

Half Yearly Report

For the period ended
December 31, 2025



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Corporate Information

Board of Directors

Mr. Zaheer Dodhia
(Chairman)
Ms. Musharaf Hai
Ms. Nadia Ishtiaq
Mr. Asim Zafar
Mr. Adil Ahmed
Mr. Sarocsh Ahmed
Mr. Mahir Shahzad

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

Head Office

56-A, Street 2,
Khalid Commercial Area,
Phase 7 Ext.,
DHA, Karachi, Pakistan.

Other Offices

Islamabad
Shahawaiz Center Plot
No.8-C Sector F-8 Markaz
Islamabad.

Lahore

2nd Floor, 215 FF, DHA
Phase 4, Lahore 54000.

Share Registrar

F.D Registrar (Private) Limited

Director's Report

We are pleased to present the unaudited condensed Unconsolidated and Consolidated accounts for the quarter ending December 31, 2025.

FINANCIAL PERFORMANCE

During the period under review despite inflationary pressures, the company recorded a revenue higher than that of the corresponding period last year. Export stood at 60% of the total revenue. Company recorded a higher profit after tax over the same period last year.

UNCONSOLIDATED

(Amounts in PKR)	H1-2026	H1-2025	YoY
Revenue	271,425,406	274,950,033	(1)%
Gross Profit	164,962,148	177,440,456	(7)%
Operating Profit	116,792,010	123,425,438	(5)%
Profit before Taxation	155,303,448	111,674,396	39%
Profit after Taxation	148,357,071	101,089,428	47%
No. of Shares	285,245,524	285,245,524	-
EPS	0.52	0.35	47%

CONSOLIDATED

(Amounts in PKR)	H1-2026	H1-2025	YoY
Revenue	442,135,344	386,582,121	14%
Gross Profit	245,209,273	220,264,662	11%
Operating Profit	166,851,445	130,305,310	28%
Profit Before Tax	161,522,109	117,171,131	38%
Profit After Tax	149,299,334	103,245,945	45%
No. of Shares	285,245,524	285,245,524	-
EPS	0.52	0.36	45%

Business Review

During the half year ended December 31, 2025, the Group delivered strong consolidated growth across all key financial indicators. Revenue increased by 14% to PKR 442.1 million, while Gross Profit rose by 11% to PKR 245.2 million.

Operating Profit recorded a significant growth of 28% to PKR 166.9 million, reflecting improved operational efficiency. Profit Before Tax and Profit After Tax increased by 38% and 45% respectively, reaching PKR 161.5 million and PKR 149.3 million. Earnings per share improved to PKR 0.52 compared to PKR 0.36 in the corresponding period last year, demonstrating strengthened profitability and enhanced shareholder value at the Group level.

During the period, the Group continued to strengthen its position in its core digital transformation, technology, and marketing services segments. Key focus areas included:



Expansion of technology-led service offerings.



Enhanced integration across subsidiaries to drive operational synergies.



Optimization of cost structures and improvement in margin efficiencies.



Strengthening client relationships and expanding recurring revenue streams.

The consolidated growth demonstrates the success of the Group's diversification strategy and its ability to scale across multiple verticals while maintaining profitability.

The improvement in profitability despite marginal unconsolidated revenue contraction highlights the Company's focus on higher-margin engagements and financial discipline.

Future Outlook

The management remains optimistic about the Company's growth trajectory. The Group is focused on:



Expanding its technology and AI-driven solutions portfolio.



Increasing regional footprint and cross-border revenue contribution.



Strengthening recurring revenue streams.



Improving operational efficiencies to enhance shareholder value.

While macroeconomic conditions remain dynamic, the Company is well-positioned to capitalize on emerging opportunities within the digital economy. Strategic investments in innovation, talent, and infrastructure are expected to further strengthen long-term sustainable growth.

The Board anticipates continued improvement in financial performance in the upcoming quarters.

ACKNOWLEDGEMENT

The Board of Directors expresses its sincere gratitude to valued customers, business partners, financial institutions, regulators, and shareholders for their continued trust and support.

The Board also appreciates the dedication, professionalism, and commitment demonstrated by the management team and employees across the Group, whose collective efforts have contributed significantly to the Company's performance during the period under review



For and on behalf of the Board of Directors

Syed Sarocsh Ahmed
Chief Executive Officer

ڈائریکٹر کی رپورٹ

کو ختم ہونے والی سہ ماہی کے لیے غیر تصدیق شدہ 2025 ستمبر 30 ہمیں یہ بتاتے ہوئے خوشی محسوس ہو رہی ہے کہ ہم مختصر غیر مجتمع اور مجتمع اکاؤنٹس پیش کر رہے ہیں۔

مالی کارکردگی

اسرطاز کے دباؤ کے باوجود زبردست مدت کے دوران، کمپنی نے گزشتہ سال کی اسی مدت کے مقابلے میں زیادہ آمدنی ریکارڈ کی۔ برآمدات کل آمدنی کا 54 فیصد رہی۔ کمپنی نے گزشتہ سال کی اسی مدت کے مقابلے میں ٹیکس کے بعد زیادہ منافع ریکارڈ کیا۔

غیر مجتمع

تفصیل	H1-2025	H1-2026	سالانہ اضافہ (YoY)
آمدنی	274,950,033	271,425,406	-1%
مجموعی منافع	177,440,456	164,962,148	-7%
عملیاتی منافع	123,425,438	116,792,010	-5%
محصول قبل از ٹیکس	111,674,396	155,303,448	39%
محصول بعد از ٹیکس	101,089,428	148,357,071	47%
شیئرز کی تعداد	285,245,524	285,245,524	-
فی شیئر آمدنی (بنیادی و کم شدہ)	0.35	0.52	47%

مجموع

تفصیل	H1-2025	H1-2026	سالانہ اضافہ (YoY)
آمدنی	386,582,121	442,135,344	14%
مجموعی منافع	220,264,662	245,209,273	11%
عملیاتی منافع	130,305,310	166,851,445	28%
محصول قبل از ٹیکس	117,171,131	161,522,109	38%
محصول بعد از ٹیکس	103,245,945	149,299,334	45%
شیئرز کی تعداد	285,245,524	285,245,524	-
فی شیئر آمدنی (بنیادی و کم شدہ)	0.36	0.52	45%

کاروباری جائزہ

31 دسمبر 2025 کو اختتام پذیر ششماہی مدت کے دوران، گروپ نے تمام اہم مالیاتی اشاریوں میں مضبوط مجموعی (کنسولیڈیٹڈ) نمو حاصل کی۔ آمدن میں 14% اضافہ ہو کر 442.1 ملین روپے تک پہنچ گئی، جبکہ مجموعی منافع 11% بڑھ کر 245.2 ملین روپے ہو گیا۔ عملی منافع میں نمایاں طور پر 28% اضافہ ریکارڈ کیا گیا جو 166.9 ملین روپے تک پہنچا، جو بہتر عملی کارکردگی کی عکاسی کرتا ہے۔ قبل از ٹیکس منافع اور بعد از ٹیکس منافع میں بالترتیب 38% اور 45% اضافہ ہوا، جو 161.5 ملین روپے اور 149.3 ملین روپے تک پہنچ گیا۔ فی حصص آمدنی 0.36 روپے کے مقابلے میں بڑھ کر 0.52 روپے ہو گئی، جو گروپ کی مضبوط منافع بخش کارکردگی اور حصص یافتگان کی قدر میں اضافے کو ظاہر کرتی ہے۔

دوران مدت، گروپ نے اپنی بنیادی ڈیجیٹل ٹرانسفارمیشن، ٹیکنالوجی اور مارکیٹنگ سروسز کے شعبوں میں اپنی پوزیشن مزید مستحکم کی۔ اہم توجہ کے شعبے درج ذیل رہے

- ٹیکنالوجی پر مبنی خدمات کے دائرہ کار میں توسیع۔
- ذیلی کمپنیوں کے درمیان بہتر انضمام کے ذریعے عملی ہم آہنگی میں اضافہ۔
- لاگت کے ڈھانچے کی بہتری اور مارجن میں اضافہ۔
- کلائنٹس کے ساتھ تعلقات کو مضبوط بنانا اور مستقل آمدنی کے ذرائع میں اضافہ۔
- مجموعی نمو گروپ کی تنوعی حکمت عملی کی کامیابی اور متعدد شعبہ جات میں وسعت کے ساتھ منافع برقرار رکھنے کی صلاحیت کو ظاہر کرتی ہے۔
- غیر مجموعی آمدن میں معمولی کمی کے باوجود منافع میں بہتری اس بات کی نشاندہی کرتی ہے کہ کمپنی اعلیٰ مارجن منصوبوں اور مالی نظم و ضبط پر توجہ مرکوز کیے ہوئے ہے۔

مستقبل کا لائحہ عمل

انتظامیہ کمپنی کی ترقی کی سمت کے حوالے سے پُر امید ہے۔ گروپ درج ذیل پہلوؤں پر توجہ مرکوز کیے ہوئے ہے:

- ٹیکنالوجی اور مصنوعی ذہانت پر مبنی حل کے پورٹ فولیو میں توسیع۔
- علاقائی موجودگی میں اضافہ اور سرحد پار آمدن میں بہتری۔

▪ مستقل آمدنی کے ذرائع کو مزید مضبوط بنانا۔

▪ عملی کارکردگی کو بہتر بنا کر حصص یافتگان کی قدر میں اضافہ۔

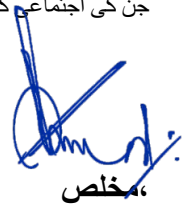
اگرچہ معاشی حالات متحرک ہیں، تاہم کمپنی ڈیجیٹل معیشت میں ابھرتے مواقع سے فائدہ اٹھانے کے لیے مضبوط پوزیشن میں ہے۔ جدت، صلاحیتوں اور بنیادی ڈھانچے میں اسٹریٹجک سرمایہ کاری سے طویل مدتی پائیدار ترقی کو مزید تقویت ملنے کی توقع ہے۔

بورڈ آف آئندہ سہ ماہیوں میں مالی کارکردگی میں مزید بہتری کی توقع رکھتا ہے۔

اظہارِ تشکر

بورڈ آف ڈائریکٹرز اپنے معزز صارفین، کاروباری شراکت داروں، مالیاتی اداروں، ریگولیٹری حکام اور حصص یافتگان کا ان کے مسلسل اعتماد اور تعاون پر تہ دل سے شکریہ ادا کرتا ہے۔

بورڈ گروپ بھر میں انتظامیہ اور ملازمین کی جانب سے پیشہ ورانہ صلاحیت، لگن اور عزم کو بھی سراہتا ہے، جن کی اجتماع کاوشوں نے زیرِ جائزہ مدت کے دوران کمپنی کی کارکردگی میں نمایاں کردار ادا کیا۔



مخلص،

سید سروش احمد

چیف ایگزیکٹو آفیسر و ڈائریکٹر

Condensed Unconsolidated Interim Financial Statement

As at December 31, 2025



**INDEPENDENT AUDITOR'S REVIEW REPORT
TO THE MEMBERS OF M/S. SYMMETRY GROUP LIMITED**

Report on Review of Condensed Interim Unconsolidated Financial Statements

Introduction

We have reviewed the accompanying condensed interim unconsolidated statement of financial position of **M/s. Symmetry Group Limited** ("the Company") as at **December 31, 2025** and the related condensed interim unconsolidated statement of profit or loss, condensed interim unconsolidated statement of comprehensive income, condensed interim unconsolidated statement of changes in equity, and condensed interim unconsolidated statement of cash flows and notes thereto for the six-month period then ended (here-in-after referred to as the "unconsolidated interim financial statements"). Management is responsible for the preparation and presentation of these unconsolidated interim financial statements in accordance with accounting and reporting standards as applicable in Pakistan for interim financial reporting. Our responsibility is to express a conclusion on these unconsolidated interim financial statements based on our review.

Scope of review


We conducted our review in accordance with the International Standard on Review Engagements 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*. A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the International Standards on Auditing, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

As part of our engagement, we were only required to review the cumulative figures for the six-month period ended December 31, 2025. Accordingly, we have not reviewed the figures in the condensed interim unconsolidated statement of profit or loss and the condensed interim unconsolidated statement of comprehensive income for the three-month period ended December 31, 2025.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying unconsolidated interim financial statements are not prepared, in all material respects, in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting.

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


RAHMAN SARFARAZ RAHIM IQBAL RAFIQ
Chartered Accountants

Karachi

Date: February 27, 2026

UDIN: RR202510210fvd6K8qk

Symmetry Group Limited

Notes to the Condensed Interim Unconsolidated Financial Statements

For the half year ended December 31, 2025 (unaudited)

1. INTRODUCTION

1.1 Legal status of the company

Symmetry Group Limited ('the Company') was incorporated in Pakistan as a private limited company on 3 February 2012 under the repealed Companies Ordinance, 1984 (now Companies Act 2017). In May 2017, the Company was converted to a public limited company. The Company listed on the Pakistan Stock Exchange on September 01, 2023.

1.2 Location of the registered office and regional office

Particular	Location	Address
Registered office	Karachi	Plot No. 56-A, Street 2, Khalid Commercial Area Phase 7 Ext Defence Housing Authority, Karachi,
Regional Office	Lahore	Plot no 215FF, 2nd Floor, Defence Housing Authority, Phase 4, Lahore.
Regional Office	Islamabad	Office #13, Second Floor, Shawez Centre, Johar Road, F8 Markaz, Islamabad.

1.3 Principal business activity

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

2. BASIS OF PREPARATION

2.1 Statement of compliance

These condensed interim unconsolidated financial statements (here-in-after referred to as the 'interim financial statements') have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise:

- International Accounting Standard (IAS) 34, 'Interim Financial Reporting', issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
- Provisions of and directives issued under the Companies Act 2017.

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

These interim financial statements do not include all the information and disclosures as required in the annual financial statements and should be read in conjunction with the Company's annual financial statements for the year ended June 30, 2025.

2.2 Basis of measurement

These interim financial statements have been prepared under the historical cost convention except as disclosed otherwise.

2.3 Functional and presentation currency

These interim financial statements are presented in Pakistan rupees which is Company's functional currency. All financial information has been rounded to the nearest rupee, unless otherwise stated.

2.4 Use of estimates and judgments

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

2.5 Material accounting policies

The material accounting policies applied in the preparation of these interim financial statements are the same as those applied in the preparation of the annual unconsolidated financial statements of the Company for the year ended June 30, 2025.

3. PROPERTY AND EQUIPMENT

	Furniture and fittings	Lease hold improvements	Office equipment	Computer and ancillary equipment	Vehicles	Total
	----- (Rupees) -----					
As at 30 June 2024						
Cost	13,971,653	54,792,475	14,176,721	117,089,504	115,000	200,145,353
Accumulated depreciation	<u>(2,863,878)</u>	<u>(5,441,779)</u>	<u>(4,624,020)</u>	<u>(27,712,248)</u>	<u>(8,625)</u>	<u>(40,650,550)</u>
	<u>11,107,775</u>	<u>49,350,696</u>	<u>9,552,701</u>	<u>89,377,256</u>	<u>106,375</u>	<u>159,494,803</u>
<i>Movement during the year ended June 30, 2025</i>						
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
<i>Transferred from right-of-use-asset</i>						
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	<u>9,536,052</u>	<u>44,049,508</u>	<u>6,384,687</u>	<u>60,672,510</u>	<u>1,167,958</u>	<u>121,810,715</u>
As at 30 June 2025						
Cost	14,497,681	54,792,475	15,097,721	119,111,884	6,922,578	210,422,339
Accumulated depreciation	<u>(4,961,629)</u>	<u>(10,742,967)</u>	<u>(8,713,034)</u>	<u>(58,439,374)</u>	<u>(5,754,620)</u>	<u>(88,611,624)</u>
Net book value	<u>9,536,052</u>	<u>44,049,508</u>	<u>6,384,687</u>	<u>60,672,510</u>	<u>1,167,958</u>	<u>121,810,715</u>
<i>Movement during the period ended December 31, 2025</i>						
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 period	102,660	-	714,000	1,654,023	-	2,470,683
<i>Disposals during the year</i>						
Cost	-	-	168,000	-	6,807,578	6,975,578
Accumulated depreciation	-	-	(168,000)	-	(5,779,117)	(5,947,117)
	-	-	-	-	1,028,461	1,028,461
Depreciation for the period	(1,066,306)	(2,650,594)	(2,121,587)	(15,229,059)	(58,997)	(21,126,543)
Closing net book value	<u>8,572,406</u>	<u>41,398,914</u>	<u>4,977,100</u>	<u>47,097,474</u>	<u>80,500</u>	<u>102,126,394</u>
As at 31 December 2025						
Cost	14,600,341	54,792,475	15,643,721	120,765,907	115,000	205,917,444
Accumulated depreciation	<u>(6,027,935)</u>	<u>(13,393,561)</u>	<u>(10,666,621)</u>	<u>(73,668,433)</u>	<u>(34,500)</u>	<u>(103,791,050)</u>
Net book value	<u>8,572,406</u>	<u>41,398,914</u>	<u>4,977,100</u>	<u>47,097,474</u>	<u>80,500</u>	<u>102,126,394</u>
Denreciation rates (per annum)	15%	10%	30%	30%	15%	

		(Un-audited) December 31, 2025	(Audited) June 30, 2025
	<i>Note</i>	----- Rupees -----	
4. RIGHT-OF-USE ASSETS			
Opening written down value	4.1	92,321,144	112,396,280
Additions during the period / year		21,909,570	-
Impact of lease modification		-	(1,598,882)
Transferred to property and equipment - net		-	(2,014,875)
Depreciation for the period / year		(7,792,273)	(16,461,379)
Closing balance		<u>106,438,441</u>	<u>92,321,144</u>
4.1 Gross carrying amounts			
<i>Cost</i>			
Opening balance		118,772,716	127,179,176
Additions during the period / year		21,909,570	-
Impact of lease modification		-	(1,598,882)
Transfer to property and equipment		-	(6,807,578)
Closing balance		<u>140,682,286</u>	<u>118,772,716</u>
<i>Accumulated depreciation</i>			
Opening balance		26,451,572	14,782,896
Transfer to property and equipment		-	(4,792,703)
Depreciation for the period / year		7,792,273	16,461,379
Closing balance		<u>34,243,845</u>	<u>26,451,572</u>
Net book value		<u>106,438,441</u>	<u>92,321,144</u>
Depreciation rate (per annum)		<u>10% / 15%</u>	<u>10% / 15%</u>
5. LONG TERM PREPAYMENTS			
<i>Cost</i>			
Cost		105,956,255	105,956,255
Accumulated amortization		(36,561,949)	(25,972,126)
		<u>69,394,306</u>	<u>79,984,129</u>
Opening net book value		79,984,129	101,163,775
Amortization during the period / year		(10,589,823)	(21,179,646)
Closing net book value		<u>69,394,306</u>	<u>79,984,129</u>
Less: Current maturity shown under current asset		(21,179,644)	(21,179,644)
Non-current		<u>48,214,662</u>	<u>58,804,485</u>
Amortization rate (in years)		<u>20%</u>	<u>20%</u>

		(Un-audited) December 31, 2025	(Audited) June 30, 2025
	<i>Note</i>	----- Rupees -----	
6. LONG TERM INVESTMENTS			
Subsidiaries companies - at cost			
- Symmetry Digital (Private) Limited 998,000 (June 30, 2024: 998,000) ordinary shares of Rs. 10/- each	6.1	9,998,000	9,998,000
- Iris Digital (Private) Limited 99,800 (June 30, 2024: 99,800) ordinary shares of Rs. 10/- each	6.2	998,000	998,000
-Symmetry Group EMEA FZE 48 (June 30, 2024: Nil) ordinary shares of AED 1000/- each	6.3	3,627,840	3,627,840
		14,623,840	14,623,840
6.1	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, 2024. 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.		
6.2	This represents investment in Iris Digital (Private) Limited ("Iris Digital") at par value of Rs 10/- each. The Company holds 99.8% (June, 30 2025: 99.8%) shareholding in Iris Digital. It was incorporated on 3 February 2012, in Pakistan as a private limited Company. The principal activities of Iris Digital are digital media and advertising services encompassing transformation, interactive, commerce and mobility activities.		
6.3	This represents investment in foreign subsidiary M/s. Symmetry Group EMEA FZC at par value of AED 1,000/- each, by acquiring 96% share holding. It was given license to operate on November 04, 2024 in UAE as a limited liability Company. The principal activities of Symmetry Group EMEA FZC are providing satellite telecommunications, IT solutions, cybersecurity, software development, digital marketing and advertising services.		
		(Un-audited) December 31, 2025	(Audited) June 30, 2025
7. TRADE DEBTS	<i>Note</i>	----- Rupees -----	
<i>Local</i>			
- Billed		12,195,174	17,012,014
- Unbilled		3,486,000	1,471,500
		15,681,174	18,483,514
<i>Foreign</i>			
- Billed		213,174,676	186,145,153
- Unbilled		1,596,702	-
		230,452,552	204,628,667
Less: Provision for expected credit losses		(665,666)	(75,226)
		229,786,886	204,553,441
8. SHORT TERM INVESTMENTS			
Term deposit receipts	8.1	73,000,000	73,000,000
8.1	These TDRs are maintained with M/s. Bank Al Habib Limited carrying mark-up at the rate of 9.5% per annum. The maturity of these TDRs fall on March 03, 2026.		

		(Un-audited) December 31, 2025	(Audited) June 30, 2025
9. DUE FROM RELATED PARTIES	<i>Note</i>	----- Rupees -----	
Iris Digital (Private) Limited		180,899,623	33,708,486
Symmetry Digital (Private) Limited		462,220,537	178,654,678
Symmetry Group Emea FZC		<u>213,353,381</u>	<u>461,474,127</u>
		<u>856,473,541</u>	<u>673,837,291</u>
10. LEASE LIABILITIES			
Opening balance		112,200,206	106,796,333
Additions		10,262,000	-
Impact of modification		-	(1,598,882)
Interest expense		6,756,915	19,586,062
Payments		<u>(9,074,150)</u>	<u>(12,583,307)</u>
		120,144,971	112,200,206
Less: Current maturity shown under current liabilities	<i>10.1</i>	<u>(26,186,041)</u>	<u>(23,948,835)</u>
Non-current		<u>93,958,930</u>	<u>88,251,371</u>

10.1 The current maturity of lease liability includes an amount of Rs. 9.08 million that has become due.

11. STAFF RETIREMENT BENEFITS

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

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

12. DEFERRED TAXATION LIABILITY - net

	December 31, 2025		
	Balance as at June 30 2025	Charge / (reversal) recognized in profit or loss	Balance as at December 31 2025
	----- (Rupees) -----		
<i>Taxable temporary differences</i>			
Accelerated tax depreciation	485,071	(418,129)	66,942
Long term prepayment	1,043,175	(723,585)	319,590
Right-of-use assets and related lease liability	258,707	388,019	646,726
	<u>1,786,953</u>	<u>(753,695)</u>	<u>1,033,258</u>
<i>Deductible temporary differences</i>			
Allowance for expected credit losses	-	(34,497)	(34,497)
Intangible assets	(339,029)	339,029	-
Deferred taxation - net	<u>1,447,924</u>	<u>(449,163)</u>	<u>998,761</u>

	June 30, 2025		
	Balance as at June 30 2024	Charge / (reversal) recognized in profit or loss ----- (Rupees) -----	Balance as at June 30 2025
<i>Taxable temporary differences</i>			
Accelerated tax depreciation	1,581,745	(1,096,674)	485,071
Long term prepayment	-	1,043,175	1,043,175
Right-of-use assets and related lease liability	<u>1,189,844</u>	<u>(931,137)</u>	<u>258,707</u>
	2,771,589	(984,636)	1,786,953
<i>Deductible temporary differences</i>			
Allowance for expected credit losses	(6,636)	6,636	-
Intangible assets	<u>590,676</u>	<u>(929,705)</u>	<u>(339,029)</u>
Deferred taxation - net	<u><u>3,355,629</u></u>	<u><u>(1,907,705)</u></u>	<u><u>1,447,924</u></u>
		(Un-audited)	(Audited)
		December 31,	June 30,
		2025	2025
13. TRADE AND OTHER PAYABLES	<i>Note</i>	----- Rupees -----	
Advance from customers		2,086,957	-
Trade Creditors		3,668,255	6,139,170
Accrued expenses		49,781,192	37,468,568
Withholding sales tax payable		1,664,722	1,664,722
Withholding income tax payable		22,318,720	13,547,965
EOBI payable		4,007,090	3,860,760
Sales tax payable		4,279,352	4,639,342
Other payable		-	3,627,840
Zakat payable		982,770	-
		<u>88,789,058</u>	<u>70,948,367</u>
14. SHORT TERM BORROWING			
Balance at the end of period / year	<i>14.1</i>	<u>114,494,168</u>	<u>114,473,248</u>
14.1	This represents running finance facility obtained from M/s. Bank AL Habib Limited against available limit of Rs. 115 million (June 30, 2025: Rs. 115 million), which carries mark-up at the rate of deposit rate plus 2.00% up to Rs. 65 million and base rate plus 2.00% above Rs. 65 million payable quarterly in arrears. The facility is secured against hypothecation charge over receivables of the Company amounting to Rs. 67 million to be registered with SECP, equitable mortgage over commercial and residential properties located in DHA Karachi, lien over TDRs with 110% margin, and personal guarantees of directors and property owners. Amount unutilized for such facility as at June 30, 2025 was Rs. 0.51 million (June 30, 2025: Rs. 0.53 million).		
15. CONTINGENCIES AND COMMITMENTS			
Contingencies			
There were no material contingences known to exist as at reporting date (June 30, 2025: None).			
		(Un-audited)	(Audited)
		December 31,	June 30,
		2025	2025
Commitments			
		----- Rupees -----	
- Letter of guarantee against NBP Corporate Website Revamp		<u>3,840,000</u>	-

	(Un-audited) December 31, 2025	(Un-audited) December 31, 2024
	———— Rupees ————	
16. REVENUE - net		
Gross Revenue	280,023,774	287,633,225
Less: Sales tax	<u>(8,598,368)</u>	<u>(12,683,192)</u>
	<u><u>271,425,406</u></u>	<u><u>274,950,033</u></u>

16.1 The net revenue has been arrived by offsetting an amount of Rs. 20.041 million (December 31, 2024: Rs. 30.118 million) representing billing on behalf of vendors with the gross billing made to customers amounting to Rs. 290.157 million (December 31, 2024: Rs. 302.943 million). The net revenue comprises of following:

	Note	(Un-audited) December 31, 2025	(Un-audited) December 31, 2024
		———— Rupees ————	
16.2			
Revenue	16.2.1	270,116,532	272,824,770
Commission - net	16.2.2	<u>1,308,874</u>	<u>2,125,263</u>
		<u><u>271,425,406</u></u>	<u><u>274,950,033</u></u>

16.2.1 Disaggregation of revenue

The Company analyses its net revenue by the following streams:

	December , 31 2025		
	Local	Export	Total
	----- (Rupees) -----		
<i>Transformation</i>			
Design, development & maintenance Retainer	7,571,472	213,889,278	221,460,750
	16,069,909	4,940,745	21,010,654
	23,641,381	218,830,023	242,471,404
<i>Interactive</i>			
Digital Public Relations Retainer	10,454,593	-	10,454,593
	13,148,108	4,042,427	17,190,535
	23,602,701	4,042,427	27,645,128
<i>Mobility</i>	-	-	-
	47,244,082	222,872,450	270,116,532
	December 31, 2024		
	Local	Export	Total
	----- (Rupees) -----		
<i>Transformation</i>			
Design, development & maintenance Retainer	11,196,421	207,989,106	219,185,527
	19,111,921	7,794,553	26,906,474
	30,308,342	215,783,659	246,092,001
<i>Interactive</i>			
Digital Public Relations Retainer	4,308,160	-	4,308,160
	15,637,026	6,377,361	22,014,387
	19,945,186	6,377,361	26,322,547
<i>Mobility</i>	410,222	-	410,222
Total	<u>50,663,750</u>	<u>222,161,020</u>	<u>272,824,770</u>

16.2.2 Commission - net

The Company analyses its commission by the following streams:

	December 31, 2025		
	Local	Export	Total
	----- (Rupees) -----		
<i>Interactive</i>			
Digital PR	960,705	-	960,705
Media	310,219	37,950	348,169
	1,270,924	37,950	1,308,874
Total	1,270,924	37,950	1,308,874

	December 31, 2024		
	Local	Export	Total
	----- (Rupees) -----		
<i>Interactive</i>			
Digital PR	1,876,167	-	1,876,167
Media	249,096	-	249,096
	2,125,263	-	2,125,263
Total	2,125,263	-	2,125,263

	(Un-audited) December 31, 2025	(Un-audited) December 31, 2024
	----- Rupees -----	
17. OTHER INCOME - NET		
Interest income on short term investments	3,496,000	7,360,000
Exchange gain - net	-	249,936
Gain on disposal of property and equipment	7,486,539	-
Interest charged on advances to related parties	43,790,034	-
Others	351,202	-
	55,123,775	7,609,936
18. FINANCE COSTS		
Markup charges on:		
- Running finance	7,311,070	7,008,696
- Leases liability	6,756,915	9,149,832
- Financing of payroll	-	809,779
- Loan payable to a related party	-	514,586
	14,067,985	17,482,893
Bank charges	360,918	592,534
Discounting bill charges	-	1,273,551
	14,428,903	19,348,978
19. LEVIES		
Income tax - Final tax regime	557,561	555,403
20. TAXATION - NET		
Current tax	6,837,979	8,560,730
Prior tax	-	2,151,629
	6,837,979	10,712,359
Deferred tax - net	(449,163)	(682,794)
	6,388,816	10,029,565

21. EARNINGS PER SHARE - basic and diluted

	Half year ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	Rupees			
Profit for the period	<u>148,357,071</u>	<u>101,089,428</u>	<u>125,649,548</u>	<u>81,168,506</u>
	Number of shares			
Weighted average number of ordinary shares outstanding during the period	<u>285,245,524</u>	<u>285,245,524</u>	<u>285,245,524</u>	<u>285,245,524</u>
	Rupees			
Earnings per share - basic and diluted	<u>0.52</u>	<u>0.35</u>	<u>0.44</u>	<u>0.28</u>

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

22. CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise of the following items:

	(Un-audited) December 31, 2025	(Un-audited) December 31, 2024
Cash and bank balances	25,350	27,561
Short term running finances	<u>(114,494,168)</u>	<u>(62,734,744)</u>
	<u>(114,468,818)</u>	<u>(62,707,183)</u>

23. 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:

<i>Transactions during the period</i>			(Un-audited) December 31, 2025	(Un-audited) December 31, 2024
			Rupees	
Name of the related parties	Basis of relationship with the party	Nature of the transaction		
Symmetry Digital (Private) Limited	Subsidiary	Expenses incurred on its behalf	30,190,365	28,756,950
		Expenses reimbursed by SD	37,825,000	20,179,000
		Interest charged	20,834,927	-
		Expenses incurred by Company	330,746,297	81,798,100
Iris Digital (Private) Limited	Subsidiary	Expenses incurred by Company	204,430,408	101,988,862
		Interest charged	5,618,229	-
		Expenses reimbursed by ID	62,857,500	71,370,000
Symmetry Group EMEA FZC	Subsidiary	Intangibles transferred at cost	-	92,797,149
		Expenses incurred by Company	1,150,000	-
		Collection of export receipts on behalf of the Company	182,538,776	-
		Payment received against transfer of intangibles	92,797,149	-
		Interest charged	17,336,878	-
		Amount received against collection on behalf of the Company	355,591,895	-
Syed Sarosh Ahmed	Chief Executive Officer	Loan received from director	34,944,924	33,223,750
		Loan repaid to director	14,613,175	22,989,384
Syed Adil Ahmed	Director	Loan received from director	37,690,900	-
		Loan repaid to director	14,900,900	-
Mrs. Dur e Shahwar	Family member of directors	Markup charged	-	516,000
Chief executive, director and executives	Key management personnel	Remuneration of the Chief Executive	8,961,000	8,500,000
		Remuneration of the Director	8,961,000	8,500,000
		Remuneration of executives	15,876,530	12,460,450

Remuneration of executives **15,876,530** 13,460,458

(Un-audited) (Audited)
December 31, June 30,
2025 2025

Balances outstanding as of the reporting date

———— Rupees ————

Name of the related party	Basis of relationship with the party	Nature of the balance outstanding		
Symmetry Digital (Private) Limited	Subsidiary	Receivable balance	462,220,537	178,654,678
Iris Digital (Private) Limited	Subsidiary	Receivable balance	180,899,623	33,708,486
Symmetry Group EMEA FZC	Subsidiary	Receivable balance	213,353,381	461,474,127
Syed Sarocsh Ahmed	Chief Executive Officer	Loan payable	64,547,794	44,216,045
Syed Adil Ahmed	Director	Loan payable	22,790,000	-

(Un-audited) (Audited)
December 31, June 30,
2025 2025

24. GENERAL

----- Rupees -----

24.1 Shariah compliance status disclosure

Statement of financial position

- Short-term financing as per Islamic mode	-	-
- Mark-up accrued on Islamic mode	-	-
- Short-term investment as per Islamic mode	-	-
- Long-term investment as per Islamic mode	-	-
- Shariah-compliant bank balance	12,024	12,024

(Un-audited) (Un-audited)
December 31, December
2025 31, 2024

Statement of profit and loss

———— Rupees ————

- Revenue earned from Shariah compliant business segment	271,425,406	274,950,033
- Markup paid on Islamic mode of financing	-	-
- Markup earned on conventional loans and advances	-	-

24.2 Reclassification of corresponding figures

In these interim financial statements the following corresponding figures have been rearranged and reclassified, wherever considered necessary for the purposes of comparison and better presentation. The effect of these reclassification is not regarded as material.

Reclassified from component	Reclassified to component	Rupees
Salaries and other benefits (Cost of service)	Salaries and other benefits (Administrative and general expenses)	13,959,583

24.3 Date of authorization for issue of these interim financial statements

These interim financial statements were authorised for issue by the Board of Directors of the Company in their meeting held on _____.

24.4 Level of rounding

Figures in these interim financial statements have been rounded off to the nearest rupee.



Chief Executive



Director



Chief Financial Officer

Condensed Consolidated Interim Financial Statement

As at December 31, 2025



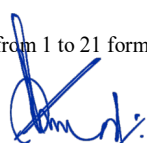
Symmetry Group Limited


Condensed Interim Consolidated Statement of Financial Position

As at December 31, 2025

	Note	(Un-audited) December 31, 2025	(Audited) June 30, 2025
Rupees			
ASSETS			
Non-current assets			
Property and equipment	3	146,781,314	178,014,777
Right-of-use assets	4	106,438,441	92,321,144
Intangible assets	5	1,217,662,531	1,204,966,946
Goodwill		42,777,721	42,777,721
Long term prepayments	6	88,183,892	110,455,018
Long-term deposits		8,119,308	4,279,308
		<u>1,609,963,207</u>	<u>1,632,814,914</u>
Current assets			
Trade debts	7	336,455,252	293,606,689
Loan, advances, deposits and prepayments		1,575,006	4,359,669
Short term investments	8	73,000,000	73,000,000
Taxation - net		100,743,417	89,314,002
Current maturity - long term prepayments	6	44,542,250	44,542,250
Cash and bank balances		533,051,193	349,896,347
		<u>1,089,367,118</u>	<u>854,718,957</u>
Total assets		<u>2,699,330,325</u>	<u>2,487,533,871</u>
EQUITY AND LIABILITIES			
Share capital and reserves			
<i>Authorized capital</i>			
300,000,000 (June 30, 2024: 300,000,000) ordinary shares of Re. 1/- each		<u>300,000,000</u>	<u>300,000,000</u>
Issued, subscribed and paid-up capital		<u>285,245,524</u>	<u>285,245,524</u>
<i>Capital reserves</i>			
Share premium		273,268,397	273,268,397
Surplus on revaluation of intangible assets - net		875,110,632	875,110,632
Foregin currency translation reserve		(7,444,394)	(1,915,101)
		<u>1,140,934,635</u>	<u>1,146,463,928</u>
<i>Revenue reserves</i>			
Unappropriated profits		625,208,452	493,158,730
		<u>2,051,388,611</u>	<u>1,924,868,182</u>
Non-controlling interest		<u>39,011,040</u>	<u>36,025,053</u>
		<u>2,090,399,651</u>	<u>1,960,893,235</u>
Non-current liabilities			
Lease liabilities	9	93,958,930	88,251,371
Staff retirement benefits		672,366	418,602
Deferred taxation		91,123,074	89,344,559
		<u>185,754,370</u>	<u>178,014,532</u>
Current liabilities			
Trade and other payables	11	187,025,173	160,018,269
Short term borrowing	12	114,494,168	114,473,248
Due to related parties		87,337,794	44,216,045
Accrued markup		5,222,564	5,410,043
Current portion of lease liability	9	26,186,041	23,948,835
Unclaimed dividend		2,910,564	559,664
		<u>423,176,304</u>	<u>348,626,104</u>
Contingencies and commitments	13		
Total equity and liabilities		<u>2,699,330,325</u>	<u>2,487,533,871</u>

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


Chief Executive


Director


Chief Financial Officer

Symmetry Group Limited

Condensed Interim Consolidated Statement of Profit or Loss

For the half year and quarter ended December 31, 2025 (unaudited)

	Note	Half year ended		Quarter ended	
		December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
Rupees					
Revenue - net	14	442,135,344	386,582,121	253,752,331	207,404,664
Cost of services	21	(196,926,071)	(166,317,459)	(120,340,526)	(99,106,644)
Gross profit		245,209,273	220,264,662	133,411,805	108,298,020
Administrative expenses	21	(78,357,828)	(89,959,352)	(15,572,290)	(36,456,893)
Operating profit		166,851,445	130,305,310	117,839,515	71,841,127
Other expense		(2,180,434)	(12,000)	(2,180,434)	(12,000)
Other income - net	15	11,333,741	7,609,936	1,507,278	5,105,927
Finance costs	16	(14,482,643)	(20,732,115)	(7,358,287)	(10,090,130)
Profit before levies and taxation		161,522,109	117,171,131	109,808,072	66,844,924
Levies	17	(557,561)	(555,403)	(557,561)	(555,403)
Profit before taxation		160,964,548	116,615,728	109,250,511	66,289,521
Taxation - net	18	(11,665,214)	(13,369,783)	(6,907,897)	(4,346,304)
Profit after taxation		149,299,334	103,245,945	102,342,614	61,943,217
Profit attributable to:					
- Equity holders of the parent		146,313,347	103,233,188	100,161,054	61,970,887
- Non-controlling interest		2,985,987	12,757	2,181,560	(27,670)
		149,299,334	103,245,945	102,342,614	61,943,217
Earning per share - basic and diluted	19	0.52	0.36	0.36	0.22

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



Chief Executive



Director



Chief Financial Officer

Symmetry Group Limited

Condensed Interim Consolidated Statement of Comprehensive Income (Un-audited)

For the half year and quarter ended December 31, 2025

	Half year ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	Rupees			
Profit after taxation	149,299,334	103,245,945	102,342,614	61,943,217
Other comprehensive income	-	-	-	-
<i>Items that may be reclassified to profit and loss</i>				
Foreign currency translation loss	(5,529,293)	-		
Total comprehensive income for the period	143,770,041	103,245,945	102,342,614	61,943,217

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



Chief Executive



Director



Chief Financial Officer

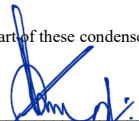
Symmetry Group Limited

Condensed Interim Consolidated Statement of Changes in Equity


For the half year ended December 31, 2025 (unaudited)

	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		
Rupees							
Balance as at June 30, 2024	285,245,524	273,268,397	-	-	355,612,387	914,126,308	81,959
<i>Total comprehensive income for the half year ended December 31, 2024</i>							
Profit for the period	-	-	-	-	103,233,188	103,233,188	12,757
Other comprehensive income	-	-	-	-	-	-	-
	-	-	-	-	103,233,188	103,233,188	12,757
<i>Transaction with owners</i>							
Final dividend @ 10% for the year ended June 30, 2024	-	-	-	-	(28,524,287)	28,524,287	-
Balance as at December 31, 2024	285,245,524	273,268,397	-	-	430,321,288	1,045,883,783	94,716
Balance as at June 30, 2025	285,245,524	273,268,397	875,110,632	(1,915,101)	493,158,730	1,051,672,651	36,025,053
<i>Total comprehensive income for the half year ended December 31, 2025</i>							
Profit for the period	-	-	-	-	146,313,347	146,313,347	2,985,987
Other comprehensive income	-	-	-	(5,529,293)	-	-	-
	-	-	-	(5,529,293)	146,313,347	146,313,347	2,985,987
<i>Transaction with owners</i>							
Final dividend @ 5% for the year ended June 30, 2025	-	-	-	-	(14,263,625)	-	-
Balance as at December 31, 2024	285,245,524	273,268,397	875,110,632	(7,444,394)	625,208,452	1,197,985,998	39,011,040

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


Chief Executive


Director


Chief Financial Officer

Symmetry Group Limited

Condensed Interim Consolidated Statement of Cash Flows (Un-audited)

For the half year ended December 31, 2025

		(Un-audited) December 31, 2025	(Un-audited) December 31, 2024
		Rupees	
CASH FLOWS FROM OPERATING ACTIVITIES	<i>Note</i>		
Profit before levies and taxation		161,522,109	117,171,131
<i>Adjustments for:</i>			
- Depreciation on property and equipment	3	32,675,685	32,999,024
- Depreciation on right-of-use assets	4	7,792,273	5,933,768
- Unrealised exchange (gain) / loss		1,324,862	(249,936)
- Amortization on long term prepayment		22,271,126	22,280,125
- Provision for gratuity		253,764	-
- Interest income on short term investments	15	(3,496,000)	(7,360,000)
- Provision for expected credit loss		590,440	-
- Gain on disposal of property and equipment	15	(7,486,539)	-
- Finance costs	16	14,482,643	20,732,115
		68,408,254	74,335,096
Operating profit before working capital changes		229,930,363	191,506,227
Working capital changes			
<i>Decrease / (increase) in current assets</i>			
- Trade debts		(44,763,865)	(63,727,749)
- Advances, deposits and prepayments		2,784,663	(28,960,500)
<i>Increase in current liabilities</i>			
- Trade and other payables		27,006,904	18,448,871
		(14,972,298)	(74,239,378)
Cash generated from operations		214,958,065	117,266,849
Income tax paid		(27,402,968)	(14,304,965)
Long term deposits		(3,840,000)	-
Net cash generated from operating activities		183,715,097	102,961,884
CASH FLOWS FROM INVESTING ACTIVITIES			
Additions to property and equipment		(2,455,683)	-
Sale proceeds on disposal of property and equipment		8,500,000	-
Development expenditure on intangible assets		(12,695,585)	(19,310,308)
Additions to right-of-use assets		(11,647,570)	-
Interest received on short term investments		3,496,000	7,360,000
Net cash used in investing activities		(14,802,838)	(11,950,308)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of lease liability - Principal portion		(2,317,235)	(398,571)
Loan obtained from director		72,635,824	33,223,750
Loan repaid to director		(29,514,075)	(22,989,384)
Dividend paid		(11,912,725)	(19,795,390)
Finance cost paid		(14,670,122)	(20,579,041)
Net cash used in financing activities		14,221,667	(30,538,636)
Net increase / (decrease) in cash and cash equivalents		183,133,926	60,472,940
Cash and cash equivalents as at the beginning of the period		235,423,099	(63,885,758)
Cash and cash equivalents as at the end of the period	20	418,557,025	(3,412,818)

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


Chief Executive


Director


Chief Financial Officer

Symmetry Group Limited

Notes to the Condensed Interim Consolidated Financial Statements

For the half year ended December 31, 2025 (unaudited)

1. INTRODUCTION

1.1 Legal status of the company

The "Group" consists of Symmetry Group Limited (here-in-after referred to as 'the Holding Company') and its 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 interim financial statements represent the consolidated financial statements of the Holding Company. The standalone interim financial statements of the group companies have been presented separately.

Percentage of Direct Holding

	2025	2024
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The Holding Company has 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%	-

1.2 Location of the registered office and regional office

Particular	Location	Address
Registered office	Karachi	Plot No. 56-A, Street 2, Khalid Commercial Area Phase 7 Ext Defence Housing Authority, Karachi,
Regional Office	Lahore	Plot no 215FF, 2nd Floor, Defence Housing Authority, Phase 4, Lahore.
Regional Office	Islamabad	Office #13, Second Floor, Shawez Centre, Johar Road, F8 Markaz, Islamabad.
Regional Office	Sharjah, UAE	Business Centre, Sharjah Publishing City Free Zone, Sharjah, United Arab Emirates.

2. BASIS OF PREPARATION

2.1 Statement of compliance

These condensed interim consolidated financial statements (here-in-after referred to as the 'interim financial statements') have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise:

- International Accounting Standard (IAS) 34, 'Interim Financial Reporting', issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
- Provisions of and directives issued under the Companies Act 2017.

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

These interim consolidated financial statements do not include all the information and disclosures as required in the annual financial statements and should be read in conjunction with the Company's annual consolidated financial statements for the year ended June 30, 2025.

2.2 Basis of measurement

These interim financial statements have been prepared under the historical cost convention except as disclosed otherwise.

2.3 Functional and presentation currency

These interim financial statements are presented in Pakistan rupees which is Group's functional currency. All financial information has been rounded to the nearest rupee, unless otherwise stated.

2.4 Use of estimates and judgments

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

2.5 Material accounting policies

The material accounting policies applied in the preparation of these interim financial statements are the same as those applied in the preparation of the annual consolidated financial statements of the Group for the year ended June 30, 2025.

3. PROPERTY AND EQUIPMENT	(Un-audited) December 31, 2025	(Audited) June 30, 2025
Opening net book value	178,014,777	238,897,158
Addition during the period / year:		
- Direct addition	2,470,683	3,469,408
- Transfer from right-of-use-assts	-	2,014,875
	2,470,683	5,484,283
Disposal made during the period / year	(1,028,461)	-
Depreciation during the period / year	(32,675,685)	(66,366,664)
Closing net book value	146,781,314	178,014,777
	(Un-audited) December 31, 2024	(Audited) June 30, 2024
	Note	----- Rupees -----
4. RIGHT-OF-USE ASSETS		
Opening written down value	4.1 92,321,144	112,396,280
Additions during the period / year	21,909,570	-
Impact of lease modification	-	(1,598,882)
Transferred to property and equipment - net	-	(2,014,875)
Depreciation for the period / year	(7,792,273)	(16,461,379)
Closing balance	106,438,441	92,321,144
4.1 Gross carrying amounts		
<i>Cost</i>		
Opening balance	118,772,716	127,179,176
Additions during the period / year	21,909,570	-
Impact of lease modification	-	(1,598,882)
Transfer to property and equipment	-	(6,807,578)
Closing balance	140,682,286	118,772,716
<i>Accumulated depreciation</i>		

Opening balance	26,451,572	14,782,896
Transfer to property and equipment	-	(4,792,703)
Depreciation for the period / year	7,792,273	16,461,379
Closing balance	<u>34,243,845</u>	<u>26,451,572</u>

Net book value	<u>106,438,441</u>	<u>92,321,144</u>
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Depreciation rate (per annum)	<u>10% / 15%</u>	<u>10% / 15%</u>
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5. INTANGIBLE ASSETS

Operating intangible assets	1,126,652,055	1,126,652,055
Capital work-in-progress	91,010,476	78,314,891
	<u>1,217,662,531</u>	<u>1,204,966,946</u>

6. LONG TERM PREPAYMENTS

Opening balance	154,997,268	199,539,520
Additions	-	-
Amortization	(22,271,126)	(44,542,252)
	<u>132,726,142</u>	<u>154,997,268</u>
Less: Current maturity shown under current assets	(44,542,250)	(44,542,250)
Non-current	<u>88,183,892</u>	<u>110,455,018</u>

Amortization rate (in years)	<u>20%</u>	<u>20%</u>
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(Un-audited)
December 31, 2025

(Audited)
June 30,
2025

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

7. TRADE DEBTS

<i>Local</i>		
- Billed	80,889,169	94,919,493
- Unbilled	3,486,000	12,617,269
	<u>84,375,169</u>	<u>107,536,762</u>
<i>Foreign</i>		
- Billed	251,149,047	186,145,153
- Unbilled	1,596,702	-
	<u>337,120,918</u>	<u>293,681,915</u>
Less: Provision for expected credit losses	(665,666)	(75,226)
	<u>336,455,252</u>	<u>293,606,689</u>

8. SHORT TERM INVESTMENTS

Term deposit receipts	8.1	<u>73,000,000</u>	<u>73,000,000</u>
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8.1 These TDRs are maintained with M/s. Bank Al Habib Limited carrying mark-up at the rate of 9.5% per annum. The maturity of these TDRs fall on March 03, 2026.

9. LEASE LIABILITIES

Opening balance		112,200,206	106,796,333
Additions		10,262,000	-
Impact of modification		-	(1,598,882)
Interest expense		6,756,915	19,586,062
Payments		<u>(9,074,150)</u>	<u>(12,583,307)</u>
		120,144,971	112,200,206
Less: Current maturity shown under current liabilities	9.1	<u>(26,186,041)</u>	<u>(23,948,835)</u>
Non-current		<u>93,958,930</u>	<u>88,251,371</u>

9.1 The current maturity of lease liability includes an amount of Rs. 8.6 million that has become due.

10. STAFF RETIREMENT BENEFITS

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

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

	(Un-audited) December 31, 2025	(Audited) June 30, 2025
11. TRADE AND OTHER PAYABLES	----- Rupees -----	
Advance from customers	2,086,957	-
Trade Creditors	40,043,377	54,661,560
Accrued expenses	86,604,222	62,796,140
Withholding sales tax payable	4,758,074	4,758,074
Withholding income tax payable	32,101,025	14,527,446
Worker's welfare fund payable	143,176	143,176
EOBI payable	6,689,610	6,920,380
Sales tax payable	13,615,962	12,583,653
Other payable	-	3,627,840
Zakat payable	<u>982,770</u>	<u>-</u>
	<u>187,025,173</u>	<u>160,018,269</u>

12. SHORT TERM BORROWING

Balance at the end of period / year	12.1	<u>114,494,168</u>	<u>114,473,248</u>
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12.1 This represents running finance facility obtained by Parent from M/s. Bank AL Habib Limited against available limit of Rs. 115 million (June 30, 2025: Rs. 115 million), which carries mark-up at the rate of deposit rate plus 2.00% up to Rs. 65 million and base rate plus 2.00% above Rs. 65 million payable quarterly in arrears. The facility is secured against hypothecation charge over receivables of the Company amounting to Rs. 67 million to be registered with SECP, equitable mortgage over commercial and residential properties located in DHA Karachi, lien over TDRs with 110% margin, and personal guarantees of directors and property owners. Amount unutilized for such facility as at June 30, 2025 was Rs. 0.51 million (June 30, 2025: Rs. 0.53 million).

13. CONTINGENCIES AND COMMITMENTS

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

	(Un-audited) December 31, 2025	(Un-audited) December 31, 2024
	———— Rupees ————	
14. REVENUE - net		
Gross Revenue	479,227,504	415,402,744
Less: Sales tax	<u>(37,092,160)</u>	<u>(28,820,623)</u>
	<u>442,135,344</u>	<u>386,582,121</u>

14.1 The net revenue of the Group has been arrived by offsetting an amount of Rs. 124.270 million (2024: Rs. 188.476 million) representing billing on behalf of vendors with the gross billing made to customers amounting to Rs. 563.785 million (2024: Rs. 572.769 million).The net revenue comprises of following:

14.2 Revenue	439,520,100	381,731,805
Commission - net	<u>2,615,244</u>	<u>4,850,316</u>
	<u>442,135,344</u>	<u>386,582,121</u>

	(Un-audited) December 31, 2025	(Un-audited) December 31, 2024
	———— Rupees ————	
15. OTHER INCOME - NET		
Interest income on short term investments	3,496,000	7,360,000
Exchange gain - net	-	249,936
Gain on disposal of property and equipment	7,486,539	-
Others	<u>351,202</u>	<u>-</u>
	<u>11,333,741</u>	<u>7,609,936</u>

16. FINANCE COSTS

Markup charges on:		
- Running finance	7,311,070	7,008,696
- Leases liability	6,756,915	9,149,832
- Financing of payroll	-	1,160,838
- Loan payable to a related party	<u>-</u>	<u>737,671</u>
	<u>14,067,985</u>	<u>18,057,037</u>
Bank charges	414,658	849,412
Discounting bill charges	<u>-</u>	<u>1,825,666</u>
	<u>14,482,643</u>	<u>20,732,115</u>

17. LEVIES

Income tax - Final tax regime	<u>557,561</u>	<u>555,403</u>
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18. TAXATION - NET

Current tax	12,114,377	11,900,948
Prior tax	<u>-</u>	<u>2,151,629</u>
	<u>12,114,377</u>	<u>14,052,577</u>
Deferred tax - net	<u>(449,163)</u>	<u>(682,794)</u>
	<u>11,665,214</u>	<u>13,369,783</u>

19. EARNINGS PER SHARE - basic and diluted

	<u>Half year ended</u>		<u>Quarter ended</u>	
	<u>December 31, 2025</u>	<u>December 31, 2024</u>	<u>December 31, 2025</u>	<u>December 31, 2024</u>
	Rupees			
Profit for the period	<u>149,299,334</u>	<u>103,245,945</u>	<u>102,342,614</u>	<u>61,943,217</u>
	Number of shares			
Weighted average number of ordinary shares outstanding during the period	<u>285,245,524</u>	<u>285,245,524</u>	<u>285,245,524</u>	<u>285,245,524</u>
	Rupees			
Earnings per share - basic and diluted	<u>0.52</u>	<u>0.36</u>	<u>0.36</u>	<u>0.22</u>

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

20. CASH AND CASH EQUIVALENTS

(Un-audited)
December 31, 2025
(Un-audited)
December 31, 2024
————— Rupees —————

Cash and cash equivalents comprise of the following items:

Cash and bank balances	533,051,193	59,321,926
Short term running finances	<u>(114,494,168)</u>	<u>(62,734,744)</u>
	<u>418,557,025</u>	<u>(3,412,818)</u>

21. GENERAL

21.1 Reclassification of corresponding figures

In these interim consolidated financial statements the following corresponding figures have been rearranged and reclassified, wherever considered necessary for the purposes of comparison and better presentation. The effect of these reclassification is not regarded as material.

Reclassified from component	Reclassified to component	Rupees
Salaries and other benefits (Cost of service)	Salaries and other benefits (Administrative and general expenses)	13,959,583

21.2 Date of authorization for issue of these interim financial statements

These interim financial statements were authorised for issue by the Board of Directors of the Company in their meeting held on _____.

21.3 Level of rounding

Figures in these interim financial statements have been rounded off to the nearest rupee.



Chief Executive



Director



Chief Financial Officer



Head Office

56-A, Street 2, Khalid Commercial Area,
Phase 7 Ext., DHA, Karachi, Pakistan.

Other Offices

Islamabad

Shahawaiz Center Plot No.8-C Sector F-8 Markaz,
Islamabad.

Lahore

2nd Floor, 215 FF, DHA Phase 4, Lahore 54000.

