symmetrygroup
possibilities transformed

augmenting possiblities

building an ai enabled enterprise

First Quarterly Report **2027**

www.symmetrygroup.biz

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table of content

1 about us
- 3 corporate information
- 4 board of directors
- 5 leadership team
- 6 vision and mission
- 8 about symmetry group

2 business review
- 9 chairman's message
- 10 chief executive officer's message
- 11 directors' report
- 15 directors' report (urdu)

3 unconsolidated condensed interim financial statements
- 20 statement of financial position
- 21 statement of profit or loss
- 22 statement of comprehensive income
- 23 statement of changes in equity
- 24 statement of cash flows
- 25 notes to the financial statements

4 condensed interim consolidated financial statements
- 33 statement of financial position
- 34 statement of profit or loss
- 35 statement of comprehensive income
- 36 statement of changes in equity
- 37 statement of cash flows
- 38 notes to the financial statements

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

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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

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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

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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

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.

BUSINESS MODEL

Inputs	Activities	Outputs	Outcomes
People, technology, creativity, data, client relationships and capital	Transformation, interactive services, technology delivery and product development	Client solutions, digital experiences, AI-enabled delivery and emerging platforms	Client value, employment, export earnings, shareholder returns and future growth options

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.

letter to shareholders

chairman's message

For the Quarter Ended September 30, 2026

Dear Shareholders,

On behalf of the Board of Directors of Symmetry Group Limited, I am pleased to present the financial performance of the Company and its subsidiaries for the first quarter of the financial year 2026–27, ended September 30, 2026.

The Group has commenced the financial year with encouraging business performance, reflecting its growing presence in Pakistan's digital technology, marketing and technology-enabled services sectors. During the quarter, consolidated revenue increased by approximately 104% to PKR 383.96 million, compared with PKR 188.38 million in the corresponding period of the previous year. Consolidated profit after taxation increased by approximately 10% to PKR 51.42 million, demonstrating the Group's continued profitability alongside significant revenue expansion.

The performance reflects the importance of our diversified service portfolio and the contribution of our group companies. As businesses increasingly prioritize digital transformation, customer engagement, automation and data-driven decision-making, we believe Symmetry Group remains well positioned to address evolving client requirements.

Our strategic direction continues to emphasize strengthening core business operations, developing scalable technology capabilities, investing in innovation and expanding opportunities across existing and emerging markets. We remain focused on enhancing operational efficiencies, maintaining financial discipline and creating long-term value for shareholders.

The Board recognizes that sustainable growth requires a balance between business expansion, profitability, prudent capital allocation and effective governance. We remain committed to maintaining transparency, sound corporate governance and accountability across the Group.

Looking ahead, we are cautiously optimistic about the opportunities presented by increased digital adoption, artificial intelligence and technology-led business transformation. While the operating environment remains competitive, we believe our experienced management team, established client relationships and evolving technology capabilities provide a foundation for continued progress.

On behalf of the Board, I extend my appreciation to our shareholders, clients, business partners and employees for their continued confidence and support. I also thank the management team for its efforts and commitment to the Group's strategic objectives.

Naiyar Manzoor Saifi
Chairman

letter to shareholders

chief executive officer's message

For the Quarter Ended September 30, 2026

Dear Shareholders,

I am pleased to share Symmetry Group Limited's operating and financial performance for the first quarter ended September 30, 2026.

We have commenced FY 2026–27 with strong revenue growth at the Group level, reflecting the scale of our operations and the continued demand for our digital, technology and integrated business solutions.

During the quarter, consolidated revenue reached PKR 383.96 million, representing growth of approximately 104% over the corresponding quarter last year. Consolidated gross profit increased by approximately 75% to PKR 196.09 million, while operating profit grew by approximately 59% to PKR 77.84 million. Profit after taxation increased to PKR 51.42 million, compared with PKR 46.96 million in the same period last year.

On a standalone basis, Symmetry Group Limited reported revenue of PKR 129.51 million, reflecting growth of approximately 21%, while operating profit improved by approximately 59% to PKR 36.28 million. Standalone profit after taxation increased by approximately 13% to PKR 25.65 million.

Our consolidated results demonstrate the increasing scale and contribution of our subsidiaries and business operations. We continue to strengthen collaboration across the Group to provide clients with integrated solutions covering digital strategy, marketing technology, customer engagement, software development and technology-enabled services.

During the quarter, our focus remained on business delivery, strengthening client relationships, operational execution and identifying opportunities to create greater value through innovation. We also continued to pursue opportunities in artificial intelligence, automation, data analytics and proprietary technology solutions, consistent with our long-term business direction.

We recognize that sustained performance will depend not only on growing revenue but also on delivering projects efficiently, retaining clients, developing talent and creating differentiated technology capabilities. These areas remain central to our operating strategy.

As we progress through FY 2026–27, our priorities will be to consolidate existing business relationships, pursue quality revenue opportunities, strengthen profitability and advance technology-led initiatives that support the Group's long-term positioning.

I extend my sincere appreciation to our clients for their continued trust, our employees for their dedication and our shareholders and Board of Directors for their continued support.

Syed Sarocsh Ahmed
Chief Executive Officer

quarterly review

directors' report

For the Three Months Ended September 30, 2026

The Board of Directors of Symmetry Group Limited is pleased to present the Directors' Report together with the unaudited condensed interim consolidated and unconsolidated financial statements of the Company for the quarter ended September 30, 2026.

financial performance

consolidated revenue	gross profit	operating profit	profit after taxation	earnings per share
383.96	196.09	77.84	51.42	0.18
PKR million	PKR million	PKR million	PKR million	PKR
+104%	+75%	+59%	+10%	+10%

The Company and its subsidiaries commenced the financial year 2026–27 with substantial growth in consolidated revenue and operating profitability. The Group recorded consolidated revenue of PKR 383.96 million, compared with PKR 188.38 million in the corresponding quarter of the previous year, representing growth of approximately 104%.

Consolidated operating profit increased by approximately 59% to PKR 77.84 million, while consolidated profit after taxation increased by approximately 10% to PKR 51.42 million.

On an unconsolidated basis, the Company recorded revenue of PKR 129.51 million and profit after taxation of PKR 25.65 million, representing increases of approximately 21% and 13%, respectively, over the corresponding quarter of the previous year.

consolidated financial highlights

The comparative financial performance of the Group for the three months ended September 30, 2026, is summarized below:

consolidated PKR	Q1 26	Q1 27	Change
Revenue	188,383,013	383,961,724	▲ 104%
Cost of Services	76,585,545	187,872,883	▲ 145%
Gross Profit	**111,797,468**	196,088,841	▲ 75%
Administrative Expenses	62,785,538	118,253,210	▲ 88%
Operating Profit	**49,011,930**	77,835,631	▲ 59%
Other Income	9,826,463	1,793,978	▼ 82%
Finance Cost	7,124,356	9,677,174	▲ 36%
Profit Before Taxation	**51,714,037**	69,952,435	▲ 35%
Taxation	4,757,317	18,532,916	▲ 290%
Profit After Taxation	**46,956,720**	51,419,519	▲ 10%
EPS	0.16	0.18	▲ 10%

consolidated performance analysis

revenue and gross profit

Consolidated revenue increased to PKR 383.96 million from PKR 188.38 million, reflecting significant growth in the Group's overall business operations.

Cost of services increased by approximately 145% to PKR 187.87 million, compared with PKR 76.59 million in the corresponding quarter. Consequently, gross profit increased by approximately 75% to PKR 196.09 million.

The consolidated gross profit margin was approximately 51.1%, compared with 59.3% in the previous corresponding quarter. While absolute gross profitability improved significantly, the reduction in gross margin highlights the importance of managing service delivery costs and optimizing the revenue mix.

operating performance

Administrative expenses increased to PKR 118.25 million, compared with PKR 62.79 million in the corresponding period of the previous year, representing an increase of approximately 88%.

Despite the increase in operating expenses, consolidated operating profit improved by approximately 59% to PKR 77.84 million, compared with PKR 49.01 million in the corresponding quarter.

The improvement in operating profit demonstrates the benefits of increased business scale, although the Group continues to focus on strengthening operational efficiency and cost management.

unconsolidated financial highlights

The standalone financial performance of Symmetry Group Limited for the quarter ended September 30, 2026, is summarized below:

unconsolidated PKR	Q1 26	Q1 27	Change
Revenue	107,448,967	129,506,456	▲ 21%
Cost of Services	52,281,340	54,185,140	▲ 4%
Gross Profit	**55,167,627**	75,321,316	▲ 37%
Administrative Expenses	32,384,957	39,040,603	▲ 21%
Operating Profit	**22,782,670**	36,280,713	▲ 59%
Other Income	9,826,463	1,793,978	▼ 82%
Finance Cost	7,098,195	9,519,060	▲ 34%
Profit Before Taxation	**25,510,938**	28,555,631	▲ 12%
Taxation	2,803,415	2,906,185	▲ 4%
Profit After Taxation	**22,707,523**	**25,649,446**	▲ 13%
EPS	0.08	0.09	▲ 13%

unconsolidated performance analysis

revenue and gross profit

On a standalone basis, the Company achieved revenue of PKR 129.51 million, compared with PKR 107.45 million in the corresponding quarter of the previous year, representing growth of approximately 21%.

Cost of services increased by approximately 4% to PKR 54.19 million. As a result, gross profit increased by approximately 37% to PKR 75.32 million, compared with PKR 55.17 million in the corresponding period.

operating profitability

Administrative expenses increased by approximately 21% to PKR 39.04 million, compared with PKR 32.38 million in the corresponding quarter.

Despite the increase in administrative expenses, operating profit grew by approximately 59% to PKR 36.28 million, compared with PKR 22.78 million in the corresponding period of the previous year.

Operating profit margin improved to approximately 28.0% from 21.2%, reflecting stronger core operating performance.

business operations and strategic developments

During the quarter under review, Symmetry Group Limited continued to focus on strengthening its core operations and supporting its clients through integrated digital, technology and business transformation solutions.

The Group's business strategy remains centered on providing value-added services in the areas of digital marketing, customer engagement, technology integration, software development, data analytics and emerging artificial intelligence applications.

Management continues to evaluate opportunities for expanding the Group's technology capabilities, strengthening intellectual property development and improving integration across its operating businesses.

The Group remains committed to building sustainable client relationships, improving execution capabilities and developing scalable business solutions that support long-term growth.

operational efficiency and cost management

The significant expansion in consolidated revenue during the quarter was accompanied by an increase in operating costs.

The Board and management recognize the importance of maintaining an appropriate balance between revenue growth and profitability. Accordingly, the Group continues to focus on cost optimization, resource utilization, operational efficiencies, effective project management and disciplined financial controls.

These initiatives are intended to support margin improvement, strengthen working capital management and enhance the sustainability of earnings.

future outlook

The Board remains cautiously optimistic about the Group's business prospects for the remainder of FY 2026–27.

The continued adoption of digital technologies, artificial intelligence, automation and data-driven marketing presents opportunities for the Group to expand its service offerings and strengthen existing client relationships.

Management will continue to pursue sustainable business growth through existing business segments, technology-enabled solutions and opportunities that align with the Group's long-term strategic objectives.

At the same time, the Group will remain attentive to prevailing economic conditions, competitive pressures, cost structures and working capital requirements.

The Board believes that the Group's diversified capabilities, experienced management and commitment to innovation provide a foundation for long-term value creation.

corporate governance

The Board of Directors remains committed to maintaining high standards of corporate governance, transparency, accountability and financial reporting.

The Company continues to emphasize compliance with applicable regulatory requirements and the principles of sound corporate governance, with a focus on protecting shareholders' interests and supporting sustainable business operations.

acknowledgment

The Board of Directors would like to express its appreciation to the Company's shareholders, clients, employees, business partners and other stakeholders for their continued trust and support.

The Board also acknowledges the dedication and efforts of the management team and employees in contributing to the Group's performance during the quarter under review.

For and on behalf of the Board of Directors

Syed Sarocsh Ahmed
Chief Executive Officer
Karachi

سہ ماہی جائزہ

ڈائریکٹرز کی رپورٹ

تین ماہ کی مدت مختتمہ 30 ستمبر 2026 کے لیے

سمیٹری گروپ لمیٹڈ (Symmetry Group Limited) کے بورڈ آف ڈائریکٹرز کو کمپنی کے غیر آڈٹ شدہ مختصر عبوری یکجا اور غیر یکجا مالی گوشواروں کے ہمراہ سہ ماہی مختتمہ 30 ستمبر 2026 کی ڈائریکٹرز رپورٹ پیش کرتے ہوئے مسرت ہو رہی ہے۔

مالیاتی کارکردگی

یکجا آمدنی	مجموعی منافع	آپریٹنگ منافع	منافع بعد از ٹیکس	فی حصص آمدنی
383.96	196.09	77.84	51.42	0.18
ملین روپے	ملین روپے	ملین روپے	ملین روپے	روپے
+104%	+75%	+59%	+10%	+10%

کمپنی اور اس کے ماتحت اداروں نے مالی سال 2026-27 کا آغاز یکجا آمدنی اور آپریٹنگ منافع میں نمایاں اضافے کے ساتھ کیا۔ گروپ نے گزشتہ سال کی اسی سہ ماہی کے 188.38 ملین روپے کے مقابلے میں 383.96 ملین روپے کی یکجا آمدنی ریکارڈ کی، جو تقریباً 104 فیصد اضافے کی عکاسی کرتی ہے۔

یکجا آپریٹنگ منافع تقریباً 59 فیصد اضافے کے ساتھ 77.84 ملین روپے تک پہنچ گیا، جبکہ یکجا منافع بعد از ٹیکس تقریباً 10 فیصد اضافے کے ساتھ 51.42 ملین روپے رہا۔

غیر یکجا بنیاد پر، کمپنی نے 129.51 ملین روپے کی آمدنی اور 25.65 ملین روپے کا منافع بعد از ٹیکس ریکارڈ کیا، جو گزشتہ سال کی اسی سہ ماہی کے مقابلے میں بالترتیب تقریباً 21 فیصد اور 13 فیصد اضافہ ہے۔

یکجا مالیاتی جھلکیاں

گروپ کی تین ماہ مختتمہ 30 ستمبر 2026 کی تقابلی مالی کارکردگی کا خلاصہ ذیل میں پیش کیا گیا ہے:

یکجا روپے	26 ییی یی ییی	27 ییی یی ییی	تبدیلی
آمدنی	188,383,013	383,961,724	104% ▲
خدمات کی لاگت	76,585,545	187,872,883	145% ▲
مجموعی منافع	**111,797,468**	**196,088,841**	75% ▲
انتظامی اخراجات	62,785,538	118,253,210	88% ▲
آپریٹنگ منافع	**49,011,930**	**77,835,631**	59% ▲
دیگر آمدنی	9,826,463	1,793,978	82% ▼
مالیاتی لاگت	7,124,356	9,677,174	36% ▲
منافع قبل از ٹیکس	**51,714,037**	**69,952,435**	35% ▲
ٹیکس	4,757,317	18,532,916	290% ▲
منافع بعد از ٹیکس	**46,956,720**	**51,419,519**	10% ▲
فی حصص آمدنی (EPS)	0.16	0.18	10% ▲

یکجا کارکردگی کا تجزیہ

آمدنی اور مجموعی منافع

یکجا آمدنی 188.38 ملین روپے سے بڑھ کر 383.96 ملین روپے ہو گئی، جو گروپ کے مجموعی کاروباری امور میں نمایاں نمو کی عکاسی ہے۔

خدمات کی لاگت تقریباً 145 فیصد اضافے کے ساتھ 187.87 ملین روپے ہو گئی، جبکہ اسی سہ ماہی میں یہ 76.59 ملین روپے تھی۔ نتیجتاً مجموعی منافع تقریباً 75 فیصد اضافے کے ساتھ 196.09 ملین روپے تک پہنچ گیا۔

یکجا مجموعی منافع کا مارجن تقریباً 51.1 فیصد رہا، جو گزشتہ سال کی اسی سہ ماہی میں 59.3 فیصد تھا۔ اگرچہ مجموعی منافع کی مطلق مقدار میں نمایاں بہتری آئی، تاہم مجموعی مارجن میں کمی خدمات کی فراہمی کی لاگت کو قابو میں رکھنے اور آمدنی کے امتزاج کو بہتر بنانے کی اہمیت کو اجاگر کرتی ہے۔

آپریٹنگ کارکردگی

انتظامی اخراجات بڑھ کر 118.25 ملین روپے ہو گئے، جو گزشتہ سال کی اسی مدت میں 62.79 ملین روپے تھے، یعنی تقریباً 88 فیصد اضافہ۔

آپریٹنگ اخراجات میں اضافے کے باوجود، یکجا آپریٹنگ منافع تقریباً 59 فیصد بہتری کے ساتھ 77.84 ملین روپے رہا، جو اسی سہ ماہی میں 49.01 ملین روپے تھا۔

آپریٹنگ منافع میں بہتری کاروباری حجم میں اضافے کے فوائد کو ظاہر کرتی ہے، تاہم گروپ آپریشنل کارکردگی کو مضبوط بنانے اور لاگت کے انتظام پر بدستور توجہ مرکوز رکھے ہوئے ہے۔

غیر یکجا مالیاتی جھلکیاں

سمیٹری گروپ لمیٹڈ کی سہ ماہی مختتمہ 30 ستمبر 2026 کی علیحدہ مالی کارکردگی کا خلاصہ ذیل میں پیش کیا گیا ہے:

غیر یکجا روپے	ی ی ی ی ی ی 26	ی ی ی ی ی ی 27	تبدیلی
آمدنی	107,448,967	129,506,456	21% ▲
خدمات کی لاگت	52,281,340	54,185,140	4% ▲
مجموعی منافع	**55,167,627**	**75,321,316**	37% ▲
انتظامی اخراجات	32,384,957	39,040,603	21% ▲
آپریٹنگ منافع	**22,782,670**	**36,280,713**	59% ▲
دیگر آمدنی	9,826,463	1,793,978	82% ▼
مالیاتی لاگت	7,098,195	9,519,060	34% ▲
منافع قبل از ٹیکس	**25,510,938**	**28,555,631**	12% ▲
ٹیکس	2,803,415	2,906,185	4% ▲
منافع بعد از ٹیکس	22,707,523	25,649,446	13% ▲
فی حصص آمدنی (EPS)	0.08	0.09	13% ▲

غیر یکجا کارکردگی کا تجزیہ

آمدنی اور مجموعی منافع

علیحدہ بنیاد پر، کمپنی نے 129.51 ملین روپے کی آمدنی حاصل کی، جو گزشتہ سال کی اسی سہ ماہی میں 107.45 ملین روپے تھی، یعنی تقریباً 21 فیصد نمو۔

خدمات کی لاگت تقریباً 4 فیصد اضافے کے ساتھ 54.19 ملین روپے رہی۔ اس کے نتیجے میں مجموعی منافع تقریباً 37 فیصد اضافے کے ساتھ 75.32 ملین روپے ہو گیا، جو اسی مدت میں 55.17 ملین روپے تھا۔

مجموعی منافع کا مارجن بہتر ہو کر تقریباً 58.2 فیصد ہو گیا، جو گزشتہ سال کی اسی سہ ماہی میں 51.3 فیصد تھا۔ یہ علیحدہ سطح پر براہِ راست لاگت کی بہتر کارکردگی اور منافع بخشی کی نشاندہی کرتا ہے۔

آپریٹنگ منافع بخشی

انتظامی اخراجات تقریباً 21 فیصد اضافے کے ساتھ 39.04 ملین روپے رہے، جو اسی سہ ماہی میں 32.38 ملین روپے تھے۔

انتظامی اخراجات میں اضافے کے باوجود، آپریٹنگ منافع تقریباً 59 فیصد بڑھ کر 36.28 ملین روپے ہو گیا، جو گزشتہ سال کی اسی مدت میں 22.78 ملین روپے تھا۔

آپریٹنگ منافع کا مارجن بہتر ہو کر تقریباً 28.0 فیصد ہو گیا، جو پہلے 21.2 فیصد تھا۔ یہ بنیادی آپریٹنگ کارکردگی میں مضبوطی کی عکاسی کرتا ہے۔

کاروباری امور اور حکمتِ عملی سے متعلق پیش رفت

زیرِ جائزہ سہ ماہی کے دوران، سمیٹری گروپ لمیٹڈ نے اپنے بنیادی آپریشنز کو مضبوط بنانے اور اپنے کلائنٹس کو مربوط ڈیجیٹل، ٹیکنالوجی اور کاروباری تبدیلی کے حل فراہم کر کے ان کی معاونت پر توجہ مرکوز رکھی۔

گروپ کی کاروباری حکمتِ عملی بدستور ڈیجیٹل مارکیٹنگ، کسٹمر انگیجمنٹ، ٹیکنالوجی انٹیگریشن، سافٹ ویئر ڈیولپمنٹ، ڈیٹا اینالیٹکس اور ابھرتی ہوئی مصنوعی ذہانت کی ایپلی کیشنز کے شعبوں میں ویلیو ایڈڈ خدمات کی فراہمی پر مرکوز ہے۔

انتظامیہ گروپ کی ٹیکنالوجی صلاحیتوں کو وسعت دینے، دانشورانہ املاک کی ترقی کو مضبوط بنانے اور اپنے آپریٹنگ کاروباروں کے مابین انضمام کو بہتر بنانے کے مواقع کا جائزہ لیتی رہتی ہے۔

گروپ پائیدار کلائنٹ تعلقات استوار کرنے، عملدرآمد کی صلاحیتوں کو بہتر بنانے اور ایسے قابلِ توسیع کاروباری حل تیار کرنے کے لیے پرعزم ہے جو طویل مدتی نمو میں معاون ہوں۔

آپریشنل کارکردگی اور لاگت کا انتظام

سہ ماہی کے دوران یکجا آمدنی میں نمایاں توسیع کے ساتھ آپریٹنگ اخراجات میں بھی اضافہ ہوا۔

بورڈ اور انتظامیہ آمدنی میں نمو اور منافع بخشی کے درمیان مناسب توازن برقرار رکھنے کی اہمیت کو تسلیم کرتے ہیں۔ چنانچہ گروپ لاگت کی اصلاح، وسائل کے مؤثر استعمال، آپریشنل کارکردگی، مؤثر پروجیکٹ مینجمنٹ اور منظم مالیاتی کنٹرولز پر توجہ مرکوز رکھے ہوئے ہے۔

ان اقدامات کا مقصد مارجن میں بہتری کی معاونت، ورکنگ کیپیٹل کے انتظام کو مضبوط بنانا اور آمدنی کی پائیداری میں اضافہ کرنا ہے۔

مستقبل کا منظر نامہ

بورڈ مالی سال 2026-27 کے باقی ماندہ عرصے کے لیے گروپ کے کاروباری امکانات کے بارے میں محتاط طور پر پُرامید ہے۔

ڈیجیٹل ٹیکنالوجیز، مصنوعی ذہانت، آٹومیشن اور ڈیٹا پر مبنی مارکیٹنگ کا مسلسل بڑھتا ہوا استعمال گروپ کے لیے اپنی خدمات کا دائرہ وسیع کرنے اور موجودہ کلائنٹ تعلقات کو مضبوط بنانے کے مواقع پیش کرتا ہے۔

انتظامیہ موجودہ کاروباری شعبوں، ٹیکنالوجی پر مبنی حل اور گروپ کے طویل مدتی اسٹریٹجک مقاصد سے ہم آہنگ مواقع کے ذریعے پائیدار کاروباری نمو کے حصول کی کوشش جاری رکھے گی۔

ساتھ ہی، گروپ موجودہ معاشی حالات، مسابقتی دباؤ، لاگت کے ڈھانچے اور ورکنگ کیپیٹل کی ضروریات پر گہری نظر رکھے گا۔

بورڈ کا ماننا ہے کہ گروپ کی متنوع صلاحیتیں، تجربہ کار انتظامیہ اور جدت سے وابستگی طویل مدتی قدر کی تخلیق کے لیے مضبوط بنیاد فراہم کرتی ہیں۔

کارپوریٹ گورننس

بورڈ آف ڈائریکٹرز کارپوریٹ گورننس، شفافیت، جواب دہی اور مالیاتی رپورٹنگ کے اعلیٰ معیارات برقرار رکھنے کے لیے پرعزم ہے۔

کمپنی لاگو ریگولیٹری تقاضوں کی تعمیل اور مضبوط کارپوریٹ گورننس کے اصولوں پر زور دیتی رہتی ہے، جس کا مقصد حصص یافتگان کے مفادات کا تحفظ اور پائیدار کاروباری سرگرمیوں کی معاونت ہے۔

اظہارِ تشکر

بورڈ آف ڈائریکٹرز کمپنی کے حصص یافتگان، کلائنٹس، ملازمین، کاروباری شراکت داروں اور دیگر اسٹیک ہولڈرز کا ان کے مسلسل اعتماد اور تعاون پر شکریہ ادا کرتا ہے۔

بورڈ زیرِ جائزہ سہ ماہی کے دوران گروپ کی کارکردگی میں حصہ ڈالنے پر انتظامیہ کی ٹیم اور ملازمین کی لگن اور کوششوں کا بھی اعتراف کرتا ہے۔

بورڈ آف ڈائریکٹرز کی جانب سے

سید سروش احمد
چیف ایگزیکٹو آفیسر
کراچی

condensed unconsolidated interim financial statement of Symmetry Group Limited

for the three month ended september 30, 2026

unconsolidated condensed interim statement of financial position (un-audited)

as at september 30, 2026

	Note	(Unaudited) September 30, 2026	(Audited) June 30, 2026
		Rupees	
assets			
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			
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		**285,245,524**	285,245,524
Capital reserves			
Share premium		**273,268,397**	273,268,397
Revenue reserves			
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**

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

Chief Executive | Director | Chief Financial Officer

unconsolidated condensed interim statement of profit or loss (un-audited)

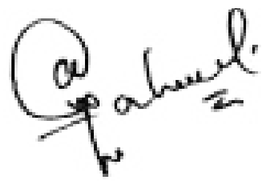
for the three months period ended september 30, 2026

	Note	Three month period ended September 30, 2026	September 30, 2025
		Rupees	
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

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

Chief Executive

Director



Chief Financial Officer

unconsolidated condensed interim statement of comprehensive income (un-audited)

for the three months period ended september 30, 2026

	Note	Three month period ended	
		September 30, 2026	September 30, 2025
		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

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

Chief Executive | Director | Chief Financial Officer

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	Unappropriated profits		Total
		Share premium		
		Rupees		
Balance as at June 30, 2025 (audited)	285,245,524	273,268,397	418,866,582	977,380,503
Total comprehensive income for the year ended September 30, 2025				
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)	285,245,524	273,268,397	441,574,105	1,000,088,026
Balance as at June 30, 2026 (audited)	285,245,524	273,268,397	567,781,816	1,126,295,737
Total comprehensive income for the year ended September 30, 2026				
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)	285,245,524	273,268,397	593,431,262	1,151,945,183

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

Chief Executive | Director | Chief Financial Officer

unconsolidated condensed interim statement of cash flows (un-audited)

for the three months period ended september 30, 2026

	Note	Three month period ended September 30, 2026	September 30, 2025
		Rupees	
cash flows from operating activities			
Profit before levies and taxation		**28,555,631**	25,510,938
Adjustments for:			
- 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			
Decrease / (increase) in current assets			
- 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
Increase / (decrease) in current liabilities			
- 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)**

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

Chief Executive | Director | Chief Financial Officer

notes to the unconsolidated condensed interim financial statements (un-audited)

for the three months period ended september 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	Karachi	2nd, 3rd & 4th FLOOR C-36-E, Khalid Commercial 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 These interim financial statements do not include all the information and disclosures as required in the annual financial statements and should be read in conjunction with the Company's annual financial statements for the year ended June 30, 2026.

2.3 basis of measurement

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

2.4 functional and presentation currency

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

2.5 use of estimates and judgments

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

The significant judgements made by management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the annual audited financial statements of the Company for the year ended June 30, 2026

3 summary of material accounting policies

The accounting policies adopted for the preparation of these unconsolidated condensed interim financial statements are the same as those applied in the preparation of the preceding annual financial statements of the Company for the year ended June 30, 2026.

4 property and equipment

	Note	(Unaudited) September 30, 2026	(Audited) June 30, 2026
		Rupees	
Operating fixed assets	4.1	**141,563,566**	154,563,314
Capital work in progress	4.2	**5,140,187**	5,140,187
		146,703,753	**159,703,501**

4.1 operating fixed assets

	(Unaudited) September 30, 2026	(Audited) June 30, 2026
	Rupees	
Opening net book value	**154,563,314**	121,810,715
Addition during the period / year		
- Direct Addition	**1,545,200**	79,924,992
- Transfer from right-of-use asset	**-**	5,643,932
	1,545,200	**85,568,924**
Disposal made during the period / year	**(16,000)**	(6,672,393)
Depreciation during the period / year	**(14,528,948)**	(46,143,932)
Closing balance	**141,563,566**	**154,563,314**

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

	(Unaudited) September 30, 2026	(Audited) June 30, 2026
	Rupees	
Opening written down value	**340,173,741**	92,321,144
Additions during the period / year	**-**	276,943,985
Transferred to property and equipment - net	**-**	(5,643,932)
Depreciation for the period / year	**(11,007,740)**	(23,447,456)
Closing balance	**329,166,001**	**340,173,741**
Depreciation rate (per annum)	**10% / 15%**	10% / 15%

6 long-term investments

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

7 trade debts

	(Unaudited) September 30, 2026	(Audited) June 30, 2026
	Rupees	
Local		
- Billed	**13,937,260**	27,676,545
- Unbilled	**-**	-
	13,937,260	**27,676,545**
Foreign		
- Billed	**258,258,292**	157,115,785
- Unbilled		52,779,457
	272,195,552	**209,895,242**
Less: Provision for expected credit losses	**(706,331)**	(706,331)
	271,489,221	**236,865,456**

8 loan, advances, deposits and prepayments

	(Unaudited) September 30, 2026	(Audited) June 30, 2026
	Rupees	
Loan to employees - interest free	342,000	210,000
Advance		
- to employees	43,000	21,000
- to suppliers	-	200,000
	43,000	221,000
Prepaid insurance	3,418,191	1,840,152
Deposits	11,130,549	52,000
	14,933,740	2,323,152

10 lease liabilities

	(Unaudited) September 30, 2026	(Audited) June 30, 2026
	Rupees	
Additions	-	242,274,408
Impact of modification	-	-
Interest expense	4,930,190	22,469,550
Payments	(5,045,118)	(36,526,952)
	340,302,284	340,417,212
Less: Current maturity shown under current liabilities	(25,389,126)	(46,853,470)
Non-current	314,913,158	293,563,742

13 contingencies and commitments

There were no material contingences known to exist as at reporting date (June 30, 2026: None).

14 revenue - net

	Note	Three month period ended September 30, 2026	September 30, 2025
		Rupees	
Gross Revenue		133,668,658	121,464,050
Less: Sales tax		(4,162,202)	(14,015,083)
	14.1	129,506,456	107,448,967

14.1 The net revenue has been arrived by offsetting an amount of Rs. 8.024 million (2025: Rs. 17.596 million) representing Billing on behalf of vendors with the gross billing made to customer amounting to Rs. 137.531 million (2025: Rs. 125.045 million).The net revenue comprises of following:

	Note	Three month period ended	
		September 30, 2026	September 30, 2025
		Rupees	
Revenue	14.1.1	**129,237,106**	105,912,230
Commission - net	14.1.2	**269,350**	1,536,737
		129,506,456	**107,448,967**

14.1.1 disaggregation of revenue

The Company analyses its net revenue by the following streams:

	Three month period ended September 30, 2026		
	Local	Export	Total
	Rupees		
transformation			
Design, development & maintenance	5,952,122	98,730,913	**104,683,035**
Retainer	9,429,473	2,739,286	**12,168,759**
	15,381,595	**101,470,199**	**116,851,794**
interactive			
Digital Public Relations	1,347,105		**1,347,105**
Media	-	-	-
Content			-
Retainer	9,295,612	1,742,595	**11,038,207**
	10,642,717	**1,742,595**	**12,385,312**
Digital commerce - Trade service		-	-
Mobility		-	-
	26,024,312	**103,212,794**	**129,237,106**

	Three month period ended September 30, 2025		
	Local	Export	Total
	Rupees		
transformation			
Design, development & maintenance	6,844,693	79,484,115	**86,328,808**
Retainer	7,697,622	2,442,273	**10,139,895**
	14,542,315	**81,926,388**	**96,468,703**
interactive			
Digital Public Relations	1,147,251	-	**1,147,251**
Media	-	-	-
Content	-	-	-
Retainer	6,298,053	1,998,223	**8,296,276**
	7,445,304	**1,998,223**	**9,443,527**
Digital commerce - Trade service		-	-
Mobility		-	-
Total	**21,987,619**	**83,924,611**	**105,912,230**

14.1.2 commission - net

The Company analyses its commission by the following streams:

	Three month period ended September 30, 2026		
	Local	Export	Total
	Rupees		
interactive			
Digital PR	151,722	-	**151,722**
Content		-	-
Media	-	117,628	**117,628**
	151,722	**117,628**	**269,350**
Digital commerce - Trade service	-		-
Total	**151,722**	**117,628**	**269,350**

	Three month period ended September 30, 2025		
	Local	Export	Total
	Rupees		
interactive			
Digital PR	404,000	-	**404,000**
Content		-	-
Media	17,548	1,115,189	**1,132,737**
	421,548	**1,115,189**	**1,536,737**
commerce			
Digital commerce - Trade service	-	-	-
Total	**421,548**	**1,115,189**	**1,536,737**

17 other income / (expense) - net

	Three month period ended	
	September 30, 2026	September 30, 2025
	Rupees	
Interest income on short term investments	**1,840,000**	1,748,000
Gain on disposal of property and equipment	-	8,074,526
Donation Expense	-	-
Exchange gain / (loss) - net	**(46,022)**	3,937
	1,793,978	**9,826,463**

18 finance costs

	Three month period ended	
	September 30, 2026	September 30, 2025
	Rupees	
Markup charges on:		
- running finance	**3,630,941**	3,482,431
- leases liability	**4,930,190**	3,256,815

	Three month period ended	
	September 30, 2026	September 30, 2025
	Rupees	
- Financing of payroll		-
- loan payable to a related party		-
	8,561,131	6,739,246
Bank charges	957,929	358,949
Discounting bill charges		-
	9,519,060	7,098,195

19 earnings per share - basic and diluted

	Three month period ended	
	September 30, 2026	September 30, 2025
Profit for the three months period ended	25,649,446	22,707,523
Weighted average number of ordinary shares outstanding during three months period ended	285,245,524	285,245,524
Earnings per share - basic and diluted	0.09	0.08

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

20 cash and cash equivalents

Cash and cash equivalents comprise of the following items:

	Three month period ended	
	September 30, 2026	September 30, 2025
	Rupees	
Cash and bank balances	345,326	24,500
Short term running finances	(113,939,628)	(114,513,620)
	(113,594,302)	(114,489,120)

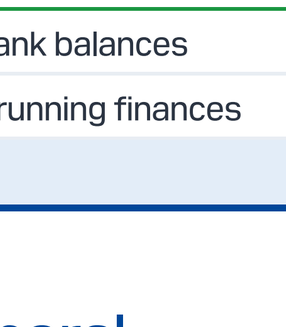
21 general

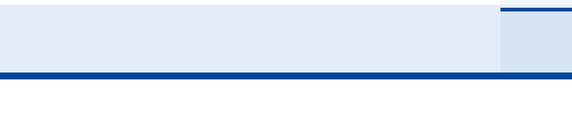
21.1 date of authorization for issue of these condensed interim unconsolidated financial statements

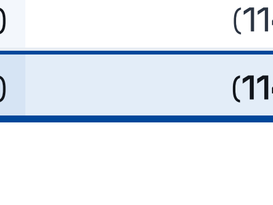
These condensed interim unconsolidated financial statements were authorised for issue by the Board of Directors of the Company in their meeting held on **28th Oct 2026.**

21.2 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

condensed consolidated interim financial statements of Symmetry Group Limited

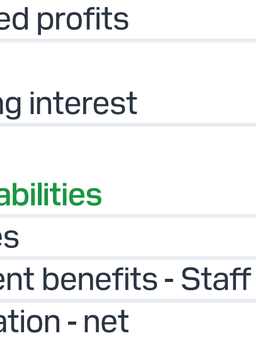
for the three month ended september 30, 2026

condensed interim consolidated statement of financial position

as at september 30, 2026

	Note	(Unaudited) September 30, 2026	(Audited) June 30, 2026
		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
		2,035,489,757	**2,086,224,577**
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
		1,351,775,872	**1,180,705,989**
Total assets		**3,387,265,629**	**3,266,930,566**
equity and liabilities			
share capital and reserves			
Authorized capital			
300,000,000 (June 30, 2026: 300,000,000) ordinary shares of Re. 1/- each		**300,000,000**	300,000,000
Issued, subscribed and paid-up capital		**285,245,524**	285,253,404
Capital reserves			
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		**(5,763,044)**	(5,449,299)
		1,229,077,701	**1,229,391,446**
Revenue reserves			
Unappropriated profits		**662,815,442**	611,428,888
		2,177,138,667	**2,126,073,738**
Non-controlling interest		**235,561,505**	235,541,090
		2,412,700,172	**2,361,614,828**
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		**2,086,957**	2,086,957
		317,891,652	**296,542,236**
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		**595,885**	595,885
		656,673,805	**608,773,502**
Contingencies and commitments	14		
Total Equity And Liabilities		**3,387,265,629**	**3,266,930,566**

The annexed notes from 1 to 22 form an integral part of these consolidated financial statements.



Chief Executive | Director | Chief Financial Officer

condensed interim consolidated statement of profit or loss

for the three months period ended september 30, 2026 (un-audited)

	Note	Three month period ended September 30, 2026	September 30, 2025
		Rupees	
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**

The annexed notes from 1 to 22 form an integral part of these consolidated financial statements.

Chief Executive | Director | Chief Financial Officer

condensed interim consolidated statement of comprehensive income

for the three months period ended september 30, 2026 (un-audited)

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

The annexed notes from 1 to 22 form an integral part of these consolidated financial statements.

Chief Executive

Director

Chief Financial Officer

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				
		Share premium	Revaluation surplus	Foreign currency translation reserve	Unappropriated profits	Total reserves	Equity attributable to owners	Non-controlling interest
	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
Total comprehensive income for the period ended September 30, 2025								
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
Total comprehensive income for the period ended September 30, 2026								
Non-controlling interest on acquision	-	-	-	-	-	-	-	
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

The annexed notes from 1 to 22 form an integral part of these consolidated financial statements.

Chief Executive | Director | Chief Financial Officer

condensed interim consolidated statement of cash flows

for the three months period ended september 30, 2026 (un-audited)

	Note	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
Adjustments for:			
- 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			
Decrease / (increase) in current assets			
- Trade debts		**(87,985,517)**	5,128,291
- Advances, deposits and prepayments		**(12,559,114)**	(2,427,902)
(Decrease) / Increase in current liabilities			
- 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	21	499,667,383	**332,902,084**

The annexed notes from 1 to 22 form an integral part of these consolidated financial statements.

Chief Executive | Director | Chief Financial Officer

notes to the consolidated financial statements

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

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.

The Holding Company has direct investments in following subsidiaries:

	Percentage of Direct Holding	
	2026	2025
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%

The Holding Company has indirect control in following subsidiary:

	Percentage of Indirect Holding	
	2026	2025
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	Karachi	2nd, 3rd & 4th FLOOR C-36-E, Khalid Commercial 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

In preparing these condensed interim consolidated financial statements, the significant judgments made by management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those applied in the annual consolidated financial statements of the Company as at and for the year ended June 30, 2025.

3 summary of material accounting policies

The significant accounting policies applied in the preparation of these condensed interim unconsolidated financial statements are the same as those applied in the preparation of the annual consolidated financial statements of the Company for the year ended June 30, 2026.

4 property and equipment

	Note	(Unaudited) September 30, 2026	(Audited) June 30, 2026
		Rupees	
Operating fixed assets	4.1	**168,769,770**	187,569,090
Capital work in progress	4.2	**5,140,187**	5,140,187
		173,909,957	**192,709,277**

4.1 operating fixed assets

	(Unaudited) September 30, 2026	(Audited) June 30, 2026
	Rupees	
Opening net book value	**187,569,090**	178,014,777
Addition during the period / year		
- Direct Addition	**1,545,200**	79,924,992
- Transfer from right-of-use asset		5,643,932
	1,545,200	**85,568,924**
Disposal made during the period / year	**(16,000)**	(6,672,393)
Depreciation during the period / year	**(20,328,520)**	(69,342,218)
Closing balance	**168,769,770**	**187,569,090**

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

	(Unaudited) September 30, 2026	(Audited) June 30, 2026
	Rupees	
Opening written down value	**340,173,741**	92,321,144
Additions during the period / year	**-**	276,943,985
Transferred to property and equipment - net	**-**	(5,643,932)
Depreciation for the period / year	**(11,007,740)**	(23,447,456)
Closing balance	**329,166,001**	**340,173,741**
Depreciation rate (per annum)	**10% / 15%**	10% / 15%

6 trade debts - unsecured

	(Unaudited) September 30, 2026	(Audited) June 30, 2026
	Rupees	
Local		
- Billed	**180,080,689**	187,400,955
- Unbilled	**-**	690,000
	180,080,689	**188,090,955**
Foreign		
- Billed	**309,106,609**	157,115,785
- Unbilled	**-**	52,779,457
	309,106,609	**209,895,242**
	489,187,298	**397,986,197**
Less: Provision for expected credit losses	**(706,331)**	(945,124)
	488,480,967	**397,041,073**

7 advances, deposits and prepayments

	(Unaudited) September 30, 2026	(Audited) June 30, 2026
	Rupees	
Loan to employees - interest free	**352,001**	220,000
Advances		
- suppliers	**-**	200,000
- advance to employees	**43,000**	21,000
	43,000	**221,000**
Prepaid Insurance	**3,418,191**	1,840,152
Other deposits	**11,130,549**	52,000
Other receivables	**100,000**	151,475
	15,043,741	**2,484,627**

8 cash and bank balances

	(Unaudited) September 30, 2026	(Audited) June 30, 2026
	Rupees	
Cash in hand	55,150	102,560
Cash in banks - current account	613,551,861	553,831,702
	613,607,011	553,934,262

9 lease liabilities

	(Unaudited) September 30, 2026	(Audited) June 30, 2026
	Rupees	
Opening balance	340,417,212	112,200,206
Additions	-	242,274,408
Impact of modification	-	-
Interest expense	4,930,190	22,469,550
Payments	(5,045,118)	(36,526,952)
	340,302,284	340,417,212
Less: Current maturity shown under current liabilities	(25,389,126)	(46,853,470)
Non-current	314,913,158	293,563,742

10 trade and other payables

	Note	(Unaudited) September 30, 2026	(Audited) June 30, 2026
		Rupees	
Trade Creditors		212,873,052	86,184,045
Accrued expenses		40,150,444	85,199,299
Withholding income tax payable		17,427,985	17,721,648
Withholding sales tax payable		4,345,005	8,752,310
Workers' welfare fund		-	143,176
EOBI payable		233,810	1,225,070
Sales tax payable		2,048,074	11,674,722
Zakat payable		982,770	982,770
Others		1,399,856	-
		279,460,996	211,883,040

11 short term borrowing

	Note	(Unaudited) September 30, 2026	(Audited) June 30, 2026
		Rupees	
Balance at the end of year	11.1	113,939,628	114,333,629

11.1 This represents running finance facility obtained from M/s. Bank AL Habib Limited against available limit of Rs. 115 million (June 30, 2025: Rs. 115 million), which carries mark-up at the rate of deposit rate plus 2.00% up to Rs. 65 million and base rate plus 2.00% above Rs. 65 million (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).

12 due to related parties

	Note	(Unaudited) September 30, 2026	(Audited) June 30, 2026
		Rupees	
Loan payable to related parties - unsecured			
- Mr. Syed Sarocsh Ahmed	12.1	200,917,408	198,976,227
- Mr. Syed Adil Ahmed	12.2	32,413,200	32,413,200
		233,330,608	231,389,427

12.1 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.

12.2 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.

13 accrued markup

	(Unaudited) September 30, 2026	(Audited) June 30, 2026
	Rupees	
- Short term borrowing	3,630,941	3,391,429
- Financing of payroll	-	-
- Lease liability	326,622	326,622
	3,957,563	3,718,051

14 contingencies and commitments

14.1 contingencies

14.1.1 There were no contingences and commitments as at reporting date (June 30, 2026: None).

15 revenue - net

	Three month period ended	
	September 30, 2026	September 30, 2025
	Rupees	
Gross Revenue	**420,960,224**	210,346,015
Less: Sales tax	**(36,998,500)**	(21,963,002)
	383,961,724	**188,383,013**

15.1 The net revenue of the Group has been arrived by offsetting an amount of Rs. 220.850 million (2025: Rs. 64.490 million) representing billing on behalf of vendors with the gross billing made to customers amounting to Rs. 604.245 million (2025: Rs. 252.873 million).The net revenue comprises of following:

	Note	Three month period ended	
		September 30, 2026	September 30, 2025
		Rupees	
Revenue	15.1.1	**382,973,703**	185,870,897
Commission - net	15.1.2	**988,021**	2,512,116
		383,961,724	**188,383,013**

15.1.1 disaggregation of revenue

The Group analyses its net revenue by the following streams:

	September 30, 2026		
	Local	Export	Total
	Rupees		
transformation			
Design and development	33,422,122	125,177,564	**158,599,686**
Retainer	112,848,910	2,739,286	**115,588,196**
	146,271,032	**127,916,850**	**274,187,882**
interactive			
Digital Public Relations	1,395,303	-	**1,395,303**
Media	13,500,000	-	**13,500,000**
Content	-	-	-
Retainer	92,147,923	1,742,595	**93,890,518**
	107,043,226	**1,742,595**	**108,785,821**
Digital commerce - Trade service	-	-	-
Mobility	-	-	-
	253,314,258	**129,659,445**	**382,973,703**

	September 30, 2025		
	Local	Export	Total
	Rupees		
transformation			
Design and development	13,065,010	99,484,115	**112,549,125**
Retainer	33,128,715	2,442,273	**35,570,988**
	46,193,725	**101,926,388**	**148,120,113**
interactive			
Digital Public Relations	1,147,251	-	**1,147,251**
Media		-	-
Content	7,500,000	-	**7,500,000**
Retainer	27,105,310	1,998,223	**29,103,533**
	35,752,561	**1,998,223**	**37,750,784**
Digital commerce - Trade service	-	-	-
Mobility	-	-	-
Total	**81,946,286**	**103,924,611**	**185,870,897**

15.1.2 commission - net

The Group analyses its commission by the following streams:

	September 30, 2026		
	Local	Export	Total
	Rupees		
interactive			
Digital PR	618,623	-	**618,623**
Content	-	-	-
Media	251,770	117,628	**369,398**
	870,393	**117,628**	**988,021**
Digital commerce - Trade service	-	-	-
Total	**870,393**	**117,628**	**988,021**

	September 30, 2025		
	Local	Export	Total
	Rupees		
interactive			
Digital PR	1,377,830	-	**1,377,830**
Content	-	-	-
Media	19,097	1,115,189	**1,134,286**
	1,396,927	**1,115,189**	**2,512,116**
commerce			
Digital commerce - Trade service	-	-	-
Total	**1,396,927**	**1,115,189**	**2,512,116**

18 Other income / (expense) - net

	Three month period ended	
	September 30, 2026	September 30, 2025
	Rupees	
Interest income on short term investments	1,840,000	1,748,000
Gain on disposal of property and equipment	-	8,074,526
Donation Expense	-	-
Exchange gain / (loss) - net	(46,022)	3,937
	1,793,978	9,826,463

19 finance costs

	Three month period ended	
	September 30, 2026	September 30, 2025
	Rupees	
Markup charges on:		
- running finance	3,630,941	3,482,431
- leases liability	4,930,190	3,256,815
- Financing of payroll	-	-
- loan payable to a related party	-	-
	8,561,131	6,739,246
Bank charges	1,116,043	385,110
Discounting bill charges	-	-
	9,677,174	7,124,356

20 earnings per share - basic and diluted

	Three month period ended	
	September 30, 2026	September 30, 2025
Profit for the three months period ended	51,419,519	46,956,720
Weighted average number of ordinary shares outstanding during three months period ended	285,245,524	285,245,524
Earnings per share - basic and diluted	0.18	0.16

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

21 cash and cash equivalents

Cash and cash equivalents comprise of the following items:

	Three month period ended	
	September 30, 2026	September 30, 2025
	Rupees	
Cash and bank balances	**613,607,011**	447,415,704
Short term running finance	**(113,939,628)**	(114,513,620)
	499,667,383	**332,902,084**

22 general

22.1 date of authorization for issue of these condensed interim consolidated financial statements

These condendensed interim consolidated financial statements were authorised for issue by the Board of Directors of the Holding Company in their meeting held on **28th Oct 2026.**

22.2 level of rounding

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

Chief Executive | Director | Chief Financial Officer

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 broadway,
dha phase 8, lahore

www.symmetrygroup.biz