

Date: 29 October 2026

Form-3

SYM/PSX/26103
The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road, Karachi

Subject: **Financial Results for the First Quarter Ended September 30, 2026**

Dear Sir,

This is to inform you that the Board of Directors of Symmetry Group Limited, in its meeting held on October 28, 2026, at 05:00 p.m. at the registered office of the company in Karachi, recommended the following:

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

FINANCIAL RESULTS

The Condensed (Unaudited) Interim Financial Statements of the Company for the first quarter ending September 30, 2026, are attached:

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

Including:

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

Yours truly,

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


Farhaj Khan
Company Secretary



Symmetry Group Limited

Annexure - A1

Unconsolidated Condensed Interim Statement Of Financial Position (Un-Audited)

As at September 30, 2026

		(Unaudited) September 30, 2026	(Audited) June 30, 2026
		----- (Rupees) -----	
ASSETS	<i>Note</i>		
Non-current assets			
Property and equipment	4	146,703,753	159,703,501
Right-of-use assets	5	329,166,001	340,173,741
Intangible assets		45,813,416	45,813,416
Long term prepayments		32,329,926	37,624,837
Investment in subsidiaries	6	14,693,840	14,693,840
Deferred taxation - net		912,233	-
Long term deposits		5,751,280	12,751,588
		575,370,449	610,760,923
Current assets			
Trade debts	7	271,489,221	236,865,456
Loan, advances, deposits and prepayments	8	14,933,740	2,323,152
Short term investments		73,000,000	73,000,000
Due from related parties		922,460,606	904,479,360
Taxation - net		40,117,139	38,802,772
Current portion of long term prepayments		21,179,646	21,179,646
Cash and bank balances		345,326	27,560
		1,343,525,678	1,276,677,946
Total assets		1,918,896,127	1,887,438,869
EQUITY AND LIABILITIES			
Share capital and reserves			
<i>Authorized capital</i>			
300,000,000 (2025: 300,000,000) ordinary shares of Re. 1/- each		300,000,000	300,000,000
Issued, subscribed and paid-up capital		285,245,524	285,245,524
<i>Capital reserves</i>			
Share premium		273,268,397	273,268,397
<i>Revenue reserves</i>			
Unappropriated profits		593,431,262	567,781,816
		1,151,945,183	1,126,295,737
Non-current liabilities			
Lease liabilities	10	314,913,158	293,563,742
Staff retirement benefits		891,537	891,537
Deferred taxation - net		-	1,768,391
Long term advance from customer		2,086,957	2,086,957
		317,891,652	298,310,627
Current liabilities			
Trade and other payables		73,300,069	67,345,630
Short term borrowing		113,939,628	114,333,629
Due to related parties		231,877,021	229,985,840
Accrued markup		3,957,563	3,718,051
Current portion of lease liability	10	25,389,126	46,853,470
Unclaimed dividend		595,885	595,885
		449,059,292	462,832,505
Contingencies and commitments	13	-	-
Total equity and liabilities		1,918,896,127	1,887,438,869



Symmetry Group Limited

Annexure - A2

Unconsolidated Condensed Interim Statement Of Profit Or Loss (Un-Audited)

For the three months period ended September 30, 2026

		Three month period ended	
		September 30, 2026	September 30, 2025
		----- (Rupees) -----	
	Note		
Revenue - net	14	129,506,456	107,448,967
Cost of services		(54,185,140)	(52,281,340)
Gross profit		75,321,316	55,167,627
Administrative and selling expenses		(39,040,603)	(32,384,957)
Operating profit		36,280,713	22,782,670
Other income / (expense) - net	17	1,793,978	9,826,463
Finance costs	18	(9,519,060)	(7,098,195)
Profit before levies and taxation		28,555,631	25,510,938
Taxation - net		(2,906,185)	(2,803,415)
Profit after taxation		25,649,446	22,707,523
Earning per share - basic and diluted	19	0.09	0.08



Symmetry Group Limited

Annexure - A3

Unconsolidated Condensed Interim Statement Of Comprehensive Income (Un-Audited)

For the three months period ended September 30, 2026

	Three month period ended	
	September 30, 2026	September 30, 2025
Note	----- (Rupees) -----	
Profit after taxation	25,649,446	22,707,523
Other comprehensive income	-	-
Total comprehensive income for the period ended	25,649,446	22,707,523



Symmetry Group Limited

Annexure - A4

Unconsolidated Condensed Interim Statement Of Changes In Equity (Un-Audited)

For the three months period ended September 30, 2026

	Issued, subscribed and paid up capital	Share premium	Unappropriated profits	Total
	(Rupees)			
Balance as at June 30, 2025 (audited)	285,245,524	273,268,397	418,866,582	977,380,503
<i>Total comprehensive income for the year ended September 30, 2025</i>				
Profit for the three months period ended	-	-	22,707,523	22,707,523
Other comprehensive income	-	-	-	-
	-	-	22,707,523	22,707,523
Balance as at September 30, 2025 (un-audited)	<u>285,245,524</u>	<u>273,268,397</u>	<u>441,574,105</u>	<u>1,000,088,026</u>
Balance as at June 30, 2026 (audited)	285,245,524	273,268,397	567,781,816	1,126,295,737
<i>Total comprehensive income for the year ended September 30, 2026</i>				
Profit for the three months period ended	-	-	25,649,446	25,649,446
Other comprehensive income	-	-	-	-
	-	-	25,649,446	25,649,446
Balance as at September 30, 2026 (un-audited)	<u>285,245,524</u>	<u>273,268,397</u>	<u>593,431,262</u>	<u>1,151,945,183</u>



Symmetry Group Limited

Annexure - A5

Unconsolidated Condensed Interim Statement Of Cash Flows (Un-Audited)

For the three months period ended September 30, 2026

		Three month period ended	
		September 30, 2026	September 30, 2025
CASH FLOWS FROM OPERATING ACTIVITIES		(Rupees)	
Profit before levies and taxation		28,555,631	25,510,938
<i>Adjustments for:</i>			
- Depreciation on property and equipment	4	14,528,948	10,837,972
- Depreciation on right-of-use assets	5	11,007,740	3,425,267
- Amortization on long term prepayment	15	5,294,911	5,294,911
- Unrealised exchange (gain) / loss	17	46,022	(3,937)
- Interest income on short term investments	17	(1,840,000)	(1,748,000)
- Gain on disposal of property and equipment	17	-	(8,074,526)
- Finance costs	18	9,519,060	7,098,195
		38,556,681	16,829,882
Operating profit before working capital changes		67,112,312	42,340,820
Working capital changes			
<i>Decrease / (increase) in current assets</i>			
- Trade debts		(34,669,787)	24,772,523
- Loan, advances, deposits and prepayments		(12,610,588)	(2,442,902)
- Due from related parties - net		(17,981,246)	(91,290,100)
- Due to related parties - net		1,891,181	25,299,000
<i>Increase / (decrease) in current liabilities</i>			
- Trade and other payables		5,954,439	13,203,824
		(57,416,001)	(30,457,655)
Cash generated from operations		9,696,311	11,883,165
Income tax paid		(3,429,474)	(3,164,335)
Long term deposits		7,000,308	-
Net cash generated from operating activities		13,267,145	8,718,830
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital Expenditure	4.1	(1,545,200)	(1,448,160)
Sale proceeds on disposal of property and equipment		16,000	8,500,000
Interest received on short term investments		1,840,000	1,748,000
Net cash used in investing activities		310,800	8,799,840
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of lease liability - Principal portion		(114,928)	(10,147,596)
Finance cost paid		(12,751,250)	(7,413,456)
Net cash (used in) / generated from financing activities		(12,866,178)	(17,561,052)
Net decrease in cash and cash equivalents		711,767	(42,382)
Cash and cash equivalents as at the beginning of the year		(114,306,069)	(114,446,738)
Cash and cash equivalents as at the end of the year	20	(113,594,302)	(114,489,120)



Symmetry Group Limited

Condensed Interim Consolidated Statement of Financial Position

As at September 30, 2026

Annexure - B1

		(Unaudited) September 30, 2026	(Audited) June 30, 2026
	Note	----- (Rupees) -----	
ASSETS			
Non-current assets			
Property and equipment	4	173,909,957	192,709,277
Right-of-use assets	5	329,166,001	340,173,741
Intangible assets		1,428,180,617	1,428,180,617
Goodwill		42,786,721	42,777,721
Long term prepayments		54,777,201	65,912,764
Deferred Taxation - net		917,980	3,718,869
Long-term deposits		5,751,280	12,751,588
		<u>2,035,489,757</u>	<u>2,086,224,577</u>
Current assets			
Trade debts	6	488,480,967	397,041,073
Advances, deposits and prepayments	7	15,043,741	2,484,627
Short term investments		73,000,000	73,000,000
Due from related parties		1,352,397	-
Taxation - net		115,749,504	109,703,775
Current maturity - long term prepayments		44,542,252	44,542,252
Cash and bank balances	8	613,607,011	553,934,262
		<u>1,351,775,872</u>	<u>1,180,705,989</u>
Total assets		<u>3,387,265,629</u>	<u>3,266,930,566</u>
EQUITY AND LIABILITIES			
Share capital and reserves			
<i>Authorized capital</i>			
300,000,000 (June 30, 2026: 300,000,000) ordinary shares of Re. 1/- each		<u>300,000,000</u>	<u>300,000,000</u>
Issued, subscribed and paid-up capital		<u>285,245,524</u>	<u>285,253,404</u>
<i>Capital reserves</i>			
Share premium		273,268,397	273,268,397
Surplus on revaluation of intangible assets - net		961,572,348	961,572,348
Foreign currency translation reserve		<u>(5,763,044)</u>	<u>(5,449,299)</u>
		<u>1,229,077,701</u>	<u>1,229,391,446</u>
<i>Revenue reserves</i>			
Unappropriated profits		<u>662,815,442</u>	<u>611,428,888</u>
		<u>2,177,138,667</u>	<u>2,126,073,738</u>
Non-controlling interest		<u>235,561,505</u>	<u>235,541,090</u>
		<u>2,412,700,172</u>	<u>2,361,614,828</u>
Non-current liabilities			
Lease liabilities	9	314,913,158	293,563,742
Staff retirement benefits - Staff gratuity		891,537	891,537
Deferred Taxation - net		-	-
Long term advance from customer		<u>2,086,957</u>	<u>2,086,957</u>
		<u>317,891,652</u>	<u>296,542,236</u>
Current liabilities			
Trade and other payables		279,460,996	211,883,040
Short term borrowing	11	113,939,628	114,333,629
Due to related parties	12	233,330,608	231,389,427
Accrued markup	13	3,957,563	3,718,051
Current portion of lease liability	9	25,389,125	46,853,470
Unclaimed dividend		<u>595,885</u>	<u>595,885</u>
		<u>656,673,805</u>	<u>608,773,502</u>
Contingencies and commitments	14		
Total equity and liabilities		<u>3,387,265,629</u>	<u>3,266,930,566</u>



Symmetry Group Limited

Annexure - B2

Condensed Interim Consolidated Statement of Profit or Loss

For the three months period ended September 30, 2026 (un-audited)

		Three month period ended	
		September 30, 2026	September 30, 2025
		----- (Rupees) -----	
	Note		
Revenue - net	15	383,961,724	188,383,013
Cost of services		(187,872,883)	(76,585,545)
Gross profit		196,088,841	111,797,468
Administrative and selling expenses		(118,253,210)	(62,785,538)
Operating profit		77,835,631	49,011,930
Other income / (expense) - net		1,793,978	9,826,463
Finance costs		(9,677,174)	(7,124,356)
Profit before levies and taxation		69,952,435	51,714,037
Taxation - net		(18,532,916)	(4,757,317)
Profit after taxation		51,419,519	46,956,720
Profit attributable to:			
- Equity holders of the parent		51,386,554	46,152,293
- Non-controlling interest		32,965	804,427
		51,419,519	46,956,720
Earning per share - basic and diluted	20	0.18	0.16



Symmetry Group Limited

Annexure - B3

Condensed Interim Consolidated Statement of Comprehensive Income

For the three months period ended September 30, 2026 (un-audited)

	Three month period ended	
	September 30, 2026	September 30, 2025
	----- (Rupees) -----	
	<i>Note</i>	
Profit after taxation	51,419,519	46,956,720
Other comprehensive income		
<i>Items that may be reclassified to profit and loss</i>		
Foreign currency translation gain	(313,745)	-
Total comprehensive income for the year	<u>51,105,774</u>	<u>46,956,720</u>
Attributable to:		
- Equity holders of the parent	51,085,359	46,152,293
- Non-controlling interest	20,415	804,427
	<u>51,105,774</u>	<u>46,956,720</u>



Symmetry Group Limited

Annexure - B4

Condensed Interim Consolidated Statement of Changes in Equity
For the three months period ended September 30, 2026 (un-audited)

	Issued, subscribed and paid up capital	Capital reserves		Revenue reserve		Total reserves	Equity attributable to owners	Non-controlling interest
		Share premium	Revaluation surplus	Foreign currency translation reserve	Unappropriated profits			
				(Rupees)				
Balance as at June 30, 2025	285,245,524	273,268,397	875,110,632	(1,915,101)	493,158,730	1,639,622,658	1,924,868,182	36,025,053
<i>Total comprehensive income for the period ended September 30, 2025</i>								
Profit for the year	-	-	-	-	46,152,293	46,152,293	46,152,293	804,427
Other comprehensive income	-	-	-	-	-	-	-	-
	-	-	-	-	46,152,293	46,152,293	46,152,293	804,427
Balance as at September 30, 2025	285,245,524	273,268,397	875,110,632	(1,915,101)	539,311,023	1,685,774,951	1,971,020,475	36,829,480
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	235,541,090
<i>Total comprehensive income for the period ended September 30, 2026</i>								
Non-controlling interest on acquisition	-	-	-	-	-	-	-	-
Profit for the year	-	-	-	-	51,386,554	51,386,554	51,386,554	32,965
Other comprehensive income	-	-	-	(313,745)	-	(313,745)	(313,745)	(12,550)
	-	-	-	(313,745)	51,386,554	51,072,809	51,072,809	20,415
Balance as at September 30, 2026	285,245,524	273,268,397	961,572,348	(5,763,044)	662,815,442	1,891,893,143	2,177,138,667	235,561,505



Symmetry Group Limited

Annexure - B5

Condensed Interim Consolidated Statement of Cash Flows

For the three months period ended September 30, 2026 (un-audited)

	Three month period ended	
	September 30, 2026	September 30, 2025
	(Rupees)	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before levies and taxation	69,952,435	51,714,037
<i>Adjustments for:</i>		
- Depreciation on property and equipment	20,328,520	16,637,544
- Depreciation on right-of-use assets	11,007,740	3,425,267
- Amortization on long term prepayment	11,135,563	11,135,563
- Finance costs	9,677,174	7,124,356
- Gain on disposal of property and equipment	-	(8,074,526)
- Interest income on short term investments	(1,840,000)	(1,748,000)
- Unrealized exchange (gain) / loss	(3,215,584)	(3,937)
	47,093,413	28,496,267
Operating profit before working capital changes	117,045,848	80,210,304
Working capital changes		
<i>Decrease / (increase) in current assets</i>		
- Trade debts	(87,985,517)	5,128,291
- Advances, deposits and prepayments	(12,559,114)	(2,427,902)
<i>(Decrease) / Increase in current liabilities</i>		
- Trade and other payables	67,577,956	5,225,624
	(32,966,675)	7,926,013
Cash generated from operations	84,079,173	88,136,317
Finance cost paid	(11,996,147)	(7,591,816)
Income tax paid - net	(12,487,187)	(7,566,760)
Net cash generated from operating activities	59,595,839	72,977,741
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(1,545,200)	(1,448,160)
Sale proceeds on disposal of property and equipment	16,000	8,500,000
Interest received on short term investments	1,840,000	1,748,000
Net cash used in investing activities	310,800	8,799,840
CASH FLOW FROM FINANCING ACTIVITIES		
Loan obtained from related parties	-	25,849,000
Loan repaid to director	1,941,181	-
Loan provided to related party	(1,352,397)	-
Repayment of lease liability - principal portion	(114,928)	(10,147,596)
Net cash generated from / (used in) financing activities	473,856	15,701,404
Net decrease in cash and cash equivalents	60,380,495	97,478,985
Net foreign exchange difference	(313,745)	-
Cash and cash equivalents at beginning of the year	439,600,633	235,423,099
Cash and cash equivalents at end of the year	499,667,383	332,902,084

Note

