the period.

Particular Of Assets	Cost	Accumulated Depreciation	Book Value	Sales Proceed	Gain/(Loss) on Disposal	Particulars Of Purchaser	Relation with Buyer	Mode Of Disposal
Fortuner BG - 4864	6,807,578	5,779,117	1,028,461	8,500,000	7,471,539	Ms. Salma Khalid	None	Negotiation
Fortuner BK - 8846	11,577,297	5,933,365	5,643,932	12,000,000	6,356,068	Mr. Muhammad Musadiq	None	Negotiation
June 30, 2026	18,384,875	11,712,482	6,672,393	20,500,000	13,827,607			
June 30, 2025	-	-	-	-	-			

4.1.4 Following are the details of the assets of the company that have been provided to its subsidiary companies for operational use in rendering services to their customers:

Possession of Asset	Particulars of Asset	Quantity	Cost	Accumulated Depreciation	Book Value	Person in control of Assets
Symmetry Digital (Private) Limited	Laptops	5	3,844,010	288,300	3,555,710	Employees of the company
Iris Digital (Private) Limited	Laptops	59	41,406,908	3,105,510	38,301,398	Employees of the company
June 30, 2026		64	45,250,918	3,393,810	41,857,108	
June 30, 2025		-	-	-	-	

4.2

This represents expenditure incurred on construction in progress pertaining to leasehold improvements for a new office in Karachi.

5 right-of-use assets

	Head office	Islamabad office	Leased vehicles	Total
	(Note 5.1)	(Note 5.1)	(Note 5.2)	
Note	Rupees			
As at June 30, 2024				
Cost	87,093,501	-	40,085,675	127,179,176
Accumulated depreciation	(5,806,233)	-	(8,976,663)	(14,782,896)
	81,287,268	-	31,109,012	112,396,280
Movement during the year ended June 30, 2025				
Opening net book value	81,287,268	-	31,109,012	112,396,280
Addition during the year		-		-
Transferred to property and equipment				
- Cost	-	-	(6,807,578)	(6,807,578)
- Accumulated depreciation	-	-	4,792,703	4,792,703
	-	-	(2,014,875)	(2,014,875)
Impact of lease modification	(1,598,882)	-	-	(1,598,882)
Depreciation for the year	5.3 (8,709,350)	-	(7,752,029)	(16,461,379)
Closing net book value	70,979,036	-	21,342,108	92,321,144
As at June 30, 2025				
Cost	85,494,619	-	33,278,097	118,772,716
Accumulated depreciation	(14,515,583)	-	(11,935,989)	(26,451,572)
	70,979,036	-	21,342,108	92,321,144
Movement during the year ended June 30, 2026				
Opening net book value	70,979,036	-	21,342,108	92,321,144
Addition during the year	-	185,812,395	91,131,590	276,943,985
Transferred to property and equipment				
- Cost	4 -	-	11,577,297	11,577,297
- Accumulated depreciation	4 -	-	(5,933,365)	(5,933,365)
	-	-	5,643,932	5,643,932
Depreciation for the year	5.3 (8,463,369)	(4,645,310)	(10,338,777)	(23,447,456)
Closing net book value	62,515,667	181,167,085	96,490,989	340,173,741
As at June 30, 2026				
Cost	85,494,619	185,812,395	112,832,390	384,139,404
Accumulated depreciation	(22,978,952)	(4,645,310)	(16,341,401)	(43,965,663)
	62,515,667	181,167,085	96,490,989	340,173,741
Depreciation rate (per annum)	10%	10%	15%	

5.1 The terms and conditions of the lease contract entered into for the aforementioned premises are as follows:

Particulars	Head office	Islamabad
Lessor name	Muhammad Irfan	Iftikhar & Atif Ikram
Lease agreement date	25-Oct-23	20-Feb-26
Lease commencement date	1-Nov-23	1-Mar-26

Particulars	Head office	Islamabad
Initial contracted term of the lease	10 years	10 years and 1 month
Availability of extension option	No	Yes
Assessed lease term	10 years	10 years and 1 month

5.2 The terms and conditions of the lease contracts entered into for the aforementioned vehicles are as follows:

Lease contract no.	Lessor name	Availability of extension option	First installment payable on	Last installment payable on	Total number of installments	Rental payment frequency	Markup rate	Nature of the leased assets	Number of the leased assets
1099-AHL000093	Bank AL-Habib Limited	No	05-Dec-23	05-Nov-28	60	Monthly	6 month KIBOR + 1.5%	Motor Vehicles	1
1099-AHL000094	Bank AL-Habib Limited	No	27-Mar-24	27-Feb-29	60	Monthly	6 month KIBOR + 1.5%	Motor Vehicles	2
1099-AHL000096	Bank AL-Habib Limited	No	30-Oct-25	30-Sep-30	60	Monthly	6 month KIBOR + 1.5%	Motor Vehicles	1
1099-AHL000098	Bank AL-Habib Limited	No	17-Apr-26	17-Mar-31	60	Monthly	6 month KIBOR + 1.5%	Motor Vehicles	1

5.3 The depreciation charge for the year has been allocated as follows:

	Note	2026	2025
		Rupees	
Cost of services	27	14,068,474	9,876,827
Administrative and selling expenses	28	9,378,982	6,584,551
		23,447,456	16,461,378

6 intangible assets

Operating intangible assets - internally generated	6.1	-	-
Capital work-in-progress	6.2	45,813,416	32,185,581
		45,813,416	32,185,581

6.1 operating intangible assets

Computer software			
Cost			
- Opening balance		-	-
- Transfer from capital work in progress		-	127,347,585
- Transferred to foreign subsidiary at cost		-	(127,347,585)
		-	-

6.2 capital work-in-progress

Opening balance	32,185,581	146,347,537
Addition during the year	13,627,835	59,314,939
Completed and transferred to operating intangible assets	-	(127,347,585)
Transferred to foreign subsidiary at cost	-	(46,129,310)
	45,813,416	32,185,581

7 long term prepayments

Opening balance		79,984,129	101,163,775
Amortization	27	(21,179,646)	(21,179,646)
		58,804,483	79,984,129
Less: Current maturity shown under current asset		(21,179,646)	(21,179,644)
Non-current		37,624,837	58,804,485
Amortization rate		20%	20%

7.1 Long-term prepayments represent amounts paid in advance under Software as a Service (SaaS) agreements. These agreements provide the Company with the right to access and use certain software applications. As the related economic benefits are expected to flow to the Company over a period exceeding one year, such payments are classified as long-term prepayments and amortized over the subscription period.

8 long-term investments

	Note	2026	2025
		Rupees	
Subsidiaries companies - at cost			
- Symmetry Digital (Private) Limited 999,800 (June 30, 2025: 999,800) ordinary shares of Rs. 10/- each	8.1	9,998,000	9,998,000
- Iris Digital (Private) Limited 99,800 (June 30, 2025: 99,800) ordinary shares of Rs. 10/- each	8.2	998,000	998,000
- Symmetry Group EMEA FZC 48 (June 30, 2025: 48) ordinary shares of AED 1,000/- each	8.3	3,627,840	3,627,840
- Affair Studio (Private) Limited 7,000 (June 30, 2025: nil) ordinary shares of Rs. 10/- each	8.4	70,000	-
		14,693,840	14,623,840

- 8.1 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 as at June 30, 2026. 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.
- 8.2 This represents investment in Iris Digital (Private) Limited ("Iris Digital") at par value of Rs 10/- each. The Company held 99.80% (June 30, 2025: 99.80%) shareholding in Iris Digital as at June 30, 2026. 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.
- 8.3 This represents investment in foreign subsidiary M/s. Symmetry Group EMEA FZC at par value of AED 1,000/- each. The Company held 96% (June 30, 2025: 96%) shareholding in M/s. Symmetry Group EMEA FZC as at June 30, 2026). 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.
- 8.4 This represents investment in Affair Studio (Private) Limited at par value of Rs. 10/- each, by acquiring 70% shareholding. It was incorporated on September 01, 2025 as a private limited company. The principal activities of Affair Studio (Private) Limited are providing consultancy for brand development and activation through the use of print and electronic, digital and social media, marketing research, media sales, event management etc.

9 long term deposits

	Note	2026	2025
		Rupees	
Rented premises		4,851,280	419,000
Performance Guarantees	9.1	7,700,308	3,860,308
Others	43.3	200,000	200,000
		12,751,588	4,479,308

9.1 performance guarantees

State Bank of Pakistan - Customer	9.1.1	3,860,308	3,860,308
Bank Al Habib Limited - Financial institution	9.1.2	3,840,000	-
		7,700,308	3,860,308

- 9.1.1** This represents a performance guarantee deposit placed with the State Bank of Pakistan (SBP) through a pay order as a guarantee against a contract. The deposit is refundable upon completion of the contract. As the contract is expected to be completed on August 26, 2030, hence, the amount has been classified as a non-current asset.
- 9.1.2** This represents a performance guarantee furnished in the form of an irrevocable and unconditional bank guarantee issued by Bank Al Habib Limited in favor of National Bank of Pakistan, to secure due performance of the Contractor's obligations under Contract dated 10th September 2025. The guarantee amount is refundable upon satisfactory completion of the Contractor's obligations under the contract. The guarantee was issued on 22nd September 2025 and is valid up to 21st September 2027.

10 trade debts

	Note	2026	2025
		Rupees	
Local			
- Billed		27,676,545	17,012,014
- Unbilled		-	1,471,500
		27,676,545	18,483,514
Foreign			
- Billed		157,115,785	186,145,153
- Unbilled		52,779,457	-
		237,571,787	204,628,667
Less: Provision for expected credit losses	30	(706,331)	(75,226)
		236,865,456	204,553,441

11 loan, advances, deposits and prepayments

Loan to employees - interest free		210,000	150,000
Advance			
- to employees		21,000	108,700
- to suppliers		200,000	-
		221,000	108,700
Prepaid insurance		1,840,152	1,097,407

Deposits		52,000	2,624,000
		2,323,152	3,980,107

12 short term investments

Term deposit receipts (TDRs)	12.1	73,000,000	73,000,000
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12.1 These TDRs are maintained with M/s. Bank Al Habib Limited carrying mark-up at the rate of 10% (2025: 9.5%) per annum. These all shall mature on February 19, 2027.

13 due from related parties

	Note	2026	2025
		Rupees	
Iris Digital (Private) Limited	13.2	62,802,088	33,708,486
Symmetry Digital (Private) Limited	13.2	136,557,501	178,654,678
Symmetry Group EMEA FZC	13.1	688,895,089	461,474,127
Aurion.Ai Limited	13.2	16,224,682	-
		904,479,360	673,837,291

13.1 This represents amount collected from export customers.

13.2 These represents receivables from subsidiaries, in respect of business related expenses incurred on their behalf.

13.3 The related parties from whom the maximum aggregate amount outstanding at any time during the year calculated by reference to month-end balances are as under:

		2026	2025
	Note	Rupees	
Iris Digital (Private) Limited		62,802,088	74,761,754
Symmetry Digital (Private) Limited		210,605,615	228,508,783
Symmetry Group EMEA FZC		688,895,089	457,542,527
Aurion.Ai Limited		16,224,682	-

14 taxation - net

Income tax refundable

Opening balance		25,628,524	29,476,489
Taxes deducted at source during the year		29,509,862	12,494,404
		55,138,386	41,970,893
Provision for current tax	33	(12,658,825)	(13,161,209)
Prior tax income / (expense)	33	(2,585,625)	(2,151,629)
		(15,244,450)	(15,312,838)
		39,893,936	26,658,055
Levies - Final Tax Regime	32	(1,091,164)	(1,029,531)
Closing balance	14.1	38,802,772	25,628,524

14.1 status of income tax assessments

The income tax assessments of the Company are deemed to have been finalized up to, and including, the tax year 2025 based on the returns of income filed by the Company with the concerned taxation authority. As per section 120 of the Income Tax Ordinance, 2001 ('the Ordinance'), a tax return filed by a taxpayer is treated as an assessment order issued by the concerned taxation authority unless the same is selected for re-assessment / audit as per the legal provisions stipulated in the Ordinance.

15 cash and bank balances

	2026	2025
	Rupees	
Cash in hand	3,060	2,010
Cash in banks - current account	24,500	24,500
	27,560	26,510

16 issued, subscribed and paid up capital

2026	2025		2026	2025
(Number of shares)			(Rupees)	
119,697,766	119,697,766	Ordinary shares of Re. 1/ each fully paid in cash	119,697,766	119,697,766
165,547,758	165,547,758	Ordinary shares of Re. 1/ each issued as bonus shares	165,547,758	165,547,758
285,245,524	285,245,524		285,245,524	285,245,524

16.1 There are no agreements among shareholders in respect of voting rights, board selection, rights of first refusal and block voting.

17 lease liabilities

		2026	2025
	Note	Rupees	
Opening balance		112,200,206	106,796,333
Additions		242,274,408	-
Impact of modification	5	-	(1,598,882)
Interest expense	31	22,469,550	19,586,062
Payments		(36,526,952)	(12,583,307)
		340,417,212	112,200,206
Less: Current maturity shown under current liabilities	17.1	(46,853,470)	(23,948,835)
Non-current	17.2	293,563,742	88,251,371

17.1 current maturity

- Head office premises	17.1.1	16,583,140	19,973,541
- Islamabad regional office		18,574,545	-
- Vehicles		11,695,785	3,975,294
		46,853,470	23,948,835

17.1.1 This includes an amount of Rs. 5.52 million (2025: Rs. 8.6 million) that has become due.

17.2 non-current maturity

	2026	2025
	Rupees	
- Head office premises	76,718,404	77,830,931
- Islamabad regional office	167,021,774	-
- Vehicles	49,823,564	10,420,440
	293,563,742	88,251,371

18 staff retirement benefits - gratuity

As disclosed in note 3.10 to these financial statements, the Company operates an unfunded gratuity scheme for its eligible staff employees. The latest actuarial valuation was carried out as at June 30, 2026, using the Projected Unit Credit Method.

18.1 movement in defined benefit obligation

		2026	2025
		Rupees	
Opening defined benefit obligation		418,602	-
Expense recognized in profit or loss	18.2	516,973	418,602
Remeasurement loss recognized in other comprehensive income	18.3	(44,038)	-
Closing defined benefit obligation		891,537	418,602

18.2 expense recognized in the statement of profit or loss

	2026	2025
	Rupees	
Current service cost	467,787	418,602
Interest cost on defined benefit obligation	49,186	-
	516,973	418,602

18.3 remeasurement loss recognized in other comprehensive income

Actuarial losses / (gains) on defined benefit obligation due to:		
- Changes in financial assumptions	-	-
- Experience adjustments	(44,038)	-
	(44,038)	-

18.4 sensitivity analysis on defined benefit obligation

	2026	2025
	Rupees	
Discount rate + 100 bps	844,178	397,242
Discount rate - 100 bps	945,213	442,866
Salary increment rate + 100 bps	948,100	444,321
Salary increment rate -100 bps	840,653	395,506

18.5 principal actuarial assumptions used

Discount rate used for interest cost in profit and loss	11.75%	N/A
Discount rate used for year end obligation	11.75%	11.75%
Rate of increase in salaries - next 1 year	10.75%	10.75%
Rate of increase in salaries - future years	10.75%	10.75%
Mortality rates	SLIC 2001- 2005	SLIC 2001- 2005

18.6 As of June 30, 2026 the weighted average duration of the defined benefit plan is 6 years.

19 deferred tax liability - net

June 30, 2026				
	Balance as at June 30, 2025	Charge / (reversal) recognized in profit or loss	Charge / (reversal) recognized in other comprehensive income	Balance as at June 30, 2026
	(Rupees)			
Taxable temporary differences				
Accelerated tax depreciation	485,071	479,071	-	964,142
Long term prepayment	1,043,175	(52,125)	-	991,050
	1,528,246	426,946	-	1,955,192
Deductible temporary differences				
Allowance for expected credit losses	-	42,626	-	42,626
Right-of-use assets net of related lease liability	258,707	(273,400)	-	(14,693)
Staff gratuity	-	(56,461)	2,658	(53,803)
Intangible assets	(339,029)	178,098	-	(160,931)
Deferred taxation - net	1,447,924	317,809	2,658	1,768,391

June 30, 2025				
	Balance as at	Charge / (reversal)	Charge / (reversal)	Balance as at
	(Rupees)			
Taxable temporary differences				
Accelerated tax depreciation	1,581,745	(1,096,674)	-	485,071
Long term prepayment	-	1,043,175	-	1,043,175
Right-of-use assets net of related lease liability	1,189,844	(931,137)	-	258,707
	2,771,589	(984,636)	-	1,786,953
Deductible temporary differences				
Allowance for expected credit losses	(6,636)	6,636	-	-
Intangible assets	590,676	(929,705)	-	(339,029)
Deferred taxation - net	3,355,629	(1,907,705)	-	1,447,924

20 long term advance from customer

		2026	2025
	Note	Rupees	
Advance from National Bank of Pakistan	20.1	2,086,957	-

20.1 During the year, the Company received an advance equivalent to 10% of the contract value for the services to be rendered by the Company in accordance with the terms of the contract. The advance is recoverable through adjustment against contract billings upon completion of the contract, which is expected on August 31, 2028. Accordingly, the balance has been classified as a long-term advance from customer. Management has assessed the effect of discounting the liability and concluded that the difference between the carrying amount and its present value is not material; therefore, no discounting adjustment has been recognized.

21 trade and other payables

		2026	2025
	Note	Rupees	
Trade Creditors		3,429,250	6,139,170
Accrued expenses		39,580,824	37,468,568
Withholding sales tax payable		5,273,186	1,664,722
Withholding income tax payable		15,155,882	13,547,965
EOBI payable		242,720	3,860,760
Sales tax payable		2,680,998	4,639,342
Zakat payable		982,770	-
Other payable		-	3,627,840
		67,345,630	70,948,367

22 short term borrowing

Balance at the end of year	22.1	114,333,629	114,473,248
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22.1 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 (June 30, 2025: 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 June 30, 2026 was Rs. 0.66 million (June 30, 2025: Rs. 0.53 million).

23 due to related parties

		2026	2025
	Note	(Rupees)	
Loan payable to related parties - unsecured			
- Mr. Syed Sarocsh Ahmed	23.1	197,572,640	44,216,045
- Mr. Syed Adil Ahmed	23.2	32,413,200	-
		229,985,840	44,216,045

23.1 This represent interest free loan obtained from Mr. Syed Sarocsh Ahmed (executive director of the Company). The loan is payable on demand and has been obtained to meet working capital needs of the Company. The maximum aggregate amount outstanding to the director at any time during the year, calculated by reference to month-end balances is Rs. 209.846 million (2025: Rs. 44.22 million).

23.2 This represent interest free loan obtained from Mr. Syed Adil Ahmed (executive director of the Company). The loan is payable on demand and has been obtained to meet working capital needs of the Company. The maximum aggregate amount outstanding to the director at any time during the year, calculated by reference to month-end balances is Rs. 32.79 million (2025: Rs. nil).

24 accrued markup

	2026	2025
	(Rupees)	
- Short term borrowing	3,391,429	3,604,242
- Financing of payroll	-	1,115,562
- Lease liability	326,622	66,227
	3,718,051	4,786,031

25 contingencies and commitments

25.1 contingencies

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

25.2 commitments

Note	2026	2025
	Rupees	
Letter of guarantee issued by Bank Al Habib Limited in favour of National Bank Limited (100% cash margin)	3,840,000	-

26 revenue - net

Gross Revenue		571,103,581	551,000,881
Less: Sales tax		(21,147,227)	(24,950,201)
	26.1	549,956,354	526,050,680

26.1 The net revenue has been arrived by offsetting an amount of Rs. 32.580 million (2025: Rs. 62.773 million) representing Billing on behalf of vendors with the gross billing made to customer amounting to Rs. 582.536 million (2025: Rs. 585.477 million).The net revenue comprises of following:

	Note	2026	2025
		(Rupees)	
Revenue	26.1.1	546,804,252	522,703,748
Commission - net	26.1.2	3,152,102	3,346,932
		549,956,354	526,050,680

26.1.1 disaggregation of revenue

The Company analyses its net revenue by the following streams:

notes to the unconsolidated financial statements

June 30, 2026			
	Local	Export	Total
(Rupees)			
Transformation			
Design, development & maintenance	44,624,223	419,326,063	463,950,286
Retainer	33,115,155	8,035,870	41,151,025
	77,739,378	427,361,933	505,101,311
Interactive			
Digital Public Relations	6,776,572	-	6,776,572
Retainer	27,094,213	7,832,156	34,926,369
	33,870,785	7,832,156	41,702,941
Digital commerce - Trade service	-	-	-
Mobility	-	-	-
	111,610,163	435,194,089	546,804,252

June 30, 2025			
	Local	Export	Total
(Rupees)			
Transformation			
Design, development & maintenance	38,132,264	388,774,729	426,906,993
Retainer	36,284,106	9,990,500	46,274,606
	74,416,370	398,765,229	473,181,599
Interactive			
Digital Public Relations	6,343,180	-	6,343,180
Media	1,486,689	-	1,486,689
Retainer	29,686,989	11,595,069	41,282,058
	37,516,858	11,595,069	49,111,927
Digital commerce - Trade service	-	-	-
Mobility	410,222	-	410,222
Total	112,343,450	410,360,298	522,703,748

26.1.2 commission - net

The Company analyses its commission by the following streams:

June 30, 2026			
	Local	Export	Total
(Rupees)			
Interactive			
Digital PR	2,773,884	-	2,773,884
Media	60,364	317,855	378,219
	2,834,248	317,855	3,152,103

June 30, 2025			
	Local	Export	Total
(Rupees)			
Interactive			
Digital PR	2,971,476	-	2,971,476
Media	12,402	363,054	375,456
	2,983,878	363,054	3,346,932

27 cost of services

	Note	2026	2025
(Rupees)			
Salaries and other benefits	27.1	169,204,047	122,605,103
Mobility Cost		1,410,956	2,441,480
Travelling and conveyance		6,232,893	6,255,515
Depreciation on property and equipment	4.1.2	27,686,359	25,901,023
Depreciation on right-of-use asset	5.3	14,068,474	9,876,827
Amortisation on long term prepayments	7	21,179,646	21,179,646
Utilities		4,578,623	6,259,915
Rent, rates and taxes		2,148,590	3,223,735
Repairs and maintenance		1,755,541	2,121,506
Office supplies		1,964,132	1,529,661
Printing and stationery		250,046	237,070
Website maintenance cost		5,129,789	7,617,586
		255,609,096	209,249,067

27.1 salaries and other benefits

Total salary and other benefits paid / payable by the company		106,025,674	25,915,511
Add: Salary and other benefit expenses allocated by group companies	27.1.1	63,178,373	96,689,592
		169,204,047	122,605,103

27.1.1 Under a tripartite agreement dated 1st July 2019 agreed by the Symmetry Group Limited, Symmetry Digital (Private) Limited and Iris Digital (Private) Limited, salary and other benefits of employees are apportioned between the Companies on the bases of hours worked by the employees on each company.

28 administrative and selling expenses

	Note	2026	2025
(Rupees)			
Salaries and other benefits	28.1 & 28.3	16,392,449	27,414,685
Director remuneration	28.2 & 36	16,774,489	20,737,592
Travelling and conveyance		4,155,262	4,170,343
Depreciation on property and equipment	4.1.2	18,457,573	17,267,348
Depreciation on right-of-use asset	5.3	9,378,982	6,584,551
Utilities		3,052,415	4,173,277

notes to the unconsolidated financial statements

	Note	2026	2025
		(Rupees)	
Entertainment		8,564,378	11,131,903
Advertisement and sales promotion		616,264	5,523,919
Rent, rates and taxes		1,432,393	2,149,157
Legal and professional		2,391,150	3,679,975
Fees and subscription		4,233,684	4,127,242
Repairs and maintenance		1,170,361	1,414,338
Insurance		3,973,596	4,117,091
Office supplies		1,309,421	1,019,774
Auditors' remuneration	28.4	3,504,000	3,272,600
Printing and stationery		166,697	158,046
Communication and courier		586,874	196,088
Security expense		496,882	614,125
Others		236,304	1,166,950
		96,893,174	118,919,004

28.1 salaries and other benefits

Total salary and other benefits paid / payable by the company		31,673,342	33,688,682
Less: Salary and other benefit expenses allocated to group companies	27.1.1	(15,280,893)	(6,273,997)
		16,392,449	27,414,685

28.2 directors' remuneration

Total Director remuneration paid / payable by the company		39,010,440	43,481,207
Less: Director remuneration allocated to group companies	27.1.1	(22,235,951)	(22,743,615)
		16,774,489	20,737,592

28.3 These include staff retirement benefits amounting to Rs. 0.516 million (2025: Rs. 0.418 million).

28.4 auditors' remuneration

	2026	2025
	(Rupees)	
Audit fee for unconsolidated financial statements	1,500,000	1,400,000
Review fee for unconsolidated interim financial statements	1,000,000	800,000
Audit fee for annual consolidated financial statements	350,000	300,000
Out of pocket expenses	240,000	200,000
Certification fees - Code of Corporate Governance	150,000	125,000
Certification fees - others	264,000	220,000
Sales tax	-	227,600
	3,504,000	3,272,600

29 other income

	Note	2026	2025
		(Rupees)	
Interest income on short term investments		7,730,000	12,293,003
Gain on disposal of property and equipment		13,842,607	-
Exchange gain - net	30.1	-	4,134,311
Liabilities write back	29.1	908,243	-
Others		233,507	-
		22,714,357	16,427,314

29.1 This includes liabilities written back which were outstanding for a long period of time consisting of accrued salaries, accrued expense and other payables.

30 other expense

	Note	2026	2025
		(Rupees)	
Donation		80,170	12,000
Exchange loss - net	30.1	2,498,245	-
Provision for expected credit losses	10	631,105	-
Write of trade debts		-	2,084,400
		3,209,520	2,096,400

30.1 exchange (gain) / loss - net

Realised exchange loss	2,273,210	1,043,701
Unrealised exchange loss / (gain)	225,035	(5,178,012)
	2,498,245	(4,134,311)

31 finance costs

Markup charges on:		
- running finance	14,064,555	14,272,390
- leases liability	22,469,550	19,586,062
- Financing of payroll	-	2,184,362
- loan payable to a related party	-	1,030,586
	36,534,105	37,073,400
Bank charges	633,914	1,314,845
Discounting bill charges	-	1,431,505
	37,168,019	39,819,750

32 levies

Income tax - FTR	1,091,164	1,029,531
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33 taxation - net

Current tax		12,658,825	13,161,209
Prior tax		2,585,625	2,151,629
		15,244,450	15,312,838
Deferred tax - net	19	317,809	(1,907,705)
		15,562,259	13,405,133

33.1 Relationship between average effective tax rate and an applicable tax rate		2026	2025
		Rupees	
Profit before levies and taxation		179,790,902	172,393,773
Tax at the applicable rate of 29% (2025: 29%)		52,139,362	49,994,194
Tax effect of:			
- income assessed under minimum tax regime		-	-
- income assessed under final tax regime		(39,514,395)	(39,030,531)
- expense / (income) that are not allowable in determining the taxable income - net		351,668	289,841
- prior tax		2,585,625	2,151,629
		15,562,260	13,405,133

34 Earnings per share - basic and diluted

	2026	2025
	Rupees	
Profit for the year	163,137,479	157,959,109
Weighted average number of ordinary shares outstanding during the year	285,245,524	285,245,524
Earnings per share - basic and diluted	0.57	0.55

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

35 Cash and cash equivalents

Cash and cash equivalents comprise of the following items:

	Note	2026	2025
		Rupees	
Cash and bank balances	15	27,560	26,510
Short term running finances	22	(114,333,629)	(114,473,248)
		(114,306,069)	(114,446,738)

36 Remuneration of chief executive, director and executives

The aggregate amounts paid / payable by the Company in respect of remuneration (including all the benefits) to the Chief Executive, Directors and executives of the Company are as follows:

notes to the unconsolidated financial statements

	June 30, 2026				June 30, 2025			
	Chief Executive	Directors	Executives	Total	Chief Executive	Directors	Executives	Total
	(Rupees)							
Managerial remuneration								
- Basic salaries	9,045,000	9,045,000	50,744,653	68,834,653	8,952,000	12,732,888	38,557,946	60,242,834
- Allowances and Reimbursements	10,402,170	10,518,270	48,405,181	69,325,621	8,998,001	12,798,318	34,332,726	56,129,045
	19,447,170	19,563,270	99,149,834	138,160,274	17,950,001	25,531,206	72,890,672	116,371,879
Number of persons	1	1	19		1	1	17	

36.1 The chief executive and a director are also provided with cars maintained by the Company.

37 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 transactions with related parties, other than those which have been specifically disclosed elsewhere are as follows:

Name of the related party	Relationship and percentage shareholding	Transactions during the year and year end balances	Note	2026	2025
				Rupees	
Iris Digital (Private) Limited (ID)	Subsidiary	Transactions during the year			
		Amount given to meet working capital requirements		111,989,867	141,300,331
		Expenses bourne on behalf of Iris Digital (Private) Limited		87,346,235	8,745,649
		Repayments by subsidiary		170,242,500	164,020,748
		Receivable Balance as at	13	62,802,088	33,708,486
Symmetry Digital (Private) Limited (SD)	Subsidiary	Transactions during the year			
		Amount given to meet working capital requirements		102,046,429	47,322,500
		Expenses bourne on behalf of Symmetry Digital (Private) Limited		-	49,854,105
		Expenses bourne by Symmetry Digital Digital (Private) Limited on behalf of Company		80,540,606	-
		Repayments by subsidiary		63,603,000	131,386,580
		Receivable Balance as at	13	136,557,501	178,654,678
Symmetry EMEA FZC	Subsidiary	Transactions during the year			
		Intangibles transferred at cost		-	173,476,895
		Amount recovered from the export customers on behlaf of the Company		387,596,501	287,997,232
		Repayments by subsidiary		159,258,002	-
		Exchange loss		917,537	-
		Receivable balance as at	13	688,895,089	461,474,127
Aurion Ai Limited	Sub-Subsidiary	Transactions during the year			
		Payment against expenses of subsidiary		16,224,682	-
		Receivable Balance as at	13	16,224,682	-
Mr. Syed Sarocsh Ahmed	Chief Executive Officer	Transactions during the year			
		Loan received		295,807,848	109,448,092
		Loan repaid		142,451,253	66,034,306

notes to the unconsolidated financial statements

Name of the related party	Relationship and percentage shareholding	Transactions during the year and year end balances	Note	2026	2025
				Rupees	
Payable Balance as at			23	197,572,640	44,216,045
Mr. Syed Adil Ahmed	Executive Director	Transactions during the year			
		Loan received		42,690,900	-
		Loan repaid		10,277,700	-
		Payable Balance as at	23	32,413,200	-
Ms. Dur-e-Shahwar	Family Member of Director	Transactions during the year			
		Markup charged	31	-	1,030,586
				-	-
		Payable Balance as at		-	-

37.1 non-arms length transactions entered into with related parties

- ◆ The right-of-use assets recognised by the Company in respect of its head office premises, Islamabad regional office and vehicles are used by the group companies without any charge. Accordingly, no consideration has been received by the Company in respect of such use.
- ◆ The Lahore regional office premises, for which the operating rentals are borne by the Company, are utilised by the group companies without any charge. Accordingly, no consideration has been received by the Company in respect of such use.
- ◆ The property and equipments in the books of the Company are used by the group companies without any charge. Accordingly, no consideration has been received by the Company in respect of such use.
- ◆ Interest free loan from directors are provided to the Company to meets its working capital requirements.

37.2 The Company has entered into transactions, agreements or arrangements in place during the year with the following subsidiary incorporated outside Pakistan:

Name of Company	Country of Incorporation	Registered Address	Princinpal Officer	Basis of Association	Percentage of Shareholding	Operational Status	Auditor's Opinion of Latest Financial Statements
Symmetry EMEA FZC	United Arab Emirates	Business Centre, Sharjah Publishing City Free Zone, Sharjah, United Arab Emirates.	Sarocsh Ahmed / Adil Ahmed	Subsidiary	96%	Operational	Unmodified Opinion

38 financial instruments

38.1 financial risk management

The Board of Directors of the Company has overall responsibility for the establishment and oversight of the Company's risk management framework. The Company has exposure to the following risks from its use of financial instruments:

- ◆ Credit risk
- ◆ Liquidity risk
- ◆ Market risk

38.1.1 Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

notes to the unconsolidated financial statements

A financial asset is regarded as credit impaired as and when it falls under the definition of a 'defaulted' financial asset. For the Company's internal credit management purposes, a financial asset is considered as defaulted when it is **past due for 90 days or more**.

The Company writes off a defaulted financial asset when there remains no reasonable probability of recovering the carrying amount of the asset through available means.

Maximum exposure to credit risk

		June 30, 2026		June 30, 2025	
		Carrying amount	Maximum exposure	Carrying amount	Maximum exposure
	Note	Amount in rupees			
At amortised cost					
-Long term deposits		12,751,588	12,751,588	4,479,308	4,479,308
-Trade debts	(a)	236,865,456	236,865,456	204,553,441	204,553,441
-Short term Investments		73,000,000	73,000,000	73,000,000	73,000,000
-Loans to employee		221,000	221,000	108,700	108,700
-Due from related parties	(b)	904,479,360	904,479,360	673,837,291	673,837,291
-Bank balances	(c)	24,500	24,500	24,500	24,500
		1,227,341,904	1,227,341,904	956,003,240	956,003,240

Note (a) - Credit risk exposure on trade debts

	June 30, 2026		30-Jun-25	
	Gross value	Life time expected credit losses	Gross value	Life time expected credit losses
Rupees				
Not past dues	220,863,159	-	201,434,251	-
1-90 Days	14,175,048	(107,457)	646,200	-
91-180 Days	2,533,580	(598,874)	2,548,216	(75,226)
	237,571,787	(706,331)	204,628,667	(75,226)

Based on the past experience, consideration of financial position, past track records and subsequent recoveries, the Company believes that trade debts past due do not require any impairment.

Note (b) - Credit risk exposure on due from related parties

The ageing of related party at the reporting date is as follows:

	June 30, 2026		June 30, 2025	
	Gross value	Life time expected credit losses	Gross value	Life time expected credit losses
Rupees				
Not past due	-	-	-	-
1-90 Days	216,599,223	-	191,202,392	-
91-180 Days	145,250,444	-	222,123,473	-
181-270 Days	407,447,719	-	112,154,649	-
271-360 Days	20,130,297	-	62,424,708	-
More than 360 days	115,051,677	-	85,932,069	-
	904,479,360	-	673,837,291	-

This represent due from subsidiaries in respect of business expense incurred on behalf of subsidiaries. Management does not expect to incur material losses against those balances.

Note (c) - Credit risk exposure on bank balances

The Company's credit risk on liquid funds is limited because the counter parties are banks with reasonably high credit ratings. As of the reporting date, the external credit ratings of the Company's bankers were as follows:

Bank balances

Credit risk rating of the banks and their respective balances are given below:

Bank	Agency	Rating		June 30, 2026	June 30, 2025
		Short term	Long term	----- (Rupees) -----	
Bank AL Habib	PACRA	A1+	AAA	(114,333,629)	(114,473,248)
Askari Bank Limited	PACRA	A1+	AA+	12,476	12,476
Meezan Bank	JCR-VIS	A1+	AAA	6,224	6,224
Dubai Islamic Bank	JCR-VIS	A1+	AA	5,800	5,800

Concentration of credit risk

Concentration of credit risk arises when a number of financial instruments or contracts are entered into with the same party, or when counter parties are engaged in similar business activities, or activities in the same geographic region, or have similar economic features that would cause their ability to meet contractual obligations to be similarly affected by changes in economic, political or other conditions. Concentrations of credit risk indicate the relative sensitivity of the Company's performance to developments affecting a particular industry. As of the reporting date, the Company was exposed to the following concentrations of credit risk:

	30-Jun-26			30-Jun-25		
	Total exposure	Concentration	% of total exposure	Total exposure	Concentration	% of total exposure
	Rupees					
Trade debts	236,865,456	87,186,540	37%	204,553,441	37,471,644	18%
Bank balances	24,500	12,476	51%	24,500	12,476	51%
Short term investments	73,000,000	73,000,000	100%	73,000,000	73,000,000	100%
		160,199,016			110,484,120	

38.1.2 Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. Liquidity risk arises because of the possibility that the Company could be required to pay its liabilities earlier than expected or difficulty in raising funds to meet commitments associated with financial liabilities as they fall due. The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The following are the contractual maturities of financial liabilities, including estimated interest payments:

	Carrying amount	Contractual cash flows	Payable on demand	Six months or less	Six to twelve months	One to five years	More than five years
Rupees							
June 30, 2026							
Lease liabilities	340,417,212	566,874,802	-	(25,401,891)	(28,240,148)	(308,403,489)	(204,829,274)
Due to related party	229,985,840	229,985,840	(229,985,840)	-	-	-	-
Trade and other payables	43,010,074	43,010,074	-	(43,010,074)	-	-	-
Accrued mark-up	326,622	326,622	-	(326,622)	-	-	-
Short term borrowings	117,725,058	117,725,058	(117,725,058)	-	-	-	-
	731,464,806	957,922,396	(347,710,898)	(68,738,587)	(28,240,148)	(308,403,489)	(204,829,274)

notes to the unconsolidated financial statements

	Carrying amount	Contractual cash flows	Payable on demand	Six months or less	Six to twelve months	One to five years	More than five years
Rupees							
June 30, 2025							
Lease liabilities	112,200,206	173,630,169	-	(8,981,408)	(9,391,570)	(98,439,327)	(56,817,864)
Loan from related party	44,216,045	44,216,045	(44,216,045)	-	-	-	-
Trade and other payables	43,607,738	43,607,738	-	(43,607,738)	-	-	-
Accrued mark-up	1,181,789	1,181,789	-	(1,181,789)	-	-	-
Short term borrowings	118,077,490	118,077,490	(118,077,490)	-	-	-	-
	319,283,268	380,713,231	(162,293,535)	(53,770,935)	(9,391,570)	(98,439,327)	(56,817,864)

38.1.3 market risk

Market risk is the risk that the value of the financial instrument may fluctuate as a result of changes in market interest rates or the market price due to a change in credit rating of the issuer or the instrument, change in market sentiments, speculative activities, supply and demand of securities and liquidity in the market. Market risk comprises of currency risk, interest rate risk and other price risk.

(a) Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Foreign Currency risk arises mainly where receivables and payables exist due to transactions entered into foreign currencies. As of the reporting date, the Company was exposed to currency risk on payables that are denominated in US Dollars as follows:

	June 30, 2026		June 30, 2025	
	Average rate	Reporting date rate	Average rates	Reporting date rate
Rupees				
US Dollar	280.01	278.16	283.97	283.76

The following significant exchange rates applied during the year:

	June 30, 2026		June 30, 2025	
	Rupees	US Dollars	Rupees	US Dollar
Foreign trade receivable	209,895,242	\$ 754,581	186,145,153	\$ 655,985

Sensitivity analysis:

As of the reporting date, 10% strengthening / (weakening) of the Pak Rupee against the US Dollar would have reduced / (increased) the profit before tax of the Company by the amount shown below. This analysis assumes that all other variables, in particular interest rates, remain constant.

	Rupees
As at June 30, 2026	20,989,524
As at June 30, 2025	18,614,515

(b) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Majority of the interest rate exposure arises from short term borrowings, loan from related parties and lease borrowing from banks and term deposits with banks. As of the reporting date, the interest rate profile of the Company's significant interest bearing financial instruments was as follows:

Fair value sensitivity analysis for fixed rate instruments

The Company does not account for any fixed rate financial assets and liabilities at fair value through profit and loss. Therefore, a change in interest rates at the reporting date would not affect the profit or loss and equity of the Company.

Cash flow sensitivity analysis for variable rate instruments

	2026	2025	2026	2025
	Effective interest rate (%)		Carrying amount (Rs.)	
Financial liabilities				
Lease liabilities	12.11% - 13.98%	12.67% - 24.35%	340,417,212	112,200,206
Short term financing;				
-Kibor based	11.50% - 13.49%	11.50% - 22.00%	114,333,629	114,473,248

A change of 100 basis points in interest rates at the reporting date would have decreased / increased profit before tax by Rs. 4.55 million (2025: Rs. 2.27 million). This analysis assumes that all other variables, in particular foreign currency rates, remain constant. The analysis is performed on the same basis for last year.

38.2 financial instruments by category

	2026	2025
Note	Rupees	

38.2.1 financial assets:

Amortized cost			
Long term deposits	43.3	12,751,588	4,479,308
Trade debts		236,865,456	204,553,441
Short term Investments		73,000,000	73,000,000
Loans to employees		262,000	2,774,000
Due from related parties		904,479,360	673,837,291
Cash and bank balances		27,560	26,510
		1,227,385,964	958,670,550

38.2.2 financial liabilities:

At amortized cost		
Lease liabilities	340,417,212	112,200,206
Due to related party	229,985,840	44,216,045
Trade and other payables	43,010,074	43,607,738
Accrued mark-up	3,718,051	4,786,031
Short term borrowings	114,333,629	114,473,248
Unclaimed dividend	595,885	559,664
	732,060,691	319,842,932

39 fair value of assets and liabilities

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Consequently, differences can arise between carrying values and the fair value estimates.

notes to the unconsolidated financial statements

The carrying amounts of all financial assets and liabilities reflected in the unconsolidated financial statements approximate their fair values.

The Company measures fair values using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements:

- Level 1:** Quoted market price (unadjusted) in an active market.
- Level 2:** Valuation techniques based on observable inputs.
- Level 3:** Valuation techniques using significant unobservable inputs. This category includes all instruments where the valuation technique includes inputs not based on observable data.

The management considers that the carrying amount of all other assets and liabilities recognised in the unconsolidated financial statements approximate their fair value.

40 capital management

The management's policy is to maintain a strong capital base so as to maintain investor, creditor and market confidence and to sustain future development of the business. The management closely monitors the return on capital along with the level of distributions to ordinary shareholders. The management seeks to maintain a balance between higher returns that might be possible with higher levels of borrowings and the advantages and security afforded by a sound capital position.

The Company is not subject to any externally imposed capital requirement.

Following is the quantitative analysis of what the Company manages as capital:

	2026	2025
	Rupees	
Shareholders' equity:		
Issued, subscribed and paid up capital	285,245,524	285,245,524
Share premium	273,268,397	273,268,397
Unappropriated profits	567,781,816	418,866,582
Total capital managed by the Company	1,126,295,737	977,380,503

41 change in liabilities arising from financing activities

	Lease liabilities	Loan from related party	Total
	Rupees		
Balance as at June 30, 2025	112,200,206	44,216,045	156,416,251
Changes from financing cash flows			
Payment of lease liabilities	(36,526,952)	-	(36,526,952)
Financing obtained from a related party	-	338,498,748	338,498,748
Repayment to a related party	-	(152,728,953)	(152,728,953)
Total changes from financing activities	75,673,254	229,985,840	305,659,094
Other changes			
Interest expense	22,469,550	-	22,469,550
Addition	242,274,408	-	242,274,408
	264,743,958	-	264,743,958
Balance as at June 30, 2026	340,417,212	229,985,840	570,403,052

notes to the unconsolidated financial statements

	Lease liabilities	Loan from related party	Total
Rupees			
Balance as at July 1, 2024	106,796,333	9,122,259	115,918,592
Changes from financing cash flows			
Payment of lease liabilities	(12,583,307)	-	(12,583,307)
Financing obtained from a related party	-	109,448,092	109,448,092
Repayment of loan to a related party	-	(75,384,892)	(75,384,892)
Total changes from financing activities	94,213,026	43,185,459	137,398,485
Other changes			
Interest expense	19,586,062	1,030,586	20,616,648
Modification impact	(1,598,882)	-	(1,598,882)
	17,987,180	1,030,586	19,017,766
Balance as at June 30, 2025	112,200,206	44,216,045	156,416,251

42 operating segment results

	Transformation		Interactive		Digital commerce - Trade		Mobility	
	For the year ended		For the year ended		For the year ended		For the year ended	
	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025
Revenue - net	505,101,311	473,181,599	44,855,044	52,458,859	-	-	-	410,222
Cost of sales	234,761,338	204,537,973	20,847,758	4,471,970	-	-	-	239,124
Gross profit	270,339,973	268,643,626	24,007,286	47,986,889	-	-	-	171,098
Administrative and selling expenses	88,990,460	98,416,083	7,902,714	22,470,348	-	-	-	128,973
Operating results	181,349,513	170,227,543	16,104,572	25,516,541	-	-	-	42,125

	Transformation		Interactive		Digital commerce - Trade service		Mobility		Unallocated	
	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025
Segment Assets	1,114,497,797	783,232,768	238,677,863	167,735,032	-	-	-	1,702,419	-	-
Unallocated assets	-	-	-	-	-	-	-	534,263,209	373,760,371	-
Segment liabilities	176,731,580	81,046,745	39,457,271	18,094,578	-	-	-	256,097	-	-
Unallocated liabilities	-	-	-	-	-	-	-	544,954,281	249,652,667	-

43 general

43.1 specific disclosures for shariah - compliant companies

	2026				2025		
	Note	Conventional	Shariah	Total	Conventional	Shariah	Total
			Compliant			Compliant	
			Rs.			Rs.	
Statement of Financial Position							
Long-term investments	8	14,693,840	-	14,693,840	14,623,840	-	14,623,840
Short-term investments	12	73,000,000	-	73,000,000	73,000,000	-	73,000,000
Due from related parties	13	904,479,360	-	904,479,360	673,837,291	-	673,837,291

notes to the unconsolidated financial statements

	Note	Conventional	2026		Conventional	2025	
			Shariah	Total		Shariah	Total
			Compliant			Compliant	
			Rs.			Rs.	
Cash and bank balances	15	12,476	12,024	24,500	26,510	-	26,510
Lease liabilities	17	340,417,212	-	340,417,212	112,200,206	-	112,200,206
Long term advance	20	-	2,086,957	2,086,957	-	-	-
Short-term borrowings	22	114,333,629	-	114,333,629	114,473,248	-	114,473,248
Due to related parties	23	229,985,840	-	229,985,840	44,216,045	-	44,216,045
Accrued interest / mark-up	24	3,718,051	-	3,718,051	4,786,031	-	4,786,031
Statement of profit or loss							
Income Earned from Business Segment	26	-	549,956,354	549,956,354	-	526,050,680	526,050,680
Foreign exchange loss (net)	30.1	-	2,498,245	2,498,245	-	-	-
Foreign exchange gain (net)	30.1	-	-	-	-	4,134,311	4,134,311
Gain / (loss) or dividend earned on Shariah compliant		-	-	-	-	-	-
Investments or share of profit / (loss) from Shariah-compliant associate		-	-	-	-	-	-
Exchange gains earned using conventional derivative financial instruments		-	-	-	-	-	-
Profit on bank deposits		-	-	-	-	-	-
Income on intercompany balance due from associate		-	-	-	-	-	-
Scrap sales		-	-	-	-	-	-
Late payments or liquidated damages		-	-	-	-	-	-
Income from investments	29	7,730,000	-	7,730,000	12,293,003	-	12,293,003
Gain on lease modification		-	-	-	-	-	-
Gain on disposal of right-of-use asset		-	-	-	-	-	-
Gain on disposal of operating assets	29	-	13,842,607	13,842,607	-	-	-
Other income	29	-	1,141,750	1,141,750	-	-	-
Finance costs	31	37,168,019	-	37,168,019	39,819,750	-	39,819,750

Other Disclosure Requirements

Relationship with Shariah-Compliant financial Institutions, including banks, takaful operators and their windows, etc.

Name	Relationship
Dubai Islamic Bank	Bank Balance
Meezan Bank Limited	Bank Balance

43.2 utilization of proceeds from initial public offering

In August 2023, the Company issued its shares to the general public through IPO to finance the development of new Intellectual Properties, development of new office, procurement of new equipment and hiring of new staff.

	2026	2025
	Rupees	
Proceeds from IPO	379,411,764	379,411,764
IPO related expenses	(17,908,073)	(17,908,073)
Development of new intellectual properties	(160,324,414)	(146,697,285)
Development of new office	(44,544,978)	(44,544,978)
Procurement of new equipment	(40,994,528)	(40,994,528)

	2026	2025
	Rupees	
Hiring of new team	(36,717,216)	(36,717,216)
Marketing and business development	(40,937,445)	(40,937,445)
	37,985,110	51,612,239

43.2.1 Unutilized balance of Rs. 48.714 million (2025: 62.341 million) is available in the form of TDRs maintained with M/s Bank Al Habib Limited.

43.2 number of employees

	2026	2025
	(Numbers)	
Total employees of the Company at the year end	76	72
Average employees of the Company during the year	70	70

43.3 reclassification of corresponding figures

In these unconsolidated financial statements corresponding figures have been rearranged and reclassified, wherever considered necessary for the purposes of comparison and better presentation. Following reclassifications have been made in these financial statements.

Reclassified from component	Reclassified to component	Note	Rupees
Loan, Advances, Deposits And Prepayments	Long Term Deposits		
(Deposits)	(Others)	9	200,000

43.4 events after the reporting date

The Board of Directors of the Holding Company in their meeting held on **29th Sep. 2026** has proposed a final cash dividend of Rs. **0.10** per share (2025: Rs. 0.05 per share) for approval of the members at the Annual General Meeting to be held on **23 Oct. 2026**. The consolidated financial statements do not reflect this appropriation.

43.5 date of authorization for issue of these unconsolidated financial statements

These unconsolidated financial statements were authorised for issue by the Board of Directors of the Company in their meeting held on **29th Sep. 2026**.

43.6 level of rounding

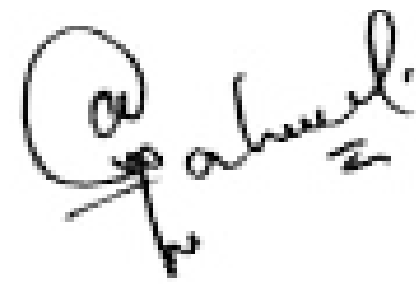
Unless otherwise indicated, figures in these unconsolidated financial statements have been rounded off to the nearest rupee.



Chief Executive



Director



Chief Financial Officer

consolidated financial statements

consolidated financial statements of Symmetry Group Limited

For the year ended June 30, 2026

Rahman Sarfaraz Rahim Iqbal Rafiq

Chartered Accountants

KARACHI, LAHORE & ISLAMABAD

INDEPENDENT AUDITORS' REPORT

To the members of Symmetry Group Limited

REPORT ON THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS**Opinion**

We have audited the annexed consolidated financial statements of **Symmetry Group Limited** and its subsidiaries (the Group), which comprise the consolidated statement of financial position as at **June 30, 2026**, the consolidated statement of profit or loss, the consolidated statement of comprehensive income, the consolidated statement of changes in equity, the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of material accounting policies and other explanatory information, ('the consolidated financial statements') and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

In our opinion, the consolidated financial statements give a true and fair view of the consolidated financial position of the Group as at **June 30, 2026** and of its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with the accounting and reporting standards as applicable in Pakistan.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated financial statements* section of our report. We are independent of the Group in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code) and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters are addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. However, we have determined that there are no key audit matters to communicate in our report.

Information Other than the Consolidated financial statements and Auditor's Report Thereon

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the consolidated financial statements and our auditor's reports thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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Information Other than the Consolidated financial statements and Auditor's Report Thereon (continued)

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. However, we have nothing to report in this regard.

Responsibilities of Management and Board of Directors for the Consolidated financial statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the accounting and reporting standards as applicable in Pakistan and the requirements of Companies Act, 2017 (XIX of 2017) and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Board of Directors are responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated financial statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the consolidated financial statements.

As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.



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Auditor's Responsibilities for the Audit of the Consolidated financial statements (continued)

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide the Board of Directors with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with the Board of Directors, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are, therefore, the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partner on the audit resulting in this independent auditor's report is **Mr. Muhammad Rafiq Dosani**.



RAHMAN SARFARAZ RAHIM IQBAL RAFIQ
Chartered Accountants

Karachi

Date: September 30, 2026

UDIN: AR202610210p3MrIYnO5

consolidated statement of financial position

As at June 30, 2026

		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			
Authorized capital			
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	15	285,253,404	285,245,524
Capital reserves			
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
Revenue reserves			
Unappropriated profits		611,428,888	495,398,786
		2,126,073,738	1,927,108,238
Non-controlling interest		235,541,090	36,118,389
		2,361,614,828	1,963,226,627
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		3,266,930,566	2,489,867,263

The annexed notes from 1 to 44 form an integral part of these consolidated financial statements.

Chief Executive

Director

Chief Financial Officer

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	216,300,293
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		255,736,482	188,603,271
Levies	32	(12,858,691)	(2,864,995)
Profit before taxation		242,877,791	185,738,276
Taxation - net	33	(27,596,041)	(15,264,479)
Profit after taxation		215,281,750	170,473,797
Profit attributable to:			
- Equity holders of the parent		215,828,682	170,888,553
- Non-controlling interest		(546,932)	(414,756)
		215,281,750	170,473,797
Earning per share - basic and diluted	34	0.76	0.60

The annexed notes from 1 to 44 form an integral part of these consolidated financial statements.



Chief Executive



Director



Chief Financial Officer

consolidated statement of comprehensive income

For the year ended June 30, 2026

		2026	2025
		(Restated)	
	Note	Rupees	
Profit after taxation		215,281,750	170,473,797
Other comprehensive income			
Items that may be reclassified to profit and loss			
Foreign currency translation loss		(2,759,184)	(1,994,897)
Items that will not be reclassified to profit and loss			
Revaluation gain on intangibles		-	1,001,637,862
Less: related deferred tax charge		-	(90,147,408)
		-	911,490,454
Impact of taxation on disposal of revalued intangible			
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		212,563,946	1,079,969,354
Attributable to:			
- Equity holders of the parent		213,221,245	1,044,084,084
- Non-controlling interest		(657,299)	35,885,270
		212,563,946	1,079,969,354

The annexed notes from 1 to 44 form an integral part of these consolidated financial statements.



Chief Executive



Director



Chief Financial Officer

consolidated statement of changes in equity

for the year ended june 30, 2026

	Issued, subscribed and paid up capital	Capital reserves			Revenue reserve		Equity attributable to owners	Non- controlling interest	
		Share premium	Revaluation surplus	Foreign currency translation reserve	Unappropriated profits	Total reserves			
Rupees									
Balance as at June 30, 2024	285,245,524	273,268,397		-	-	353,034,520	626,302,917	911,548,441	81,959
Total comprehensive income for the year ended June 30, 2025									
Non-controlling interest on acquisition of foreign subsidiary	-	-		-	-	-	-	-	151,160
Profit for the year - restated	-	-		-	-	170,888,553	170,888,553	170,888,553	(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)	170,888,553	1,044,084,084	1,044,084,084	1,044,084,084	35,885,270
Transaction with owners									
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)	495,398,786	1,641,862,714	1,927,108,238	1,927,108,238	36,118,389
Balance as at June 30, 2025 - restated	285,245,524	273,268,397	875,110,632	(1,915,101)	495,398,786	1,641,862,714	1,927,108,238	1,927,108,238	36,118,389
Total comprehensive income for the year ended June 30, 2026									
Non-controlling interest on acquisition	-	-		-	-	-	-	-	200,080,000
Profit for the year	-	-		-	-	215,828,682	215,828,682	215,828,682	(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)	130,293,727	213,221,245	213,221,245	213,221,245	(657,299)
Transaction with owners									
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)	611,428,888	1,840,820,334	2,126,065,858	2,126,065,858	235,541,090

The annexed notes from 1 to 44 form an integral part of these consolidated financial statements.



Chief Executive



Director



Chief Financial Officer

consolidated statement of cash flows

for the year ended 30 june 2026

		2026	2025
			(Restated)
	Note	(Rupees)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before levies and taxation		255,736,482	188,603,271
Adjustments for:			
- 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		410,569,493	340,949,089
Working capital changes			
Decrease / (increase) in current assets			
- Trade debts		(105,511,855)	62,231,248
- Advances, deposits and prepayments	44.4	1,675,042	(69,724)
(Decrease) / Increase in current liabilities			
- Trade and other payables		51,060,354	17,164,692
		(52,776,459)	79,326,216
Cash generated from operations		357,793,034	420,275,305
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		157,461,763	335,774,504
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	
Repayment of lease liability - principal portion		(14,057,402)	7,002,755
Net cash generated from / (used in) financing activities		403,249,941	14,025,697
Net decrease in cash and cash equivalents		205,841,449	299,308,857
Net foreign exchange difference		(1,663,915)	-
Cash and cash equivalents at beginning of the year		235,423,099	(63,885,758)
Cash and cash equivalents at end of the year	35	439,600,633	235,423,099

The annexed notes from 1 to 44 form an integral part of these consolidated financial statements.



Chief Executive



Director



Chief Financial Officer

notes to the consolidated financial statements

for the year ended june 30, 2026

1 introduction

1.1 legal status of the company

The "Group" consists of Symmetry Group Limited (here-in-after referred to as 'the Holding Company') and its subsidiaries, Symmetry Digital (Private) Limited, Iris Digital (Private) Limited and Symmetry EMEA FZC (here-in-after referred to as 'the Group').

The principal activities of the Holding Company are digital media and advertising services encompassing transformation, interactive, commerce and mobility activities.

Symmetry Group Limited ('the Holding Company') was incorporated in Pakistan as a private limited company on February 3, 2012 under the repealed Companies Ordinance, 1984 (now Companies Act 2017). In May 2017, the Company was converted to a public limited company and later on listed itself on the Pakistan Stock Exchange on September 1, 2023.

These consolidated financial statements represent the consolidated financial statements of the Holding Company. The standalone financial statements of the group companies have been presented separately.

	Percentage of Direct Holding	
	2026	2025
The Holding Company has direct investments in following subsidiaries:		
Symmetry Digital (Private) Limited	99.98%	99.98%
Iris Digital (Private) Limited	99.80%	99.80%
Symmetry Group EMEA FZC	96.00%	96.00%
Affair Studio (Private) Limited	70.00%	0.00%

	Percentage of Indirect Holding	
	2026	2025
The Holding Company has indirect control in following subsidiary:		
Aurion.ai Limited	81.23%	0.00%

1.2 nature of operations of subsidiaries

1.2.1 Symmetry Digital (Private) Limited

Symmetry Digital (Private) Limited ('SDPL') was incorporated in Pakistan as a private limited company on August 31, 2009 under the repealed Companies Ordinance, 1984 (now Companies Act 2017). The principal activities of SDPL are digital media and advertising services encompassing transformation, interactive, commerce and mobility activities.

1.2.2 Iris Digital (Private) Limited

Iris Digital (Private) Limited ('IDPL') was incorporated in Pakistan as a private limited company on February 3, 2012 under the repealed Companies Ordinance, 1984 (now Companies Act 2017). The principal activities of IDPL are digital media and advertising services encompassing transformation, interactive, commerce and mobility activities.

1.2.3 Symmetry Group EMEA FZC

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

1.2.4 Aurion.ai Limited

Aurion.ai Limited (formerly Aurion.ai (Private) Limited) ("the Company") was incorporated in Pakistan on January 6, 2026 as a private limited company under the Companies Act, 2017. The Company was converted into a public limited company with effect from May 18, 2026. The principal line of business of the company shall be to establish and run data processing centers, computer centers, software development centers, offices and to provide consultancy and data processing software development services, both application packages and operating systems and other services, and to impart training of electronic data processing, computer software and hardware to customers and others and to buy, sell, export, import of software, hardware and establishment of incidental infrastructural facilities, subject to permission of relevant authorities.

1.2.5 Affair Studio (Private) Limited

Affair Studio (Private) Limited was incorporated on September 01, 2025 as a private limited company. The principal activities of Affair Studio (Private) Limited are providing consultancy for brand development and activation through the use of print and electronic, digital and social media, marketing research, media sales, event management etc.

1.3 location of the registered office and regional offices

Particular	Location	Address
Registered office	Karachi	Plot No. 56-A, Street 2, Khalid Commercial Area Phase 7 Ext Defence Housing Authority, Karachi,
Regional Office	Lahore	Plot No. 158D Commercial Broadway Phase 8 Defence Housing Authority, Lahore
Regional Office	Islamabad	Plot No. 278-279, Street 1, Industrial Area, Sector I-9/3, Ground Floor, Block A, Mujahid Business Complex, 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 consolidated financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The accounting and reporting standards as applicable in Pakistan comprise of:

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

Where the provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of, and directives issued under, the Companies Act, 2017 have been followed.

2.2 basis of measurement

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

2.3 functional and presentation currency

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

2.4 use of estimates and judgments

The preparation of consolidated financial statements in conformity with accounting and reporting standards, as applicable in Pakistan, requires management to make judgments, estimates and assumptions that affect the application of the accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates underlying the assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. Information about the judgments made by the management in the application of the accounting policies, that have the most significant effect on the amount recognized in these consolidated financial statements, assumptions and estimation uncertainties that may have significant risk of material adjustment to the carrying amount of asset and liabilities in the next year are described in the following notes:

	Note
- Property and equipment	3.2 & 4
- Leases	3.3 & 17
- Intangible assets	3.4 & 6
- Long term prepayment - Software-as-a-Service (SaaS) arrangements	3.5 & 8
- Levies and Taxation	3.6
- Goodwill	3.7 & 7
- Revenue recognition	3.13

2.5 standards, interpretations and amendments to the approved accounting standards

There are certain amendments and interpretations to the accounting and reporting standards which are mandatory for the Company's annual accounting period which began on 1 July 2025. However, these do not have any significant impact on the Company's financial statements except as disclosed in note 3 to these financial statements.

Standards, amendments and interpretations to existing standards that are not yet effective and have not been early adopted by the Company:

	Effective date (annual reporting periods beginning on or after)
IAS 7 Statement of Cash Flows (Amendments)	January 1, 2026
IAS 21 The effects of changes in foreign exchange rates (Amendments)	January 1, 2027
IAS 28 Investments in Associates and Joint Ventures (Amendments)	January 1, 2027
IFRS 7 Financial Instruments: Disclosures (Amendments)	January 1, 2026
IFRS 9 Financial Instruments (Amendments)	January 1, 2026
IFRS 10 Consolidated Financial Statements (Amendments)	January 1, 2026
IFRS 17 Insurance Contracts (Amendments)	January 1, 2027
IFRS 18 Presentation and Disclosure in Financial Statements	January 1, 2027
IFRS 19 Subsidiaries without Public Accountability: Disclosures	January 1, 2027

The management anticipates that, the adoption of the above standards, amendments and interpretations in future periods, will have no material impact on the financial statements other than in presentation / disclosures.

Other than the aforesaid standards, interpretations and amendments, International Accounting Standards Board (IASB) has also issued the following standards and interpretation, which have not been notified locally or declared exempt by the Securities and Exchange Commission of Pakistan (SECP) as at June 30, 2026;

IFRS 1	First-time Adoption of International Financial Reporting Standards
IFRS 20	Regulatory Assets and Regulatory Liabilities
IFRIC 12	Service Concession Arrangement

3 summary of material accounting policies

The accounting policies set out below have been applied consistently to all the periods presented in these consolidated financial statements except for that explained below:

Change in accounting policy

During the year, the Group has changed its accounting policy for subsequent measurement of intangible assets. Previously, intangible assets were carried at cost less accumulated amortization and impairment losses (cost model). Effective from the current year, the Group has adopted the revaluation model under IAS 38 Intangible Assets for those intangible assets for which an active market exists. Under the revaluation model, intangible assets are carried at their fair value, determined through periodic revaluations, less subsequent amortization and impairment losses, if any.

The change has been made to provide more relevant information on the value of intangible assets in the financial statements.

In accordance with the requirements of IAS 08 Accounting Policies, Changes in Accounting Estimates and Errors, when a change in accounting policy arises from the adoption of the revaluation model, it is applied prospectively. Accordingly, the impact of this change has been recognized in the current year and will be reflected in future periods. The related accounting policy due to this change has been defined in note 4.4 to these financial statements.

3.1 basis of consolidation

3.1.1 business combination

The Group accounts for business combinations using the acquisition method when the acquired set of activities and assets meets the definition of a business and control is transferred to the Group unless the combining entities or businesses are ultimately controlled by the same party or parties both before and after the business combination and the control is not transitory, in which case they are accounted using merger accounting policies. In determining whether a particular set of activities and assets is a business, the Group assesses whether the set of assets and activities acquired includes, at a minimum, an input and substantive process and whether the acquired set has the ability to produce outputs.

The Group has an option to apply a 'concentration test' that permits a simplified assessment of whether an acquired set of activities and assets is not a business. The optional concentration test is met if substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or group of similar identifiable assets.

The consideration transferred in the acquisition is generally measured at fair value, as are the identifiable net assets acquired. Any goodwill that arises is tested annually for impairment. Any gain on a bargain purchase is recognised in profit or loss immediately. Transaction costs are expensed as incurred, except if related to the issue of debt or equity securities.

The consideration transferred does not include amounts related to the settlement of pre-existing relationships. Such amounts are generally recognised in profit or loss.

Any contingent consideration is measured at fair value at the date of acquisition. If an obligation to pay contingent consideration that meets the definition of a financial instrument is classified as equity, then it is not remeasured and settlement is accounted for within equity. Otherwise, other contingent consideration is remeasured at fair value at each reporting date and subsequent changes in the fair value of the contingent consideration are recognised in profit or loss.

3.1.2 subsidiaries

Subsidiaries are entities controlled by the Group. The Group 'controls' an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

3.1.3 non-controlling interests - nci

NCI are measured initially at their proportionate share of the acquiree's identifiable net assets at the date of acquisition. Changes in the Group's interest in a subsidiary that do not result in a loss of control are accounted for as equity transactions.

3.1.4 loss of control

When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related NCI and other components of equity. Any resulting gain or loss is recognised in profit or loss. Any interest retained in the former subsidiary is measured at fair value when control is lost.

3.1.5 transactions eliminated on consolidation

Intra-group balances and transactions, and any unrealised income and expenses arising from intra-group transactions are eliminated on consolidation.

3.2 property and equipment

3.2.1 recognition and measurement

Items of property and equipment are measured at cost, which includes capitalised borrowing costs, less accumulated depreciation and accumulated impairment losses (if any).

If significant parts of an item of property and equipment have different useful lives, then they are accounted for as separate items (major components) of property and equipment.

Any gain or loss on disposal of an item of property and equipment is recognised in profit or loss.

3.2.2 subsequent expenditure

Subsequent expenditure is capitalised only if it is probable that the future economic benefits associated with the expenditure will flow to the Group.

3.2.3 depreciation

Depreciation is calculated to write off the cost of items of property and equipment less their estimated residual values using the straight-line method over their estimated useful lives, and is generally recognised in profit or loss.

The estimated useful lives of property and equipment for current and comparative year are disclosed in note 5.

Depreciation on additions is charged from the month of acquisition with no charge of depreciation in the month of derecognition.

Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

3.3 leases

Right-of-use assets

The Group recognizes right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognized, initial direct costs incurred, and lease payments made at or before the commencement date less any lease incentives received. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

Right-of-use assets comprise of motor cars and head office which is depreciated over period of lease on straight line basis. If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

Lease liabilities

At the commencement date of the lease, the Group recognizes lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in substance fixed payments) less any lease incentives receivable, variable lease payments that depend on an index or a rate, and amounts expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Group and payments of penalties for terminating the lease, if the lease term reflects the Group exercising the option to terminate. Variable lease payments that do not depend on an index or a rate are recognized as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

In calculating the present value of lease payments, the Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Short-term leases

The Group applies the short-term lease recognition exemption to its short-term leases where the lease term is of 12 months or less from the commencement date and do not contain a purchase option and leases for which the underlying asset is of low value. Lease payments on short-term leases are recognized as expense on a straight-line basis over the lease term.

3.4 intangible assets

operating intangible assets

initial recognition and measurement

Intangible assets of the Group mainly comprise internally generated software. Intangible assets acquired separately are measured on initial recognition at cost. Expenditure on research, or on the research phase of an internal software project, is recognized as an expense in the period in which it is incurred. Development expenditure relating to software projects is capitalized only when the Group demonstrates that the software is technically feasible, intended to be completed, capable of generating probable future economic benefits, supported by adequate resources, and that the attributable costs can be measured reliably. Costs that do not meet these recognition criteria are expensed as incurred.

subsequent measurement

Following initial recognition, intangible assets are carried at a revalued amount, being their fair value at the date of revaluation less subsequent accumulated amortization and impairment losses, if any, provided that an active market exists for such assets. Where no active market exists, intangible assets continue to be carried at cost less accumulated amortization and impairment losses.

revaluation surplus

The Group revalues its intangible assets with sufficient regularity to ensure that their carrying amounts do not differ materially from fair values at the reporting date. Increases in carrying amounts arising from revaluation are recognized in other comprehensive income and accumulated in equity as “Revaluation surplus”, except to the extent that they reverse a revaluation decrease previously recognized in profit or loss. Decreases in carrying amount as a result of revaluation are recognized in profit or loss, except where they reverse a revaluation surplus relating to the same asset. The surplus on revaluation, to the extent of incremental amortization charged, is transferred directly to unappropriated profit. The revaluation surplus is not available for distribution to shareholders.

amortization

Software development costs are amortized over their estimated useful lives on a systematic basis that reflects the pattern in which future economic benefits are expected to be consumed. Amortization is charged on a straight-line basis from the month in which the asset is available for use and ceases in the month of disposal. Useful lives and amortization methods are reviewed at each reporting date and adjusted prospectively, if appropriate.

capital work-in-progress

Capital work-in-progress represents expenditure on software or other intangible projects that are under development and not yet available for use. As no active market exists for such assets during the development phase, capital work-in-progress is carried at cost less any identified impairment losses. Upon completion, the accumulated costs are transferred to intangible assets, and amortization commences when the asset becomes available for use.

impairment

At each reporting date, intangible assets, including capital work-in-progress, are assessed for indicators of impairment. Where the carrying amount of an asset exceeds its recoverable amount, the asset is written down to its recoverable amount and the impairment loss is recognized in the statement of profit or loss.

derecognition

An intangible asset is derecognized upon disposal or when no future economic benefits are expected from its use. Any resulting gain or loss, representing the difference between the net disposal proceeds and the carrying amount of the asset, is recognized in the statement of profit or loss in the period of derecognition.

3.5 long term prepayment - software-as-a-service (saas) arrangements

The Group recognizes the payments made to the software vendor under the SaaS arrangement as long term asset and amortize it over the contract period.

SaaS arrangements are service contracts providing the Group with the right to access the cloud provider's application software over the contract period. Costs incurred to configure or customise, and the ongoing fees to obtain access to the cloud provider's application software, are recognised as operating expenses when the services are received. Some of the costs incurred relate to the development of software code that enhances or modifies, or creates additional capability to, existing on-premise systems and meets the definition of, and the recognition criteria for, an intangible asset. These costs are recognised as intangible software assets and amortised over the useful life of the software on a straight line basis.

The useful lives of these assets are reviewed at least at the end of each financial year, and any change accounted for prospectively as a change in accounting estimate.

3.6 levies and taxation

levies

A levy is an outflow of resources embodying economic benefits imposed by the government that does not meet the definition of income tax provided in the International Accounting Standard (IAS) 12 'Income Taxes' because it is not based on taxable profit.

In these financial statements, levy includes minimum tax under section 113 or other sections of Income tax ordinance, Income tax under final tax regime and workers' welfare fund expense. The corresponding effect of levy other than worker's welfare fund expense and workers' profit participation, advance tax paid has been netted off and the net position is shown in the statement of financial position.

current tax

The current income tax charge is calculated on the basis of the tax laws enacted or substantively enacted at the end of the reporting period. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

deferred tax

Deferred income tax is provided in full, using the liability method, on temporary differences arising between the tax base of assets and liabilities and their carrying amounts in the unconsolidated financial statements. However, deferred tax liabilities are not recognised if they arise from the initial recognition of goodwill. Deferred income tax is also not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss. Deferred income tax is determined using effective rate of income tax enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

When the excess as referred above is treated as a 'levy', the effective rate of income tax is equal to the enacted rate of income tax while calculating the deferred tax.

Deferred tax assets are recognised for deductible temporary differences and unused tax losses and credits only if it is probable that future taxable amounts will be available to utilise those temporary differences and unused tax losses and credits.

Current and deferred tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

3.7 goodwill

Goodwill that arises upon the acquisition of assets and assuming liabilities is included in intangible assets. The acquisition method of accounting is used to account for the acquisition of the assets and assuming liabilities. The cost of acquisition is measured at the fair value of the assets transferred, equity instruments issued and liabilities incurred or assumed at the acquisition date. The cost of acquisition includes fair value of assets and liabilities resulting from consideration agreement. Identifiable assets acquired and the liabilities assumed are measured initially at their fair values at the acquisition date. Transactions costs are expensed out as incurred except if they relate to the issue of debt or equity securities.

The excess of the consideration transferred over the fair value of the identifiable net assets acquired is recorded as goodwill. If this is less than the fair value of the net assets of the Acquiree in the case of a bargain purchase, the difference is recognised directly in the consolidated statement of profit or loss account.

Goodwill has an indefinite useful life and is subsequently measured at cost less impairment in value, if any. Goodwill is tested for impairment on an annual basis and also when there is an indication of impairment. Impairment loss on goodwill is not reversed. On disposal of an entity, the attributable amount of goodwill is included in the determination of the profit or loss on disposal.

Goodwill is allocated to cash-generating units for the purpose of impairment testing. The allocation is made to those cash-generating units or groups of cash-generating units that are expected to benefit from the business combination in which the goodwill arose.

3.8 cash and cash equivalents

Cash and cash equivalents comprise of cash, bank balances on current and deposits accounts. Short term borrowing facilities availed by the Group Company, which are repayable on demand form an integral part of the Group's cash management and are included as part of cash and cash equivalents for the purpose of the consolidated statement of cash flows.

3.9 staff retirement benefits

A defined benefit plan is a post-employment benefit plan under which an entity regularly pays contributions into a separate fund but will continue to have legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. As a consequence, actuarial risk (that benefits will be less than expected) and investment risk (that assets will be insufficient to meet expected benefits) fall, in substance, on the entity. The Company operates an unfunded gratuity scheme for its employees which is classified as a defined benefit plan.

The Group's obligation in respect of the defined benefit plan is calculated by estimating the amount of future benefit that employees have earned in the current and prior periods and discounting that amount. The calculation of defined benefit obligation is performed annually by a qualified actuary using the Projected Unit Credit Method.

Remeasurements of the defined benefit liability (i.e. the actuarial gains or losses) are recognised immediately in other comprehensive income. The Group determines the interest expense on the defined benefit liability for the period by applying the discount rate to the defined benefit liability at the beginning of the annual reporting period, taking into account any changes in the defined benefit liability during the period as a result of contributions and benefit payments. Interest expense and other expenses related to the defined benefit plan are recognised in profit or loss.

3.10 provisions and contingent liabilities

Provisions

A provision is recognised in the consolidated statement of financial position when the Group has a legal or constructive obligation as a result of a past event and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of obligation. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The increase in the provision due to the passage of time is recognised as interest expense.

As the actual outflows can differ from estimates made for provisions due to changes in laws, regulations, public expectations, technology, prices and conditions, and can take place many years in the future, the carrying amounts of provisions are reviewed at each reporting date and adjusted to take account of such changes. Any adjustments to the amount of previously recognised provision is recognised in the statement of profit or loss unless the provision was originally recognised as part of cost of an asset.

contingent liabilities

A contingent liability is disclosed when the Group has a possible obligation as a result of past events, whose existence will be confirmed only by the occurrence or non-occurrence, of one or more uncertain future events not wholly within the control of the Group; or the Group has a present legal or constructive obligation that arises from past events, but it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability.

3.11 foreign currency transactions and translation

Transactions in foreign currencies are converted into Rupees at the rate of exchange ruling on the date of transaction. Monetary assets and liabilities in foreign currencies are translated into Rupees at the rate of exchange ruling at the reporting date. All exchange differences arising on transaction are charged to profit or loss in that period.

3.12 segment reporting

Segment results that are reported to the Group's chief operating decision maker include items directly attributable to a segment as well as those that can be allocated on a reasonable basis.

3.13 revenue recognition

Revenue from contracts with customers is recognized when control of the services are transferred to the customer at an amount that reflects the consideration to which the Company expects to be entitled in exchange for those services. Revenue is classified into four categories as under:

transformation:

Under this segment, innovative solutions like providing technology consultancy and strategy for a businesses and implementing the strategies that enable clients reinvent their connections with customers. Transformation further classified into below mentioned sub categories;

notes to the consolidated financial statements

- ◆ revenue from design and development is recognized at a point in time when the performance criteria has been met in accordance with the customers' contract and purchase order. For maintenance, revenue is recognized on a straight line basis over the time duration of respective contracts.
- ◆ revenue from providing social media retainer services is recognized on a straight line basis over the time duration of respective contracts.

interactive:

Under this segment, technology solutions, creative thinking, brand activation and management services are provided that helps organizations build better relationships with customers. Interactive revenue stream is further classified into the following sub categories;

- ◆ revenue from digital public relations is recognized at a point in time when the performance criteria has been met in accordance with the customers' contract and purchase order. Performance obligations within this revenue stream involves connecting influencer with customers to advertise, make social media posts, reels, videos, posting or making reels on catchy phrases or slogans.
- ◆ revenue from content services is recognized at a point in time when the performance criteria has been met in accordance with the customers' contract and purchase order. Performance obligations within this revenue stream involves connecting content creators with customers for creating and designing multiple types of content.
- ◆ revenue from providing social media retainer services is recognized on a straight line basis over the time duration of the respective contracts.
- ◆ revenue from media services is recognized at a point in time when the performance criteria has been met in accordance with the customers' contract and purchase order. Performance obligations within this revenue stream involves connecting vendors with customer in purchasing of advertising space or time across various media channels.

digital commerce:

Under this revenue stream, website packages of e-commerce platforms are sold locally and upon which commission is charged to e-commerce platform provider. Revenue from trade services is recognized at a point in time when the performance criteria has been met in accordance with the customers' contract and purchase order. Performance obligation within this revenue stream involves connecting vendors with customers in purchasing e-commerce platforms.

mobility:

Mobility solutions allow customers to collect essential data proficiently through various touchpoints using mobile applications, SMS and voice solutions. Revenue from mobility services is recognized at a point in time when the performance criteria has been met in accordance with the customers' contract and purchase order.

3.14 financial assets

3.14.1 classification and initial measurement

The Group recognizes a financial asset when and only when it becomes a party to the contractual provisions of the instrument evidencing investment. The Group classifies its financial assets into either of following three categories:

- (a) financial assets measured at amortized cost;
- (b) fair value through other comprehensive income (FVOCI) and;
- (c) fair value through profit or loss (FVTPL).

(a) financial assets measured at amortized cost

A financial asset is measured at amortized cost if it is held within business model whose objective is to hold assets to collect contractual cash flows, and its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on principal amount outstanding.

Such financial assets are initially measured at fair value plus transaction costs that are directly attributable to the acquisition or issue thereof.

(b) Fair value through other comprehensive income (FVOCI)

A financial asset is classified as at fair value through other comprehensive income when it is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets and its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Such financial assets are initially measured at fair value plus transaction costs that are directly attributable to the acquisition or issue thereof.

(c) Fair value through profit or loss (FVTPL)

A financial asset shall be measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income, as aforesaid. However, for an investment in equity instrument which is not held for trading, the Group may make an irrevocable election to present in other comprehensive income subsequent changes in the fair value of the investment.

Such financial assets are initially measured at fair value.

3.14.2 subsequent measurement

(a) Financial assets measured at amortized cost

These assets are subsequently measured at amortized cost (determined using the effective interest method) less accumulated impairment losses.

Interest / markup income, foreign exchange gains and losses and impairment losses arising from such financial assets are recognized in profit or loss.

(b) Financial assets at FVOCI

These are subsequently measured at fair value less accumulated impairment losses.

A gain or loss on a financial asset measured at fair value through other comprehensive income in accordance is recognised in other comprehensive income, except for impairment gains or losses and foreign exchange gains and losses, until the financial asset is derecognised or reclassified. When the financial asset is derecognised the cumulative gain or loss previously recognised in other comprehensive income is reclassified from equity to profit or loss as a reclassification adjustment. Interest is calculated using the effective interest method and is recognised in profit or loss.

Financial assets at FVTPL

These assets are subsequently measured at fair value.

Net gains or losses arising from remeasurement of such financial assets as well as any interest income accruing thereon are recognized in the consolidated statement of profit or loss. However, for an investment in equity instrument which is not held for trading and for which the Group has made an irrevocable election to present in other comprehensive income subsequent changes in the fair value of the investment, such gains or losses are recognized in other comprehensive income. Further, when such investment is disposed off, the cumulative gain or loss previously recognised in other comprehensive income is not reclassified from equity to profit or loss.

3.14.3 impairment

The Group recognises a loss allowance for expected credit losses in respect of financial assets measured at amortised cost.

For trade receivables, the Group applies the IFRS 9 'Simplified Approach' to measuring expected credit losses which uses a lifetime expected loss allowance.

For other financial assets, the Group applies the IFRS 9 'General Approach' to measuring expected credit losses whereby the Group measures the loss allowance for a financial instrument at an amount equal to the lifetime expected credit losses if the credit risk on that financial instrument has increased significantly since initial recognition. However, if, at the reporting date, the credit risk on a financial instrument has not increased significantly since initial recognition, the Group measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

The Group measures expected credit losses on financial assets in a way that reflects an unbiased and probability-weighted amount, time value of money and reasonable and supportable information at the reporting date about the past events, current conditions and forecast of future economic conditions. The Group recognises in profit or loss, as an impairment loss, the amount of expected credit losses (or reversal) that is required to adjust the loss allowance at the reporting date.

Loss allowances for financial assets measured at amortised cost are deducted from the gross carrying amount of the assets.

3.14.4 de-recognition

Financial assets are derecognized when the rights to receive cash flows from the financial assets have expired or have been transferred and the Company has transferred substantially all risks and rewards of ownership.

The Group directly reduces the gross carrying amount of a financial asset when the Group has no reasonable expectations of recovering the financial asset in its entirety or a portion thereof. A write-off constitutes a derecognition event.

3.15 financial liabilities

Financial liabilities are classified as measured at amortized cost or 'at fair value through profit or loss' (FVTPL). A financial liability is classified as at FVTPL if it is classified as held for trading, it is a derivative or it is designated as such on initial recognition. Financial liabilities at FVTPL are measured at fair value and net gains and losses, including any interest expense, are recognized in the consolidated statement of profit or loss.

Other financial liabilities are subsequently measured at amortized cost using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in the consolidated statement of profit or loss. Any gain or loss on de-recognition is also recognized in the consolidated statement of profit or loss.

Financial liabilities are derecognized when the contractual obligations are discharged or cancelled or have expired or when the cash flows of the financial liability have been substantially modified.

3.16 offsetting of financial assets and financial liabilities

Financial assets and liabilities are offset when the Group has a legally enforceable right to offset and intends to settle either on a net basis or to realise the asset and settle liability simultaneously.

3.17 other income

Gain on short term investments and other income is recognized in consolidated statement of profit or loss account on an accrual basis.

3.18 dividends and appropriations

Dividend distributions and appropriations are recorded in the period in which the distributions and appropriations are approved.

4 property and equipment

	Note	2026	2025
		Rupees	
Operating fixed assets	4.1	187,569,090	178,014,777
Capital work in progress	4.2	5,140,187	-
		192,709,277	178,014,777

4.1 operating fixed assets

	Furniture and fittings	Lease hold improvements	Office equipment	Computer and ancillary equipment	Vehicles	Total
Note	Rupees					
As at 30 June 2024						
Cost	41,312,242	54,792,475	18,723,083	214,982,562	4,022,865	333,833,227
Accumulated depreciation	(7,317,556)	(5,441,779)	(9,170,382)	(69,089,862)	(3,916,490)	(94,936,069)
	33,994,686	49,350,696	9,552,701	145,892,700	106,375	238,897,158
Movement during the year ended June 30, 2025						
Opening net book value	33,994,686	49,350,696	9,552,701	145,892,700	106,375	238,897,158
Additions during the year	526,028	-	921,000	2,022,380	-	3,469,408
Transferred from right-of-use-asset						
Cost	-	-	-	-	6,807,578	6,807,578
Accumulated depreciation	-	-	-	-	(4,792,703)	(4,792,703)
	-	-	-	-	2,014,875	2,014,875
Depreciation for the year	(5,631,972)	(5,301,188)	(4,089,014)	(50,391,198)	(953,292)	(66,366,664)
Closing net book value	28,888,741	44,049,508	6,384,687	97,523,882	1,167,958	178,014,776
As at 30 June 2025						
Cost	41,838,270	54,792,475	19,644,083	217,004,942	10,830,443	344,110,213
Accumulated depreciation	(12,949,528)	(10,742,967)	(13,259,396)	(119,481,060)	(9,662,485)	(166,095,436)
Net book value	28,888,742	44,049,508	6,384,687	97,523,882	1,167,958	178,014,777
Movement during the year ended June 30, 2026						
Opening net book value	28,888,742	44,049,508	6,384,687	97,523,882	1,167,958	178,014,777
Additions during the year	2,252,286	23,000,000	3,087,673	51,585,033	-	79,924,992
Transferred from right-of-use-asset						
Cost	5	-	-	-	11,577,297	11,577,297
Accumulated depreciation	5	-	-	-	(5,933,365)	(5,933,365)
		-	-	-	5,643,932	5,643,932
Disposal						
Cost	-	-	168,000	-	18,384,875	18,552,875
Accumulated depreciation	-	-	(168,000)	-	(11,712,482)	(11,880,482)
		-	-	-	6,672,393	6,672,393
Depreciation for the year	(5,661,628)	(5,727,356)	(4,326,277)	(53,550,710)	(76,247)	(69,342,218)
Closing net book value	25,479,400	61,322,152	5,146,083	95,558,205	63,250	187,569,090
As at 30 June 2026						
Cost	44,090,556	77,792,475	22,563,756	268,589,975	4,022,865	417,059,627
Accumulated depreciation	(18,611,156)	(16,470,323)	(17,417,673)	(173,031,770)	(3,959,615)	(229,490,537)
Net book value	25,479,400	61,322,152	5,146,083	95,558,205	63,250	187,569,090
Depreciation rates (% per annum)	15	10	30	30	15	

4.1.1 The cost of above assets include cost of operating assets of Rs. 74.905 million (2025: Rs.64.202 million) having a net book value of nil value at the reporting date which are still in use.

4.1.2 The depreciation charge for the year has been allocated as follows:

notes to the consolidated financial statements

		2026	2025
	Note	Rupees	
Cost of services	27	41,605,331	39,819,998
Administrative and selling expenses	28	27,736,887	26,546,666
		69,342,218	66,366,664

4.1.2.1 The following operating fixed assets with a net book value exceeding Rs. 500,000 were disposed off during the period.

Particular Of Assets	Cost	Accumulated Depreciation	Book Value	Sales Proceed	Gain/(Loss) on Disposal	Particulars Of Purchaser	Relation with Buyer	Mode Of Disposal
Fortuner BG - 4864	6,807,578	5,779,117	1,028,461	8,500,000	7,471,539	Ms. Salma Khalid	None	Negotiation
Fortuner BK - 8846	11,577,297	5,933,365	5,643,932	12,000,000	6,356,068	Mr. Muhammad Musadiq	None	Negotiation
June 30, 2026	18,384,875	11,712,482	6,672,393	20,500,000	13,827,607			
June 30, 2025	-	-	-	-	-			

4.2 This represents expenditure incurred on construction in progress pertaining to leasehold improvements for a new office in Karachi.

5 right-of-use assets

		Head office Karachi (Note 5.1)	Islamabad office (Note 5.1)	Leased vehicles (Note 5.2)	Total
	Note				
As at June 30, 2024					
Cost		87,093,501	-	40,085,675	127,179,176
Accumulated depreciation		(5,806,233)	-	(8,976,663)	(14,782,896)
		81,287,268	-	31,109,012	112,396,280
Movement during the year ended June 30, 2025					
Opening net book value		81,287,268	-	31,109,012	112,396,280
Addition during the year		-	-	-	-
Transferred to property and equipment					
- Cost	4	-	-	(6,807,578)	(6,807,578)
- Accumulated depreciation	4	-	-	4,792,703	4,792,703
		-	-	(2,014,875)	(2,014,875)
Impact of lease modification	17	(1,598,882)	-	-	(1,598,882)
Depreciation for the year	5.3	(8,709,350)	-	(7,752,029)	(16,461,379)
Closing net book value		72,577,918	-	21,342,108	92,321,144
As at June 30, 2025					
Cost		85,494,619	-	33,278,097	118,772,716
Accumulated depreciation		(14,515,583)	-	(11,935,989)	(26,451,572)
		70,979,036	-	21,342,108	92,321,144
Depreciation rate (per annum)		10%	10%	15%	
Movement during the year ended June 30, 2026					
Opening net book value		70,979,036	-	21,342,108	92,321,144
Addition during the year		-	185,812,395	91,131,590	276,943,985
Transferred to property and equipment					
- Cost		-	-	11,577,297	11,577,297
- Accumulated depreciation		-	-	(5,933,365)	(5,933,365)
		-	-	5,643,932	5,643,932

notes to the consolidated financial statements

Depreciation for the year	5.3	(8,463,369)	(4,645,310)	(10,338,777)	(23,447,456)
Closing net book value		62,515,667	181,167,085	96,490,989	340,173,741
As at June 30, 2026					
Cost		85,494,619	185,812,395	112,832,390	384,139,404
Accumulated depreciation		(22,978,952)	(4,645,310)	(16,341,401)	(43,965,663)
		62,515,667	181,167,085	96,490,989	340,173,741
Depreciation rate (per annum)		10%	10%	15%	

5.1 The terms and conditions of the lease contract entered into for the aforementioned premises are as follows:

Particulars	Rented property in Karachi	Islamabad
Lessor name	Muhammad Irfan	Iftikhar & Atif Ikram
Lease agreement date	25-Oct-23	20-Feb-26
Lease commencement date	1-Nov-23	1-Mar-26
Initial contracted term of the lease	10 years	10 years and 1 month
Availability of extension option	No	Yes
Assessed lease term	10 years	10 years and 1 month

5.2 The terms and conditions of the lease contracts entered into for the aforementioned vehicles are as follows:

Lease contract no.	Lessor name	Availability of extension option	First installment payable on	Last installment payable on	Total number of installments	Rental payment frequency	Markup rate	Nature of the leased assets	Number of the leased assets
1099-AHL000093	Bank AL-Habib Limited	No	05-Dec-23	05-Nov-28	60	Monthly	6 month KIBOR + 1.5%	Motor Vehicles	1
1099-AHL000094	Bank AL-Habib Limited	No	27-Mar-24	27-Feb-29	60	Monthly	6 month KIBOR + 1.5%	Motor Vehicles	2
1099-AHL000096	Bank AL-Habib Limited	No	30-Oct-25	30-Sep-30	60	Monthly	6 month KIBOR + 1.5%	Motor Vehicles	1
1099-AHL000098	Bank AL-Habib Limited	No	17-Apr-26	17-Mar-31	60	Monthly	6 month KIBOR + 1.5%	Motor Vehicles	1

5.3 The depreciation charge for the year has been allocated as follows:

		2026	2025
	Note	Rupees	
Cost of services	27	14,068,474	9,876,827
Administrative and general expenses	28	9,378,982	6,584,551
		23,447,456	16,461,378

6 intangible assets

		2026	2025
		Rupees	
			(Restated)
Opening balance		1,207,300,338	146,347,537
Salaries capitalized during the year		21,106,091	59,314,939
Addition during the year	6.1	200,000,000	-
Revaluation surplus for the year		-	1,001,637,862
Exchange differences		(225,812)	-
	6.2	1,428,180,617	1,207,300,338

6.1 During the year, the Group acquired intangible assets from Revolt FZE comprising a software application developed in house by them in lieu of issuance of 40,000,000 ordinary shares of Aurion.ai Limited to them at a par value of Rs. 5 per share amounting to Rs. 200,000,000 as the total amount of purchase consideration. The software enables rapid feature deployment, operational efficiency, and consistent performance across multiple SaaS products and is intended to be used as the Group's core technology platform for generating future economic benefits through its commercial deployment.

Management has assessed the software applications to have an estimated useful life of 20 years. During the period, the software was undergoing implementation, configuration, testing and employee training and will be available for its intended commercial use from subsequent year. Accordingly, in accordance with the Group's accounting policy and IAS 38 Intangible Assets, no amortisation has been charged during the period. Amortisation will commence when the software applications will be available for its intended use, irrespective of the timing of revenue generation from the software.

6.2 breakup of intellectual properties

	2026	2025
	Rupees	
		(Restated)
Influence and Cartsight	1,128,985,468	1,128,985,468
Vidfy	53,381,733	46,129,289
Survit	22,982,625	16,169,060
Mobit	22,830,791	16,016,521
Unified Intelligence & Data Platform (UDIP)	200,000,000	-
	1,428,180,617	1,207,300,338

6.3 Had the softwares been carried under the cost model of accounting, their carrying amounts, at the reporting date, would have been Rs. 127.347 million (2025: Rs. 127.347 million).

7 goodwill

7.1 On 31 August 2009, the Group acquired assets and assumed liabilities of The Symmetry, a sole proprietary business ("the Acquiree"), engaged in digital media advertising and IT Services business. Under the terms of the agreement effective from 31 August 2009, the Group has acquired assets and assumed liabilities of the Acquiree.

Goodwill arising from the acquisition has been recognised as follows:		(Rupees)
Consideration transferred		161,777,721
Fair value of identifiable net assets		(119,000,000)
Goodwill		42,777,721

Goodwill is primarily related to growth expectations, expected future profitability, expected cost and other synergies to be derived by the Group from the acquired business.

Fair value of identifiable assets and liabilities

The fair values of identifiable assets and liabilities of the Acquiree as at the date of acquisition were as follows:

	(Rupees)
Property and equipment	6,560,828
Long-term deposits	713,476
Trade debts	82,167,117
Prepayments and other receivables	29,558,579
Total identifiable net assets acquired	119,000,000

7.2 impairment testing of goodwill

The recoverable amount of business operations of Symmetry Digital (Private) Limited have been determined based on ‘value in use’ calculation, using cash flow projections prepared by management from 2027 through 2031 till terminal period.

The key assumptions used in the estimation of the recoverable amount are set out below. The values assigned to the key assumptions represent management’s assessment of future trends in the relevant industries and have been based on historical data from both external and internal sources.

	2026	2025
	(Percentage)	
Long-term growth rate	10.00%	10.00%
Weighted average cost of capital (discount rate)	21.20%	13.00%
Terminal growth rate	3.00%	3.00%

The calculation of ‘value in use’ for the business operations of Symmetry Digital (Private) Limited is most sensitive to the following assumptions:

Revenue, cost of services and operating expenses

Revenue, cost of services and operating expenses represent management’s best estimate of the most likely future operating results of Symmetry Digital (Private) Limited and exclude any synergies expected to arise from the transaction that would not be equally realisable by other market participants.

capital expenditures

Capital expenditures have been projected taking into account growth in business volume and historical trends.

discount rate (wacc)

Discount rates reflect management's estimate of the rate of return required for the business and are calculated after taking into account the prevailing risk free rate, industry risk and business risk. Discount rates are calculated by using the weighted average cost of capital.

sensitivity to changes in assumptions

Management believes that reasonable possible changes in other assumptions used to determine the recoverable amount of the cash generating units will not have significant impact on the cash flows that could result in an impairment of goodwill.

8 long term prepayments

		2026	2025
	Note	Rupees	
Opening balance		154,997,268	199,539,520
Additions		-	-
Amortization	27	(44,542,252)	(44,542,252)
		110,455,016	154,997,268
Less: Current maturity shown under current assets		(44,542,252)	(44,542,250)
Non-current		65,912,764	110,455,018

8.1 Long-term prepayments represent amounts paid in advance under Software as a Service (SaaS) agreements. These agreements provide the Group with the right to access and use certain software applications. As the related economic benefits are expected to flow to the Company over a period exceeding one year, such payments are classified as long-term prepayments and amortized over the subscription period.

9 long term deposits

		2026	2025
	Note	Rupees	
Rented premises		4,851,280	419,000
Performance Guarantees	9.1	7,700,308	3,860,308
Others	44.4	200,000	200,000
		12,751,588	4,479,308

9.1 performance guarantees

	Note	2026	2025
		Rupees	
State Bank of Pakistan - Customer	9.1.1	3,860,308	3,860,308
Bank Al Habib Limited - Financial institution	9.1.2	3,840,000	-
		7,700,308	3,860,308

- 9.1.1** This represents a performance guarantee deposit placed with the State Bank of Pakistan (SBP) through a pay order as a guarantee against a contract. The deposit is refundable upon completion of the contract. As the contract is expected to be completed on August 26, 2030, hence, the amount has been classified as a non-current asset.
- 9.1.2** This represents a performance guarantee furnished in the form of an irrevocable and unconditional bank guarantee issued by Bank Al Habib Limited in favor of National Bank of Pakistan, to secure due performance of the Contractor's obligations under Contract dated 10th September 2025. The guarantee amount is refundable upon satisfactory completion of the Contractor's obligations under the contract. The guarantee was issued on 22nd September 2025 and is valid up to 21st September 2027.

10 trade debts - unsecured

	Note	2026	2025
		Rupees	
Local			
- Billed		187,400,955	94,919,493
- Unbilled		690,000	12,617,269
		188,090,955	107,536,762
Foreign			
- Billed		157,115,785	186,145,153
- Unbilled		52,779,457	-
		209,895,242	186,145,153
		397,986,197	293,681,915
Less: Provision for expected credit losses	30	(945,124)	(75,226)
		397,041,073	293,606,689

11 advances, deposits and prepayments

	Note	2026	2025
		Rupees	
Loan to employees - interest free		220,000	175,002

	Note	2026	2025
		Rupees	
Advances			
- suppliers		200,000	-
- advance to employees		21,000	108,700
		221,000	108,700
Prepaid Insurance		1,840,152	1,097,407
Other deposits	44.4	52,000	2,624,000
Other receivables		151,475	154,560
		2,484,627	4,159,669

12 short term investments

	Note	2026	2025
		Rupees	
Term deposit receipts (TDRs)	12.1	73,000,000	73,000,000

12.1 These TDRs are maintained with M/s. Bank Al Habib Limited carrying mark-up at the rate of 10% (2025: 9.5%) per annum. These all shall mature on February 19, 2027.

13 taxation - net

	Note	2026	2025
		Rupees	
Income tax refundable			
Opening balance		89,314,002	76,104,590
Add: Taxes deducted at source during the year		152,905,212	36,114,334
		242,219,214	112,218,924
Less: Provision for current tax	33	(27,929,094)	(19,905,576)
Less: Prior tax	33	(2,585,625)	(134,351)
		(30,514,719)	(20,039,927)
Less: Levies - Excess of minimum tax over normal tax	32	(11,767,527)	(1,835,464)
Less: Income tax - Final tax regime	32	(1,091,164)	(1,029,531)
		(12,858,691)	(2,864,995)
Closing balance	13.1	109,703,775	89,314,002

13.1 Income tax assessments of the Parent Company and its local subsidiaries have been deemed finalized up to and including tax year 2025 on the basis of returns filed under section 120 of the Income Tax Ordinance, 2001. However, such returns may be selected for audit within five years from the date of filing, and the Commissioner of Inland Revenue may amend the assessment in case of any objection raised during audit proceedings.

14 cash and bank balances

	2026	2025
	Rupees	
Cash in hand	102,560	2,010
Cash in banks - current account	553,831,702	349,894,337
	553,934,262	349,896,347

15 issued, subscribed and paid up capital

2026	2025		2026	2025
(Number of shares)			(Rupees)	
119,697,766	119,697,766	Ordinary shares of Re. 1/ each fully paid in cash	119,697,766	119,697,766
165,547,758	165,547,758	Ordinary shares of Re. 1/ each issued as bonus shares	165,547,758	165,547,758
285,245,524	285,245,524		285,245,524	285,245,524

15.1 There are no agreements among shareholders in respect of voting rights, board selection, rights of first refusal and block voting.

16 surplus on revaluation of intangible assets - net

	2026	2025
	Rupees	
Gross surplus		
Balance as at the beginning of the year	961,572,348	-
Revaluation increase recognized during the year	-	961,572,348
	961,572,348	961,572,348
Related deferred tax charge		
Balance as at the beginning of the year	(86,461,716)	-
Revaluation increase recognized during the year	-	(86,461,716)
Exchange difference	885,381	-
Reversal of deferred tax due to payment of tax on disposal to group Company through other comprehensive income	85,576,335	-
	-	(86,461,716)
	961,572,348	875,110,632

16.1 The revaluation surplus on intangible assets is a capital reserve and is not available to for distribution to the shareholders in accordance with section 241 of the Companies Act, 2017.

17 lease liabilities

	Note	2026	2025
		Rupees	
Opening balance		112,200,206	106,796,333
Additions		242,274,408	-
Impact of modification	5	-	(1,598,882)

	Note	2026	2025
		Rupees	
Interest expense	31	22,469,550	19,586,062
Payments		(36,526,952)	(12,583,307)
		340,417,212	112,200,206
Less: Current maturity shown under current liabilities	17.1	(46,853,470)	(23,948,835)
Non-current		293,563,742	88,251,371

17.1 This includes an amount of Rs. 5.52 million (2025: Rs. 8.6 million) that has become due.

18 staff retirement benefits - gratuity

As disclosed in note 4.9 to these financial statements, the Company operates an unfunded gratuity scheme for its eligible staff employees. The latest actuarial valuation was carried out as at June 30, 2026, using the Projected Unit Credit Method.

18.1 movement in defined benefit obligation

	2026	2025
	Rupees	
Opening defined benefit obligation	418,602	-
Expense recognized in the statement of profit or loss	516,973	418,602
Remeasurement loss recognized in other comprehensive income	(44,038)	-
Closing defined benefit obligation	891,537	418,602

18.2 expense recognized in the statement of profit or loss

Current service cost	467,787	418,602
Interest cost on defined benefit obligation	49,186	-
	516,973	418,602

18.3 remeasurement loss recognized in other comprehensive income

Actuarial losses / (gains) on defined benefit obligation due to:		
- Changes in financial assumptions	-	-
- Experience adjustments	(44,038)	-
	(44,038)	-

18.3 sensitivity analysis on defined benefit obligation

Discount rate + 100 bps	844,178	397,242
Discount rate - 100 bps	945,213	442,866
Salary increment rate + 100 bps	948,100	444,321
Salary increment rate -100 bps	840,653	395,506

18.4 principal actuarial assumptions used

Discount rate used for interest cost in profit and loss	11.75%	N/A
Discount rate used for year end obligation	11.75%	11.75%
Rate of increase in salaries - next 1 year	10.75%	10.75%

notes to the consolidated financial statements

Rate of increase in salaries - future years	10.75%	10.75%
Mortality rates	SLIC 2001 - 2005	SLIC 2001 - 2005

18.5 As of June 30, 2026 the weighted average duration of the defined benefit plan is 6 years.

19 deferred taxation - net

	June 30, 2026				
	Balance as at June 30 2025	Charge / (reversal) recognized in profit or loss	Charge / (reversal) recognized in other comprehensive income	Exchange Differences	Balance as at June 30, 2026
	(Rupees)				
Taxable / (deductible) temporary differences					
Accelerated tax depreciation	1,544,694	(1,725,619)	-	-	(180,925)
Revaluation surplus	90,147,408	-	(89,142,015)	(1,005,392)	-
Right-of-use assets and related lease liability	258,707	(273,400)	-	-	(14,693)
Long term prepayment	(2,267,221)	4,466,841	-	-	2,199,620
Allowance for expected credit losses	-	(26,624)	-	-	(26,624)
Deferred liability - staff gratuity	-	(56,461)	2,658	-	(53,803)
Carry Forward Losses	-	(5,481,513)	-	-	(5,481,513)
Intangible assets	(339,029)	178,098	-	-	(160,931)
Deferred tax (asset) / liability - net	89,344,559	(2,918,678)	(89,139,357)	(1,005,392)	(3,718,869)

	June 30, 2025				
	Balance as at June 30, 2024	Charge / (reversal) recognized in profit or loss	Charge / (reversal) recognized in other comprehensive income	Exchange Differences	Balance as at June 30, 2025
	(Rupees)				
Taxable / (deductible) temporary differences					
Accelerated tax depreciation	2,198,715	(654,021)	-	-	1,544,694
Revaluation surplus	-	-	90,147,408	-	90,147,408
Right-of-use assets and related lease liability	1,189,844	(931,137)	-	-	258,707
Long term prepayment	-	(2,267,221)	-	-	(2,267,221)
Allowance for expected credit losses	(6,636)	6,636	-	-	-
Intangible assets	590,676	(929,705)	-	-	(339,029)
Deferred tax (asset) / liability - net	3,972,599	(4,775,448)	90,147,408	-	89,344,559

20 long term advance from customer

	Note	2026	2025
		Rupees	
Advance from National Bank of Pakistan	20.1	2,086,957	-

20.1 During the year, the Company received an advance equivalent to 10% of the contract value for the services to be rendered by the Company in accordance with the terms of the contract. The advance is recoverable through adjustment against contract billings upon completion of the contract, which is expected on August 31, 2028. Accordingly, the balance has been classified as a long-term advance from customer. Management has assessed the effect of discounting the liability and concluded that the difference between the carrying amount and its present value is not material; therefore, no discounting adjustment has been recognized.

21 trade and other payables

	Note	2026	2025
		Rupees	
Trade Creditors		86,184,045	54,661,560
Accrued expenses		85,199,299	62,796,140
Withholding income tax payable		17,721,648	14,527,446
Withholding sales tax payable		8,752,310	4,758,074
Workers' welfare fund		143,176	143,176
EOBI payable		1,225,070	6,920,380
Sales tax payable		11,674,722	12,583,653
Zakat payable		982,770	-
Others		-	3,627,840
		211,883,040	160,018,269

22 short term borrowing

Balance at the end of year	22.1	114,333,629	114,473,248
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22.1 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 (June 30, 2025: 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 June 30, 2026 was Rs. 0.66 million (June 30, 2025: Rs. 0.53 million).

23 due to related parties

	Note	2026	2025
		(Rupees)	
Loan payable to related parties - unsecured			
- Mr. Syed Sarocsh Ahmed	23.1	198,976,227	44,216,045
- Mr. Syed Adil Ahmed	23.2	32,413,200	-
		231,389,427	44,216,045

23.1 This represent interest free loan obtained from Mr. Syed Sarocsh Ahmed (executive director of the Company). The loan is payable on demand and has been obtained to meet working capital needs of the Company. The maximum aggregate amount outstanding to the director at any time during the year, calculated by reference to month-end balances is Rs. 209.846 million (2025: Rs. 44.22 million).

23.2 This represent interest free loan obtained from Mr. Syed Adil Ahmed (executive director of the Company). The loan is payable on demand and has been obtained to meet working capital needs of the Company. The maximum aggregate amount outstanding to the director at any time during the year, calculated by reference to month-end balances is Rs. 32.79 million (2025: Rs. nil).

24 accrued markup

	2026	2025
	(Rupees)	
- Short term borrowing	3,391,429	3,604,242
- Financing of payroll	-	1,739,574
- Lease liability	326,622	66,227
	3,718,051	5,410,043

25 contingencies and commitments

25.1 contingencies

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

25.2 commitments

	2026	2025
	Rupees	
Letter of guarantee issued by Bank Al Habib Limited in favour of National Bank Limited (100% cash margin)	3,840,000	-

26 revenue - net

Gross Revenue	1,110,781,357	834,393,935
Less: Sales tax	(85,193,909)	(66,978,817)
	1,025,587,448	767,415,118

26.1 The net revenue of the Group has been arrived by offsetting an amount of Rs. 351.220 million (2025: Rs. 404.333 million) representing billing on behalf of vendors with the gross billing made to customers amounting to Rs. 1,376.663 million (2025: Rs. 1,149.013 million).The net revenue comprises of following:

	Note	2026	2025
		(Rupees)	
Revenue	26.1.1	1,018,019,310	756,640,027
Commission - net	26.1.2	7,568,139	10,775,091
		1,025,587,449	767,415,118

26.1.1 disaggregation of revenue

The Group analyses its net revenue by the following streams:

June 30, 2026			
	Local	Export	Total
	(Rupees)		
Transformation			
Design and development	168,965,060	419,326,063	588,291,123
Retainer	199,449,177	8,035,870	207,485,047
	368,414,237	427,361,933	795,776,170
Interactive			

notes to the consolidated financial statements

June 30, 2026			
	Local	Export	Total
(Rupees)			
Digital Public Relations	9,225,298	-	9,225,298
Media	42,000,000	-	42,000,000
Content	-	-	-
Retainer	163,185,686	7,832,156	171,017,842
	214,410,984	7,832,156	222,243,140
Digital commerce - Trade service	-	-	-
Mobility	-	-	-
	582,825,221	435,194,089	1,018,019,310

June 30, 2025			
	Local	Export	Total
(Rupees)			
Transformation			
Design and development	110,868,270	388,774,729	499,642,999
Retainer	110,000,008	9,990,500	119,990,508
	220,868,278	398,765,229	619,633,507
Interactive			
Digital Public Relations	13,187,970	-	13,187,970
Media	21,762,759	-	21,762,759
Content	50,499	-	50,499
Retainer	90,000,001	11,595,069	101,595,070
	125,001,229	11,595,069	136,596,298
Digital commerce - Trade service	-	-	-
Mobility	410,222	-	410,222
Total	346,279,729	410,360,298	756,640,027

26.1.2 Commission - net

The Group analyses its commission by the following streams:

June 30, 2026			
	Local	Export	Total
(Rupees)			
Interactive			
Digital PR	6,963,532	-	6,963,532
Content	-	-	-
Media	286,752	317,855	604,607
	7,250,284	317,855	7,568,139
Digital commerce - Trade service	-	-	-
Total	7,250,284	317,855	7,568,139

notes to the consolidated financial statements

	June 30, 2025		
	Local	Export	Total
(Rupees)			
Interactive			
Digital PR	8,068,516	-	8,068,516
Content	25,251	-	25,251
Media	2,318,270	363,054	2,681,324
	10,412,037	363,054	10,775,091
Commerce			
Digital commerce - Trade service	-	-	-
Total	10,412,037	363,054	10,775,091

27 cost of services

	Note	2026	2025
(Rupees)			
(Restated)			
Salaries and other benefits		386,134,837	213,993,662
Mobility Cost		1,410,956	2,441,480
Outsourcing cost		740,000	-
Travelling and conveyance		10,700,912	8,983,464
Depreciation on property and equipment	4.1.2	41,605,331	39,819,998
Depreciation on right-of-use asset	5.3	14,068,474	9,876,827
Amortisation of long term prepayments	8	44,542,252	44,542,252
Utilities		7,860,786	8,989,783
Rent, rates and taxes		3,688,795	4,629,564
Repairs and maintenance		3,013,992	3,046,667
Office supplies		3,372,110	2,196,726
Printing and stationery		429,291	340,453
Website maintenance cost		8,807,053	10,939,517
		526,374,789	349,800,393

28 administrative and selling expenses

	Note	2026	2025
(Rupees)			
Salaries and other benefits		53,061,041	56,581,567
Director's remuneration	36	39,010,440	35,900,002
Travelling and conveyance		7,133,941	5,988,976
Depreciation on property and equipment	4.1.2	27,736,887	26,546,666
Depreciation on right-of-use asset	5.3	9,378,982	6,584,551
Utilities		6,601,068	5,993,189
Entertainment		14,703,709	15,986,382
Advertisement and sales promotion		1,058,030	7,932,829
Rent, rates and taxes		11,983,542	9,931,371

notes to the consolidated financial statements

	Note	2026	2025
		(Rupees)	
SECP and CDC charges		15,871,769	-
Legal and professional		14,298,296	4,263,360
Fees and subscription		4,253,709	4,789,405
Repairs and maintenance		2,009,328	2,031,112
Insurance		6,822,048	5,912,501
Office supplies		2,248,074	1,464,485
Auditors' remuneration	28.2	6,414,000	4,930,600
Printing and stationery		286,193	226,968
Communication and courier		1,007,571	281,600
Security expense		853,069	881,937
Others		1,555,697	5,086,931
		226,287,394	201,314,432

28.1 These include staff retirement benefits amounting to Rs. 0.516 million (2025: Rs. 0.418 million).

28.2 Auditors' remuneration

	Note	2026	2025
		(Rupees)	
Audit fee for unconsolidated financial statements		4,130,000	2,750,000
Review fee for unconsolidated interim financial statements		1,000,000	800,000
Audit fee for annual consolidated financial statements		350,000	300,000
Out of pocket expenses		440,000	400,000
Sales tax		80,000	335,600
Certification fees - Code of Corporate Governance		150,000	125,000
Certification fees - others		264,000	220,000
		6,414,000	4,930,600

29 other income

Interest income on short term investments		7,730,000	12,293,003
Gain on disposal of property and equipment		13,842,607	-
Liabilities write back	29.1	908,243	-
Exchange gain - net	30.1	-	4,858,430
Others		233,507	-
		22,714,357	17,151,433

29.1 This includes liabilities written back which were outstanding for a long period of time consisting of accrued salaries, accrued expense and other payables.

30 other expense

	Note	2026	2025
		(Rupees)	
Donation		80,170	12,000
Exchange loss - net	30.1	1,491,286	-

notes to the consolidated financial statements

	Note	2026	2025
		(Rupees)	
Provision for expected credit losses		869,898	-
Write of trade debts		-	2,084,400
		2,441,354	2,096,400

30.1 exchange loss / (gain) - net

	Note	2026	2025
		(Rupees)	
Realised exchange loss		1,266,251	1,043,701
Unrealised exchange loss / (gain)		225,035	(5,902,131)
		1,491,286	(4,858,430)

31 finance costs

	Note	2026	2025
		(Rupees)	
Markup charges on:			
- running finance		14,064,555	14,272,390
- leases liability		22,469,550	19,586,062
- financing of payroll		-	4,822,791
- loan payable to a related party		-	1,030,586
		36,534,105	39,711,829
Bank charges		927,681	1,608,721
Discounting bill charges		-	1,431,505
		37,461,786	42,752,055

32 levies

Excess of minimum tax over normal tax		11,767,527	1,835,464
Income tax - Final tax regime		1,091,164	1,029,531
		12,858,691	2,864,995

33 taxation - net

Current tax		27,929,094	19,905,576
Prior tax		2,585,625	134,351
		30,514,719	20,039,927
Deferred tax - net	19	(2,918,678)	(4,775,448)
		27,596,041	15,264,479

33.1 relationship between average effective tax rate and an applicable tax rate

Profit before levies and taxation		255,736,482	188,603,271
Tax at the applicable rate 9% to 29% (2025: 20% to 29%)		64,241,624	57,115,410

notes to the consolidated financial statements

Tax effect of:		
- income assessed under final tax regime	(39,514,395)	(39,030,531)
- expense / (income) that are not allowable in determining the taxable income - net	283,187	(2,954,751)
- prior tax	2,585,625	134,351
	27,596,041	15,264,479

34 earnings per share - basic and diluted

		(Restated)
Profit after taxation attributable to the owner of the Parent	215,828,682	170,888,553
Weighted average number of ordinary shares outstanding during the year	285,245,524	285,245,524
Earnings per share - basic and diluted	0.76	0.60

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

35 cash and cash equivalents

	Note	2026	2025
		Rupees	
Cash and cash equivalents comprise of the following items:			
Cash and bank balances	14	553,934,262	349,896,347
Short term running finance	22	(114,333,629)	(114,473,248)
		439,600,633	235,423,099

36 remuneration of chief executive, director and executives

The aggregate amount charged in these consolidated financial statements for remuneration including all benefits to the Chief Executive, Directors and Executives of the Group were as follows:

	2026				2025			
	Chief Executives	Directors	Executives	Total	Chief Executives	Directors	Executives	Total
	(Rupees)							
Managerial remuneration								
- Basic Salaries	9,045,000	9,045,000	137,174,235	155,264,235	8,952,000	8,952,000	88,063,608	105,967,608
- Other allowances	10,402,170	10,518,270	97,889,360	118,809,800	8,998,001	8,998,001	65,253,749	83,249,751
	19,447,170	19,563,270	235,063,595	274,074,035	17,950,001	17,950,001	153,317,357	189,217,359
Number of persons	1	1	67		2	2	46	

37 related party disclosures

The related parties of the Group comprise of the directors and their close family members.

The Group in the normal course of business carries out transactions with various related parties. Details of transactions with related parties, other than those which have been specifically disclosed elsewhere are as follows:

notes to the consolidated financial statements

Name of the related party	Relationship and percentage shareholding	Transactions during the year and year end balances	2026	2025
			Rupees	
Syed Sarocsh Ahmed	Chief Executive Officer of Parent	Transactions during the year		
		Loan received	297,211,435	109,448,092
		Loan repaid	142,451,253	66,034,306
		Balance outstanding against loan	198,976,227	44,216,045
Syed Adil Ahmed	Executive Director of Parent	Transactions during the year		
		Loan received	42,690,900	-
		Loan repaid	10,277,700	-
		Balance outstanding against loan	32,413,200	-
Ms. Dur-e-Shahwar	Family Member of Exective Directors	Transactions during the year		
		Markup charged	-	1,030,586
		Balance outstanding against loan	-	-

38 financial instruments

38.1 financial risk management

The Board of Directors of the Group has overall responsibility for the establishment and oversight of the Group's risk management framework. The Group has exposure to the following risks from its use of financial instruments:

- ◆ Credit risk
- ◆ Liquidity risk
- ◆ Market risk

38.1.1 credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

A financial asset is regarded as credit impaired as and when it falls under the definition of a 'defaulted' financial asset. For the Group's internal credit management purposes, a financial asset is considered as defaulted when it is **past due for 90 days or more**.

The Company writes off a defaulted financial asset when there remains no reasonable probability of recovering the carrying amount of the asset through available means.

Maximum exposure to credit risk

		June 30, 2026		June 30, 2025	
		Carrying amount	Maximum exposure	Carrying amount	Maximum exposure
Note	Amount in rupees				
At amortised cost					
-Long term deposits		12,751,588	12,751,588	4,479,308	4,479,308
-Trade debts	(a)	397,041,073	397,041,073	293,606,689	293,606,689
-Short term Investments		73,000,000	73,000,000	73,000,000	73,000,000
-Loans to employee		241,000	241,000	283,702	283,702

notes to the consolidated financial statements

		June 30, 2026		June 30, 2025	
		Carrying amount	Maximum exposure	Carrying amount	Maximum exposure
	Note	Amount in rupees			
-Bank balances	(b)	553,831,702	553,831,702	349,894,337	349,894,337
		1,036,865,363	1,036,865,363	721,264,036	721,264,036

Note (a) - Credit risk exposure on trade debts

The ageing of trade debts at the reporting date is as follows:

		June 30, 2026		June 30, 2025	
		Gross value	Life time expected credit losses	Gross value	Life time expected credit losses
		Rupees			
Not past due		349,493,211	-	286,297,188	-
1-90 Days		32,752,995	(111,158)	3,704,014	-
91-180 Days		15,304,634	(616,288)	3,180,713	(75,226)
181-270 Days		435,357	(217,678)	-	-
271-360 Days		-	-	500,000	-
More than 360 days		-	-	-	-
		397,986,197	(945,124)	293,681,915	(75,226)

Based on the past experience, consideration of financial position, past track records and subsequent recoveries, the Group believes that trade debts past due do not require any impairment.

Note (b) - Credit risk exposure on bank balances

Credit risk rating of the banks and their respective balances are given below:

Bank	Rating		June 30, 2026		June 30, 2025
	Agency	Short term	Long term	(Rupees)	
Bank AL Habib Limited	PACRA	A1+	AAA	23,673,417	2,558,733
Bank AL Habib Limited (Running Finance Balance)	PACRA	A1+	AAA	(114,333,629)	(114,473,248)
Askari Bank Limited	PACRA	A1+	AA+	12,476	12,476
Meezan Bank Limited	JCR-VIS	A1+	AAA	6,224	6,224
Dubai Islamic Bank	JCR-VIS	A1+	AA	5,800	5,800
Muslim Commercial Bank	PACRA	A1+	AAA	234,947	614
JS Bank	PACRA	A1+	AA	1,028,403	10,200
National Bank of Fujairah	S&P	A-2	BBB+	528,870,435	347,300,290

Concentration of credit risk

Concentration of credit risk arises when a number of financial instruments or contracts are entered into with the same party, or when counter parties are engaged in similar business activities, or activities in the same geographic region, or have similar economic features that would cause their ability to meet contractual obligations to be similarly affected by changes in economic, political or other conditions. Concentrations of credit risk indicate the relative sensitivity of the Group's performance to developments affecting a particular industry. As of the reporting date, the Group was exposed to the following concentrations of credit risk:

		June 30, 2026			June 30, 2025		
		Total exposure	Concentration	% of total exposure	Total exposure	Concentration	% of total exposure
		Rupees					
Trade debts		397,041,073	207,520,322	52%	293,606,689	75,008,375	26%
Bank balances		553,831,702	552,655,828	99.79%	349,894,337	349,871,499	99.99%

notes to the consolidated financial statements

	June 30, 2026			June 30, 2025		
	Total exposure	Concentration	% of total exposure	Total exposure	Concentration	% of total exposure
	Rupees					
Loan to employees	241,000	241,000	100.00%	283,702	283,702	100%
Short term investments	73,000,000	73,000,000	100%	73,000,000	73,000,000	100%
		833,417,150			498,163,576	

38.1.2 liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. Liquidity risk arises because of the possibility that the Company could be required to pay its liabilities earlier than expected or difficulty in raising funds to meet commitments associated with financial liabilities as they fall due. The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

The following are the contractual maturities of financial liabilities, including estimated interest payments:

	Carrying amount	Contractual cash flows	Payable on demand	Six months or less	Six to twelve months	One to five years	More than five years
	Rupees						
June 30, 2026							
Lease liabilities	340,417,212	566,874,802	-	(25,401,891)	(28,240,148)	(308,403,489)	(204,829,274)
Due to related parties	231,389,427	231,389,427	(231,389,427)	-	-	-	-
Trade and other payables	171,383,344	171,383,344	-	(171,383,344)	-	-	-
Accrued mark-up	326,622	326,622	-	(326,622)	-	-	-
Short term borrowings	117,725,058	117,725,058	(117,725,058)	-	-	-	-
	861,241,663	1,087,699,253	(349,114,485)	(197,111,857)	(28,240,148)	(308,403,489)	(204,829,274)

	Carrying amount	Contractual cash flows	Payable on demand	Six months or less	Six to twelve months	One to five years	More than five years
	Rupees						
June 30, 2025							
Lease liabilities - restated	112,200,206	173,630,169	-	(8,981,408)	(9,391,570)	(98,439,327)	(56,817,864)
Due from related parties	44,216,045	44,216,045	(44,216,045)	-	-	-	-
Trade and other payables	117,457,700	117,457,700	-	(117,457,700)	-	-	-
Accrued markup	1,805,801	1,805,801	-	(1,805,801)	-	-	-
Short term borrowings	118,077,490	118,077,490	(118,077,490)	-	-	-	-
	393,757,242	455,187,205	(162,293,535)	(128,244,909)	(9,391,570)	(98,439,327)	(56,817,864)

38.1.3 Market risk

Market risk is the risk that the value of the financial instrument may fluctuate as a result of changes in market interest rates or the market price due to a change in credit rating of the issuer or the instrument, change in market sentiments, speculative activities, supply and demand of securities and liquidity in the market. Market risk comprises of currency risk, interest rate risk and other price risk.

(a) Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Foreign Currency risk arises mainly where receivables and payables exist due to transactions entered into foreign currencies. As of the reporting date, the Group was exposed to currency risk on receivable that are denominated in foreign currency are as follows:

	2026	2025
US Dollars	USD	
Trade receivables	754,581	655,521
Bank Balance	509,308	1,020,587
	1,263,889	1,676,108

	2026	2025
Indian Rupees	INR	
Trade payables	4,093,186	-

The following significant exchange rates applied during the year:

	2026		2025	
	Average rate	Reporting date rate	Average rates	Reporting date rate
				Rupees
US Dollar	280.01	278.16	283.97	283.76
Indian Rupees	3.11	2.94	3.32	3.31

Sensitivity analysis:

As of the reporting date, 10% strengthening / (weakening) of the Pak Rupee against the foreign currency balances would have reduced / (increased) the profit before tax of the Group by the amount shown below. This analysis assumes that all other variables, in particular interest rates, remain constant.

	Changes in Rate	2026	2025
		Rupees	
USD	10%	29,878,557	49,947,673
	-10%	(29,878,557)	(49,947,673)
INR	10%	1,202,578	-
	-10%	(1,202,578)	-

(b) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Majority of the interest rate exposure arises from short term borrowings, loan from related parties and lease borrowing from banks and term deposits with banks. As of the reporting date, the interest rate profile of the Group's significant interest bearing financial instruments was as follows:

Fair value sensitivity analysis for fixed rate instruments

The Group does not account for any fixed rate financial assets and liabilities at fair value through profit and loss. Therefore, a change in interest rates at the reporting date would not affect the profit or loss and equity of the Group.

Cash flow sensitivity analysis for variable rate instruments

	2026	2025	2026	2025
	Effective interest rate (%)		Carrying amount (Rs.)	
Financial liabilities				
Lease liabilities	12.11% - 13.98%	12.67% - 24.35%	340,417,212	112,200,206
Short tem financing;				
- Kibor based	11.50% - 13.49%	11.50% - 22.00%	114,333,629	114,473,248

A change of 100 basis points in interest rates at the reporting date would have decreased / increased profit before tax by Rs. 4.55 million (2025: Rs. 2.27 million). This analysis assumes that all other variables, in particular foreign currency rates, remain constant. The analysis is performed on the same basis for last year.

38.2 financial instruments by category

	Note	2026	2025
		Rupees	
38.2.1 Financial assets:			
Amortized cost			
Long term deposits	44.4	12,751,588	4,479,308
Trade debts		397,041,073	293,606,689
Short term Investments		73,000,000	73,000,000
Loans and advances to employees		241,000	283,702
Cash and bank balances		553,934,262	349,896,347
		1,036,967,923	721,266,046
38.2.2 Financial liabilities:			
At amortized cost			
Lease liabilities		340,417,212	112,200,206
Loan from related parties		231,389,427	44,216,045
Trade and other payables		171,383,344	117,457,700
Accrued mark-up		3,718,051	5,410,043
Short term borrowings		114,333,629	114,473,248
		861,241,663	393,757,242

39 fair value of assets and liabilities

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Consequently, differences can arise between carrying values and the fair value estimates.

The carrying amounts of all financial assets and liabilities reflected in the consolidated financial statements approximate their fair values.

The Group measures fair values using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements:

- Level 1: Quoted market price (unadjusted) in an active market.
- Level 2: Valuation techniques based on observable inputs.
- Level 3: Valuation techniques using significant unobservable inputs. This category includes all instruments where the valuation technique includes inputs not based on observable data.

notes to the consolidated financial statements

Fair values of financial assets that are traded in active markets are based on quoted market prices. For all other financial instruments the Group determines fair values using valuation techniques unless the instruments do not have a market/ quoted price in an active market and whose fair value cannot be reliably measured.

Valuation techniques used by the Group include discounted cash flow model. Assumptions and inputs used in the valuation technique mainly include risk-free rate, equity risk premium, long term growth rate and projected rates of increase in revenues, other income and expenses. The objective of valuation techniques is to arrive at a fair value determination that reflects the price of the financial instrument at the reporting date that would have been determined by market participants acting at arm's length.

Valuation models for valuing securities for which there is no active market requires significant unobservable inputs and a higher degree of judgment and estimation in the determination of fair value. Judgment and estimation are usually required for selection of the appropriate valuation model to be used, determination of expected future cash flows on the financial instrument being valued and selection of appropriate discount rates, etc.

The table below analyses assets measured at fair value at the end of the reporting period by the level in the fair value hierarchy into which the fair value measurement is categorized:

June 30, 2026	Level 1	Level 2	Level 3	Total
Amount in Rupees				
Non-financial assets measured at fair value				
Intangible assets - Restated	1,128,985,468	-	-	1,128,985,468

June 30, 2025	Level 1	Level 2	Level 3	Total
Amount in Rupees				
Non-financial assets measured at fair value				
Investment properties - Restated	1,128,985,468	-	-	1,128,985,468

40 capital management

The management's policy is to maintain a strong capital base so as to maintain investor, creditor and market confidence and to sustain future development of the business. The management closely monitors the return on capital along with the level of distributions to ordinary shareholders. The management seeks to maintain a balance between higher returns that might be possible with higher levels of borrowings and the advantages and security afforded by a sound capital position.

The Group is not subject to any externally imposed capital requirement.

Following is the quantitative analysis of what the Group manages as capital:

	2026	2025
	Rupees	
	(Restated)	
Shareholders' equity:		
Issued, subscribed and paid up capital	285,253,404	285,245,524
Share premium	273,268,397	273,268,397
Unappropriated profits	611,428,888	495,398,786
Total capital managed by the Group	1,169,950,689	1,053,912,707

41 change in liabilities arising from financing activities

	Lease liabilities	Loan from related parties including accrued markup	Total
Balance as at July 1, 2025	112,200,206	44,216,045	156,416,251

notes to the consolidated financial statements

	Lease liabilities	Loan from related parties including accrued markup	Total
Changes from financing cash flows			
Payment of lease liabilities	(36,526,952)	-	(36,526,952)
Financing obtained	-	339,902,335	339,902,335
Repayment of loan	-	(152,728,953)	(152,728,953)
Total changes from financing activities	75,673,254	231,389,427	307,062,681
Other changes			
Interest expense	22,469,550	-	22,469,550
Addition	242,274,408	-	242,274,408
	264,743,958	-	264,743,958
Balance as at 30 June 2026	340,417,212	231,389,427	571,806,639

	Lease liabilities	Loan from related parties including accrued markup	Total
Balance as at July 1, 2024	106,796,333	9,122,259	115,918,592
Changes from financing cash flows			
Repayment of long-term borrowings	-	-	-
Payment of lease liabilities	(12,583,307)	-	(12,583,307)
Financing obtained from a related party	-	109,448,092	109,448,092
Repayment of loan to a related party	-	(75,384,892)	(75,384,892)
Total changes from financing activities	94,213,026	43,185,459	137,398,485
Other changes			
Interest expense	19,586,062	1,030,586	20,616,648
Modification impact		-	-
Modification impact	(1,598,882)	-	(1,598,882)
	17,987,180	1,030,586	19,017,766
Balance as at June 30, 2025	112,200,206	44,216,045	156,416,251

42 operating segment results

	Transformation		Interactive		Digital commerce - Trade service		Mobility	
	For the year ended		For the year ended		For the year ended		For the year ended	
	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025
Revenue - net	795,776,170	619,633,507	229,811,278	147,371,389	-	-	-	410,222
Cost of sales - Restated	408,425,936	282,439,112	117,948,853	67,174,295	-	-	-	186,986
Gross profit	387,350,234	337,194,395	111,862,425	80,197,094	-	-	-	223,236
Administrative and selling expenses	177,475,736	155,010,208	51,253,012	48,226,228	-	-	-	174,396
Operating results	209,874,498	182,184,187	60,609,413	31,970,866	-	-	-	48,840

	Transformation		Interactive		Digital commerce - Trade		Mobility		Unallocated	
	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025
Segment Assets	2,125,102,602	1,619,270,133	625,535,810	476,641,200	-	-	-	757,290	-	-
Unallocated assets	-	-	-	-	-	-	-	-	516,292,154	393,198,640

	Transformation		Interactive		Digital commerce - Trade		Mobility		Unallocated	
	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025
Segment liabilities	309,040,289	179,703,353	94,633,621	55,028,356		-	-	432,842	-	-
Unallocated liabilities	-	-	-	-	-	-	-	-	501,641,828	291,476,085

43 correction of prior period errors

During the current year, the Subsidiary of the Group namely Symmetry EMEA FZC identified a prior period error relating to the financial statements for the year ended June 30, 2025. In accordance with the requirements of IAS 8 – Accounting Policies, Changes in Accounting Estimates and Errors, these errors have been rectified retrospectively and all affected corresponding figures have been restated.

a) Intangible assets

The management of Symmetry EMEA FZC identified errors in the accounting treatment applied in prior period to of its software platforms, including Influence and Cartsight. These errors are explained below:

- i) As at June 30, 2025, the software platforms had been revalued by Symmetry EMEA FZC to an amount of AED 14,623,026 (equivalent to PKR 1,128,985,468), with a revaluation surplus of AED (equivalent to PKR 12,961,186) recognised; however, six months' amortisation amounting to AED 30,703 (equivalent to PKR 2,333,392) was subsequently charged on the original cost of the software platforms amounting to AED 1,661,839 (equivalent to PKR 127,347,585). At the time the amortisation was recognised, the platforms were still undergoing significant development and testing activities, including system scalability enhancements, performance optimisation, integration of application programming interfaces (APIs) and third-party services, user acceptance testing and production-environment stabilisation. Although limited beta and pilot-user testing was being performed, the platforms had not yet reached the condition necessary to be capable of operating in the manner intended by management.

In accordance with IAS 38 Intangible Assets, amortisation of a finite-life intangible asset commences when the asset is available for use, being the point at which it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Following a reassessment of the facts and circumstances existing during FY2025, management determined that this criterion had not been satisfied and, consequently, the amortisation expense recognised in that period should not have been recorded.

As a result of above errors, the carrying amount of the Group's intangible assets and retained earnings were understated by AED 30,703 (equivalent to PKR 2,333,392).

Accordingly, the Group has corrected this prior-period error retrospectively in accordance with "IAS 8 – Accounting Policies, Changes in Accounting Estimates and Errors", and the corresponding comparative figures have been restated.

The cumulative effect of retrospective correction of the errors on the corresponding figures have been presented in these financial statements as follows:

	As previously reported	Effect of restatement	As restated
Effects on Statement of Financial Position			
As at June 30, 2025			
Intangible Assets	1,204,966,946	2,333,392	1,207,300,338
Non-Controlling Interest	36,025,053	93,336	36,118,389
Unappropriated profits	493,158,730	2,240,056	495,398,786
Effects on Statement of Profit or Loss			
For the year ended June 30, 2025			
Amortisation of intangible asset	2,333,392	(2,333,392)	-
Profit before levies and taxation	186,269,879	2,333,392	188,603,271

44 general

44.1 specific disclosures for shariah - compliant companies

			2026			2025		
	Note	Conventional	Shariah Compliant	Total	Conventional	Shariah Compliant	Total	
			Rs.			Rs.		
Statement of Financial Position								
Long-term investments		-	-	-	-	-	-	
Short-term investments	12	73,000,000	-	73,000,000	-	-	-	
Due from related parties		-	-	-	-	-	-	
Cash and bank balances	14	553,819,678	114,584	553,934,262	349,894,337	2,010	349,896,347	
Lease liabilities	17	340,417,212	-	340,417,212	112,200,206	-	112,200,206	
Long term advance	20	2,086,957	-	2,086,957	-	-	-	
Short-term borrowings	22	114,333,629	-	114,333,629	114,473,248	-	114,473,248	
Due to related parties	23	231,389,427	-	231,389,427	44,216,045	-	44,216,045	
Accrued interest / mark-up	24	3,718,051	-	3,718,051	5,410,043	-	5,410,043	
Statement of profit or loss								
Income Earned from Business Segment	26	-	1,025,587,448	1,025,587,448	-	767,415,118	767,415,118	
Foreign exchange loss (net)	30.1	-	1,491,286	1,491,286	-	-	-	
Foreign exchange gain (net)	30.1	-	-	-	-	4,858,430	4,858,430	
Gain / (loss) or dividend earned on Shariah compliant		-	-	-	-	-	-	
Investments or share of profit / (loss) from Shariah-compliant associate		-	-	-	-	-	-	
Exchange gains earned using conventional derivative financial instruments		-	-	-	-	-	-	
Profit on bank deposits		-	-	-	-	-	-	
Income on intercompany balance due from associate		-	-	-	-	-	-	
Scrap sales		-	-	-	-	-	-	
Late payments or liquidated damages		-	-	-	-	-	-	
Income from investments	29	7,730,000	-	7,730,000	12,293,003	-	12,293,003	
Gain on lease modification		-	-	-	-	-	-	
Gain on disposal of right-of-use asset		-	-	-	-	-	-	
Gain on disposal of operating assets	29	-	13,842,607	13,842,607	-	-	-	
Gain on disposal of right-of-use asset		-	-	-	-	-	-	
Gain on lease modification		-	-	-	-	-	-	
Other income		-	1,141,750	1,141,750	-	-	-	
Finance costs	31	37,461,786	-	37,461,786	42,752,055	-	42,752,055	

Other Disclosure Requirements

Relationship with Shariah-Compliant financial Institutions, including banks, takaful operators and their windows, etc.

Name	Relationship
Dubai Islamic Bank	Bank Balance
Meezan Bank Limited	Bank Balance

44.2 utilization of proceeds from initial public offering

In August 2023, the Company issued its shares to the general public through IPO to finance the development of new Intellectual Properties, development of new office, procurement of new equipment and hiring of new staff.

	2026	2025
	Rupees	
Proceeds from IPO	379,411,764	379,411,764
IPO related expenses	(17,908,073)	(17,908,073)
Development of new intellectual properties	(160,324,414)	(146,697,285)
Development of new office	(44,544,978)	(44,544,978)
Procurement of new equipment	(40,994,528)	(40,994,528)
Hiring of new team	(36,717,216)	(36,717,216)
Marketing and business development	(40,937,445)	(40,937,445)
	37,985,110	51,612,239

44.2.1 Unutilized balance of Rs. 48.714 million (2025: 62.341 million) is available in the form of TDRs maintained with M/s Bank Al Habib Limited.

44.3 number of employees

	2026	2025
	(Numbers)	
Total employees of the Group at the year end	309	185
Average employees of the Group during the year	224	185

44.4 reclassification of corresponding figures

In these consolidated financial statements corresponding figures have been rearranged and reclassified, wherever considered necessary for the purposes of comparison and better presentation. Following reclassifications have been made in these financial statements.

Reclassified from component	Reclassified to component	Note	Rupees
Loan, Advances, Deposits And Prepayments	Long Term Deposits		
(Deposits)	(Others)	9	200,000

44.5 events after the reporting date

The Board of Directors of the Holding Company in their meeting held on 29th Sep. 2026 has proposed a final cash dividend of Rs. 0.10 per share (2025: Rs. 0.05 per share) for approval of the members at the Annual General Meeting to be held on 23 Oct. 2026. The consolidated financial statements do not reflect this appropriation.

44.6 date of authorization for issue of these consolidated financial statements

These consolidated financial statements were authorised for issue by the Board of Directors of the Holding Company in their meeting held on 29th Sep. 2026.

44.7 level of rounding

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



Chief Executive



Director



Chief Financial Officer

FORM OF PROXY
14th ANNUAL GENERAL MEETING

I/We, _____ of _____, holding Computerized National Identity Card (CNIC)/Passport No. _____ and being a member of Symmetry Group Limited, hereby appoint _____ of _____, holding CNIC/Passport No. _____ or failing him/her hereby appoint _____ of _____, holding CNIC/Passport No. _____, as my/our proxy to vote for me/us and on my/our behalf at the 14th Annual General Meeting of the Company, to be held on the 23 October 2026 and at any adjournment thereof.

As witness my/our hand/seal this _____ day of _____ 2026.

WITNESSES:

1.

Signature _____

Name _____

Address _____

CNIC No. _____

2.

Signature _____

Name _____

Address _____

CNIC No. _____

CDC Account No.

Revenue Stamp of Rs. 5/-

To be signed by the above-named shareholder

Notes:

1. This Proxy Form, duly completed and signed, must be received at the Registered Office of the Company, not less than 48 hours before the time of holding the meeting. A proxy must be a member of the Company.
2. The Proxy Form shall be witnessed by two persons whose names, addresses and CNIC numbers shall be mentioned on the form.
3. Attested copies of the CNIC of the appointer and the proxyholder shall be furnished with the Proxy Form.
4. The proxyholder shall produce his/her original CNIC at the time of the meeting.
5. In case of a corporate entity, the Board of Directors' resolution / Power of Attorney with specimen signature shall be submitted along with the Proxy Form.

پراکسی فارم

چودھواں سالانہ اجلاس عام

میں/ہم _____ ساکن _____، حامل کمپیوٹرائزڈ قومی شناختی کارڈ (CNIC)/پاسپورٹ

نمبر _____، بحیثیت ممبر سمیٹری گروپ لمیٹڈ، بذریعہ ہذا _____ ساکن

_____، حامل CNIC/پاسپورٹ نمبر _____، یا ان کی عدم موجودگی میں

_____ ساکن _____، حامل CNIC/پاسپورٹ نمبر _____ کو

اپنا/ہمارا پراکسی مقرر کرتا/کرتی ہوں/کرتے ہیں، تاکہ وہ کمپنی کے چودھویں سالانہ اجلاس عام، جو مورخہ 23 اکتوبر 2026 کو منعقد ہوگا،

اور اس کے کسی بھی ملتوی شدہ اجلاس میں میری/ہماری جانب سے اور میری/ہماری طرف سے ووٹ دیں۔

بطور گواہ، آج بتاریخ _____ ماہ _____ 2026 کو میرے/ہمارے دستخط/مہر ثبت کیے گئے۔

گواہان:

CDC اکاؤنٹ نمبر

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پانچ روپے مالیت کا رسیدی ٹکٹ

1-

دستخط

نام

پتہ

CNIC نمبر

2-

دستخط

نام

پتہ

CNIC نمبر

مذکورہ بالا شیئر ہولڈر کے دستخط

نوٹس:

1. یہ پراکسی فارم مکمل طور پر پُر شدہ اور دستخط شدہ حالت میں اجلاس کے انعقاد کے وقت سے کم از کم 48 گھنٹے قبل کمپنی کے رجسٹرڈ دفتر میں موصول ہونا لازمی ہے۔ پراکسی کا کمپنی کا ممبر ہونا ضروری ہے۔

2. پراکسی فارم پر دو افراد بطور گواہ دستخط کریں گے، جن کے نام، پتے اور CNIC نمبر فارم پر درج کیے جائیں گے۔

3. پراکسی فارم کے ہمراہ تقرر کنندہ اور پراکسی ہولڈر کے CNIC کی تصدیق شدہ نقول فراہم کی جائیں گی۔

4. پراکسی ہولڈر اجلاس کے وقت اپنا اصل CNIC پیش کرے گا/گی۔

5. کارپوریٹ ادارے کی صورت میں، بورڈ آف ڈائریکٹرز کی قرارداد/پاور آف اٹارنی مع نمونہ دستخط پراکسی فارم کے ہمراہ جمع کرائی جائے گی۔

symmetrygroup

possibilities transformed

our offices

head office karachi

56-a, street 2,
khalid commercial area, phase 7 ext.,
dha, karachi, pakistan.

branch office karachi

building no.c-36-e, khalid comm. street-1, phase-
vii extension dha karachi.

islamabad

plot no 278-279, ground floor, mujahid
business complex, street 1 industrial area, sector
i-9/3, islamabad.

lahore

158-d, commercial roadway,
dha phase 8, lahore

www.symmetrygroup.biz