symmetrygroup
possibilities transformed

www.symmetrygroup.biz

Annual Report FY-2025

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Corporate Information

Board of Directors
Mr. Zaheer Dodhia
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

Share Registrar
F.D Registrar (Private) Limited

Bankers
Bank AL Habib Limited
JS Bank Limited
MCB Bank Limited
Meezan Bank Limited
Dubai Islami Bank
Askari Bank Limited

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.

Board
of Directors

Zaheer Dodhia

Chairman

Musharraf Hai

Independent Director

Syed Asim Zafar

Independent Director

Nadia Ishtiaq

Independent Director

Syed Mahir Shahzad

Non - Executive Director

Adil Ahmed

Executive Director/ Co-Founder

Sarocsh Ahmed

Chief Executive Officer/ Co-Founder

Leadership Team

Mehak Zafar Sangi

COO

Ayaz Ahmed

CFO

Mohammed Sajid

CTO

Shoaib Rehman

Head of Infrastructure & Applications

Rihan Saeed

Head of Development

Sarah Moquim

Head of Content Excellence

Kamran Elahi

Head of Design

Vision & 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 its 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.

Board of Directors

In line with the Code of Corporate Governance, the company encourages diversity and independence within its Board. The composition of the Board is as follows:

Gender Composition — **5** Males, **2** Females

Independent & Non-Executive Directors — **5** Members

Executive Directors — **2** Members

Names & Categories of Directors

S. No.	Director	Category
1	Mr. Zaheer H. Dodhia	Independent & Non-Executive Director
2	Ms. Musharraf Hai	Independent & Non-Executive Director
3	Ms. Nadia Ishtiaq	Independent & Non-Executive Director
4	Mr. Asim Zafar	Independent & Non-Executive Director
5	Mr. Mahir Shahzad	Non-Executive Director
6	Mr. Adil Ahmed	Executive Director
7	Mr. Sarocsh Ahmed	Executive Director / CEO

Audit Committee (BAC)

Mr. Asim Zafar - Chairperson
Mr. Zaheer H. Dodhia - Member
Ms. Nadia Ishtiaq – Member

Hr & Remuneration Committee (HRRC)

Ms. Musharaf Hai - Chairperson
Mr. Mahir Shahzad - Member
Ms. Sarocsh Ahmed - Member

Meeting

S. No.	Director	Board	BAC	HRCC
1	Mr. Zaheer H. Dodhia	8	8	NA
2	Ms. Musharraf Hai	7	NA	2
3	Ms. Nadia Ishiaq	4	2	NA
4	Mr. Asim Zafar	8	8	NA
5	Mr. Mahir Shahzad	1	NA	2
6	Mr. Adil Ahmed	8	NA	NA
7	Mr. Sarocsh Ahmed	8	NA	2

Policy On Remuneration of Independent & Non-Executive Directors

Remuneration levels of Independent & Non-Executive Directors are structured to attract and retain experienced individuals, ensuring value creation for Symmetry Group without compromising their independence. Directors do not determine their own compensation. Extra remuneration may be provided for committee service or special attention to company matters, as determined by the Board.

Business Model: Creating & Delivering Value

Symmetry Group's Business model combines short-term stability with long-term scalability

Inputs

People & Talent

- Technology
- Creativity
- Analytics

Global Partnership

- Backbase
- Glu
- Etc

Capital Discipline

Enabled by PSX listing

R & D Investments

- Proprietary platforms
- AI
- New Tech

Activities

Integrated Services

Marketing & transformation delivery

Resource Augmentation

On-demand tech & creative talent

Platform Development

Build, test & refine properietary IP

Global Collaboration

Build, test & refine properietary IP

Outputs

Enhanced Service Suite

Proprietary IP Portfolio

Public Sector & Exports

ESG Contributions

Outcomes

Shareholders

Short-term earnings+ long-term growth

Clients

Best-in-class services & platforms

Employees

Upskilling, global exposer, careers

Communities

Inclusion & CSR impact

Five-Year Financial Highlights

Rupees in Million (000)

Particulars	FY2021	FY2022	FY2023	FY2024	FY2025
Revenue (Net)	286,650	286,650	459,459	578,030	767,415
Gross Profit	143,519	175,996	264,173	362,251	415,281
Operating Profit	91,860	97,706	171,955	173,066	213,966
Profit After Tax	57,482	71,298	158,816	137,263	168,140
Net Assets	319,481	379,562	600,349	1,242,019	2,487,533

CAGR (5Y)

27.91%

30.42%

30.78%

23.24%

67.04%

Financial Ratios

Particulars	FY2021	FY2022	FY2023	FY2024	FY2025
Gross Profit Margin	50%	48%	57%	63%	54%
Net Profit Margin	20%	20%	35%	24%	22%
Current Ratio	2.31	2.89	2.77	2.37%	2.45
EPS	0.68	0.36	0.81	0.51	0.59

Chairman's Message

Dear Shareholders,

On behalf of the Board of Directors, I am pleased to present the Annual Report of Symmetry Group for FY2025. This year has been transformative, both in terms of financial performance and in the strategic direction we have undertaken to build a more resilient and future-ready enterprise.

Despite macroeconomic challenges in Pakistan and global uncertainties, Symmetry delivered solid growth across revenues, operating profit, and net earnings. The Board is particularly encouraged by the progress we have made in diversifying our business model, strengthening exports, and entering the public sector through high-profile assignments with the State Bank of Pakistan (SBP) and the National Bank of Pakistan (NBP). These achievements demonstrate both the trust placed in us and our ability to deliver in compliance-intensive environments.

FY2025 also marked significant progress in the development of Aurion, our dedicated vertical for proprietary platforms. The Board views Aurion as a transformational opportunity for the Group, consolidating years of investment in innovation into a scalable structure with a clear roadmap towards an Initial Public Offering (IPO) in FY2026. This initiative will not only expand our global reach but also enhance long-term shareholder value.

The Board remains committed to the highest standards of governance, transparency, and accountability. We have ensured full compliance with SECP and PSX regulations, maintained ISO certifications, and advanced our ESG agenda in line with global best practices. Diversity, sustainability, and digital responsibility are no longer optional; they are essential to long-term resilience, and Symmetry has embraced them wholeheartedly.
Looking ahead, your Board is confident that the combination of stable service revenues and scalable intellectual property positions Symmetry uniquely within Pakistan's technology landscape. We will continue to guide management in balancing growth with prudence, rewarding shareholders while safeguarding resources for strategic expansion.

I extend my gratitude to our employees for their dedication, to our clients and partners for their trust, and to our shareholders for their continued support. Together, we are building not just a company, but a platform for digital transformation in Pakistan and beyond.

Zaheer H. Dohdhia
Chairman

CEO's Message

Dear Shareholders,

FY2025 was a year of both consolidation and transformation for Symmetry Group. We strengthened our foundations in client servicing, expanded into new markets, and accelerated our journey toward becoming a hybrid business — one that delivers both technology-led services and proprietary, AI-driven platforms.
Our core services — spanning transformation, interactive, and mobility — remained the bedrock of performance. From digital portals to AI-powered campaigns and mobile engagement solutions, we continued to serve leading banks, FMCGs, telecoms, and now the public sector, with innovation and reliability. The launch of resource augmentation services added flexibility for our clients, enabling them to scale expertise on demand.

On the innovation front, FY2025 was a breakthrough year. We launched Affair Studio, Pakistan's first AI-powered creative studio, redefining how branded content and ad films are produced. We also completed development of our three proprietary platforms — Influsense.ai, Vidfy.ai, and CartSight — setting the stage for commercialization under Aurion. With the Aurion IPO planned for FY2026, we are preparing to take these platforms global, supported by our proven execution and trusted reputation.
We also made important strides in public sector transformation. Winning projects with SBP and NBP not only validated our technical and governance capabilities but also signaled our entry into a domain that impacts millions of citizens and strengthens national institutions. This is a proud milestone for Symmetry and one that opens significant opportunities ahead.

Equally important, FY2025 saw us strengthen our commitment to ESG, diversity, and inclusion. We reduced our environmental footprint, enhanced gender representation across our workforce, and supported industry initiatives through partnerships such as with the Pakistan Advertisers Society (PAS). These efforts reflect our belief that long-term success is inseparable from responsibility and inclusion.

As we look ahead to FY2026, our priorities are clear:

- Drive growth in exports and public sector engagements.
- Scale platforms under Aurion with a successful IPO.
- Deepen innovation in AI, data, and mobility solutions.Sustain governance and ESG leadership, keeping Symmetry aligned with global best practices.

Symmetry is not just adapting to change — we are leading it. With the support of our shareholders, the trust of our clients, and the passion of our employees, we will continue to transform possibilities into realities.

Syed Sarocsh Ahmed
Chief Executive Officer

Director's Report

For the Year Ended June 30, 2025

The Board of Directors of Symmetry Group Limited is pleased to present the annual report along with the audited financial statements of the Company for the financial year ended June 30, 2025.

Financial Performance

FY2025 marked a landmark year for Symmetry Group, with record revenues, strong operating income, and robust net earnings driven by growth in core services, large-scale campaigns, new public sector projects, and rising export demand. Although cost of sales increased due to the amortization of previously capitalized software development costs—reflecting the transition of intellectual property from development to active use—the Group maintained a solid financial position with improved liquidity and reduced leverage. These results underscore Symmetry's operational resilience and position the company for sustained growth, including the planned Aurion IPO in FY2026.

Business Review

Symmetry Group Limited consolidated its position as a leading digital transformation partner by:

- Expanding AI-driven platforms including CartSight.ai, Influsense, and AffairStudio.ai
- Enhancing capabilities in financial sector digital enablement through partnerships with global players such as Backbase and GLU Global.
- Delivering large-scale marketing, technology, and advisory projects across Pakistan and the Middle East

Corporate Governance

The Board remains committed to ensuring strong corporate governance, compliance with all applicable laws and regulations, and safeguarding the interests of all stakeholders. Regular board and audit committee meetings were held, and all statutory requirements were duly complied with.

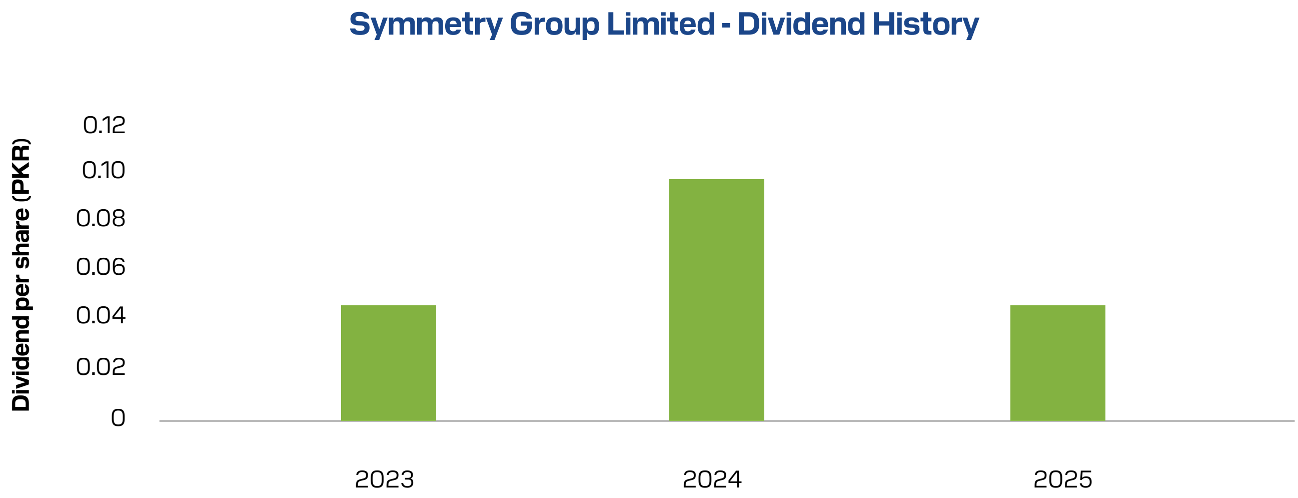
Future Outlook

Symmetry aims to strengthen its presence in the public sector by targeting opportunities in utilities, citizen services, and government agencies—covering areas like service portals, e-governance, and digital inclusion. These initiatives align with national digital transformation priorities, and by FY2026, public sector projects are expected to contribute significantly to the company's overall revenue mix alongside exports and corporate clients.

Acknowledgement

The Board places on record its appreciation for the dedication of the management team and employees. We are also grateful to our shareholders, customers, regulators, and partners for their continued trust and support.

Shareholder Value



The Board remains committed to maintaining a balanced dividend policy that provides consistent shareholder rewards while safeguarding liquidity for future needs. In FY2025, a final cash dividend of PKR 0.005 per share is announced. This decision reflects careful consideration of three key priorities: rewarding shareholders, preserving cash for Aurion IPO-related costs expected in FY2026, and funding continued R&D alongside expansion in GCC and public sector markets. The policy ensures that dividends remain sustainable while enabling the Group to finance growth ambitions.

Market Capitalization

PKR 1.4 Billion

Market cap as of 30 June 2024

PKR 4.4 Billion

Market cap as of 30 June 2025

Symmetry Group Limited's share price has shown a strong upward trend since its IPO. The strike price at IPO was PKR 4.30 per share, while the current market price is around PKR 14.74, reflecting an appreciation of over 240%. This sharp rise highlights investors' growing confidence in the company's performance and future prospects, supported by improved market visibility and expansion in digital transformation services.

Strategic Overview

Our Strategic Direction

At Symmetry Group, our purpose is clear: to transform possibilities into realities through innovation, technology, and creativity. Over the past two decades, we have grown from a digital-first agency into Pakistan's leading listed technology and digital experiences company. FY2025 marked a pivotal stage in our journey, where we consolidated our strengths in client servicing while simultaneously advancing our shift towards intellectual property, artificial intelligence, and global scalability.

Strengthening Core Services

Our core remains the trusted delivery of digital services and solutions that combine technology, creativity, and customer engagement. In FY2025, we broadened this foundation by introducing new capabilities aligned with client needs and market shifts:

Resource Augmentation: Providing clients with on-demand technology and creative professionals, allowing them to expand capacity and expertise without the burden of permanent headcount.

- **AI-Powered Solutions:** Embedding artificial intelligence into platforms and customer engagement models — including the use of intelligent chatbots for real-time interactions and the deployment of AI-driven platforms such as FanTunes and Vidfy to deliver personalized and scalable digital experiences.
- **Launch of Affair Studio:** Establishing Pakistan's first AI-driven creative studio, designed to accelerate the production of content, ad films, and visual storytelling at scale. Affair Studio allows brands to unlock speed, agility, and personalization that were previously unattainable in traditional creative processes.

These advancements strengthen Symmetry's role as a technology-driven growth partner, helping enterprises embrace the future of digital engagement and AI-enabled transformation.

The digital economy is evolving rapidly — mobile usage, AI adoption, and data-driven marketing are reshaping how organizations engage with consumers. Against this backdrop, Symmetry Group's strategy is built on four priorities:

Strengthening Core Services

Ensuring stability through digital transformation, marketing, and commerce solutions for clients in Pakistan and abroad.

Investing in Proprietary Platforms

Creating value through scalable intellectual properties including Influsense.ai, Vidfy.ai, and CartSight.

Partnerships Driving Scale and Credibility

Forging alliances with global leaders like Backbase and Glu to enhance our solution portfolio, reinforce compliance and scalability, and bring international best practices to local and regional markets.

Expand Markets

Diversifying revenue streams through exports, with a focus on the GCC region, and entry into the public sector through projects with SBP and NBP.

This four-pillar approach is designed to deliver resilient growth, increase shareholder value, and future-proof the company against market volatility.

Investing in Proprietary Platforms

The most transformative step in our strategy is the creation of **Aurion**, a vertical that will house Symmetry's proprietary platforms. Aurion reflects our long-term commitment to innovation by consolidating years of investment in artificial intelligence, automation, and data-driven solutions under a single structure that is built for scale.
Currently in advanced development, Aurion is being established as a separate company, with preparations underway for its Initial Public Offering (IPO) in FY2026. The IPO will:

1. Provide the financial base for expanding **Aurion's** platforms globally.
2. Position Aurion as a **technology-first** listed company, distinct from Symmetry's services model.
3. Enhance shareholder value by establishing a clear, technology-driven growth story.

Aurion will enable Symmetry to complement its strong service portfolio with proprietary products that carry global potential, creating **new avenues of growth and long-term resilience** for the Group.

Partnerships Driving Scale and Credibility

At Symmetry, we believe that **collaboration is essential to innovation**. Our success has always been built on the principle that the most effective way to expand capabilities and deliver impact is by forging the **right partnerships** — with global leaders who share our vision of transforming customer experiences through technology.

In FY2025, we continued to strengthen our ecosystem of alliances:

Backbase a global leader in digital banking platforms, enabling Symmetry to deliver compliant, scalable, and user-centric onboarding and engagement solutions for SBP-regulated entities.

CLU a low-code integration and compliance enabler that ensures seamless connectivity with core banking systems and regulatory frameworks.

These collaborations not only enhance our solutions portfolio but also reinforce our ability to deliver **world-class, reliable, and future-ready services** to clients. By combining global expertise with our local knowledge and execution strength, Symmetry will be able to create outcomes that are both innovative and practical.

Public Sector Expansion

FY2025 marked our **entry into public sector digital transformation projects.** Winning assignments with **SBP and NBP** validated Symmetry's ability to meet stringent compliance, security, and scale requirements.

Going forward, Symmetry will continue to participate in government tenders, with a focus on banking, utilities, and regulators, where our expertise in customer experience and compliance-driven solutions can deliver national impact.

Investor Proposition

Symmetry Group presents a compelling investment case built on a combination of stability and scalable growth.

1. **Stable Foundation** – As a PSX-listed company, Symmetry delivers resilient earnings through its diversified portfolio of services, long-standing client relationships, global partnerships, and enhanced offerings such as resource augmentation.
2. **Innovation & Growth** – Continuous investment in AI, proprietary platforms, and new service models positions Symmetry to capture emerging opportunities in technology-driven markets. Preparations for the Aurion IPO, planned for FY2026, reflect this forward-looking strategy and the ambition to scale IP-led revenues globally.

This balance of proven stability and innovation-led growth makes Symmetry Group a distinctive opportunity for investors seeking both reliable performance and exposure to Pakistan's evolving technology landscape.

Financial Performance

Overview

FY2025 was a milestone year for Symmetry Group, delivering record revenues, higher operating income, and stronger net earnings. The topline reflected expansion in core services, execution of large-scale campaigns, new public sector assignments, and growing export demand. This diversified base enhanced stability and reduced reliance on any single market segment.

Cost of sales increased during the year, largely due to the amortization of software development costs. While these costs were capitalized in FY2024 when the assets were under development, accounting standards require that once completed, they be expensed as OPEX over their useful life. This shift resulted in higher reported cost of sales in FY2025, representing the natural transition of intellectual property from the development stage into active deployment.

Despite these higher OPEX charges, the Group continued to strengthen its financial position with a healthier balance sheet, lower leverage, and strong liquidity. These achievements provide a solid foundation for long-term growth and support the upcoming launch of strategic initiatives, including the planned Aurion IPO in FY2026.

Key Figures (PKR '000)

Particulars	FY2025	FY2024	Change
Revenue (Net)	767,415	578,030	+33%
Gross Profit	415,281	362,251	+15%
Operating Profit	213,966	173,066	+22%
Profit Before Tax	186,270	159,908	+16%
Profit After Tax	168,140	137,263	+22%
EPS (PKR)	0.59	0.51	+16%

Commentary

Revenue

The Group delivered strong topline growth, supported by consistent contributions from existing clients, the addition of new large-scale campaigns, and the successful entry into regulated public sector projects. Export revenues also gained momentum, particularly in GCC markets, reinforcing Symmetry's role as a regional player.

Gross & Operating Profit

Gross profit increased in absolute terms, though margins narrowed due to higher OPEX, primarily from the amortization of completed software development costs. This represents the natural progression of prior investments into active deployment. Operating profit nonetheless posted healthy double-digit growth, supported by scale efficiencies and disciplined cost management.

Net Profit & EPS

At the bottom line, net profit showed strong year-on-year growth, driven by higher revenues, efficient expense management, and a favorable tax position. Earnings per share improved, reinforcing Symmetry's consistent ability to create value for shareholders.

Balance Sheet Position

The Group closed the year with a stronger balance sheet. Leverage declined, resulting in a lower debt-to-equity ratio, while liquidity improved further. This provides resilience against external headwinds and ensures capacity to fund upcoming strategic investments, including Aurion.

Cash Flow Overview

Cash flows remained well-managed during the year. Operating cash flows were robust, underpinned by strong collections from both domestic and export clients. Investing cash flows rose, reflecting increased spending on research and development for proprietary platforms and preparatory work for the Aurion IPO. Financing cash flows were stable, balancing dividend distribution with the retention of earnings for growth. This disciplined approach to cash management ensures that the Group can comfortably meet short-term obligations while simultaneously investing in long-term strategic projects.

Dividend Policy

The Board remains committed to maintaining a balanced dividend policy that provides consistent shareholder rewards while safeguarding liquidity for future needs. In FY2025, a final cash dividend of PKR 0.05 per share is announced. This decision reflects careful consideration of three key priorities: rewarding shareholders, preserving cash for Aurion IPO-related costs expected in FY2026, and funding continued R&D alongside expansion in GCC and public sector markets. The policy ensures that dividends remain sustainable while enabling the Group to finance growth ambitions.

Investor Perspective

From an investor standpoint, Symmetry's financial performance underscores its resilience in navigating a challenging macroeconomic environment. The Group continues to demonstrate steady service-driven earnings while actively investing in the future through innovation, partnerships, and intellectual property development. The planned Aurion IPO represents a transformational opportunity, positioning Symmetry as a regional technology leader with scalable global products. For shareholders, this duality—stable earnings today and high-growth potential tomorrow—presents a compelling long-term investment case.

Innovation, AI & Proprietary Products

Introduction: Services Empowered, Products Expanded

At Symmetry Group, services and platforms are not separate paths but complementary engines of growth. While our service business continues to deliver strong, recurring revenues, we are developing proprietary platforms as independent product lines that will expand our portfolio, create new revenue streams, and reinforce the value of our service offerings.

The Group's innovation strategy is guided by a simple principle: solutions built for clients can evolve into scalable platforms for markets. This dual model enables us to both serve enterprises with customized solutions and build products that address wider industry needs.

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AI as a Strategic Imperative

Artificial Intelligence has become central to digital transformation worldwide. From personalized engagement to automated analytics, AI is reshaping how brands connect with customers. Symmetry recognized this early and embedded AI into its core, creating value in three ways:
Symmetry recognized this early and invested in:

- **AI R&D Teams** – focused on applying AI to real-world use cases and developing solutions that enhance efficiency, personalization, and decision-making for clients.
-
- **AI-Driven Products** – embedding AI at the core of platforms such as Influsense, Vidfy, and CartSight.
- **AI in Services** – integrating intelligence into campaign planning, content optimization, custom mobile apps, websites, portals, and analytics platforms — enabling faster delivery, richer personalization, and more efficient operations for clients.

Affair Studio: Redefining Creativity with AI

FY2025 marked the official launch of Affair Studio, Pakistan's first AI-powered creative studio for ad-films and branded content. By merging generative AI, machine learning–enhanced VFX, automated editing, and data-driven storytelling, Affair Studio redefines creative execution. It empowers brands to produce high-impact campaigns faster, at lower cost, and at scale.

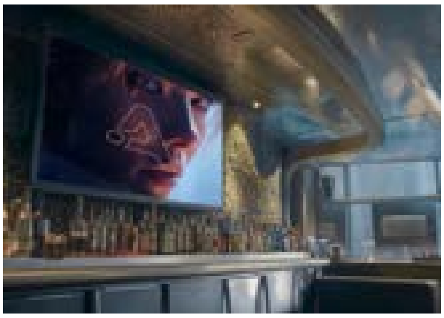
Initial campaigns have demonstrated promising results, with clients appreciating both efficiency and effectiveness. Affair Studio is now set to become a core creative capability within Symmetry, strengthening both our services and our innovation-led reputation.

Proprietary Platforms

Symmetry's three flagship products have now been fully developed and are ready for commercialization and scaling.

- **Influsense.ai:** An AI-powered influencer marketing and analytics platform that identifies relevant creators, predicts campaign performance, and tracks ROI in real time.
- **Vidfy.ai**: An automated video content creation platform that enables brands to generate multiple creative variations tailored for different platforms — TikTok, Instagram, YouTube, or TV — within seconds.
- **CartSight**: A shopper analytics solution designed for offline retail, capturing consumer purchase data via OCR, profiling demographics, and uncovering product-level insights for retailers and FMCGs.

Together, these platforms reflect Symmetry's ability to productize expertise into scalable technology that addresses both local and global markets.



Aurion: A Platform for Platforms

To consolidate, scale, and globalize our proprietary products, Symmetry is creating Aurion, a dedicated business vertical. Aurion will serve as the home for Influsense, Vidfy, and CartSight, and will provide a structured framework for future product launches.
The roadmap for Aurion is designed around three pillars:

Commercialization

Bringing platforms to market with subscription-based and enterprise licensing models.

Capitalization

Securing growth capital through IPO to expand product reach and visibility.

Global Scaling

Everaging partnerships and regional expansion to enter GCC and international markets.

Rather than replacing services, Aurion is intended to **complement and extend them** — creating synergies where platforms support client projects and services generate adoption pathways for platforms.

Shareholder Value Through Innovation

Innovation at Symmetry is a deliberate strategy for long-term value creation:

- Proprietary platforms drive recurring revenue through SaaS and subscription models.
- AI-infused services ensure margin efficiency and differentiation.
- Aurion IPO will provide capital and recognition to scale globally.
- International business will diversify revenues and bring FX inflows.

By broadening our offerings and expanding into platforms, Symmetry is building a hybrid business model that creates stability today and scalability tomorrow — a compelling proposition for clients, partners, and shareholders alike.

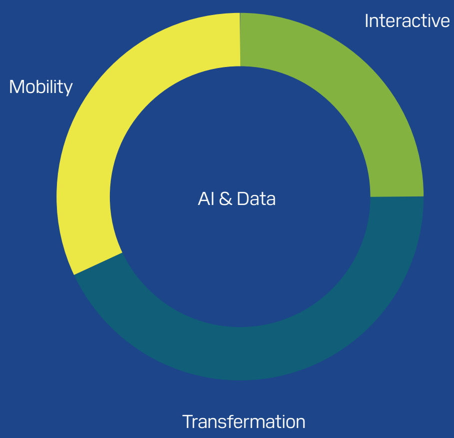
Digital Services & Market Leadership

A Technology-Led Digital Partner

Symmetry Group's foundation rests on its role as a technology-led digital partner. While proprietary platforms expand our product portfolio, services remain the backbone of client relationships and the primary channel through which we shape customer experiences.
In FY2025, we strengthened our service capabilities across three core pillars:

1. **Transformation** – consulting, design, development, and managed services.
2. **Interactive** – integrated, data-led marketing solutions as part of enterprise digital programs.
3. **Mobility** – scalable, high-reliability SMS/Voice and WhatsApp Business solutions enabling real-time customer engagement.

This end-to-end model ensures measurable outcomes across the full lifecycle — from acquisition and onboarding to retention and advocacy.



Transformation

At the heart of our service portfolio lies **digital transformation services.** We help enterprises design and **deliver customer-facing applications, enterprise portals, and web platforms** that combine user-centric design with scalable frameworks. Key components include:

- **Experience Design & Development** – creation of websites, mobile apps, and web applications built for speed, accessibility, and performance.
- **Data & AI Enablement** – business intelligence systems, dashboards, and predictive models tailored to banking, retail, and regulated sectors.
- **Quality, Security & Governance** – strong compliance practices, secure development, and data management aligned with client and regulator expectations.

For investors, this pillar generates recurring revenue through long-term service contracts and establishes the data foundation that powers our marketing and mobility layers.

Interactive

We position digital marketing as part of a **broader digital system**, not a standalone function. The focus is on **business outcomes powered by data, creativity, and technology.** Through integrated programs, we help brands map audiences, design content systems, execute performance-driven campaigns, and measure impact with precision.

Our approach blends **digital strategy, content ecosystems, performance marketing,** influencer engagement, and real-time optimization, ensuring that every activity ties back to measurable results. Interactive experiences — from microsites to gamified formats — are used where they enhance engagement and brand affinity.

By embedding marketing within the larger transformation journey, Symmetry ensures that **campaign insights continuously feed into client data systems,** strengthening personalization, lifetime value, and return on investment.

Mobility

Mobits – our powered messaging stack underpins critical client interactions in banking, retail, utilities, and telecom. **We deliver reliable SMS, Voice, and WhatsApp Business solutions** that connect enterprises with millions of customers every day.

Key applications:

- **Acquisition & Onboarding** – OTPs, appointment reminders, pre-KYC guidance.
- **Customer Service** – ticket updates, FAQs, bot-led resolution with agent escalation.
- **Engagement & Retention** – transaction alerts, lifecycle nudges, loyalty reminders.
- **Collections & Compliance** – payment reminders, soft collections journeys, and consented communication.

Our stack integrates smart orchestration, AI chatbots, multilingual assistants, and analytics, ensuring reliability and scalability while reducing call-center loads and improving customer satisfaction.

Market Leadership

In FY2025, Symmetry strengthened its position as Pakistan's **leading digital technology and experiences** company, serving major banks, telecoms, FMCGs, and government institutions. Key highlights:

- Expanded portfolio of **enterprise-grade portals and apps for regulated industries.**
- Delivered **high-visibility digital campaigns** in entertainment, youth, and lifestyle categories.
- Successfully executed **public sector projects**, demonstrating trust and compliance readiness.
- Grew **export services** into GCC, with repeat business from regional clients.

This track record reinforces Symmetry's credibility as a trusted partner for enterprises seeking both digital transformation and ongoing engagement solutions.

Public Sector Expansion

Entering a New Frontier

FY2025 marked a significant milestone for Symmetry Group as we formally entered the **public sector digital transformation space.** Historically, our business has been driven by corporate and multinational clients in banking, FMCG, and telecom. This year, we extended our capabilities into **government and regulator-led initiatives,** demonstrating our ability to deliver at scale in compliance-intensive environments.

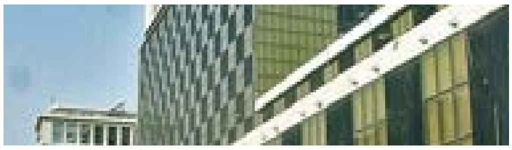
Landmark Wins

During the year, Symmetry was awarded digital transformation projects with the **State Bank of Pakistan (SBP)** and the National Bank of Pakistan (NBP).

State Bank of Pakistan (SBP):

As the country's central bank, SBP plays a critical role in the stability of Pakistan's financial system. Symmetry was entrusted with an assignment that reflects confidence in our **technical capabilities, governance frameworks, and compliance culture.** Working with SBP has reinforced our credentials in delivering secure, user-centric digital solutions for regulatory institutions.

National Bank of Pakistan (NBP):



As one of the largest commercial banks, NBP's transformation journey is complex and highly visible. Winning this assignment underscores Symmetry's readiness to operate at scale in highly regulated and customer-centric environments.

Why It Matters

Scale & Impact

- Public sector projects typically reach millions of citizens and customers, creating large-scale digital footprints.
- By working with SBP and NBP, Symmetry now contributes directly to the modernization of Pakistan's financial ecosystem.

Credibility

- Serving central banks and national institutions elevates our standing with regulators, corporate clients, and international partners.
- It positions Symmetry as a trusted, compliance-ready technology partner.

Pipeline Creation

- With successful delivery in FY2025, we are now eligible for **wider government tenders in banking, utilities, healthcare, and regulatory bodies.**
- This creates a pipeline of opportunities beyond the private sector, diversifying our revenue base.

Future Outlook in the Public Sector

Citizen Services & Inclusion

Expanding into areas such as e-governance portals, financial inclusion platforms, and digital literacy initiatives that directly improve the lives of citizens.

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Government Agencies & Regulators

Expansion into sectors such as taxation, energy, and municipal services, where digital transformation is a national priority.

By FY2026, we expect public sector projects to represent a **material portion of Symmetry's revenue mix,** complementing exports and corporate assignments.

Investor Perspective

For shareholders, public sector expansion means:

Stability

Expanding into areas such as e-governance portals, financial inclusion platforms, and digital literacy initiatives that directly improve the lives of citizens.

Scale

Projects with national reach enhance topline growth.

Global Replicability

Success in Pakistan's regulated sector builds case studies exportable to GCC markets, where banks and governments face similar digital transformation needs.

ESG & Sustainability

Our Commitment

Symmetry Group recognizes that sustainable success requires more than financial performance. It demands a commitment to **responsible business practices, environmental stewardship, social inclusion, and transparent governance**. In FY2025, we advanced our ESG agenda in line with **SECP disclosure requirements** and aligned our efforts with **global best practices, including the UN Sustainable Development Goals (SDGs).**

Environment

We actively monitor and manage our environmental footprint across **electricity, water, and paper usage**, and continue to reduce our environmental impact through digitization and efficiency.

Metric (per employee)	FY2025	FY2024	YoY Positive Change
Electricity Consumption (kWh)	572	673	15.01%
Water Consumption (Gallons)	1164	1,370	15.04%
Paper Usage (Sheets)	132	156	15.38%

Symmetry Group achieved notable improvements in operational sustainability during FY2025. Electricity consumption per employee declined by 15.0%, water usage reduced by 15.04%, and paper consumption dropped by 15.38% compared to FY2024. These reductions reflect the Group's continued focus on energy efficiency, responsible resource utilization, and environmentally conscious workplace practices.

Key Initiatives in FY2025

For shareholders, public sector expansion means:

Digitization-first policy

Reduced dependence on paper records by moving to digital workflows.

Energy conservation

Introduced efficient lighting, optimized cooling systems, and ran employee awareness drives.

Water efficiency

Promoted water-saving practices through low-flow fixtures and staff awareness sessions.

Future Focus

Expand **renewable energy adoption** where feasible.

Progressively transition toward f**ully digital workflows.**

Social Responsibility

Our Commitment

Symmetry has always believed in giving back to society and building inclusive communities that grow alongside us.

Community & Employee Development initiatives

- **Partnership with Pakistan Advertisers Society (PAS):** Supported PAS in strengthening its digital presence and championed its initiatives such as Mad-sembles, a thought-leadership and creativity platform for the advertising industry.
- **Djoint Sessions:** Training workshops where employees and customers engage with industry experts to learn about new trends, technologies, and business practices.
- Gender inclusion and diversity initiatives ensuring equal opportunities for **women and specially-abled employees, in compliance with SECP requirements.**
- Expanded flexible working models (remote/hybrid) to support employee well-being and work-life balance.

Governance

Symmetry Group is committed to the highest levels of corporate governance in line with SECP and PSX requirements.

Board Composition

- A majority of directors are independent and non-executive.
- Board committees (Audit, HR & Remuneration) are chaired by independent director

Governance Practices

- Compliance with Code of Corporate Governance.
- Transparent disclosures in line with SECP/PSX rules.
- ISO 9001:2015 certification maintained, ensuring quality management standards.

Risk & Compliance

- Structured risk management framework covering financial, operational, and technological risks.
- Internal audits conducted regularly, with findings reviewed by the Audit Committee.

Alignment with SDGs

Our initiatives contribute to multiple UN Sustainable Development Goals:

SDG 5
(Gender Equality):

Diversity and inclusion across our workforce.

SDG 9
(Industry, Innovation, Infrastructure)

Diversity and inclusion across our workforce.

SDG 13
(Climate Action)

Reduction of resource consumption and promotion of

Investor Perspective

Strong ESG performance enhances Symmetry's long-term resilience, positioning us as an attractive partner for investors, regulators, and international institutions. By embedding ESG into our business model, we ensure that growth is sustainable, inclusive, and future-ready.

Gender Inclusion & SECP Disclosures

Our Commitment to Inclusion

At Symmetry Group, we believe that diversity is a catalyst for innovation and long-term value creation. An inclusive workplace does more than meet regulatory requirements — it brings together varied perspectives, experiences, and skills that strengthen creativity, decision-making, and performance.

In FY2025, we expanded initiatives to ensure that women, specially-abled individuals, and underrepresented groups are fully part of our growth journey. These efforts align with SECP's mandatory disclosure framework while also reflecting our belief that equality is essential to sustainable business success.

Workforce Composition

Category	FY2025	FY2024	Change
Total Employees	185	180	3%
Male Employees	73%	80%	(7) pp
Female Employees	27%	20%	7 pp
Specially-Abled Employee	3	3	0.00%

Key Highlights

Female employees represent

27%

of the total workforce (up from 20% in FY2024).

Women hold

56%

of leadership positions across departments.

2% specially-abled employees contribute to our inclusive culture and growth.

Gender Pay Gap Disclosure – FY-25

As part of our ESG and governance disclosures, Symmetry Group Limited reports its gender pay gap for the financial year ended June 30, 2025.

Key Findings (FY-25):

Mean Gender Pay Gap **(21.18)%**

Median Gender Pay Gap **(3.92)%**

Interpretation

The reported figures reflect a negative gender pay gap, indicating that female employees earn, on average, slightly more than their male counterparts. This outcome demonstrates the organization's commitment to fair and equitable compensation practices, reinforcing its focus on merit-based growth, diversity, and inclusion across all levels.

It also underlines Symmetry Group Limited commitment to ensuring equal opportunities, merit-based promotions, and diversity in leadership positions.

Commitment Going Forward

While the Company welcomes this positive balance, it remains committed to:

- Maintaining equal pay for equal work across all roles.
- Continuing gender-inclusive hiring and promotion policies.
- Strengthening leadership development opportunities for all employees.

Women in Leadership

SECP requires that every listed company include at least one female director. At Symmetry, **we go beyond compliance** by creating a strong pipeline of women leaders across the Board, senior management, and project teams.

- **Board of Directors:** 2 female director(s), representing 29% of the Board.
- **Senior Leadership:** Women actively contribute to 56% core functions, including strategy, operations, and client engagement.
- **Talent Pipeline:** Mentorship and leadership workshops prepare women for senior roles across the organization.

This representation ensures that women's perspectives are embedded in both strategic and operational decision-making.

Policies Driving Inclusion

Our workplace policies are designed to create a **safe, equitable, and enabling environment** for all employees:

- Equal Opportunity Hiring – recruitment and promotions based solely on merit.
- Anti-Harassment & Zero Discrimination – strict compliance with SECP's Code of Corporate Governance and national workplace laws.
- Maternity & Paternity Leave – supporting both parents to balance family and professional responsibilities.
- Flexible Work Arrangements – hybrid and remote work models to encourage inclusion and balance.
- Training & Development – leadership development workshops tailored for women and underrepresented employees.

SECP Disclosure Compliance

- As part of this Annual Report, Symmetry confirms full compliance with SECP's mandatory disclosure requirements on gender inclusion, including:
- Presence of female director(s) on the Board.
- Disclosure of total workforce composition by gender.
- Adoption of anti-harassment and anti-discrimination policies.
- Initiatives to enhance female participation in leadership.

Cultural Initiatives

Inclusion at Symmetry extends beyond policy — it is built into our culture. In FY2025, we:

- Organized awareness sessions on **unconscious bias and workplace respect.**
- Expanded female participation in i**ndustry conferences, panels, and training forums.**
- Encouraged active involvement of women in **Djoint leadership** sessions to strengthen cross-functional collaboration.
- These steps ensure that inclusion is a lived value, not just a compliance requirement.

These steps ensure that inclusion is a **lived value**, not just a compliance requirement.

Investor Perspective

Our commitment to gender inclusion and SECP disclosures creates long-term value for shareholders:

- **Governance credibility** – alignment with SECP, PSX, and international standards.
- **Innovation advantage** – diverse teams generate better ideas, vital for technology, AI, and creative industries.
- **Reputation & partnerships** – global clients and investors increasingly evaluate diversity and inclusion metrics in partner selection.

Risk Management

Our Approach

Risk management is integral to Symmetry Group's governance framework. We recognize that as a listed digital technology company operating in dynamic markets, our ability to anticipate, manage, and mitigate risks directly affects shareholder value.

The Board of Directors provides oversight through the **Audit Committee** and R**isk & Compliance framework**, while management implements risk identification, monitoring, and mitigation on an ongoing basis. Our approach is based on:

1. **Early identification** of risks across financial, operational, technological, regulatory, and reputational domains.
2. **Systematic evaluation** of risks by likelihood and potential impact.
3. **Mitigation strategies** aligned with governance, policies, and technology investments.
4. **Continuous monitoring** to adapt to changing environments.

Key Risks and Mitigation

Risk Category	Description	Impact FY2025	Mitigation Measures
Macroeconomic Volatility	Inflation, currency depreciation, and political uncertainty in Pakistan can affect client budgets and project pipelines.	High	Diversification into export markets (GCC), pricing strategies, and efficient cost management.
Client Concentration	Reliance on large accounts in telecom, banking, and FMCG sectors.	Medium	Expanding into public sector (SBP, NBP) and export markets; broadening portfolio with SMEs and regional clients.
Technology Disruption	Rapid advancements in AI, automation, and digital platforms could make current offerings obsolete.	High	Continuous investment in R&D, launch of Affair Studio, development of Aurion platforms, and global partnerships (Backbase, Glu).
Cybersecurity & Data Privacy	Handling sensitive client and consumer data exposes us to breaches and compliance violations.	High	Implementation of ISO-certified policies, regular penetration testing, encrypted data handling, and strict access controls.
Regulatory & Compliance	Stricter SECP, PSX, and SBP regulations require high compliance standards.	Medium	Dedicated compliance function, Board oversight, partnerships with compliance-focused providers (Glu), and continuous training.
Execution Risks in Public Sector	Public sector projects are large, complex, and highly visible. Delays or failures could affect credibility.	Medium	Strong project governance, partnerships with international providers, and dedicated compliance teams.
Liquidity & Funding for Aurion IPO	IPO preparation requires significant financial and organizational resources.	Medium	Balanced dividend policy, retained earnings, and structured IPO planning to conclude in FY2026.

Key Risks and Mitigation

- **Board Oversight:** Risk policies are reviewed and approved by the Board and Audit Committee.
- **Independent Committees:** Audit and HR committees provide checks on governance and people-related risks.
- **Management Responsibility:** Operational teams implement mitigation through policies, compliance processes, and technology controls.
- **Regular Audits:** Internal and external audits validate adherence to policies and highlight improvement areas.

Business Continuity Planning (BCP)

In FY2025, we strengthened our Business Continuity Plan to ensure uninterrupted operations in the face of natural disasters, system failures, or external shocks. Key measures include:

- Cloud-based infrastructure to ensure data availability.
- Disaster recovery protocols with redundant systems.
- Remote work enablement tested through hybrid models.
- Crisis communication protocols for employees and clients.

Investor Perspective

For shareholders, our structured risk management framework ensures:

- Predictability in financial performance despite macroeconomic volatility.
- Resilience through diversification and digital innovation.
- Governance credibility via independent oversight and compliance alignment.
- By proactively identifying and managing risks, Symmetry safeguards both its operational continuity and long-term value creation.

Syed Sarocsh Ahmed

Director

symmetrygroup
possibilities transformed

www.symmetrygroup.biz

چیئرمین کا پیغام

محترم شیئر ہولڈرز،

بورڈ آف ڈائریکٹرز کی جانب سے، مجھے مالی سال 2025 کے لیے سمیٹری گروپ کی سالانہ رپورٹ پیش کرتے ہوئے خوشی محسوس ہو رہی ہے۔ یہ سال دونوں مالیاتی کارکردگی اور اسٹریٹجک سمت کے لحاظ سے تبدیلی کا رہا، ہم نے اس مزید لچکدار اور مستقبل کے لیے تیار انٹرپرائز بنانے کا بیڑا اُٹھایا ہے۔

پاکستان میں میکرو اکنامک مشکلات اور عالمی غیر یقینی صورتحال کے باوجود، سمیٹری نے محصولات، آپریٹنگ منافع اور خالص آمدنی میں ٹھوس نمو فراہم کی۔ بورڈ خاص طور پر اس پیشرفت کی حوصلہ افزائی کرتا ہے جو ہم نے اپنے کاروباری ماڈل کو متنوع بنانے، برآمدات کو مضبوط بنانے اور اسٹیٹ بینک آف پاکستان (SBP) اور نیشنل بینک آف پاکستان (NBP) کے ساتھ ہائی پروفائل اسائنمنٹس کے ذریعے پبلک سیکٹر میں داخل ہونے میں کی ہے۔ یہ کامیابیاں ہم پر کئے گئے اعتماد اور تعمیلی ماحول میں ڈیلیور کرنے کی ہماری صلاحیت کو ظاہر کرتی ہیں۔

مالی سال 2025 نے Aurion کی تیاری میں بھی نمایاں پیش رفت کی، جو کہ پروپرائٹری پلیٹ فارمز کے لیے ہمار لگن کو ظاہر کرتی ہے۔ بورڈ Aurion کو گروپ کے لیے ایک تبدیلی کے مواقع کے طور پر دیکھتا ہے، جو مالی سال 2026 میں ابتدائی پبلک آفرنگ (IPO) کے لیے واضح روڈ میپ کے ساتھ ایک توسیع پذیر ڈھانچے میں جدت کی سرمایہ کاری کو مستحکم کرتا ہے۔ یہ اقدام نہ صرف ہماری عالمی رسائی کو وسعت دے گا بلکہ طویل مدتی شیئر ہولڈر کی قدر میں بھی اضافہ کرے گا۔

بورڈ گورننس، شفافیت اور احتساب کے اعلیٰ ترین معیارات پر قائم ہے۔ ہم نے SECP اور PSX کے ضوابط کی مکمل تعمیل کو یقینی بنایا، ISO سرٹیفیکیشن کو برقرار رکھا، اور عالمی بہترین طریقوں کے مطابق اپنے ESG ایجنڈے کو آگے بڑھایا ہے۔ تنوع، پائیداری، اور ڈیجیٹل ذمہ داری اب اختیاری نہیں رہی۔ وہ طویل مدتی لچک کے لیے ضروری، اور ہم آہنگی نے انہیں پورے دل سے قبول کیا ہے۔

آگے بڑھتے ہوئے، آپ کا بورڈ پر اعتماد ہے کہ مستحکم سروس ریونیو اور قابل توسیع دانشورانہ املاک کی پوزیشنوں کا امتزاج پاکستان کے ٹیکنالوجی کے منظر نامہ میں منفرد ہے۔ ہم حکمت کے ساتھ ترقی کو متوازن کرنے، حصص یافتگان کو انعام دینے کے ساتھ ساتھ اسٹریٹجک توسیع کے لیے وسائل کی حفاظت میں انتظامیہ کی رہنمائی کرتے رہیں گے۔

میں اپنے باصلاحیت ٹیم کا اُن کی لگن کے لیے، اپنے کلائنٹس اور شراکت داروں کا اُن کے اعتماد کے لیے، اور اپنے شیئر ہولڈرز کا اُن کی مسلسل حمایت کے لیے شکرگزار ہوں۔ مجموعی طور پر، ہم صرف ایک کمپنی ہی نہیں بلکہ پاکستان اور اس سے باہر ڈیجیٹل تبدیلی کے لیے ایک پلیٹ فارم بنا رہے ہیں۔

ظہیر ایچ دوڈھیا   چیئرمین

سی ای او کا پیغام

محترم اسٹیک ہولڈرز،

مالی سال 2025 سمیٹری گروپ کے لیے دونوں استحکام اور تبدیلی کا سال تھا۔ ہم نے کلائنٹ سروسنگ میں اپنی بنیادیں مضبوط کیں، نئی منڈیوں میں توسیع کی، اور ایک ہائبرڈ کاروبار بننے کی طرف اپنے سفر کو تیز کیا- جو کہ ٹیکنالوجی کی قیادتی خدمات اور ذاتی، AI سے چلنے والے پلیٹ فارم دونوں فراہم کرتا ہے۔

ہماری بنیادی خدمات—وسیع تبدیلی، انٹرا ایکٹو، اور نقل وحرکت— کارکردگی کی بنیاد بنی ہوئی ہیں۔ ڈیجیٹل پورٹل سے لے کر AI سے چلنے والی مہمات اور موبائل مصروفیت کے حل تک، ہم نے جدت اور بھروسے کے ساتھ سرکردہ بینکوں، FMCGs، ٹیلی کام، اور پبلک سیکٹر کی خدمت جاری رکھی۔ وسائل میں اضافے کی خدمات کے آغاز نے ہمارے کلائنٹس کے لیے لچک پیدا کی، جس سے وہ طلب کے مطابق مہارت حاصل کر سکیں۔

جدت کے محاذ پر، مالی سال 2025 ایک پیش رفت کا سال تھا۔ ہم نے Affair اسٹوڈیو، پاکستان کا پہلا AI سے چلنے والا تخلیقی اسٹوڈیو لانچ کیا، جس میں براہ راست ڈ مواد اور اشتہاری فلمیں تیار کرنے کی وضاحت کی جاتی ہے۔ ہم نے اپنے تین پروپرائٹری پلیٹ فارمز—Influsense.ai، Vidfy.ai، اور CartSight— کی تیاری بھی مکمل کی ہے جو Aurion کے تحت کمرشلائزیشن کا مرحلہ طے کر رہے ہیں۔ مالی سال 2026 کے لیے Aurion آئی پی او کی منصوبہ بندی کے ساتھ، ہم ان پلیٹ فارمز کو عالمی سطح پر لے جانے کی تیاری کر رہے ہیں، جو ہمارے ثابت شدہ عمل اور قابل اعتماد ساکھ سے تعاون یافتہ ہیں۔

ہم نے پبلک سیکٹر کی تبدیلی میں بھی اہم پیش رفت کی ہے۔ SBP اور NBP کے ہاں حاصل ہونے والے پراجیکٹس نے نہ صرف ہماری تکنیکی اور گورننس کی صلاحیتوں کی توثیق کی بلکہ ایک ایسے ڈومین میں ہمارے داخلے کا اشارہ بھی دیا جو لاکھوں شہریوں کو متاثر اور قومی اداروں کو مضبوط کرتا ہے۔ یہ Symmetry کے لیے ایک قابل فخر سنگ میل ہے اور جو بڑھنے کے اہم مواقع کھولتا ہے۔

اتنا ہی اہم، مالی سال 2025 نے ہمیں ESG، تنوع، اور شمولیت کے لیے اپنے عزم کو مضبوط کرتے دیکھا۔ ہم نے اپنے ماحولیاتی اثرات کو کم کیا، اپنی افرادی قوت میں صنفی نمائندگی کو بڑھایا، اور پاکستان ایڈورٹائزرز سوسائٹی (PAS) کے ساتھ شراکت داری کے ذریعے صنفی اقدامات کی حمایت کی۔ یہ کوششیں ہمارے اس یقین کی عکاسی کرتی ہیں کہ طویل مدتی کامیابی ذمہ داری اور شمولیت سے الگ نہیں ہے۔

جیسا کہ ہم مالی سال 2026 کی طرف بڑھ رہے ہیں، ہماری ترجیحات واضح ہیں:

- برآمدات اور پبلک سیکٹر کی مصروفیات میں اضافہ۔
- ایک کامیاب IPO کے ساتھ Aurion کے تحت اسکیل پلیٹ فارمز۔
- AI، ڈیٹا، اور نقل وحرکت کے حل میں گہری جدت۔
- ٹیلنٹ اور ESG قیادت کو برقرار، ہم آہنگی کو عالمی بہترین طریقوں سے ہم آہنگ رکھنا۔

ہم آہنگی صرف تبدیلی کو اپنانا نہیں ہے- ہم اس کی رہنمائی کر رہے ہیں۔ اپنے شیئر ہولڈرز کی حمایت، اپنے کلائنٹس کے اعتماد اور اپنے باصلاحیت ٹیم کے جذبے کے ساتھ، ہم امکانات کو حقیقت میں بدلتے رہیں گے۔

سید سروش احمد

شریک بانی اور سی ای او

ڈائریکٹرز کی رپورٹ:

30 جون 2025 کو ختم ہونے والے سال کے لیے

سمیٹری گروپ لمیٹڈ کے بورڈ آف ڈائریکٹرز 30 جون 2025 کو ختم ہونے والے مالی سال کے لیے کمپنی کے آڈٹ شدہ مالیاتی گوشواروں کے ساتھ سالانہ رپورٹ پیش کرتے ہوئے خوشی محسوس کر رہے ہیں۔

مالی کارکردگی

مالی سال-25 کے دوران، کمپنی نے اپنے ڈیجیٹل، ٹیکنالوجی، اور مارکیٹنگ سلوشنز پورٹ فولیو کو مضبوط بنانے پر اپنی توجہ جاری رکھی۔ نئے کلائنٹ کے حصول اور سروس لائنوں کی توسیع کی وجہ سے آمدنی میں بتدریج اضافہ ہوا، جبکہ لاگت کے منظم انتظامات نے منافع کی حمایت کی۔ گروپ نے ایک صحت مند لیکویڈیٹی پوزیشن کو برقرار رکھا اور اپنے سرمائے کے ڈھانچے کو مزید بہتر کیا۔

کاروباری جائزہ

سمیٹری گروپ لمیٹڈ نے ڈیجیٹل ٹرانسفارمیشن پارٹنر کے طور پر اپنی پوزیشن کو درج ذیل کے ذریعے مضبوط کیا:

- AI سے چلنے والے پلیٹ فارم کو وسعت دینا جس میں CartSight.ai، Influsense، اور AffairStudio.ai شامل ہیں۔
- بیک بیس اور GLU گلوبل جیسے عالمی کھلاڑیوں کے ساتھ شراکت داری کے ذریعے مالیاتی شعبے میں ڈیجیٹل قابلیت کو بڑھانا۔
- پاکستان اور مشرق وسطیٰ میں بڑے پیمانے پر مارکیٹنگ، ٹیکنالوجی، اور مشاورتی منصوبوں کی فراہمی۔

کارپوریٹ گورننس

بورڈ مضبوط کارپوریٹ گورننس، تمام قابل اطلاق قوانین وضوابط کی تعمیل، اور تمام اسٹیک ہولڈرز کے مفادات کے تحفظ کو یقینی بنانے کے لیے پُرعزم ہے۔ باقاعدگی سے بورڈ اور آڈٹ کمیٹی کے اجلاس منعقد کیے گئے، اور تمام قانونی تقاضوں کی مناسب تعمیل کی گئی۔

مستقبل کا نقطہ نظر

کمپنی ڈیجیٹل بینکنگ سلوشنز، AI سے چلنے والے پلیٹ فارمز، اور ڈیٹا سے چلنے والی مارکیٹنگ سروسز کی بڑھتی ہوئی طلب کا فائدہ اٹھائے گی۔ بورڈ کو یقین ہے کہ گروپ کے اسٹریٹجک اقدامات، متنوع پورٹ فولیو، اور مضبوط انسانی سرمایہ آئندہ سالوں میں نمو کی رفتار کو برقرار رکھے گا۔

اظہار تشکر

بورڈ انتظامیہ کی ٹیم اور باصلاحیت ٹیم کی لگن کو سراہتا ہے۔ ہم اپنے شیئر ہولڈرز، صارفین، ریگولیٹرز، اور شراکت داروں کے مسلسل اعتماد اور تعاون کے لیے اُن کے مشکور ہیں۔

منجانب بورڈ

سید سروش احمد   چیف ایگزیکٹو آفیسر   سمیٹری گروپ لمیٹڈ

پانچ سالہ مالیاتی جھلکیاں

(پاکستانی روپے ہزاروں میں)

تفصیلات	FY2021	FY2022	FY2023	FY2024	FY2025	CAGR(5Y)
آمدنی (خالص)	286,650	363,287	459,459	578,030	767,415	27.91%
مجموعی منافع	143,519	175,996	264,173	362,252	415,281	30.42%
آپریٹنگ منافع	91,860	97,706	171,955	173,066	213,966	23.24%
ٹیکس کے بعد منافع	57,482	71,298	158,816	137,263	168,140	30.78%
EPS (پاکستانی روپے)	0.67	0.36	0.81	0.51	−0.59	
خالص اثاثے	319,481	379,562	600,349	1,242,019	2,487,533	67.04%

بورڈ آف ڈائریکٹرز

کوڈ آف کارپوریٹ گورننس کے مطابق، کمپنی اپنے بورڈ کے اندر تنوع اور آزادی کی حوصلہ افزائی کرتی ہے۔ بورڈ کی تشکیل حسب ذیل ہے:

جنسی ساخت: 5 مرد، 2 خواتین

• آزاد اور نان ایگزیکٹو ڈائریکٹرز: 5 اراکین

ایگزیکٹو ڈائریکٹرز: 2 اراکین

ڈائریکٹرز کے نام اور کیٹگریز

نمبر شمار	ڈائریکٹر	کیٹیگری
1	جناب ظہیر ایچ دوڈھیا	آزاد اور نان ایگزیکٹو ڈائریکٹر
۲	محترمہ مشرف حئی	آزاد اور نان ایگزیکٹو ڈائریکٹر
۳	محترمہ نادیہ اشتیاق	آزاد اور نان ایگزیکٹو ڈائریکٹر
۴	جناب عاصم ظفر	آزاد اور نان ایگزیکٹو ڈائریکٹر
۵	جناب ماہر شہزاد	نان ایگزیکٹو ڈائریکٹر
۶	جناب عادل احمد	ایگزیکٹو ڈائریکٹر
7	جناب سروش احمد	ایگزیکٹو ڈائریکٹر/سی ای او

آڈٹ کمیٹی (BAC)

1۔ جناب عاصم ظفر – چیئرپرسن

2۔ جناب ظہیر ایچ دوڈھیا – ممبر

3۔ محترمہ نادیہ اشتیاق – ممبر

ایچ آر اینڈ ریمنریشن کمیٹی (HRRC)

1۔ محترمہ مشرف حئی – چیئرپرسن

2۔ جناب ماہر شہزاد – ممبر

3۔ محترمہ سروش احمد – ممبر

اجلاس

نمبر شمار	ڈائریکٹر	بورڈ	BAC	HRCC
1	جناب ظہیر ایچ دوڈھیا	٤	٤	NA
۲	محترمہ مشرف حئی	7	NA	۲
۳	محترمہ نادیہ اسحاق	4	۲	NA
۴	جناب عاصم ظفر	٤	٤	NA
۵	جناب ماہر شہزاد	1	NA	2
۶	جناب عادل احمد	٤	NA	NA
7	جناب سروش احمد	٤	NA	2

آزاد اور نان ایگزیکٹو ڈائریکٹرز کے معاوضہ سے متعلق پالیسی

آزاد اور نان ایگزیکٹو ڈائریکٹرز کے معاوضہ کی سطح تجربہ کار افراد کو راغب کرنے اور برقرار رکھنے کے لیے بنائی گئی ہے، جس سے ہم آہنگی گروپ کے لیے ان کی آزادی پر سمجھوتہ کیے بغیر قدر کی تخلیق کو یقینی بنایا گیا ہے۔ ڈائریکٹرز اپنے معاوضہ کا خود تعین نہیں کرتے۔ کمیٹی کی خدمت یا کمپنی کے معاملات پر خصوصی توجہ دینے کے لیے اضافی معاوضہ دیا جاسکتا ہے، جیسا کہ بورڈ نے طے کیا ہو۔

اسٹریٹجک جائزہ

ہماری اسٹریٹجک سمت

سمیٹری گروپ میں، ہمارا مقصد واضح ہے: جدت، ٹیکنالوجی اور تخلیقی صلاحیتوں کے ذریعے امکانات کو حقیقت میں بدلنا۔ پچھلی دو دہائیوں کے دوران، ہم ایک پہلی ڈیجیٹل ایجنسی سے ترقی کر کے پاکستان کی معروف ٹیکنالوجی اور ڈیجیٹل تجرباتی کمپنی بن چکے ہیں۔ مالی سال 2025 نے ہمارے سفر میں ایک اہم مرحلے کو نمایاں کیا، جہاں ہم نے کلائنٹ سروسنگ میں اپنی طاقتوں کو مضبوط کیا اور ساتھ ہی ساتھ انٹلیکچوئل پراپرٹی، مصنوعی ذہانت اور عالمی پیمانے کی طرف اپنی تبدیلی کو آگے بڑھایا۔

ڈیجیٹل اکانومی تیزی سے ترقی کر رہی ہے—موبائل کا استعمال، AI کو اپنانا، اور ڈیٹا پر مبنی مارکیٹنگ نئی شکل اختیار کر رہی ہے کہ کس طرح تنظیمیں صارفین کے ساتھ مشغول ہیں۔ اس پس منظر میں، سمیٹری گروپ کی حکمت عملی چار جہات پر بنائی گئی ہے:

1۔ بنیادی خدمات کو مضبوط بنانا - پاکستان اور بیرون ملک صارفین کے لیے ڈیجیٹل تبدیلی، مارکیٹنگ، اور تجارتی حل کے ذریعے استحکام کو یقینی بنانا۔

2۔ پروپرائیٹری پلیٹ فارمز میں سرمایہ کاری - قابل توسیع دانشورانہ خصوصیات بشمول Influsense.ai، Vidfy.ai، اور CartSight کے ذریعے قدر پیدا کرنا۔

3۔ پارٹنرشپ ڈرائیونگ اسکیل اور کریڈیبلٹی - ہمارے سلیوشن کے پورٹ فولیو کو بڑھانے، تعمیل اور اسکیل ایبلٹی کو تقویت دینے اور بین الاقوامی بہترین طریقوں کو مقامی اور علاقائی مارکیٹوں میں لانے کے لیے بیک بیس اور Glu جیسے عالمی رہنماؤں کے ساتھ اتحاد قائم کرنا۔

4۔ مارکیٹوں کی وسعت - برآمدات کے ذریعے آمدنی کے سلسلے کو متنوع بنانا، GCC ریجن پر توجہ مرکوز کرتے ہوئے، اور SBP اور NBP کے ہاں منصوبوں کے ذریعے پبلک سیکٹر میں داخلہ۔

یہ چار ستونوں کا نقطہ نظر لچکدار ترقی فراہم کرنے، شیئر ہولڈر کی قدر میں اضافے اور مستقبل میں کمپنی کو مارکیٹ کے اتار چڑھاؤ کے خلاف ثابت کرنے کے لیے ڈیزائن کیا گیا ہے۔

بنیادی خدمات کو مضبوط بنانا

ہمارا بنیادی مرکز ڈیجیٹل خدمات اور حل کی قابل اعتماد فراہمی ہے جو ٹیکنالوجی، تخلیقی صلاحیتوں اور کسٹمر کی مصروفیت کو یکجا کرتے ہیں۔ مالی سال 2025 میں، ہم نے کلائنٹ کی ضروریات اور مارکیٹ کی تبدیلیوں کے ساتھ منسلک نئی صلاحیتوں کو متعارف کراتے ہوئے اس بنیاد کو وسیع کیا:

وسائل میں اضافہ: کلائنٹس کو آن ڈیمانڈ ٹیکنالوجی اور تخلیقی پیشہ ور فراہم کرنا، جس سے وہ مستقل ہیڈ کاؤنٹ کے بوجھ کے بغیر صلاحیت اور مہارت کو بڑھا سکتے ہیں۔

• AI سے چلنے والے حل: پلیٹ فارمز اور کسٹمر انگیجمنٹ ماڈلز میں مصنوعی ذہانت کو سرایت کرنا—بشمول ریئل ٹائم تعاملات کے لیے انٹیلی جینٹ چیٹ بوٹس کا استعمال اور ذاتی نوعیت کے اور قابل توسیع ڈیجیٹل تجربات فراہم کرنے کے لیے AI سے چلنے والے پلیٹ فارمز جیسے کہ FanTunes اور Vidfy کی تعیناتی۔

• افینیٹر اسٹوڈیو کا آغاز: پاکستان کے پہلے AI سے چلنے والے تخلیقی اسٹوڈیو کا قیام، جو مواد، اشتہاری فلموں، اور بصری کہانی سنانے میں تیزی لانے کے لیے ڈیزائن کیا گیا ہے۔ افینیٹر اسٹوڈیو برانڈز کو تیز، سستے اور پرسنلائزیشن کو غیر مقفل کرنے کی اجازت دیتا ہے جو پہلے روایتی تخلیقی عمل میں ناقابل رسائی تھے۔

یہ پیشرفتیں ٹیکنالوجی سے چلنے والے گروتھ پارٹنر کے طور پر سمیٹری کے کردار کو مضبوط کرتی ہیں، جس سے کاروباری اداروں کو ڈیجیٹل مصروفیت اور AI سے چلنے والی تبدیلی کے مستقبل کو قبول کرنے میں مدد ملتی ہے۔

پروپرائیٹری پلیٹ فارمز میں سرمایہ کاری

ہماری حکمت عملی میں سب سے زیادہ تبدیلی کا مرحلہ Aurion کی تخلیق ہے، ایک عمودی جس میں Symmetry کے پروپرائیٹری پلیٹ فارمز ہوں گے۔ Aurion مصنوعی ذہانت، آٹومیشن، اور ڈیٹا سے چلنے والے سلیوشنز میں سالوں کی سرمایہ کاری کو یکجا کر کے جدت کے لیے ہماری طویل مدتی وابستگی کی عکاسی کرتا ہے۔

فی الحال بھی ترقی میں، Aurion کو ایک علیحدہ کمپنی کے طور پر قائم کیا جا رہا ہے، مالی سال 2026 میں اس کی ابتدائی عوامی پیشکش (IPO) کے لیے تیاریاں جاری ہیں۔

IPO کرے گا:

1۔ Aurion کے پلیٹ فارم کو عالمی سطح پر پھیلانے کے لیے مالی بنیاد فراہم کرے گا۔

2۔ Aurion کو ٹیکنالوجی کی پہلی فہرست میں شامل کمپنی کے طور پر، Symmetry کے خدمات کے ماڈل سے الگ کرے گا۔

3۔ ایک واضح، ٹیکنالوجی سے چلنے والی ترقی کی کہانی قائم کر کے شیئر ہولڈر کی قدر میں اضافہ کرے گا۔

Aurion سمیٹری کو اس قابل بنائے گا کہ وہ اپنے مضبوط سروس پورٹ فولیو کو پروپرائیٹری مصنوعات کے ساتھ مکمل کرے جو عالمی صلاحیت رکھتی ہیں، جس سے گروپ کے لیے ترقی کی نئی راہیں اور طویل مدتی لچک پیدا ہوتی ہے۔

شراکت داری کا پیمانہ اور اعتبار

سمیٹری میں، ہم سمجھتے ہیں کہ جدت کے لیے تعاون ضروری ہے۔ ہماری کامیابی ہمیشہ اس اصول پر مبنی ہے کہ صلاحیتوں کو وسعت دینے اور اثر فراہم کرنے کا سب سے مؤثر طریقہ عالمی رہنماؤں کے ساتھ صحیح شراکت قائم کرنا ہے جو ٹیکنالوجی کے ذریعے صارفین کے تجربات کو تبدیل کرنے کے ہمارے وژن کا اشتراک کرتے ہیں۔

مالی سال 2025 میں، ہم نے اپنے اتحاد کے ماحولیاتی نظام کو مضبوط کرنا جاری رکھا:

• بیک بیس—ڈیجیٹل بینکنگ پلیٹ فارمز میں ایک عالمی رہنما، سمیٹری کو SBP کے زیر انتظام اداروں کے لیے مطابقت پذیر، توسیع پذیر، اور صارف پر مرکوز آن بورڈنگ اور مشغولیت کے حل فراہم کرنے کے قابل بناتا ہے۔

• Glu—ایک کم کوڈ انٹیگریشن اور تعمیل کو فعال کرنے والا جو بنیادی بینکنگ سسٹمز اور ریگولیٹری فریم ورک کے ساتھ ہموار رابطے کو یقینی بناتا ہے۔

یہ تعاون نہ صرف ہمارے سلیوشنکے پورٹ فولیو کو بڑھاتا ہے بلکہ صارفین کو عالمی معیار کی، قابل اعتماد اور مستقبل کے لیے تیار خدمات فراہم کرنے کی ہماری صلاحیت کو بھی تقویت دیتا ہے۔ عالمی مہارت کو ہمارے مقامی علم اور عمل کی طاقت کے ساتھ ملا کر، سمیٹری ایسے نتائج پیدا کرنے کے قابل ہو جائے گی جو دونوں اختراعی اور عملی ہوں۔

پبلک سیکٹر کی توسیع

مالی سال 2025 نے پبلک سیکٹر کے ڈیجیٹل ٹرانسفارمیشن پروجیکٹس میں ہمارے داخلے کو نمایاں کیا۔ SBP اور NBP کے ساتھ اسائنمنٹس حاصل کرنے سے سمیٹری کی سخت تعمیل، سیکورٹی اور پیمانے کی ضروریات کو پورا کرنے کی صلاحیت کی توثیق ہوئی۔

آگے بڑھتے ہوئے، سمیٹری بینکنگ، افادیت، اور ریگولیٹرز پر توجہ مرکوز کرتے ہوئے، حکومتی ٹینڈرز میں حصہ لینا جاری رکھے گا، جہاں کسٹمر کے تجربے اور تعمیل پر مبنی سلیوشن میں ہماری مہارت قومی اثرات کو پہنچا سکتی ہے۔

سرمایہ کاری کی تجویز

سمیٹری گروپ ایک زبردست سرمایہ کاری کیس پیش کرتا ہے جو استحکام اور قابل توسیع ترقی کے امتزاج پر بنایا گیا ہے۔

1۔ مستحکم فاؤنڈیشن- PSX کی فہرست میں شامل کمپنی کے طور پر، سمیٹری اپنی خدمات کے متنوع پورٹ فولیو، دیرینہ کلائنٹ کے تعلقات، عالمی شراکت داری، اور بہتر پیشکش جیسے وسائل میں اضافہ کے ذریعے لچکدار آمدنی فراہم کرتی ہے۔

2۔ انوویشن اور گروتھ - AI میں مسلسل سرمایہ کاری، پروپرائیٹری پلیٹ فارمز، اور سروس کے نئے ماڈلز ٹیکنالوجی سے چلنے والی منڈیوں میں ابھرتے ہوئے مواقع کو حاصل کرنے کے لیے ہم آہنگی رکھتے ہیں۔ Aurion آئی پی او کی تیاریاں، مالی سال 2026 کے لیے منصوبہ بندی کی گئی، اس مستقبل کی حکمت عملی اور عالمی سطح پر آئی پی کی زیر قیادت آمدنی کو بڑھانے کے عزائم کی عکاسی کرتی ہیں۔

ثابت شدہ استحکام اور جدت کی قیادت میں نمو کا یہ توازن سمیٹری گروپ کو سرمایہ کاروں کے لیے ایک مخصوص موقع فراہم کرتا ہے جو پاکستان کے ابھرتے ہوئے ٹیکنالوجی کے منظر نامہ کے لیے قابل اعتماد دونوں کارکردگی اور نمائش کے خواہاں ہیں۔

مالی کارکردگی

جائزہ

مالی سال 2025 سمیٹری گروپ کے لیے سنگ میل کا سال تھا، جس نے ریکارڈ آمدنی، زیادہ آپریٹنگ آمدنی، اور مضبوط خالص آمدنی فراہم کی۔ ٹاپ لائن بنیادی خدمات میں توسیع، بڑے پیمانے پر مہمات، پبلک سیکٹر کی نئی اسائنمنٹس، اور بڑھتی ہوئی برآمدی طلب کو ظاہر کرتی ہے۔ اس متنوع بنیاد نے استحکام کو بڑھایا اور مارکیٹ کے کسی ایک حصہ پر انحصار کو کم کیا ہے۔

سال کے دوران فروخت کی لاگت میں اضافہ ہوا، جس کی بڑی وجہ سافٹ ویئر ڈویلپمنٹ کے اخراجات میں کمی ہے۔ جب کہ یہ اخراجات مالی سال 2024 میں اس وقت کیپٹلائز کیے گئے تھے جب اثاثے ترقی کے مراحل میں تھے، اکاؤنٹنگ کے معیارات کا تقاضا ہے کہ ایک بار مکمل ہونے کے بعد، انہیں اپنی کارآمدزندگی میں OPEX کے طور پر خرچ کیا جائے۔ اس تبدیلی کے نتیجے میں مالی سال 2025 میں فروخت کی زیادہ لاگت آئی، جو ترقیاتی مرحلے سے فعال تعیناتی میں دانشورانہ املاک کی قدرتی منتقلی کی نمائندگی کرتی ہے۔

اوپیکس کے ان زیادہ چارجز کے باوجود، گروپ نے صحت مند بیلنس شیٹ، کم لیوریج، اور مضبوط لیکویڈیٹی کے ساتھ اپنی مالی پوزیشن کو مستحکم کرنا جاری رکھا۔ یہ کامیابیاں طویل مدتی نمو کے لیے ایک ٹھوس بنیاد فراہم کرتی ہیں اور مالی سال 2026 میں منصوبہ بند Aurion آئی پی او سمیت اسٹریٹجک اقدامات کے آئندہ آغاز کی حمایت کرتی ہیں۔

اہم اعداد و شمار (پاکستانی روپے ہزاروں میں)

تبدیلی	FY2024	FY2025	تفصیلات
+33%	578,030	767,415	آمدنی (خالص)
+15%	362,251	415,281	مجموعی منافع
+22%	173,066	213,966	آپریٹنگ منافع
+16%	159,908	186,270	ٹیکس سے پہلے منافع
+22%	137,263	168,140	ٹیکس کے بعد منافع
+16%	0.51	0.59	EPS (پاکستانی روپے)

حاشیہ

آمدنی

گروپ نے مضبوط ٹاپ لائن نمو فراہم کی، جو کہ موجودہ کلائنٹس کی مسلسل شراکت، بڑے پیمانے پر نئی مہمات کے اضافے، اور ریگولیٹڈ پبلک سیکٹر کے منصوبوں میں کامیاب داخلے سے ممکن ہوئی۔ برآمدی محصولات میں بھی اضافہ ہوا، خاص طور پر GCC مارکیٹوں میں، ایک علاقائی کھلاڑی کے طور پر سمیٹری کے کردار کو تقویت ملی۔

مجموعی اور آپریٹنگ منافع

مجموعی منافع میں مطلق شرائط میں اضافہ ہوا، حالانکہ، بنیادی طور پر سافٹ ویئر کی ڈویلپمنٹ کے اخراجات ختم ہو جانے سے اوپیکس زیادہ ہونے کی وجہ سے مارجن کم ہوا۔ یہ فعال تعیناتی میں پیشگی سرمایہ کاری کی قدرتی پیشرفت کی نمائندگی کرتا ہے۔ آپریٹنگ منافع نے بہر حال صحت مند دوہرے ہندسے کی نمو درج کی، جو کہ پیمانے کی افادیت اور لاگت کے منظم انتظام کی مدد سے ممکن ہوئی۔

خالص منافع اور ای پی ایس

نچلی سطح پر، خالص منافع نے سال بہ سال مضبوط نمو ظاہر کی، جو کہ زیادہ آمدنی، اخراجات کے مؤثر انتظام، اور ٹیکس کی سازگار پوزیشن کی وجہ سے ہے۔ شیئر ہولڈرز کے لیے قدر پیدا کرنے کی ہم آہنگی کی مستقل صلاحیت کو تقویت دیتے ہوئے، فی حصص آمدنی میں بہتری آئی ہے۔

بیلنس شیٹ کی پوزیشن

گروپ نے سال کا اختتام مضبوط بیلنس شیٹ کے ساتھ کیا۔ لیوریج میں کمی آئی، جس کے نتیجے میں قرض سے ایکویٹی کا تناسب کم ہوا، جبکہ لیکویڈیٹی میں مزید بہتری آئی۔ یہ بیرونی ہیڈ وائنڈز کے مقابل لچک فراہم کرتا ہے اور آئندہ اسٹریٹجک سرمایہ کاری بشمول Aurion کو فنڈ دینے کی صلاحیت کو یقینی بناتا ہے۔

نقد بہاؤ کا جائزہ

سال کے دوران نقدی کا بہاؤ اچھی طرح سے منظم رہا۔ آپریٹنگ کیش فلو مضبوط تھا، جس کی بنیادی وجہ مقامی اور برآمدی کلائنٹس دونوں کی طرف سے مضبوط کولیکشن تھی۔ سرمایہ کاری کیش فلو میں اضافہ ہوا، جو کہ پروپرائیٹری پلیٹ فارمز اور Aurion آئی پی او کے لیے تیاری کے کام کے لیے تحقیق و ترقی پر بڑھتے ہوئے اخراجات کی عکاسی کرتا ہے۔ ڈیویڈنڈ کی تقسیم کو متوازن کرتے ہوئے، نمو کے لیے آمدنی کو برقرار رکھنے کے ساتھ فنانسنگ کیش فلو مستحکم تھے۔ کیش مینجمنٹ کے لیے یہ نظم و ضبط اس بات کو یقینی بناتا ہے کہ گروپ طویل مدتی اسٹریٹجک منصوبوں میں سرمایہ کاری کے ساتھ ساتھ قلیل مدتی ذمہ داریوں کو آرام سے پورا کر سکتا ہے۔

ڈیویڈنڈ پالیسی

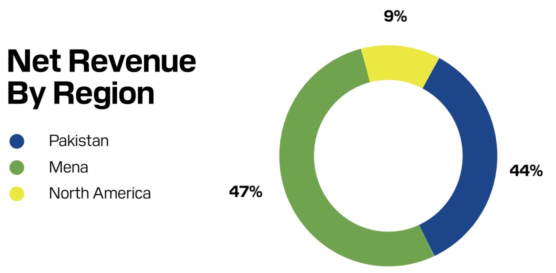
بورڈ ایک متوازن ڈیویڈنڈ پالیسی کو برقرار رکھنے کے لیے پُرعزم ہے جو مستقبل کی ضروریات کے لیے لیکویڈیٹی کی حفاظت کرتے ہوئے شیئر ہولڈر کو مسلسل انعامات فراہم کرتی ہے۔ مالی سال 2025 میں، 0.005 روپے فی شیئر کے حتمی نقد منافع کا اعلان کیا گیا ہے۔ یہ فیصلہ تین اہم ترجیحات پر محتاط غور و فکر کی عکاسی کرتا ہے: حصص یافتگان کو انعام دینا، مالی سال 2026 میں متوقع Aurion آئی پی او سے متعلقہ اخراجات کے لیے نقد رقم کا تحفظ، اور GCC اور پبلک سیکٹر کی مارکیٹوں میں توسیع کے ساتھ ساتھ R&D کو جاری رکھنا۔ پالیسی اس بات کو یقینی بناتی ہے کہ گروپ ترقی کے عزائم کی مالی اعانت فراہم کرنے کے قابل بناتے ہوئے ڈیویڈنڈز پائیدار رہیں۔

سرمایہ کار کا نقطہ نظر

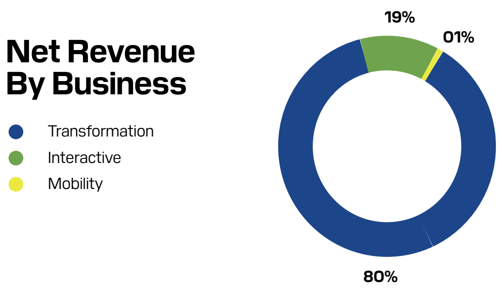
سرمایہ کار کے نقطہ نظر سے، سمیٹری کی مالی کارکردگی ایک چیلنجنگ میکرو اکنامک ماحول میں اس کی لچک کو واضح کرتی ہے۔ گروپ جدت، شراکت داری، اور دانشورانہ املاک کی ترقی کے ذریعے مستقبل میں فعال طور پر سرمایہ کاری کرتے ہوئے مسلسل خدمت پر مبنی کمائی کا مظاہرہ کرتا ہے۔ منصوبہ بند Aurion آئی پی او ایک تبدیلی کے مواقع کی نمائندگی کرتا ہے، جس میں سمیٹری کو توسیع پذیر عالمی مصنوعات کے ساتھ علاقائی ٹیکنالوجی لیڈر کے طور پر پوزیشن میں رکھا گیا ہے۔ شیئر ہولڈرز کے لیے، یہ دوہرا - آج کی مستحکم کمائی اور کل اعلیٰ ترقی کی صلاحیت - ایک زبردست طویل مدتی سرمایہ کاری کیس پیش کرتا ہے۔

Financial Analysis FY 2025

Net Revenue By Region

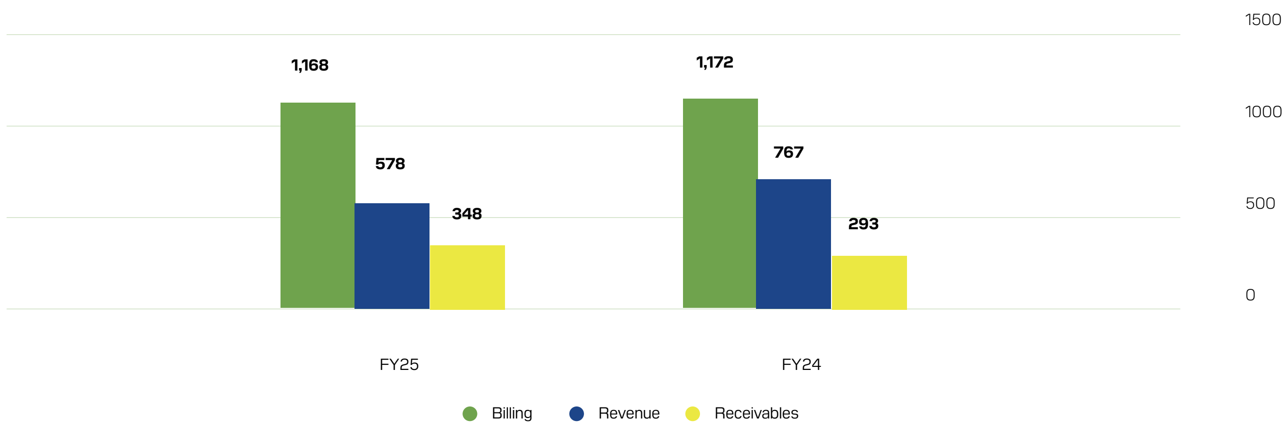


Net Revenue By Business



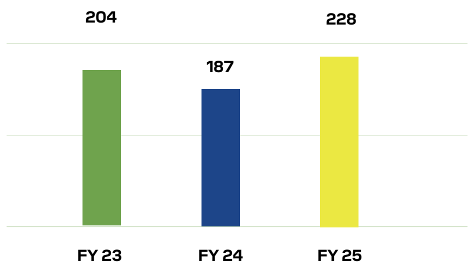
Billing Composition

In PKR Million

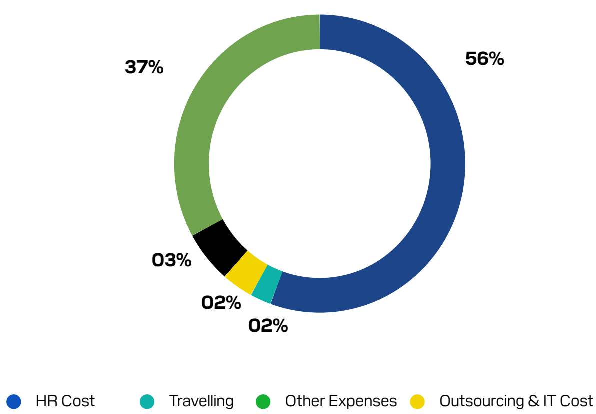


Monthly Cost per Employee

In PKR Thousands



Expense Breakup

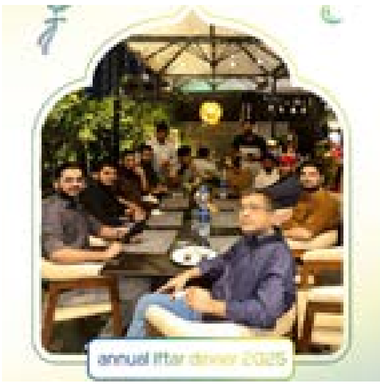


Employee Engagement & Activities

Annual iftar





Mango Day

Independence day celebration

Investor Information

Pattern of Shareholding Pattern of Shareholding

The Shareholding Pattern of the company is given below as at 30th June 2025:

Number Of Share Holders	Shareholding from	To	Total Share Held
1099	1	100	38,545
1458	101	500	540,105
1333	501	1000	1,183,573
3080	1001	5000	8,770,470
1187	5001	10000	9,539,066
456	10001	15000	5,847,313
282	15001	20000	5,205,345
203	20001	25000	4,770,179
119	25001	30000	3,378,303
82	30001	35000	2,704,417
66	35001	40000	2,532,010
55	40001	45000	2,343,524
116	45001	50000	5,728,117
33	50001	55000	1,756,927
31	55001	60000	1,814,475
19	60001	65000	1,197,690
22	65001	70000	1,498,303
15	70001	75000	1,090,143

16	75001	80000	1,263,394
7	80001	85000	576,261
9	85001	90000	797,066
5	90001	95000	463,785
48	95001	100000	4,778,949
9	100001	105000	915,262
2	105001	110000	215,770
5	110001	115000	559,985
8	115001	120000	949,143
9	120001	125000	1,111,964
4	125001	130000	512,954
5	130001	135000	662,714
3	135001	140000	415,075
5	140001	145000	713,861
5	145001	150000	743,073
2	150001	155000	302,754
2	155001	160000	314,906
2	160001	165000	321,881
3	165001	170000	503,437
5	170001	175000	867,640
4	175001	180000	712,994
2	180001	185000	368,158
2	185001	190000	375,280
1	190001	195000	190,851
8	195001	200000	1,594,750
2	200001	205000	403,689
3	205001	210000	628,000
2	210001	215000	425,165
3	220001	225000	675,000

1	225001	230000	226,130
2	235001	240000	477,378
2	240001	245000	483,471
6	245001	250000	1,493,200
2	260001	265000	525,477
1	265001	270000	266,400
1	275001	280000	280,000
2	285001	290000	575,500
1	295001	300000	300,000
1	310001	315000	312,935
1	365001	370000	368,154
2	395001	400000	800,000
1	400001	405000	401,732
1	410001	415000	412,000
1	415001	420000	419,710
1	420001	425000	425,000
1	425001	430000	425,001
1	435001	440000	439,000
1	445001	450000	450,000
4	495001	500000	2,000,000
1	500001	505000	500,206
1	545001	550000	550,000
1	595001	600000	600,000
1	720001	725000	724,486
1	745001	750000	746,289
1	770001	775000	775,000
1	895001	900000	896,462
1	995001	1000000	1,000,000
1	1050001	1055000	1,050,901

1	1090001	1095000	1,090,670
1	2490001	2495000	2,493,403
1	3860001	3865000	3,862,296
1	7640001	7645000	7,640,257
1	7995001	8000000	8,000,000
1	9995001	10000000	10,000,000
1	35655001	35660000	35,655,690
1	48990001	48995000	48,990,657
1	67285001	67290000	67,285,853
9888			**285,245,524**

Category Wise Shareholding

Categories of Shareholders	No. of Shareholders	Shares Held	% of Capital
Directors	7	169,932,206	59.57%
Insurance Companies and Takaful	1	15,610	0.01%
Banks, DFIs, NBFIs	0	0	0.00%
Joint Stock Companies	37	2,244,851	0.79%
Modaraba and Mutual Fund	1	52,000	0.02%
Others	3	2,674,135	0.94%
General Public	9839	110,326,722	38.68%
Total	9,888	285,245,524	100%

Key Shareholders

Name of Shareholder	Share held	% of Capital
Mr.Sarocsh Ahmed	84,646,347	29.67%
Mr. Adil Ahmed	85,285,853	29.90%

Notice Of 13th Annual Genral Meeting

Notice is hereby given to the members that the Annual General Meeting of Symmetry Group Limited will be held on October 28, 2025, Tuesday, at 9:00 AM at Hotel Ramada, Karachi to transact the following businesses:

Ordinary Business

1. To confirm the minutes of the 12th Annual General Meeting of the company held on October 22, 2024.
2. To receive, consider and adopt the Audited Financial Statements of the Company for the year ended June 30, 2025 together with Directors' and Auditors' Report thereon.

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

https://symmetrygroup.biz/documents/annual-report-2025.pdf

3. To appoint Auditors of the Company for the year ending on June 30, 2026 and fix their remuneration. The present Auditors M/s RSRIR & Co. Chartered Accountants, retiring and being eligible, have offered themselves and consented for re-appointment, and the Board of Directors has recommended their appointment.
4. To approve payment of final cash dividend of Rs. 0.05 per share i.e., 05% for the year ended June 30, 2025, as recommended by the Board of Management.
5. To transact any other business with the permission of the Chair.

By the Order of the Board

Farhaj Khan
Company Secretary
October 07, 2025
Karachi

Notes

1. Closure of Share Transfer Books

The Share Transfer books of the Company will remain closed from October 22, 2025 to October 28, 2025 (both days inclusive). Transfers received in order at the office of Company's Share Registrar, M/s F.D Registrar Services (Pvt.) Limited, 17th Floor, Saima Trade Tower-A, I.I Chundrigar Road, Karachi at the close of business on October 21, 2025 will be treated in time for the purpose of above entitlement to the transferees and for the purposes of attending the Annual General Meeting (AGM).

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

(A) A member entitled to attend and vote at this meeting may appoint any other member as his/her proxy to attend and vote. A proxy form is enclosed.

(B) The instrument appointing a proxy and the power of attorney or other authority under which it is signed or a notarized/attested copy of power of attorney must be deposited at the Head Office of the Company situated at 56A, Khalid Commercial, Street 2, Phase 7 Extension, DHA, Karachi at least 96 working hours before the time of the AGM i.e., latest by Friday, October 24, 2025 at 9:00AM.

(C) Shareholders interested in attending the AGM through Zoom application, a video-link facility, are hereby requested to get themselves registered with the Company at least two (2) Working - days before the time of AGM i.e., by Friday, October 24, 2025 at 9:00 am by sending an email with subject: "Registration for SGL AGM" at the given email address investor.relations@symmetrygroup.biz or WhatsApp No. 0345-3111441 along with a valid scanned copy of their CNIC.

Shareholders are advised to provide the following details:

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

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

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

3. Guidelines for CDC Account Holders

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

(A) For attending the meeting:

(i) In case of individuals, the account holder or sub-account holder and/or the person whose securities are in group account and their registration details are uploaded as per the CDC Regulations, shall authenticate his/her identity by showing his/her original Computerized National Identity Card (CNIC) or original passport at the time of attending the meeting.

(ii) In case of corporate entity, the Board of Directors' resolution/power of attorney with specimen signature of the nominee shall be produced (unless it has been provided earlier) at the time of the meeting.

(B) For appointing proxies:

(i) In case of individuals, the account holder or sub-account holder and/or the person whose securities are in group account and their registration details are uploaded as per the CDC Regulations, shall submit the proxy form accordingly.

(ii) The proxy form shall be witnessed by two persons whose names, addresses and CNIC number shall be mentioned on the form.

(iii) Attested copies of CNIC or the passport of the beneficial owners and the proxy shall be furnished with the proxy form.

(iv) The Proxy shall produce his/her original CNIC or original passport at the time of the meeting.

(v) In case of a corporate entity, the Board of Directors' resolution/power of attorney with specimen signature shall be submitted (unless it has been provided earlier) along with proxy form to the Company.

4. Notification for change in address

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

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

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

6. Payment of Cash Dividend Electronically (Mandatory)

In accordance with the provisions of Section 242 of the Companies Act, 2017 and Regulation no. 4 of the Companies (Distribution of Dividends) Regulations, 2017, it is mandatory for a listed company to pay cash dividend to its shareholders only through electronic mode directly into bank account designated by the entitled shareholders.

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

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

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

7. Withholding Tax on Dividend Income

The rates of deduction of income tax from dividend payments under the Income Tax Ordinance, 2001 are as follows:
(i) Rate of tax deduction for persons appearing in Active Taxpayer List (ATL) | 15%
(i) Rate of tax deduction for persons not appearing in Active Taxpayer List 30%

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

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

Note: The required information must reach the Company's Share Registrar by October 22, 2025; otherwise, it will be assumed that the shares are equally held by Principal Shareholder and Joint Shareholder(s).

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

Withholding tax exemption from dividend income, shall only be allowed if a copy of valid tax exemption certificate is made available to the Company's Share Registrar by Tuesday, October 22, 2025.

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

In accordance with the provisions of Section 223(7) of the Companies Act, 2017, the audited financial statements of the Company for the year ended June 30, 2025, are available on the Company's website (http://www.symmetrygroup.biz).

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

The Annual Audited Separate and Consolidated Financial Statements of the Company for the year ended June 30, 2025, have been placed on the Company's website, which can be accessed/downloaded from the following link and QR code:

https://symmetrygroup.biz/documents/annual-report-2025.pdf

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

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

SECP, through its SRO 787 (1)/2014 dated September 08, 2014 has provided an option for shareholders to receive annual audited financial statements along with Notice of AGM electronically through email. Members who are interested in receiving the annual reports and Notice of AGM electronically in future, are requested to send their email addresses on the "Consent Form" placed on the Company's website (http://www.symmegtrygroup.biz) to the Company's Share Registrar.

11. Conversion of Physical Shares into Book Entry Form

Section 72(2) of the Companies Act, 2017 provides that every existing company shall be required to replace its physical shares with book-entry form within four (4) years from the date of the promulgation of the Act. Further, vide its letter dated March 26, 2021, Securities and Exchange Commission of Pakistan has directed listed companies to pursue their such shareholders who are still holding shares in physical form to convert the same into book entry form. In order to ensure compliance with the aforementioned provision, all shareholders having physical shareholding are encouraged to open a CDC sub-account with any of the brokers

12. Consent for Video-Link Facility

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

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

13. Unclaimed Dividend

As per the provision of section 244 of the Companies Act, 2017, any shares issued or dividend declared by the company which remained unclaimed/unpaid for the period of three years from the date on which it was due and payable are required to be deposited with SECP for the credit of Federal Government after issuance of notices to the Shareholders to file their claim. The details of the shares issued and dividend declared by the Company which have remained due for more than three years were sent to Shareholders.
Shareholders are requested to ensure that their claims for unclaimed dividend and shares are lodged promptly. In case no claim is lodged with the Company in the given time, the Company shall, after giving the notice in the newspaper, proceed to deposit the unclaimed/ unpaid amount and shares with the Federal Government pursuant to the provision of Section 244(2) of the Companies Act, 2017.

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

I/We, ______________________________ of

____ being a member of Symmetry Group

Limited, holder of ordinary share(s) as per Registered

Folio/CDC Account No. hereby opt for video-link

facility at

Signature of Member

سیمٹری گروپ لمیٹڈ اطلاع 13th سالانہ اجلاس عام 2025

بذریعہ ہذا ارکان کو مطلع کیا جاتا ہے کہ سیمٹری گروپ لمیٹڈ کا سالانہ اجلاس عام 28 اکتوبر 2025 بروز منگل دن 09:00 بجے بمقام ہوٹل رامادا، کراچی درج ذیل امور کی انجام دہی کے لیے منعقد ہوگا:

عام امور:.....

1۔ 22 نومبر 2024 کو منعقدہ کمپنی کے 12 ویں سالانہ اجلاس عام کے منٹس کی تصدیق کرنا۔

2 کمپنی ایکٹ، 2017 (ایکٹ) کے سیکشن (6) 223 کے تحت ضرورت کے مطابق کمپنی کے مالی گوشوارے کمپنی کی ویب سائٹ پر رکھے گئے ہیں، جنھیں درج ذیل لنک اور QR کوڈ سے ڈاؤن لوڈ کیا جاسکتا ہے۔

https://symmetrygroup.biz/documents/annual-report-2025.pdf

3۔ 30 جون 2026 کو ختم ہونے والے سال کے لیے کمپنی کے قانونی آڈیٹرز کی تقرری اور ان کا معاوضہ تعین کرنا۔ ریٹائر ہونے والے موجودہ آڈیٹرز میسرز رحمان سرفراز رحیم اقبال رفیق چارٹرڈ اکاؤنٹنٹس نے اہل ہونے کی بنیاد پر خود کو دوبارہ تقرری کے لیے پیش کیا ہے اور بورڈ آف ڈائریکٹرز نے ان کی تقرری کی سفارش کی ہے۔

4۔ حتمی نقد منافع منقسمہ بشرح 5% یعنی -/0.05 روپے فی عام شیئر 30 جون 2025 کو ختم ہونے والے سال کے لیے ادا کرنے کی منظوری جیسا کہ بورڈ آف ڈائریکٹرز نے سفارش کیا۔

5۔ چیئرمین کی اجازت سے کوئی دوسرا کاروبار کرنا۔

کراچی

07 اکتوبر 2025ء

حسب الحکم بورڈ

فرحاج خان

E کمپنی سیکرٹری)

نوٹ:

1۔ کتابوں کی بندش: کمپنی کی منتقلی حصص کی کتابیں، سالانہ اجلاس عام کی شرکت اور ووٹنگ کے استحقاق کیلئے 22-10-2025 تا 28-10-2025 (بشمول ہر دو ایام) بند رہیں گی۔ مادی منتقلیاں/ CDS ٹرانزیکشنز/ IDs درست کمپنی کے شیئر رجسٹرار میسرز ایف ڈی رجسٹرار سروسز (پرائیوٹ) لمیٹڈ 17 ویں منزل، صائمہ ٹریڈ ٹاور A، آئی آئی چندریگر روڈ، کراچی میں 21 اکتوبر 2025ء تک وصول ہونیوالی اجلاس میں شرکت کے لیے بروقت تصور ہوگی۔

2۔ ویڈیو کانفرنسنگ کی سہولت کے ذریعے (AGM) سالانہ عام اجلاس کی کارروائیوں میں شرکت:

a) سالانہ عام اجلاس میں شرکت، تقریر اور ووٹ دینے کا اہل رکن کسی دوسرے رکن کو اپنی طرف سے شرکت، تقریر اور ووٹ دینے کے لیے اپنا پراکسی مقرر کرنے کا اہل ہے۔

b) پراکسی اور پاور آف اٹارنی یا دیگر اتھارٹی کا تقرر کرنے والا آلہ جو کہ زیر دستخطی ہو یا پاور یا اتھارٹی کی ایک نوٹرائزڈ مصدقہ کاپی اجلاس کے وقت سے کم از کم 48 گھنٹے پہلے، 18 اکتوبر 2024ء بروز جمعہ کو صبح 9:00 بجے تک کمپنی کے ہیڈ آفس واقع A 56، خالد کمرشل، سٹریٹ نمبر 2، فیز 7 ایکسٹینشن، ڈی ایچ اے، کراچی، میں جمع کرائی جانی چاہیے۔ پراکسی کا فارم منسلک ہے۔

c) زوم ایپلیکیشن، ویڈیو کانفرنسنگ کی سہولت کے ذریعے AGM میں شرکت کی دلچسپی رکھنے والے شیئر ہولڈرز سے درخواست کی جاتی ہے کہ وہ AGM سے کم از کم دو (2) دن پہلے یا بروز جمعہ 26 اکتوبر 2025ء کو صبح 9:00 بجے مندرجہ ذیل معلومات کو بعنوان " سمیٹری گروپ لمیٹڈ ، سالانہ اجلاس عام کے لیے رجسٹریشن" کمپیوٹرائزڈ قومی شناختی کارڈ (CNIC) کے دونوں اطراف کی مؤثر کاپی کے ہمراہ investor.relations@symmetrygroup.biz or بذریعہ ای میل یا واٹس ایپ 0345-311144 1 کریں۔

ویڈیو لنک اور لاگ ان کی اسناد صرف ان ممبروں کے ساتھ شیئر کی جائیں گیں۔

شیئر ہولڈرز سے درخواست کی جاتی ہے کہ وہ مندرجہ ذیل معلومات فراہم کریں۔

نام	CNIC نمبر	فولیو نمبر / سی ڈی سی اکاؤنٹ نمبر	ای میل ایڈریس	فون نمبر	نمبر آف شیئرز

میٹنگ کا ویڈیو لنک ممبران کو ان کے فراہم کردہ ای میل ایڈریس پر بھیجا جائے گا تا کہ وہ دی گئی تاریخ اور وقت پر اجلاس میں شرکت کر سکیں۔

لاگ ان کی سہولت میٹنگ کے وقت سے (30) منٹ پہلے شروع کر دی جائے گی تا کہ شرکا کو شناخت کے عمل کے بعد میٹنگ میں شامل ہونے کے قابل بنایا جائے۔ شیئر ہولڈرز کی شناخت اور تصدیق کے لیے درکار تمام ضروری کارروائیوں کو مکمل کرنے کے بعد اپنے آلات کے ذریعے لاگ ان اور AGM کی کارروائی کے حصہ لے سکیں۔

3۔ CDC شیئر ہولڈرز کے لیے رہنما اصول۔

CDC شیئر ہولڈرز سکیورٹیز اینڈ ایکسچینج کمیشن آف پاکستان کی طرف سے بیان کردہ درج ذیل رہنما اصولوں پر عمل کرنا ہوگا۔

A۔ اجلاس میں شرکت کیلئے:

a) بصورت افراد، اکاؤنٹ ہولڈر یا سب اکاؤنٹ ہولڈر اور/ یا شخص جن کی سکیورٹیز گروپ اکاؤنٹ میں ہیں اور ان کی رجسٹریشن تفصیلات قواعد کے مطابق اپ لوڈ ہیں، کو اجلاس میں شرکت کے وقت اپنے اصل کمپیوٹرائزڈ قومی شناختی کارڈ (CNIC) یا اصل پاسپورٹ دکھا کر اپنی شناخت ثابت کرنا ہوگی۔

b) بصورت کارپوریٹ اینٹٹی بورڈ آف ڈائریکٹرز قرارداد/ مختار نامہ معہ نامزدہ کے نمونہ دستخط اجلاس کے وقت مہیا کرنا ہوں گے (اگر پہلے مہیا نہیں کیے گئے)۔

B۔ پراکسی تقرری کیلئے:

a۔ بصورت افراد، اکاؤنٹ ہولڈر یا سب اکاؤنٹ ہولڈر اور/ یا شخص جن کی سکیورٹیز گروپ اکاؤنٹ میں ہیں اور ان کی رجسٹریشن تفصیلات قواعد کے مطابق اپ لوڈ ہیں، کو بالا ریکوائرمنٹ کے مطابق پراکسی فارم جمع کرانا ہوگا۔

b)۔ پراکسی فارم، دو افراد جن کے نام، پتے اور CNIC نمبرز فارم پر مذکور ہوں گے، کے گواہی شدہ ہونے چاہئیں۔

c)۔ بینیفشل اونرز اور پراکسی کے CNIC یا پاسپورٹ کی مصدقہ نقول پراکسی فارم کے ہمراہ جمع کرانا ہوں گی۔

d)۔ پراکسی، اجلاس کے وقت اپنا اصل CNIC یا اصل پاسپورٹ مہیا کرے گا۔

کارپوریٹ اینٹٹی کی صورت میں بورڈ آف ڈائریکٹرز کی قرارداد/ مختار نامہ معہ نمونہ دستخط، کمپنی کو پراکسی فارم کے ہمراہ جمع کرانا ہوں گے۔ (اگر پہلے مہیا نہیں کیے گئے)۔

4۔ پتہ میں تبدیلی کی اطلاع:

فزیکل شیئر ہولڈنگ رکھنے والے ممبران سے درخواست کی جاتی ہے کہ ایڈریس کی تبدیلی، اگر کوئی ہو تو فوری طور پر اپنا پتہ CDC Investor Account Services. کو اپڈیٹ مطلع کریں۔

5۔ CNIC/NTN کی کاپی جمع کرانا مینڈیٹری:

انفرادی ممبران سے درخواست کی جاتی ہے کہ وہ اپنے CNIC کی کاپی ہمارے رجسٹرار سروسز (پرائیویٹ) لمیٹڈ 17 ویں منزل، صائمہ ٹریڈ ٹاور A، آئی آئی چندریگر روڈ، کراچی پر کارآمد

CNIC کی کاپی

ارسال کریں کارپوریٹ اداروں سے درخواست ہے کہ وہ اپنے CNIC، NTN اور فولیو نمبر کا حوالہ بھی دیں۔

6۔ نقد منافع منقسمہ کی مینڈیٹری:

کمپنیز ایکٹ، 2017 کی دفعہ 242 کے تحت لسٹڈ کمپنیز کے نقد ادا ہونے والے کسی بھی منافع کو صرف الیکٹرانک موڈ کے ذریعہ سے حصص یافتگان کے نامزد کردہ بینک اکاؤنٹ میں ادا کیا جائے گا۔ تمام حصص یافتگان فزیکل شیئرز کی صورت میں جنہوں نے اپنے IBAN فراہم نہیں کیے ان سے ایک بار پھر درخواست کی جاتی ہے کہ وہ اپنے بینک مینڈیٹ کی تفصیلات فراہم کر دیں جو کہ کمپنی کی ویب سائٹ (http://www.symmetrygroup.biz) پر دستیاب ہے اور اس کو دستخط شدہ بمع CNIC کمپنی کے شیئر رجسٹرار، میسرز، ایف ڈی رجسٹرار سروسز (پرائیوٹ) لمیٹڈ 17 ویں منزل، صائمہ ٹریڈ ٹاور، A، آئی آئی چندریگر روڈ، کراچی کو فراہم کریں۔ وہ حصص یافتگان جو اپنے حصص سنٹرل ڈیپازیٹری کمپنی آف پاکستان ڈی سی میں رکھتے ہیں انہیں مشورہ دیا جاتا ہے کہ وہ متعلقہ CDC کے شرکا کو بینک مینڈیٹ کی تفصیلات فراہم کریں جس کا اوپر بتایا گیا ہے۔

براہ کرم نوٹ کر لیں کہ کمپنیز ایکٹ 2017 کے سیکشن 243 اور کمپنیز (ڈسٹری بیوشن آف ڈیویڈنڈ) ریگولیشنز 2017 کے ریگولیشن نمبر 6 کے مطابق لسٹڈ کمپنیاں ڈیویڈنڈ روکنے کی حقدار ہیں، اگر شیئر ہولڈر ضروری معلومات فراہم نہیں کرتا تو۔

7۔ ڈیویڈنڈ پر ودہولڈنگ ٹیکس کی ڈیڈکشن:

انکم ٹیکس آرڈیننس 2001 کے تحت انکم ٹیکس کی ڈیڈکشن کی شرحوں پر درج ذیل کے مطابق نظر ثانی کی گئی ہے:

1۔ فعال ٹیکس دہندہ کی فہرست ATL میں ظاہر ہونے والے افراد کے لیے فائلرز 15% 2۔ فعال ٹیکس دہندہ کی فہرست ATL میں ظاہر نہ ہونے والے افراد کے لیے نان فائلرز 30%

اس سلسلے میں تمام شیئر ہولڈرز جو جوائنٹ شیئر ہولڈرز کے ساتھ شیئر رکھتے ہیں ان سے درخواست کی جاتی ہے کہ وہ اپنے شیئرز کے حوالے سے جوائنٹ شیئر ہولڈر کا تناسب ہمارے شیئر رجسٹرار کو تحریری طور پر فراہم کریں۔

TABLE TABLE TABLE

نوٹ مطلوبہ معلومات 22 اکتوبر 2025 تک کمپنی کے شیئر رجسٹرار کو پہنچا دیں، بصورت دیگر یہ فرض کیا جائے گا کہ حصص پرنسپل شیئر ہولڈر اور جوائنٹ شیئر ہولڈر کے شیئر برابر ہیں۔

کمپنی کو 30% کی بجائے 15% کیش ڈیویڈنڈ کی رقم پر کٹوتی کرنے کے قابل بنانے کے لیے، حصص داران سے گزارش ہے وہ اپنا فائلر سٹیٹس FBR website http://www.fbr.gov.pk/ پر Active Taxpayer List ("ATL") سے چیک کریں، تقسیم کے ذریعے ودہولڈنگ ٹیکس کی چھوٹ کارپوریٹ اداروں (غیر انفرادی شیئر ہولڈرز) کو یقینی بنانا چاہیے کہ ان کے نام اور NTN، FBR کی ویب سائٹ پر ATL میں دستیاب ہیں اور متعلقہ شراکت دار / سرمایہ کار اکاؤنٹ سروس کے ذریعے رکارڈ کیے گئے ہیں یا کمپنی کے شیئر رجسٹرار کے ذریعے فزیکل شیئر ہولڈنگ کی صورت میں صرف تب اجازت ہوگی جب ٹیکس سے استثنیٰ کے درست سرٹیفکیٹ کی ایک کاپی کمپنی کے شیئر رجسٹرار کو دستیاب کر دی جائے گی۔

ڈیویڈنڈ آمدنی سے ودہولڈنگ ٹیکس استثنیٰ کی اجازت صرف اس صورت میں دی جائے گی جب کمپنی کے شیئر رجسٹرار کو منگل 15 اکتوبر 2024 تک درست ٹیکس استثنیٰ کے سرٹیفکیٹ کی کاپی دستیاب کر دی جائے گی۔

8۔ کمپنی کی ویب سائٹ پر سالانہ آڈٹ مالیاتی گوشواروں کی دستیابی: کمپنیز ایکٹ، 2017 کی دفعہ 223(7) کے تحت 30 جون 2025 کو ختم ہونے والے سال کیلئے آڈٹ شدہ فنانشل سٹیٹمنٹس کے ساتھ چیئرمین کی جائزہ رپورٹ، ڈائریکٹران اور آڈیٹران کی رپورٹس کمپنی کی ویب سائٹ یعنی (http://www.symmetrygroup.biz) پر دستیاب ہے۔

9۔ AGM اور سالانہ نظر ثانی شدہ مالیاتی گوشواروں کی ترسیل: 30 جون 2024 کو ختم سال کیلئے کمپنی کے آڈٹ شدہ مجموعی اور غیر مجموعی مالی گوشوارے کمپنی کی ویب سائٹ پر رکھے گئے ہیں، جنہیں درج ذیل لنک اور QR کوڈ سے ڈاؤن لوڈ کیا جا سکتا ہے۔

سالانہ آڈٹ شدہ مجموعی اور غیر مجموعی مالی گوشواروں کے ساتھ AGM کی رپورٹ اور نوٹس ان شیئر ہولڈرز کو بھیجے جا رہے ہیں جنہوں نے اپنے ای میل ایڈریس فراہم کیے ہیں۔ سالانہ

رپورٹ کی فزیکل کاپی شیئر ہولڈرز کو طلب کرنے پر فراہم کی جائے گی۔

مورخہ 31 مارچ 2016ء سکیورٹیز اینڈ ایکسچینج کمیشن آف پاکستان کی طرف سے جاری کردہ SRO 470(1)/2016 کے مطابق سالانہ آڈٹ شدہ مالیاتی گوشواروں کو CD/DVD/USB شکل کے ذریعے منتقل کرنے کی بجائے سالانہ رپورٹ 2024 کی کاپی کمپنی کی ویب سائٹ website (http://www.symmetrygroup.biz) . پر دستیاب ہیں۔

10۔ <u>سالانہ فنانشل سٹیٹمنٹس کی ٹرانسمشن بذریعہ ای میل:</u> بروئے SRO 787(I)/2014 مورخہ 8 ستمبر 2014ء سکیورٹیز اینڈ ایکسچینج کمشن پاکستان (SECP) سے دی گئی ہدایات کی پیروی میں وہ شیئر ہولڈرز جو آئندہ سالانہ فنانشل سٹیٹمنٹس ڈاک کے ذریعے وصول کرنے کی بجائے بذریعہ ای میل وصول کرنے کے خواہشمند ہوں، کو نصیحت ہے کہ اپنی فارمل رضامندی معہ اپنا کارآمد ای میل ایڈریس سٹینڈرڈ درخواست فارم جو کمپنی کی ویب سائٹ یعنی (http://www.symmetrygroup.biz) پر دستیاب ہے، پر دیں اور مذکورہ فارم شیئر ہولڈر سے باقاعدہ دستخط شدہ معہ اُن کے CNIC کی کاپی، کمپنی کے شیئر رجسٹرار، میسرز THK ایسوی ایٹس (پرائیویٹ) لمیٹڈ کو ارسال کریں۔

11۔ فزیکل شیئرز کی بک انٹری کی شکل میں تبدیلی: کمپنیز ایکٹ 2017ء کے سیکشن 72 کے تحت، تمام موجودہ کمپنیوں کیلئے لازم ہے کہ کمپنیز ایکٹ 2017 کی موثر تاریخ سے 4 سال کی مدت کے اندر اپنے فزیکل شیئرز کو بک انٹری کی شکل میں تبدیل کریں۔ سکیورٹیز اینڈ ایکسچینج کمشن پاکستان (SECP) نے اپنے سرکلر نمبر CSD/ED/ Misc./ 2016-639-640 مورخہ 26 مارچ 2021 کے ذریعے لسٹڈ کمپنیوں کو ہدایت دی ہے کہ وہ فزیکل شیئرز رکھنے والے ان ممبران کو اپنے شیئرز بک انٹری کی شکل میں تبدیل کرنے کے لیے قائل کریں جنہوں نے ابھی تک ایسا نہیں کیا۔ ہم فزیکل شیئرز رکھنے والے تمام ممبران سے درخواست کرتے ہیں کہ جلد سے جلد انہیں بک انٹری کی شکل میں تبدیل کر لیں۔ ان کو یہ بھی تجویز دی جاتی ہے کہ وہ سنٹرل ڈیپازٹری کمپنی آف پاکستان لمیٹڈ (سی ڈی سی) یا پاکستان اسٹاک ایکسچینج کمشن کے کسی بھی فعال رکن /اسٹاک بروکر سے رابطہ کریں تا کہ سینٹرل ڈپازٹری سسٹم میں اکاؤنٹ کھولا جا سکے اور فزیکل شیئرز کو بک انٹری کی شکل میں تبدیل کیا جا سکے۔ ممبران کو مطلع کیا جاتا ہے کہ بک انٹری کی شکل میں شیئرز رکھنے کے کئی فوائد ہیں۔ شیئرز کی محفوظ اور آسان تحویل، کاروبار اور منتقلی میں سہولت، نقصان، ضرر یا چوری کا کوئی خطرہ نہیں، شیئرز کی منتقلی پر کوئی سٹمپ ڈیوٹی نہیں اور کسی پریشانی کے بغیر بونس یا رائٹ شیئرز کا کریڈٹ۔

12۔ ویڈیو کانفرنس سہولت: کمپنیز ایکٹ 2017 کی پروویژنز کی پیروی میں، کمپنی کے کل پیڈ اپ کیپٹل کے کم از کم 10% کے مالک شہر میں سکونتی ارکان کمپنی سے اجلاس میں شرکت کے لئے وڈیو لنک کی سہولت مہیا کرنے کا مطالبہ کر سکتے ہیں۔ وڈیو لنک سہولت کا مطالبہ مذکورہ بالا پتہ پر شیئر رجسٹرار کے ذریعے سالانہ رپورٹ میں مہیا شدہ اور کمپنی کی ویب سائٹ پر بھی دستیاب معیاری درخواست فارم پر اجلاس کی تاریخ سے کم از کم 7 یوم قبل وصول کیا جائے گا۔

اس سلسلے میں جو ممبران ویڈیو لنک کے ذریعے شرکت کرنا چاہتے ہیں وہ درج ذیل فارمیٹ کے مطابق کمپنی کے رجسٹرڈ پتہ پر دستخط شدہ درخواست ارسال کریں۔

میں/ہم ____________ ساکن ____________ بحیثیت رکن سمیٹری گروپ لمیٹڈ، رجسٹرڈ فولیو نمبر/ CDC اکاؤنٹ نمبر ________ کے مطابق ____________ عام حصص کا حامل ____________ میں ویڈیو کانفرنس کی سہولت کا انتخاب کرتا ہوں/کرتے ہیں۔

اراکین کے دستخط: ____________

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INDEPENDENT AUDITOR'S REVIEW REPORT

To the members of M/s. Symmetry Group Limited

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

We have reviewed the enclosed Statement of Compliance with the Listed Companies (Code of Corporate Governance) Regulations, 2019 ('the Regulations') prepared by the Board of Directors of **Symmetry Group Limited** ('the Company') for the year ended **June 30, 2025** in accordance with the requirements of regulation 36 of the Regulations.

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

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

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

Based on our review, nothing has come to our attention which causes us to believe that the Statement of Compliance does not appropriately reflect the Company's compliance, in all material respects, with the requirements contained in the Regulations as applicable to the Company for the year ended June 30, 2025.

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

S. No.	Nature of the Requirement	Paragraph No.	Description of the Non-Compliance
(1)	Explanation for non-compliance is required (Non-Mandatory)	19	As per the Regulation 10A, the Board is responsible for governance and oversight of sustainability risks and opportunities and, for this purpose, is required / encouraged to take a number of measures including, in particular, implementation of policies to promote diversity, equity and inclusion (DE&I); taking steps to proactively understand and address the principal as well as emerging sustainability risks and opportunities; ensuring that the Company's sustainability and DE&I related strategies, priorities and targets as well as performance against these targets are periodically reviewed and monitored; and establishment of dedicated sustainability committee having at least one female director, or assignment of additional responsibilities to an existing board committee. In accordance with Regulation 10A, the process of compliance is currently underway, and the matter remains under consideration by the Board. Upon finalization, the Board will assume and discharge all responsibilities prescribed under Regulation 10A until it deems it appropriate to establish a dedicated Sustainability Committee.

Cont'd... P/2

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S. No.	Nature of the Requirement	Paragraph No.	Description of the Non-Compliance
(2)	Explanation for non-compliance is required (Non-Mandatory)	19	As required under Regulation 10(3)(v), a formal and effective mechanism for the annual evaluation of the Board, its members, and committees is to be in place. While the Board and its committees regularly review their performance, formal documented evaluations have not yet been carried out or comprehensively discussed. To address this, management has developed a structured evaluation framework, under which annual assessments will be conducted and formally reviewed by the Board from the next financial year to strengthen governance effectiveness in line with regulatory requirements.
(3)	Explanation for non-compliance is required (Non-Mandatory)	19	As per the Regulation no. 29 of the Regulations, the Board may constitute a separate committee, designated as the Nomination Committee, of such number and class of directors, as it may deem appropriate in the circumstances. As disclosed in paragraph 19 of the Statement of Compliance, the Company has not established a separate Nomination Committee. The Board is of the view that the responsibilities of such a committee are being effectively discharged by the Board itself, based on the recommendations of the Human Resource and Remuneration (HR&R) Committee. The Board comprises members with substantial expertise in the areas for which a Nomination Committee is required under Regulation 29(2). Accordingly, the Board believes that the immediate formation of a separate Nomination Committee is not necessary at this stage.
(4)	Explanation for non-compliance is required (Non-Mandatory)	19	As per the Regulation no. 30 of the Regulations, the Board may constitute a separate committee, designated as the Risk Management Committee, of such number and class of directors, as it may deem appropriate in the circumstances. As stated in paragraph 19 of the Statement of Compliance, the Company has not setup a separate Risk Management Committee and is of the view that the Audit committee currently includes individuals with extensive expertise in the areas for which a Risk Management Committee is responsible in terms of Regulation 30(2) and, as such, the immediate formation of a separate Risk Management Committee is not deemed necessary at this stage.

Karachi.
Date: **September 13, 2025**
UDIN: **CR202510210xtE1CQIpl**

RAHMAN SARFARAZ RAHIM IQBAL RAFIQ
Chartered Accountants

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

SYMMETRY GROUP LIMITED
FOR THE YEAR ENDED JUNE 30, 2025

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

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

Male	5
Female	2

2. The Composition of board is as follows:

Independent Directors	Mr. Zaheer Hussain Dodhia (Chairperson) Ms. Musharaf Hai (Female) Mr. Syed Asim Zafar Ms. Nadia Ishtiaq (Female)
Executive Directors	Mr. Syed Adil Ahmed Mr. Syed Sarocsh Ahmed (CEO)
Non-Executive Director	Mr. Mahir Shahzad

3. The Directors have confirmed that none of them is serving as a director on more than seven (7) listed companies, including the Company;

4. The Company has prepared a "Code of Conduct" and has ensured that appropriate steps have been taken to disseminate it throughout the Company along with its supporting policies and procedures;

5. The Board has developed a vision/mission statement, overall corporate strategy and significant policies of the Company. The Board has ensured that complete record of particulars of significant policies along with their date of approval or updating is maintained by the Company;

6. All the powers of the Board have been duly exercised and decisions on relevant matters have been taken by the Board/shareholders as empowered by the relevant provisions of the Companies Act, 2017 and the Regulations;

7. The meetings of the Board were presided over by the Chairman, and in his absence, by a director elected by the Board for this purpose. The Board has complied with the requirements of the Companies Act, 2017 and the Regulations with respect to frequency, recording and circulating minutes of meetings of the Board;

8. The Board has a formal policy and transparent procedure for remuneration of directors in accordance with the Companies Act, 2017 and the Regulations;

9. All the directors of the company have not yet completed the requirement of the Director's Training Program. The directors were elected on February 14, 2025 in the Extra Ordinary General Meeting, and the company intends to arrange their training by the end of this calendar year to ensure full compliance with the Code of Corporate Governance.

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10. The Board has approved the appointment of the Chief Financial Officer, the Company Secretary and the Head of Internal Audit, including their remuneration and terms and conditions of employment and complied with relevant requirements of the Regulations;

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

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

AUDIT COMMITTEE	
Mr. Syed Asim Zafar	Chairman
Mr. Zaheer H. Dodhia	Member
Ms. Nadia Ishtiaq (Female)	Member

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

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

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

    i. Audit Committee — Quarterly
    ii. HR and Remuneration Committee — Annually

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

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

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

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

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

    - As per Regulation 10A, the Board is responsible for governance and oversight of sustainability-related risks and opportunities. In line with this requirement, the Board of Directors of the Company already exercises regular oversight of sustainability considerations and promotes diversity, equity, and inclusion (DE&I) in its decision-making framework.

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While a formalized policy and governance structure for sustainability and DE&I has not yet been fully documented, the Board is actively working on drafting and introducing such policies and structures, together with defined targets for DE&I and sustainability strategies and appropriate reporting mechanisms. Once finalized, these will provide a structured framework for identifying, managing, and disclosing principal and emerging sustainability risks and opportunities, as well as monitoring performance against set priorities and targets. The Board remains committed to gradually aligning the Company's sustainability and DE&I framework with best practices and recognized international standards, and to ensuring that future disclosures adequately reflect progress in these areas.

- The Board recognizes the importance of a formal and effective mechanism for conducting an annual evaluation of the Board's own performance, that of its members, and of its committees as required under Regulation 10(3)(v) of the Regulations. While the Board and its committees already review and discuss their functioning and provide feedback and suggestions for improvement on a regular basis, such evaluations have not yet been carried out through a formal documented process nor discussed comprehensively at Board meetings. In order to address this gap, the management has recently developed an updated evaluation mechanism under which structured evaluation forms covering the performance of the Board, its committees, and individual members will be circulated annually to all directors. The results will be consolidated, formally reviewed, and discussed by the Board starting from the next financial year. This will ensure systematic, transparent, and continuous improvement in governance effectiveness, in line with the requirements of the Regulations.

- The Board of Directors has not constituted a separate Nomination Committee at this stage. Matters relating to nominations, Board composition, and committee structures are currently being addressed by the Board on the recommendation of the Human Resource and Remuneration (HR&R) Committee, in line with its approved terms of reference. The Board, leveraging its collective expertise and experience, is confident in its ability to effectively oversee nomination-related matters without a standalone committee at this time. Nevertheless, the Company recognizes the importance of structured oversight in this area and reaffirms its commitment to good corporate governance. Accordingly, the establishment of a dedicated Nomination Committee will be considered in the future if required under the regulatory framework or if the size and complexity of the Company's operations so demand.

- The Board of Directors has not constituted a separate Risk Management Committee. Oversight of the Company's risk management framework, including review of financial, operational, and compliance controls, is presently undertaken by the Audit Committee in accordance with its approved terms of reference. The Audit Committee regularly reviews the adequacy and effectiveness of risk management procedures and reports its findings and recommendations to the Board. The Board believes that this arrangement sufficiently addresses the requirements of risk oversight without necessitating a standalone committee at this stage. However, the Company remains open to establishing a separate Risk Management Committee in the future should the governance framework or scale of operations warrant more specialized oversight.

On behalf of the Board

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Mr. ZAHEER DODHIA
Chairman of the Board of Directors
Karachi: **September 12, 2025**

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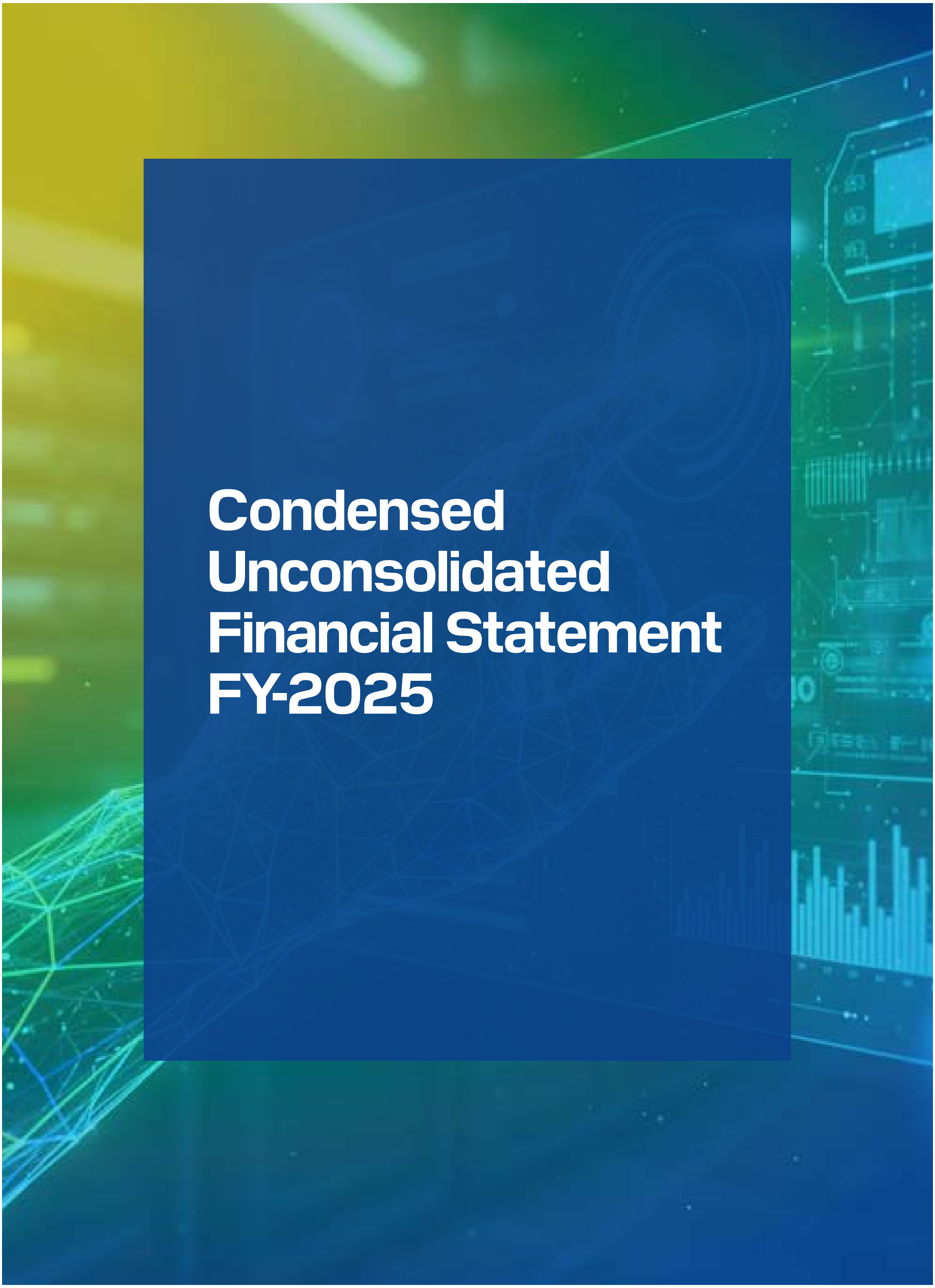

Condensed Unconsolidated Financial Statement FY-2025

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INDEPENDENT AUDITORS' REPORT

To the members of Symmetry Group Limited

REPORT ON THE AUDIT OF THE UNCONSOLIDATED FINANCIAL STATEMENTS

Opinion

We have audited the annexed unconsolidated financial statements of **Symmetry Group Limited** (the Company), which comprise the unconsolidated statement of financial position as at **June 30, 2025**, the unconsolidated statement of profit or loss, the unconsolidated statement of comprehensive income, the unconsolidated statement of changes in equity, the unconsolidated statement of cash flows for the year then ended, and notes to the unconsolidated financial statements, including a summary of material accounting policies and other explanatory information ('the unconsolidated financial statements'), and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

In our opinion and to the best of our information and according to the explanations given to us, the unconsolidated statement of financial position, the unconsolidated statement of profit or loss, the unconsolidated statement of comprehensive income, the unconsolidated statement of changes in equity and the unconsolidated statement of cash flows together with the notes forming part thereof conform with the accounting and reporting standards as applicable in Pakistan and give the information required by the Companies Act, 2017 (XIX of 2017), in the manner so required and, respectively, give a true and fair view of the state of the Company's affairs as at **June 30, 2025** and of the profit, total comprehensive income, the changes in equity and its cash flows for the year then ended.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters are addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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Rahman Sarfaraz Rahim Iqbal Rafiq
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Following is the key audit matter:

Key audit matter	How the matter was addressed in our audit
Revenue Recognition Refer notes **4.12** and **26** to the unconsolidated financial statements. The principal activities of the Company are digital media and advertising services encompassing transformation, interactive, commerce and mobility activities. The Company recognized net revenue of **Rs. 526.050 million** from the sale of services for the year ended **June 30, 2025** (2024: Rs. 412.934 million). We identified recognition of revenue as a key audit matter due to the significance of the amounts requiring significant time and resource to audit, the associated inherent risk of material misstatement and revenue being a key economic indicator of the Company.	Our audit procedures included, but were not limited to, the following: • Assessed the design and implementation and tested the operating effectiveness of relevant key internal controls over revenue recognition; • Performed test of details on a sample of sales transactions by inspecting underlying documentation including sales invoices and where relevant licensing agreements and other supporting documents; • Assessed the appropriateness of accounting policy for revenue recognition and comparing with the applicable accounting and reporting standards as applicable in Pakistan; • Tested on a sample basis, specific revenue transactions recorded before and after the reporting date with underlying documentation to assess whether revenue has been recognized in the correct period; and • Assessed the adequacy of disclosures related to revenue as required under the accounting and reporting standards as applicable in Pakistan.

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

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

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

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

Cont'd... P/3

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

(a) proper books of account have been kept by the Company as required by the Companies Act, 2017 (XIX of 2017);

(b) the unconsolidated statement of financial position, the unconsolidated statement of profit or loss, the unconsolidated statement of comprehensive income, the unconsolidated statement of changes in equity and the unconsolidated statement of cash flows together with the notes thereon have been drawn up in conformity with the Companies Act, 2017 (XIX of 2017) and are in agreement with the books of account and returns;

(c) investments made, expenditure incurred and guarantees extended during the year were for the purpose of the Company's business; and

(d) no Zakat was deductible at source under the Zakat and Ushr Ordinance, 1980 (XVIII of 1980).

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

RAHMAN SARFARAZ RAHIM IQBAL RAFIQ
Chartered Accountants

Karachi
Date: September 13, 2025
UDIN: AR202510210soY3VWdnJ

Symmetry Group Limited

Unconsolidated Statement of Financial Position

As at June 30, 2025

	Note	2025	2024
		Rupees	
ASSETS			*(Restated)*
Non-current assets			
Property and equipment	5	**121,810,715**	159,494,803
Right-of-use assets	6	**92,321,144**	112,396,280
Intangible assets	7	**32,185,581**	146,347,537
Long term prepayments	8	**58,804,485**	79,984,230
Investment in subsidiaries	9	**14,623,840**	10,996,000
Long term deposits	10	**4,279,308**	634,000
		324,025,073	509,852,850
Current assets			
Trade debts	11	**204,553,441**	277,951,241
Loan, advances, deposits and prepayments	12	**4,180,107**	4,019,943
Short term investments	13	**73,000,000**	73,000,000
Due from related parties	14	**673,837,291**	192,127,957
Taxation - net	15	**25,628,524**	29,476,489
Current portion of long term prepayments	8	**21,179,644**	21,179,545
Cash and bank balances	16	**26,510**	28,256
		1,002,405,517	597,783,431
Total assets		**1,326,430,590**	1,107,636,281
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorized capital			
300,000,000 (2024: 300,000,000) ordinary shares of Re. 1/- each		**300,000,000**	300,000,000
Issued, subscribed and paid-up capital	17	**285,245,524**	285,245,524
Capital reserves			
Share premium		**273,268,397**	273,268,397
Revenue reserves			
Unappropriated profits		**418,866,582**	289,431,760
		977,380,503	847,945,681
Non-current liabilities			
Lease liabilities	18	**88,251,371**	90,942,965
Staff retirement benefits	19	**418,602**	-
Deferred taxation - net	20	**1,447,924**	3,355,629
		90,117,897	94,298,594
Current liabilities			
Trade and other payables	21	**70,948,367**	69,435,306
Short term borrowing	22	**114,473,248**	63,966,514
Due to related parties	23	**44,216,045**	9,122,259
Accrued markup	24	**4,786,031**	6,908,338
Current portion of lease liability	18	**23,948,835**	15,853,368
Unclaimed dividend		**559,664**	106,221
		258,932,190	165,392,006
Contingencies and commitments	25	-	-
Total equity and liabilities		**1,326,430,590**	1,107,636,281

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

Chief Executive	**Director**	**Chief Financial Officer**

Symmetry Group Limited

Unconsolidated Statement of Profit or Loss

For the year ended June 30, 2025

	Note	2025	2024
		——— Rupees ———	
			(Restated)
Revenue - net	26	**526,050,680**	412,934,746
Cost of services	27	**(209,249,067)**	(133,791,792)
Gross profit		**316,801,613**	279,142,954
Administrative and selling expenses	28	**(118,919,004)**	(128,172,663)
Operating profit		**197,882,609**	150,970,291
Other income	29	**16,427,314**	19,361,500
Other expense	30	**(2,096,400)**	(35,000)
Finance costs	31	**(39,819,750)**	(30,223,438)
Profit before levies and taxation		**172,393,773**	140,073,353
Levies	32	**(1,029,531)**	(763,999)
Profit before taxation		**171,364,242**	139,309,354
Taxation - net	33	**(13,405,133)**	(11,332,873)
Profit after taxation		**157,959,109**	127,976,481
Earning per share - basic and diluted	34	**0.55**	0.47

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

Chief Executive	Director	Chief Financial Officer

Symmetry Group Limited

Unconsolidated Statement of Comprehensive Income

For the year ended June 30, 2025

	2025	2024
	Rupees	
		(Restated)
Profit after taxation	**157,959,109**	127,976,481
Other comprehensive income	-	-
Total comprehensive income for the year	**157,959,109**	127,976,481

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

Chief Executive	**Director**	**Chief Financial Officer**

Symmetry Group Limited

Unconsolidated Statement of Changes in Equity

For the year ended June 30, 2025

	Note	Issued, subscribed and paid up capital	Share premium	Unappropriated profits	Total
		Rupees			
Balance as at June 30, 2023		197,010,230	-	175,717,555	372,727,785
Total comprehensive income for the year ended June 30, 2024					
Profit for the year - restated		-	-	127,976,481	127,976,481
Other comprehensive income		-	-	-	-
		-	-	127,976,481	127,976,481
Issuance of ordinary shares		88,235,294	291,176,470	-	379,411,764
IPO costs directly attributable to issue of shares		-	(17,908,073)	-	(17,908,073)
		88,235,294	273,268,397	-	361,503,691
Transaction with owners					
Final dividend @ 5% for the year ended June 30, 2023		-	-	(14,262,276)	(14,262,276)
Balance as at June 30, 2024 - *restated*	*43*	285,245,524	273,268,397	289,431,760	847,945,681
Balance as at June 30, 2024		**285,245,524**	**273,268,397**	**289,431,760**	**847,945,681**
Total comprehensive income for the year ended June 30, 2025					
Profit for the year		-	-	**157,959,109**	**157,959,109**
Other comprehensive income		-	-	-	-
		-	-	**157,959,109**	**157,959,109**
Transaction with owners					
Final dividend @ 10% for the year ended June 30, 2024		-	-	**(28,524,287)**	**(28,524,287)**
Balance as at June 30, 2025		**285,245,524**	**273,268,397**	**418,866,582**	**977,380,503**

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

Chief Executive	Director	Chief Financial Officer

Symmetry Group Limited

Unconsolidated Statement of Cash Flows

For the year ended June 30, 2025

	Note	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		—— Rupees ——	
			(Restated)
Profit before levies and taxation		**172,393,773**	140,073,353
Adjustments for:			
- Depreciation on property and equipment	5.2	**43,168,371**	19,824,443
- Depreciation on right-of-use assets	6	**16,461,379**	9,987,830
- Amortization on intangible assets	7.1	**-**	-
- Amortization on long term prepayment	8	**21,179,646**	4,792,480
- Unrealised exchange (gain) / loss	29.1	**(5,178,012)**	1,249,735
- Interest income on short term investments	29	**(12,293,003)**	(9,335,478)
- Gain on disposal of property and equipment	29	**-**	(3,238,902)
- Write off of intangible asset	7.1	**-**	1,818,213
- Current service cost on gratuity		**418,602**	-
- Finance costs	31	**39,819,750**	30,223,438
		103,576,733	55,321,759
Operating profit before working capital changes		**275,970,506**	195,395,112
Working capital changes			
Decrease / (increase) in current assets			
- Trade debts		**78,575,812**	78,422,880
- Loan, advances, deposits and prepayments		**(160,164)**	(2,597,186)
- Due from related parties - net		**(308,232,439)**	(97,552,698)
- Due to related parties - net		**-**	(75,822,155)
Increase / (decrease) in current liabilities			
- Trade and other payables		**(2,114,779)**	19,623,885
		(231,931,570)	(77,925,274)
Cash generated from operations		**44,038,936**	117,469,838
Income tax paid		**(12,494,404)**	(35,611,816)
Long term deposits		**(3,645,308)**	(190,000)
Net cash generated from operating activities		**27,899,224**	81,668,022
CASH FLOWS FROM INVESTING ACTIVITIES			
Additions to property and equipment		**(3,469,408)**	(155,425,908)
Sale proceeds on disposal of property and equipment		**-**	11,185,000
Development expenditure on intangible assets		**(59,314,939)**	(87,381,999)
Long term prepayment		**-**	(105,956,255)
Additions to right-of-use assets		**-**	(698,741)
Interest received on short term investments		**12,293,003**	9,335,478
Short term investments - net		**-**	(73,000,000)
Net cash used in investing activities		**(50,491,344)**	(401,942,425)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of lease liability - Principal portion		**7,002,755**	(17,095,789)
Loan obtained from director		**109,448,092**	99,611,727
Loan repaid to director		**(65,754,306)**	(112,532,768)
Loan repaid to related party		**(8,600,000)**	-
Proceeds from issue of shares		**-**	379,411,764
IPO costs directly attributable to issue of shares		**-**	(17,908,073)
Dividend paid		**(28,070,844)**	(14,156,055)
Finance cost paid		**(41,942,057)**	(27,225,528)
Net cash (used in) / generated from financing activities		**(27,916,360)**	290,105,278
Net decrease in cash and cash equivalents		**(50,508,480)**	(30,169,125)
Cash and cash equivalents as at the beginning of the year		**(63,938,258)**	(33,769,133)
Cash and cash equivalents as at the end of the year	35	**(114,446,738)**	(63,938,258)

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

Chief Executive	Director	Chief Financial Officer

Symmetry Group Limited

Notes to the Unconsolidated Financial Statements

For the year ended June 30, 2025

1. INTRODUCTION

1.1 Legal status of the company

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

1.2 Location of the registered office and regional office

Particular	Location	Address
Registered office	Karachi	Plot No. 56-A, Street 2, Khalid Commercial Area Phase 7 Ext Defence Housing Authority, Karachi,
Regional Office	Lahore	Plot no 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 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:

- International Financial Reporting Standards (IFRS 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 from the IFRS Standards, that have been followed.

2.2 Basis of measurement

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

2.3 Functional and presentation currency

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

2.4 Use of estimates and judgments

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

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

	Note
- Property and equipment	*4.1*
- Leases	*4.2*
- Intangible assets	*4.3*
- Long term prepayment - Software-as-a-Service (SaaS) arrangements	*4.4*
- Provision for taxation	*4.5*
- Revenue recognition	*4.12*

3. CHANGES IN ACCOUNTING STANDARDS, INTERPRETATIONS AND AMENDMENTS TO PUBLISHED APPROVED ACCOUNTING STANDARDS

3.1 Amendments to existing standards that became effective during the year

The following new or amended standards and interpretations became effective during the period which are considered to be relevant to the Company's financial statements:

- **IAS 1 – Classification of Liabilities as Current or Non-current (Amendments issued January 2020 and October 2022, effective January 1, 2024):**

  Under the previous requirements of IAS 1, a liability was classified as current if the Company did not have an unconditional right to defer settlement for at least twelve months after the reporting date. Following the amendments, the requirement for the right to be “unconditional” has been removed. Instead, the amendments specify that the right to defer settlement must be substantive and must exist as of the reporting date. Such a right may depend on the Company’s compliance with conditions (covenants) set out in a loan agreement.

  In October 2022, the IASB clarified that only covenants that the Company is required to comply with on or before the reporting date affect whether a liability is classified as current or non-current. Covenants that are tested after the reporting date (i.e., future covenants) do not impact classification at that date. However, if non-current liabilities are subject to future covenants, the Company must provide additional disclosures to enable users to understand the risk that such liabilities could become repayable within twelve months after the reporting date.

- **IFRS 16 – Lease Liability in a Sale and Leaseback (Amendments issued September 2022, effective January 1, 2024):**

  The amendments affect how a seller-lessee accounts for variable lease payments arising from a sale-and-leaseback transaction. At the time of initial recognition, the seller-lessee is required to include variable lease payments when measuring the lease liability. Subsequently, the seller-lessee applies the general requirements for lease liability accounting in a way that ensures no gain or loss is recognised in relation to the right-of-use asset it retains. These amendments introduce a new accounting model for variable lease payments and may require seller-lessees to reassess and, in some cases, restate previously recognised sale-and-leaseback transactions.

  The above standards, amendments to approved accounting standards and interpretations have not been early adopted by the Company and are do not have any material impact on the Company's financial statements.

3.2 Standards, interpretations and amendments to published approved accounting standards that are not yet effective

The following standards and amendments have been issued but are not effective for the financial year beginning July 1, 2024 and have not been early adopted by the Company:

- **IAS 21 – The Effects of Changes in Foreign Exchange Rates (Amendments: Lack of Exchangeability, effective January 1, 2025):**

  Amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates address circumstances where a currency is not exchangeable, often due to government restrictions. In such cases, entities are required to estimate the spot exchange rate that would apply in an orderly transaction at the measurement date. The amendments permit flexibility by allowing the use of observable exchange rates without adjustment or other estimation methods, provided these meet the overall estimation objective. When assessing this, entities should consider factors such as the existence of multiple exchange rates, their intended use, nature, and frequency of updates. The amendments also introduce new disclosure requirements, including details of the non-exchangeability, its financial impact, the spot rate applied, the estimation approach used, and related risks.

- **Amendments to IFRS 9 and IFRS 7 – Classification and Measurement of Financial Instruments (effective January 1, 2026):**

  Amendments to IFRS 7 Financial Instruments: Disclosures and IFRS 9 Financial Instruments – Classification and Measurement provide clarifications and updates in several areas. They refine the requirements around the timing of recognition and derecognition of certain financial assets and liabilities, introducing a new exception for financial liabilities settled via electronic cash transfer systems. The amendments also clarify and expand the guidance on assessing whether a financial asset meets the "solely payments of principal and interest" (SPPI) criterion. In addition, new disclosure requirements are introduced for instruments with contractual terms that can alter cash flows, such as those linked to environmental, social, and governance (ESG) targets. Further updates are also made to the disclosure requirements for equity instruments designated at fair value through other comprehensive income (FVOCI).

- **IFRS 17 – Insurance Contracts (effective January 1, 2026 in Pakistan, as directed by SECP vide SRO 1715(I)/2023):**

  IFRS 17 Insurance Contracts establishes the principles for the recognition, measurement, presentation and disclosure of Insurance contracts within the scope of the Standard. The objective of IFRS 17 is to ensure that an entity provides relevant information that faithfully represents those contracts. This information gives a basis for users of financial statements to assess the effect that insurance contracts have on the entity's financial position, financial performance and cash flows. SECP vide its SRO 1715(I)/2023 dated November 21, 2023 has directed that IFRS 17 shall be followed for the period commencing January 1, 2026 by companies engaged in insurance / takaful and re-insurance / re-takaful business.

  Annual Improvements – Volume Eleven (effective January 1, 2026):

  - Hedge Accounting by a First-time Adopter (Amendments to IFRS 1) - The amendments are intended to address potential confusion arising from an inconsistency between the wording in IFRS 1 and the requirements for hedge accounting in IFRS 9.

  - Gain or Loss on Derecognition (Amendments to IFRS 7) - To update the language on unobservable inputs and to include a cross reference to paragraphs 72 and 73 of IFRS 13 Fair Value Measurement.

  - Introduction (Amendments to Guidance on implementing IFRS 7) - To clarify that the guidance does not necessarily illustrate all the requirements in the referenced paragraphs of IFRS 7, nor does it create additional requirements.

- Disclosure of Deferred Difference between Fair Value and Transaction Price (Amendments to Guidance on implementing IFRS 7) - Paragraph IG14 of the Guidance on implementing IFRS 7 has been amended mainly to make the wording consistent with the requirements in paragraph 28 of IFRS 7 and with the concepts and terminology used in IFRS 9 and IFRS 13.

- Credit Risk Disclosures (Amendments to Guidance on implementing IFRS 7) - Paragraph IG20B of the Guidance on implementing IFRS 7 has been amended to simplify the explanation of which aspects of the IFRS requirements are not illustrated in the example.

- Transaction Price (Amendments to IFRS 9) - Paragraph 5.1.3 of IFRS 9 has been amended to replace the reference to 'transaction price as defined by IFRS 15 Revenue from Contracts with Customers' with 'the amount determined by applying IFRS 15'. The use of the term "transaction price' in relation to IFRS 15 was potentially confusing and so it has been removed. The term was also deleted from Appendix A of IFRS 9.

- Determination of a 'De Facto Agent' (Amendments to IFRS 10) - The amendment is intended to remove the inconsistency with the requirement in paragraph B73 for an entity to use judgement to determine whether other parties are acting as de facto agents.

- Cost Method (Amendments to IAS 7) - Paragraph 37 of IAS 7 has been amended to replace the term 'cost method' with 'at cost', following the prior deletion of the definition of 'cost method".

The above standards, amendments to approved accounting standards and interpretations have not been early adopted by the Company and are not likely to have any material impact on the Company's financial statements.

Other than the aforesaid standards, interpretations and amendments, IASB has also issued the following standards and interpretation, which have not been notified locally or declared exempt by the SECP as at June 30, 2025:

IFRS 18 – Presentation and Disclosure in Financial Statements

The new standard on presentation and disclosure in financial statements, IFRS 18, focuses on updates to the statement of profit or loss. It introduces key concepts such as the structure of the statement of profit or loss, required disclosures for certain profit or loss performance measures reported outside the financial statements (management-defined performance measures), and enhanced principles on aggregation and disaggregation applicable to the primary financial statements and notes.

Major Impact on Companies' Financial Statements:

IFRS 18 will require the Company to restructure their statement of profit or loss into operating, investing, and financing categories, which may alter familiar subtotals such as operating profit. This standard focuses on disaggregation will expand disclosures, requiring more detailed breakdowns of income, expenses, and significant transactions, rather than broad groupings. Adoption will also demand updates to reporting systems and processes, increasing compliance effort, but ultimately enhancing transparency, comparability, and investor confidence.

IFRS 19 – Subsidiaries without Public Accountability: Disclosures

IFRS 19 – Subsidiaries without Public Accountability: Disclosures introduces reduced disclosure requirements for eligible subsidiaries that apply IFRS Accounting Standards. It applies to subsidiaries without public accountability whose parent prepares publicly available consolidated IFRS financial statements. Recognition and measurement remain fully aligned with IFRS, while disclosures are significantly simplified. The standard aims to ease the reporting burden without compromising the usefulness of information, and adoption is voluntary.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

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

Change in accounting policy

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

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

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

4.1 Property and equipment

Recognition and measurement

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

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

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

Subsequent expenditure

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

Depreciation

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

The depreciation rate of property and equipment for current and comparative year are disclosed in note 5.

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

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

4.2 Leases

Right-of-use assets

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

Right-of-use assets comprise of motor cars which is depreciated over period of lease on straight line basis. If ownership of the leased asset transfers to the Company at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

Lease liabilities

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

In calculating the present value of lease payments, the Company uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Short-term leases

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

4.3 Intangible assets

Operating Intangible Assets

Initial Recognition and Measurement

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

Subsequent Measurement

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

Revaluation Surplus

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

Amortization

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

Capital Work-in-Progress

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

Impairment

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

Derecognition

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

4.4 Long term prepayment - Software-as-a-Service (SaaS) arrangements

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

SaaS arrangements are service contracts providing the Company with the right to access the cloud provider’s application software over the contract period. Costs incurred to configure or customise, and the ongoing fees to obtain access to the cloud provider’s application software, are recognised as operating expenses when the services are received. Some of the costs incurred relate to the development of software code that enhances or modifies, or creates additional capability to, existing on premise systems and meets the definition of, and the recognition criteria for, an intangible asset. These costs are recognised as intangible software assets and amortised over the useful life of the software on a straight line basis.

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

4.5 Levies and Taxation

Levies

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

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

Current tax

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

Deferred tax

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

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

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

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

4.6 Long-term investment - subsidiary companies

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

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

4.7 Cash and cash equivalents

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

4.8 Staff retirement benefits

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

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

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

4.9 Provisions and contingent liabilities

Provisions

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

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

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

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

Contingent liabilities

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

4.10 Foreign currency transactions and translation

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

4.11 Segment reporting

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

4.12 Revenue recognition

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

Transformation:

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

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

- revenue from providing social media retainer services is recognized on a straight line basis over the time duration of respective contracts.

Interactive:

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

- revenue from digital public relations is recognized at a point in time when the performance criteria has been met in accordance with the customers' contract and purchase order. Performance obligations within this revenue stream involves connecting influencer with customers to advertise, make social media posts, reels, videos, posting or making reels on catchy phrases or slogans.

- revenue from content services is recognized at a point in time when the performance criteria has been met in accordance with the customers' contract and purchase order. Performance obligations within this revenue stream involves connecting content creators with customers for creating and designing multiple types of content.

- revenue from providing social media retainer services is recognized on a straight line basis over the time duration of the respective contracts.

- revenue from media services is recognized at a point in time when the performance criteria has been met in accordance with the customers' contract and purchase order. Performance obligations within this revenue stream involves connecting vendors with customer in purchasing of advertising space or time across various media channels.

Digital Commerce:

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

Mobility:

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

4.13 Financial assets

4.13.1 Classification and initial measurement

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

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

(a) Financial assets measured at amortized cost.

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

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

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

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

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

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

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

Such financial assets are initially measured at fair value.

4.13.2 Subsequent measurement

(a) Financial assets measured at amortized cost

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

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

(b) Financial assets at FVOCI

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

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

Financial assets at FVTPL

These assets are subsequently measured at fair value.

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

4.13.3 Impairment

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

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

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

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

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

4.13.4 De-recognition

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

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

4.14 Financial liabilities

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

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

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

4.15 Offsetting of financial assets and financial liabilities

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

4.16 Other income

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

4.17 Dividends and appropriations

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

5. PROPERTY AND EQUIPMENT

	Note	Furniture and fittings	Lease hold improvements	Office equipment	Computer and ancillary equipment	Vehicles	Total
		(Rupees)					
As at June 30, 2023							
Cost		15,500,533	-	4,983,221	24,235,691	3,143,390	47,862,835
Accumulated depreciation		(2,294,162)	-	(1,607,498)	(17,097,271)	(2,584,618)	(23,583,549)
		13,206,371	-	3,375,723	7,138,420	558,772	24,279,286
Movement during the year ended June 30, 2024							
Opening net book value		13,206,371	-	3,375,723	7,138,420	558,772	24,279,286
Additions during the year		11,975,370	41,288,225	9,193,500	92,853,813	115,000	155,425,908
Transferred from right-of-use-asset							
Cost		-	-	-	-	7,754,000	7,754,000
Accumulated depreciation		-	-	-	-	(193,850)	(193,850)
		-	-	-	-	7,560,150	7,560,150
Depreciation for the year		(1,624,983)	(4,386,512)	(3,016,522)	(10,614,977)	(181,449)	(19,824,443)
Reclassification							
Cost		(13,504,250)	13,504,250	-	-	-	-
Accumulated depreciation		1,055,267	(1,055,267)	-	-	-	-
		(12,448,983)	12,448,983	-	-	-	-
Disposal							
Cost		-	-	-	-	(10,897,390)	(10,897,390)
Accumulated depreciation		-	-	-	-	2,951,292	2,951,292
		-	-	-	-	(7,946,098)	(7,946,098)
Closing net book value		11,107,775	49,350,696	9,552,701	89,377,256	106,375	159,494,803
As at June 30, 2024							
Cost		**13,971,653**	**54,792,475**	**14,176,721**	**117,089,504**	**115,000**	**200,145,353**
Accumulated depreciation		**(2,863,878)**	**(5,441,779)**	**(4,624,020)**	**(27,712,248)**	**(8,625)**	**(40,650,550)**
Net book value		**11,107,775**	**49,350,696**	**9,552,701**	**89,377,256**	**106,375**	**159,494,803**
Movement during the year ended June 30, 2025							
Opening net book value		**11,107,775**	**49,350,696**	**9,552,701**	**89,377,256**	**106,375**	**159,494,803**
Additions during the year		**526,028**	**-**	**921,000**	**2,022,380**	**-**	**3,469,408**
Transferred from right-of-use-asset							
Cost	*6*	**-**	**-**	**-**	**-**	**6,807,578**	**6,807,578**
Accumulated depreciation	*6*	**-**	**-**	**-**	**-**	**(4,792,703)**	**(4,792,703)**
		-	**-**	**-**	**-**	**2,014,875**	**2,014,875**
Depreciation for the year		**(2,097,751)**	**(5,301,188)**	**(4,089,014)**	**(30,727,126)**	**(953,292)**	**(43,168,371)**
Closing net book value		**9,536,052**	**44,049,508**	**6,384,687**	**60,672,510**	**1,167,958**	**121,810,715**
As at June 30, 2025							
Cost		**14,497,681**	**54,792,475**	**15,097,721**	**119,111,884**	**6,922,578**	**210,422,339**
Accumulated depreciation		**(4,961,629)**	**(10,742,967)**	**(8,713,034)**	**(58,439,374)**	**(5,754,620)**	**(88,611,624)**
Net book value		**9,536,052**	**44,049,508**	**6,384,687**	**60,672,510**	**1,167,958**	**121,810,715**
Depreciation rates (% per annum)		**15**	**10**	**30**	**30**	**15**	

5.1 The cost of above assets include cost of operating assets of **Rs. 19.624 million** (June, 30 2024: Rs. 15.244 million) having a net book value of nil value at the reporting date which are still in use.

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

	Note	2025	2024
		---------------- Rupees ----------------	
Cost of services	27	**25,901,023**	11,894,666
Administrative and general expenses	28	**17,267,348**	7,929,777
		43,168,371	19,824,443

6. RIGHT-OF-USE ASSETS

	Note	Head office (Restated) (Note 6.1 & 43)	Leased vehicles (Note 6.2)	Total
		Rupees		
As at June 30, 2023				
Cost		-	18,384,875	18,384,875
Accumulated depreciation		-	(4,988,917)	(4,988,917)
		-	13,395,958	13,395,958
Movement during the year ended June 30, 2024				
Opening net book value		-	13,395,958	13,395,958
Addition during the year		87,093,501	29,454,800	116,548,301
Transferred to property and equipment				
- Cost		-	(7,754,000)	(7,754,000)
- Accumulated depreciation		-	193,850	193,850
		-	(7,560,150)	(7,560,150)
Depreciation for the year	6.3	(5,806,233)	(4,181,596)	(9,987,829)
Closing net book value		81,287,268	31,109,012	112,396,280
As at June 30, 2024				
Cost		87,093,501	40,085,675	127,179,176
Accumulated depreciation		(5,806,233)	(8,976,663)	(14,782,896)
		81,287,268	31,109,012	112,396,280
Movement during the year ended June 30, 2025				
Opening net book value		**81,287,268**	**31,109,012**	**112,396,280**
Transferred to property and equipment				
- Cost	5	-	**(6,807,578)**	**(6,807,578)**
- Accumulated depreciation	5	-	**4,792,703**	**4,792,703**
		-	**(2,014,875)**	**(2,014,875)**
Impact of lease modification	18	**(1,598,882)**	-	**(1,598,882)**
Depreciation for the year	6.3	**(8,709,350)**	**(7,752,029)**	**(16,461,379)**
Closing net book value		**70,979,036**	**21,342,108**	**92,321,144**
As at June 30, 2025				
Cost		**85,494,619**	**33,278,097**	**118,772,716**
Accumulated depreciation		**(14,515,583)**	**(11,935,989)**	**(26,451,572)**
		70,979,036	**21,342,108**	**92,321,144**
Depreciation rate (per annum)		**10%**	**15%**	

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

Particulars	Head office
Lessor name	Muhammad Irfan
Lease agreement date	25-Oct-23
Lease commencement date	1-Nov-23
Initial contracted term of the lease	10 years
Availability of extension option	No
Assessed lease term	10 years

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

Lease contract no.	Lessor name	Availability of extension option	First installment payable on	Last installment payable on	Total number of installments	Rental payment frequency	Markup rate	Nature of the leased assets	Number of the leased assets
1099-AHL000089	BanK AL-Habib Limited	No	07-Nov-22	07-Oct-27	60	Monthly	6 month KIBOR + 1.5%	Motor Vehicles	1
1099-AHL000093	BanK AL-Habib Limited	No	05-Dec-23	05-Nov-28	60	Monthly	6 month KIBOR + 1.5%	Motor Vehicles	1
1099-AHL000094	BanK AL-Habib Limited	No	27-Mar-24	27-Feb-29	60	Monthly	6 month KIBOR + 1.5%	Motor Vehicles	2

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

	Note	**2025**	2024
		---------------- Rupees ------------------	
			(Restated)
Cost of services	*25*	**9,876,827**	5,992,698
Administrative and selling expenses	*26*	**6,584,551**	3,995,132
		16,461,378	9,987,830

7. INTANGIBLE ASSETS

	Note	2025	2024
Operating intangible assets - internally generated	*7.1 & 43*	**-**	-
Capital work-in-progress	*7.2 & 43*	**32,185,581**	146,347,537
		32,185,581	146,347,537

7.1 Operating Intangible Assets

	Note	2025	2024
Computer software			
Cost			
- Opening balance		**-**	30,000,000
- Transfer from capital work in progress	*7.2 & 7.3*	**127,347,585**	-
- Transferred to foreign subsidiary at cost	*7.3 & 14.2*	**(127,347,585)**	(30,000,000)
		-	-
Amortization			
Opening balance		**-**	28,181,787
Amortization	*43*	**-**	-
Write off		**-**	(28,181,787)
Closing balance		**-**	-
Net book value		**-**	-
Amortization rate (in years)		**20%**	20%

7.2 Capital work-in-progress

	Note	2025	2024
Opening balance		**146,347,537**	58,965,538
Addition during the year		**59,314,939**	87,381,999
Completed and transferred to operating intangible assets	*7.3*	**(127,347,585)**	-
Transferred to foreign subsidiary at cost	*7.3*	**(46,129,310)**	-
		32,185,581	146,347,537

7.3 During the year, the Company completed the development of two internally generated software applications, Influsense and Cartsight, at an aggregate cost of Rs. 127.35 million. Subsequently, these softwares were transferred to its foreign subsidiary, M./s. Symmetry Group EMEA FZC. The Company also transferred an internally generated under-developed software, Vidfy, amounting to Rs. 46.129 million.

8. LONG TERM PREPAYMENTS	*Note*	**2025**	2024
		Rupees	
Opening balance		**101,163,775**	-
Additions		**-**	105,956,255
Amortization	*27*	**(21,179,646)**	(4,792,480)
		79,984,129	101,163,775
Less: Current maturity shown under current asset		**(21,179,644)**	(21,179,545)
Non-current		**58,804,485**	79,984,230
Amortization rate		**20%**	20%

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

9. LONG-TERM INVESTMENTS	*Note*	**2025**	2024
		Rupees	
Subsidiaries companies - at cost			
- Symmetry Digital (Private) Limited 998,000 (June 30, 2024: 998,000) ordinary shares of Rs. 10/- each	*9.1*	**9,998,000**	9,998,000
- Iris Digital (Private) Limited 99,800 (June 30, 2024: 99,800) ordinary shares of Rs. 10/- each	*9.2*	**998,000**	998,000
- Symmetry Group EMEA FZC 48 (June 30, 2024: nil) ordinary shares of AED 1,000/- each	*9.3*	**3,627,840**	-
		14,623,840	10,996,000

9.1 This represents investment in Symmetry Digital (Private) Limited ("Symmetry Digital") at par value of Rs. 10/- each. The Company held 99.98% (June 30, 2024: 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.

9.2 This represents investment in Iris Digital (Private) Limited ("Iris Digital") at par value of Rs 10/- each. The Company held 99.8% (June, 30 2024: 99.8%) shareholding in Iris Digital as at June 30, 2024. 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.

9.3 During the year, the Company made an 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.

10. LONG TERM DEPOSITS	*Note*	**2025**	2024
		Rupees	
Premises		**419,000**	634,000
Security deposit - bid money	*10.1*	**3,860,308**	-
		4,279,308	634,000

10.1 This represents a security deposit placed with the State Bank of Pakistan (SBP) through a pay order as bid money against a contract. The deposit is refundable upon completion of the contract. As the contract is expected to be completed on August 26, 2030, hence, the amount has been classified as a non-current asset.

		2025	2024
11. TRADE DEBTS	*Note*	---- Rupees ----	
Local			
- Billed		**17,012,014**	53,520,657
- Unbilled		**1,471,500**	15,948,600
		18,483,514	69,469,257
Foreign			
- Billed		**186,145,153**	201,462,143
- Unbilled		**-**	7,095,067
		204,628,667	278,026,467
Less: Provision for expected credit losses		**(75,226)**	(75,226)
		204,553,441	277,951,241

12. LOAN, ADVANCES, DEPOSITS AND PREPAYMENTS

		2025	2024
Advances			
- loan to employees - interest free		**150,000**	1,400,000
- advance to employees		**108,700**	19,500
		258,700	1,419,500
Prepaid rent		**-**	196,000
Prepaid Insurance		**1,097,407**	694,443
Security deposit (Bid money)	*12.1*	**2,824,000**	1,710,000
		4,180,107	4,019,943

12.1 This represents bid deposits placed through pay orders with various institutions in respect of development projects. These deposits are in the nature of prepayments made to participate in the bidding process.

13. SHORT TERM INVESTMENTS

		2025	2024
Term deposit receipts (TDRs)	*13.1*	**73,000,000**	73,000,000

13.1 These TDRs are maintained with M/s. Bank Al Habib Limited carrying mark-up at the rate of 9.5% per annum. These all shall mature on March 03, 2026.

		2025	2024
14. DUE FROM RELATED PARTIES	*Note*	---- Rupees ----	
Iris Digital (Private) Limited	*14.1*	**33,708,486**	47,683,254
Symmetry Digital (Private) Limited	*14.1*	**178,654,678**	144,444,703
Symmetry Group EMEA FZC	*14.2*	**461,474,127**	-
		673,837,291	192,127,957

14.1 These represents receivables from subsidiaries, in respect of business related expenses incurred on their behalf. The related parties from whom the maximum aggregate amount outstanding at any time during the year calculated by reference to month-end balances are as under:

	2025	2024
	---- Rupees ----	
Iris Digital (Private) Limited	**74,761,754**	174,998,845
Symmetry Digital (Private) Limited	**228,508,783**	209,696,402
Symmetry Group EMEA FZC	**457,542,527**	-

14.2 This represents amounts receivable in respect of the transfer of the internally generated softwares amounting to Rs. 173.477 million as disclosed in note 7.3 to these financial statements. The balance also includes receivable against receipts collected on Company's behalf from its customers amounting to Rs. 287.997 million.

15. TAXATION - NET

	Note	2025	2024
		----- Rupees -----	
Income tax refundable			
Opening balance		**29,476,489**	3,356,440
Add: Taxes deducted at source during the year		**12,494,404**	35,611,816
		41,970,893	38,968,256
Less: Provision for current tax	*33*	**(13,161,209)**	(8,252,455)
Less: Prior tax	*33*	**(2,151,629)**	(475,313)
		(15,312,838)	(8,727,768)
		26,658,055	30,240,488
Less: Income tax - Final Tax Regime	*32*	**(1,029,531)**	(763,999)
Closing balance	*15.1*	**25,628,524**	29,476,489

15.1 Status of income tax assessments

The income tax assessments of the Company are deemed to have been finalized up to, and including, the tax year 2024 based on the returns of income filed by the Company with the concerned taxation authority. As per section 120 of the Income Tax Ordinance, 2001 ('the Ordinance'), a tax return filed by a taxpayer is treated as an assessment order issued by the concerned taxation authority unless the same is selected for re-assessment / audit as per the legal provisions stipulated in the Ordinance.

16. CASH AND BANK BALANCES

	2025	2024
	----- Rupees -----	
Cash in hand	**2,010**	3,700
Cash in banks - current account	**24,500**	24,556
	26,510	28,256

17. ISSUED, SUBSCRIBED AND PAID UP CAPITAL

2025	2024		2025	2024
(Number of shares)			---------- (Rupees) ----------	
119,697,766	119,697,766	Ordinary shares of Re. 1/ each fully paid in cash	**119,697,766**	119,697,766
165,547,758	165,547,758	Ordinary shares of Re. 1/ each issued as bonus shares	**165,547,758**	165,547,758
285,245,524	285,245,524		**285,245,524**	285,245,524

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

18. LEASE LIABILITIES

	Note	2025	2024
		----- Rupees -----	
			(Restated)
Opening balance		**106,796,333**	8,042,561
Additions		**-**	115,849,561
Impact of modification	*6*	**(1,598,882)**	-
Interest expense	*31*	**19,586,062**	14,626,890
Payments		**(12,583,307)**	(31,722,679)
		112,200,206	106,796,333
Less: Current maturity shown under current liabilities	*18.1*	**(23,948,835)**	(15,853,368)
Non-current		**88,251,371**	90,942,965

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

19. STAFF RETIREMENT BENEFITS - GRATUITY

As disclosed in note 4.8 to these financial statements, the Company operates an unfunded gratuity scheme for its eligible staff employees. The latest actuarial valuation was carried out as at June 30, 2025, using the Projected Unit Credit Method.

	2025	2024
19.1 Movement in defined benefit obligation	**Rupees**	
Opening defined benefit obligation	**-**	-
Current service cost	**418,602**	-
Closing defined benefit obligation	**418,602**	-
19.2 Expense recognized in the statement of profit or loss		
Current service cost	**418,602**	-
	418,602	-
19.3 Sensitivity analysis on defined benefit obligation		
Discount rate + 100 bps	**397,242**	-
Discount rate - 100 bps	**442,866**	-
Salary increment rate + 100 bps	**444,321**	-
Salary increment rate -100 bps	**395,506**	-
19.4 Principal actuarial assumptions used		
Discount rate used for interest cost in profit and loss	**N/A**	N/A
Discount rate used for year end obligation	**11.75%**	N/A
Rate of increase in salaries - next 1 year	**10.75%**	N/A
Rate of increase in salaries - future years	**10.75%**	N/A
Mortality rates	**SLIC 2001 - 2005**	N/A

19.5 As of June 30, 2025 the weighted average duration of the defined benefit plan is 5 years.

20. DEFERRED TAX LIABILITY - net

	June 30, 2025		
	Balance as at June 30, 2024	**Charge / (reversal) recognized in profit or loss**	**Balance as at June 30, 2025**
		(Rupees)	
Taxable temporary differences			
Accelerated tax depreciation	**1,581,745**	**(1,096,674)**	**485,071**
Long term prepayment	**-**	**1,043,175**	**1,043,175**
Right-of-use assets net of related lease liability	**1,189,844**	**(931,137)**	**258,707**
	2,771,589	**(984,636)**	**1,786,953**
Deductible temporary differences			
Allowance for expected credit losses	**(6,636)**	**6,636**	**-**
Intangible assets	**590,676**	**(929,705)**	**(339,029)**
Deferred taxation - net	**3,355,629**	**(1,907,705)**	**1,447,924**

	June 30, 2024		
	Balance as at June 30, 2023	Charge / (reversal) recognized in profit or loss	Balance as at June 30, 2024
	----- (Rupees) -----		
		(Restated)	(Restated)
Taxable temporary differences			
Accelerated tax depreciation	185,860	1,395,885	1,581,745
Right-of-use assets net of related lease liability	572,712	617,132	1,189,844
Intangible assets	-	590,676	590,676
	758,572	2,603,693	3,362,265
Deductible temporary differences			
Allowance for expected credit losses	(8,048)	1,412	(6,636)
Deferred taxation - net	750,524	2,605,105	3,355,629

21. TRADE AND OTHER PAYABLES

	Note	2025	2024
		----- Rupees -----	
			(Restated)
Trade Creditors		**6,139,170**	12,962,702
Accrued expenses		**37,468,568**	32,914,709
Withholding sales tax payable		**1,664,722**	1,583,116
Withholding income tax payable	43	**13,547,965**	15,706,463
EOBI payable		**3,860,760**	2,402,220
Sales tax payable		**4,639,342**	3,866,096
Other payable		**3,627,840**	-
		70,948,367	69,435,306

22. SHORT TERM BORROWING

	Note	2025	2024
Balance at the end of year	22.1	**114,473,248**	63,966,514

22.1 This represents running finance facility obtained from M/s. Bank AL Habib Limited against available limit of Rs. 115 million (June 30, 2024: Rs. 65 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, 2024: 3 months deposit rate plus 2%) 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. 0.53 million (June 30, 2024: Rs. 1.03 million).

23. DUE TO RELATED PARTIES

	Note	2025	2024
		----- (Rupees) -----	
Loan payable to related parties - unsecured			
- Ms. Dur-e-Shahwar		**-**	8,600,000
- Payable to director	23.1	**44,216,045**	522,259
		44,216,045	9,122,259

23.1 This represent interest free loan obtained from Mr. Syed Sarocsh Ahmed (executive director of the Company). The loan is payable on demand and has been obtained to meet working capital needs of the Company. The maximum aggregate amount outstanding to the director at any time during the year, calculated by reference to month-end balances is Rs. 44.22 million (2024: Rs. 9.67 million).

24. ACCRUED MARKUP

	2025	2024
	---------- (Rupees) ----------	
- Short term borrowing	**3,604,242**	3,472,964
- Loan from related party	-	3,087,518
- Financing of payroll	**1,115,562**	201,011
- Lease liability	**66,227**	146,845
	4,786,031	6,908,338

25. CONTINGENCIES AND COMMITMENTS

There were no material contingences and commitments known to exist as at reporting date (2024: None).

26. REVENUE - net

	Note	2025	2024
		---------- (Rupees) ----------	
Gross Revenue		**551,000,881**	433,560,478
Less: Sales tax		**(24,950,201)**	(20,625,732)
	26.1	**526,050,680**	412,934,746

26.1 The net revenue has been arrived by offsetting an amount of Rs. 62.773 million (2024: Rs. 151.183 million) representing Billing on behalf of vendors with the gross billing made to customer amounting to Rs. 585.477 million (2024: Rs. 551.236 million).The net revenue comprises of following:

	Note	2025	2024
		---------- (Rupees) ----------	
Revenue	*26.1.1*	**522,703,748**	400,052,540
Commission - net	*26.1.2*	**3,346,932**	12,882,206
		526,050,680	412,934,746

26.1.1 Disaggregation of revenue

The Company analyses its net revenue by the following streams:

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

	June 30, 2024		
	Local	Export	Total
	(Rupees)		
Transformation			
Design, development & maintenance	33,808,188	252,313,328	286,121,516
Retainer	31,961,940	15,892,892	47,854,832
	65,770,128	268,206,220	333,976,348
Interactive			
Digital Public Relations	13,710,659	-	13,710,659
Media	9,710,252	-	9,710,252
Content	1,182,480	-	1,182,480
Retainer	26,150,678	13,003,276	39,153,954
	50,754,069	13,003,276	63,757,345
Digital commerce - Trade service	1,254,932	-	1,254,932
Mobility	1,063,915	-	1,063,915
Total	118,843,044	281,209,496	400,052,540

26.1.2 Commission - net

The Company analyses its commission by the following streams:

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

	June 30, 2024		
	Local	Export	Total
	(Rupees)		
Interactive			
Digital PR	5,451,419	-	5,451,419
Content	564,556	-	564,556
Media	768,664	4,629,790	5,398,454
	6,784,639	4,629,790	11,414,429
Commerce			
Digital commerce - Trade service	-	1,467,777	1,467,777
Total	6,784,639	6,097,567	12,882,206

27. COST OF SERVICES

	Note	**2025**	2024
		(Rupees)	
			(Restated)
Salaries and other benefits		**122,605,103**	75,187,364
Mobility Cost		**2,441,480**	7,371,857
Travelling and conveyance		**6,255,515**	8,658,241
Depreciation on property and equipment	*5.2*	**25,901,023**	11,894,666
Depreciation on right-of-use asset	*6.3 & 43*	**9,876,827**	5,992,698
Amortisation on intangible asset	*43*	**-**	-
Amortisation on long term prepayments	*8*	**21,179,646**	4,792,480
Utilities		**6,259,915**	5,662,531
Rent, rates and taxes		**3,223,735**	4,454,978
Repairs and maintenance		**2,121,506**	4,890,013
Office supplies		**1,529,661**	1,364,915
Printing and stationery		**237,070**	999,506
Website maintenance cost		**7,617,586**	2,522,543
		209,249,067	133,791,792

			2025	2024
			---------- (Rupees) ----------	
28.	**ADMINISTRATIVE AND SELLING EXPENSES**			*(Restated)*
	Salaries and other benefits	*28.1*	**27,414,685**	37,623,093
	Director remuneration	*36*	**20,737,592**	14,848,000
	Travelling and conveyance		**4,170,343**	5,772,161
	Depreciation on property and equipment	*5.2*	**17,267,348**	7,929,777
	Depreciation on right-of-use asset	*6.3 & 43*	**6,584,551**	3,995,132
	Utilities		**4,173,277**	3,775,020
	Entertainment		**11,131,903**	11,290,728
	Advertisement and sales promotion		**5,523,919**	4,584,768
	Rent, rates and taxes		**2,149,157**	2,969,985
	Legal and professional		**3,679,975**	6,233,591
	Fees and subscription		**4,127,242**	909,115
	Repairs and maintenance		**1,414,338**	3,260,008
	Insurance		**4,117,091**	3,145,145
	Office supplies		**1,019,774**	909,943
	Auditors' remuneration	*28.2*	**3,272,600**	2,170,000
	Printing and stationery		**158,046**	666,337
	Communication and courier		**196,088**	611,955
	Brokerage charges for Initial public offer		**-**	2,224,330
	Write off intangible asset		**-**	1,818,213
	Security expense		**614,125**	569,780
	Others		**1,166,950**	12,865,582
			118,919,004	128,172,663

28.1 These include staff retirement benefits amounting to Rs. 0.418 million.

			2025	2024
		Note	---------- (Rupees) ----------	
28.2	**Auditors' remuneration**			
	Audit fee for unconsolidated financial statements		**1,400,000**	1,200,000
	Review fee for unconsolidated interim financial statements		**800,000**	400,000
	Audit fee for annual consolidated financial statements		**300,000**	200,000
	Out of pocket expenses		**200,000**	150,000
	Certification fees - Code of Corporate Governance		**125,000**	100,000
	Certification fees - others		**220,000**	-
	Sales tax		**227,600**	120,000
			3,272,600	2,170,000
29.	**OTHER INCOME**			
	Interest income on short term investments		**12,293,003**	9,335,478
	Gain on disposal of property and equipment		**-**	3,238,902
	Reward income		**-**	2,500,000
	Exchange gain - net	*29.1*	**4,134,311**	4,287,120
			16,427,314	19,361,500
29.1	**Exchange gain - net**			
	Realised exchange (loss) / gain		**(1,043,701)**	5,536,855
	Unrealised exchange gain / (loss)		**5,178,012**	(1,249,735)
			4,134,311	4,287,120
30.	**OTHER EXPENSE**			
	Donation		**12,000**	35,000
	Write of trade debts		**2,084,400**	-
			2,096,400	35,000

31. FINANCE COSTS

	2025	2024
	---------- (Rupees) ----------	
		(Restated)
Markup charges on:		
- running finance	**14,272,390**	10,291,678
- leases liability	**19,586,062**	14,626,890
- Financing of payroll	**2,184,362**	1,563,880
- loan payable to a related party	**1,030,586**	1,032,000
	37,073,400	27,514,448
Bank charges	**1,314,845**	1,401,709
Discounting bill charges	**1,431,505**	1,307,281
	39,819,750	30,223,438

32. LEVIES

	2025	2024
	---------- (Rupees) ----------	
Income tax - FTR	**1,029,531**	763,999

33. TAXATION - NET

	2025	2024
	---------- (Rupees) ----------	
		(Restated)
Current tax	**13,161,209**	8,252,455
Prior tax	**2,151,629**	475,313
	15,312,838	8,727,768
Deferred tax - net	**(1,907,705)**	2,605,105
	13,405,133	11,332,873

33.1 Relationship between average effective tax rate and an applicable tax rate

	2025	2024
Profit before levies and taxation	**172,393,773**	140,073,353
Tax at the applicable rate of 29% (2024: 29%)	**49,994,194**	40,621,272
Tax effect of:		
- income assessed under minimum tax regime	**-**	-
- income assessed under final tax regime	**(39,030,531)**	(28,663,761)
- expense / (income) that are not allowable in determining the taxable income - net	**289,841**	(1,099,951)
- prior tax	**2,151,629**	475,313
	13,405,133	11,332,873

34. EARNINGS PER SHARE - basic and diluted

	2025	2024
Profit for the year	**157,959,109**	127,976,481
Weighted average number of ordinary shares outstanding during the year	**285,245,524**	270,539,642
Earnings per share - basic and diluted	**0.55**	0.47

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

35. CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise of the following items:

	Note	2025	2024
		——— Rupees ———	
Cash and bank balances	*16*	**26,510**	28,256
Short term running finances	*22*	**(114,473,248)**	(63,966,514)
		(114,446,738)	(63,938,258)

36. REMUNERATION OF CHIEF EXECUTIVE, DIRECTOR AND EXECUTIVES

The aggregate amount charged in these unconsolidated financial statements for remuneration including all benefits to the chief executive, director and executives of the Company were as follows:

	June 30, 2025				June 30, 2024			
	Chief Executive	Director	Executives	Total	Chief Executive	Director	Executives	Total
	(Rupees)							
Managerial remuneration								
- Basic salaries	**5,171,112**	**5,171,112**	**38,557,946**	**48,900,170**	4,870,086	4,870,086	43,387,361	53,127,533
- Other allowances	**5,197,684**	**5,197,684**	**34,332,726**	**44,728,094**	2,553,914	2,553,914	23,297,484	28,405,312
	10,368,796	**10,368,796**	**72,890,672**	**93,628,264**	7,424,000	7,424,000	66,684,845	81,532,845
Number of persons	**1**	**1**	**17**		1	1	21	

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

37. RELATED PARTY DISCLOSURES

The related parties comprises of the group companies, directors, key management personnel and their close family members.

The Company in the normal course of business carries out transactions with various related parties. Details of transactions with related parties, other than those which have been specifically disclosed elsewhere are as follows:

Name of the related party	Relationship and percentage shareholding	Transactions during the year and year end balances	Note	2025	2024
				Rupees	
Iris Digital (Private) Limited (ID)	Subsidiairy	*Transactions during the year*			
		Expenses incurred by Company		**150,045,980**	383,695,691
		Expenses reimbursed by ID		**164,020,748**	260,190,282
		Balance as at June 30, 2025			
		Receivable Balance	*14*	**33,708,486**	47,683,254
Symmetry Digital (Private) Limited (SD)	Subsidiairy	*Transactions during the year*			
		Expenses incurred on its behalf		**97,176,605**	98,545,556
		Expenses incurred by Company		**131,386,580**	-
		Expenses reimbursed by SD		**-**	148,415,000
		Balance as at June 30, 2025			
		Receivable Balance	*14*	**178,654,678**	144,444,703
Symmetry EMEA FZC	Subsidiairy	*Transactions during the year*			
		Intangibles transferred at cost	*7.1*	**173,476,895**	-
		Client's receivables		**287,997,232**	-
		Balance as at June 30, 2025			
		Receivable balance	*14*	**461,474,127**	-
Mr. Syed Sarocsh Ahmed	Chief Executive Officer	*Transactions during the year*			
		Loan received		**109,448,092**	99,611,727
		Loan repaid		**66,034,306**	112,532,768
		Balance as at June 30, 2025			
		Payable Balance	*23*	**44,216,045**	522,259
Ms. Dur-e-Shahwar	Family Member of Director	*Transactions during the year*			
		Markup charged	*31*	**1,030,586**	1,032,000
		Accrued markup against loan		**-**	3,087,518
		Balance outstanding against lo	*23*	**-**	8,600,000

38. FINANCIAL INSTRUMENTS

38.1 Financial risk management

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

- Credit risk
- Liquidity risk
- Market risk

38.1.1 Credit risk

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

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

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

Maximum exposure to credit risk

		June 30, 2025		June 30, 2024	
		Carrying amount	**Maximum exposure**	Carrying amount	Maximum exposure
	Note	**Amount in rupees**			
At amortised cost					
-Long term deposits		**4,279,308**	**4,279,308**	634,000	634,000
-Trade debts	*(a)*	**204,553,441**	**204,553,441**	277,951,241	277,951,241
-Short term Investments		**73,000,000**	**73,000,000**	73,000,000	73,000,000
-Loans to employee		**258,700**	**258,700**	1,419,500	1,419,500
-Due from related parties	*(b)*	**673,837,291**	**673,837,291**	192,127,957	192,127,957
-Bank balances	*(c)*	**24,500**	**24,500**	24,556	24,556
		955,953,240	**955,953,240**	545,157,254	545,157,254

Note (a) - Credit risk exposure on trade debts

	June 30, 2025		June 30, 2024	
	Gross value	**Life time expected credit losses**	Gross value	Life time expected credit losses
	Rupees			
Not past dues	**201,434,251**	**-**	163,292,096	-
1-90 Days	**646,200**	**-**	114,734,371	(75,226)
91-180 Days	**2,548,213**	**(75,226)**	-	-
	204,628,664	**(75,226)**	278,026,467	(75,226)

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

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

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

	June 30, 2025		June 30, 2024	
	Gross value	**Life time expected credit losses**	Gross value	Life time expected credit losses
	Rupees			
Not past dues	-	-	24,623,691	-
1-90 Days	**191,202,392**	-	28,897,000	-
91-180 Days	**222,123,473**	-	19,869,063	-
181-270 Days	**112,154,649**	-	14,210,000	-
271-360 Days	**62,424,708**	-	104,528,203	-
More than 360 days	**85,932,069**	-	-	-
	673,837,291	-	192,127,957	-

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

Note (c) - Credit risk exposure on bank balances

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

	Rating Agency	Rating	
		Short term	**Long-term**
Bank AL Habib Limited	**PACRA**	**A1+**	**AAA**
Askari Bank Limited	**PACRA**	**A1+**	**AA+**

Concentration of credit risk

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

	June 30, 2025			June 30, 2024		
	Total exposure	**Concentration**	**% of total exposure**	Total exposure	Concentration	% of total exposure
	Rupees					
Trade debts	**204,553,441**	**37,471,644**	**18%**	277,951,241	42,699,864	15%
Bank balances	**24,500**	**12,476**	**51%**	24,556	12,476	51%
Short term investments	**73,000,000**	**73,000,000**	**100%**	73,000,000	73,000,000	100%
		110,484,120			115,712,340	

38.1.2 Liquidity risk

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

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

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

	Carrying amount	Contractual cash flows	Payable on demand	Six months or less	Six to twelve months	One to five years	More than five years
	Rupees						
June 30, 2024							
Lease liabilities - *(restated)*	106,796,333	263,159,970	-	(11,219,217)	(11,449,783)	(129,885,247)	(110,605,723)
Loan from related party	12,209,777	12,209,777	(12,209,777)	-	-	-	-
Trade and other payables - *(restated)*	45,877,411	45,877,411	-	(45,877,411)	-	-	-
Accrued mark-up	347,856	347,856	-	(347,856)	-	-	-
Short term borrowings	67,439,478	67,439,478	(67,439,478)	-	-	-	-
	232,670,855	389,034,492	(79,649,255)	(57,444,484)	(11,449,783)	(129,885,247)	(110,605,723)

38.1.3 Market risk

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

(a) Currency risk

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

	June 30, 2025		June 30, 2024	
	Rupees	**US Dollars**	Rupees	US Dollar
Foreign trade receivable	**186,145,153**	**$ 655,521**	208,557,210	$ 723,981

The following significant exchange rates applied during the year:

	June 30, 2025		June 30, 2024	
	Average rate	**Reporting date rate**	Average rates	Reporting date rate
	Rupees			
US Dollar	**283.97**	**283.76**	276.77	278.27

Sensitivity analysis:

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

	— Rupees —
As at June 30, 2025	**18,614,515**
As at June 30, 2024	20,855,721

(b) Interest rate risk

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

Fair value sensitivity analysis for fixed rate instruments

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

Cash flow sensitivity analysis for variable rate instruments

	2025	2024	**2025**	2024
	Effective interest rate (%)		**Carrrying amount (Rs.)**	
Financial liabilities				
Lease liabilities	**12.67% - 24.35%**	23.08% - 27.69%	**112,200,206**	106,796,333
Short tem financing;				
-Kibor based	**11.50% - 22.00%**	22.00% - 24.90%	**114,473,248**	63,966,514

A change of 100 basis points in interest rates at the reporting date would have decreased / increased profit before tax by Rs. 2.27 million (2024: Rs. 1.71 million). This analysis assumes that all other variables, in particular foreign currency rates, remain constant. The analysis is performed on the same basis for last year.

	2025	2024
38.2 Financial instruments by category	**Rupees**	
38.2.1 Financial assets:		
Amortized cost		
Long term deposits	**4,279,308**	634,000
Trade debts	**204,553,441**	277,951,241
Short term Investments	**73,000,000**	73,000,000
Loans to employees	**258,700**	1,419,500
Due from related parties	**673,837,291**	192,127,957
Cash and bank balances	**26,510**	28,256
	955,955,250	545,160,954
38.2.2 Financial liabilities:		
At amortized cost		
Lease liabilities - *(restated)*	**112,200,206**	106,796,333
Due to related party	**44,216,045**	9,122,259
Trade and other payables - *(restated)*	**43,607,738**	45,877,411
Accrued mark-up	**4,786,031**	6,908,338
Short term borrowings	**114,473,248**	63,966,514
Unclaimed dividend	**559,664**	106,221
	319,842,932	232,777,076

39. FAIR VALUE OF ASSETS AND LIABILITIES

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

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

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

Level 1 : Quoted market price (unadjusted) in an active market.

Level 2 : Valuation techniques based on observable inputs.

Level 3: Valuation techniques using significant unobservable inputs. This category includes all instruments where the valuation technique includes inputs not based on observable data.

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

40. CAPITAL MANAGEMENT

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

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

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

	2025	2024
	Rupees	
Shareholders' equity:		*(Restated)*
Issued, subscribed and paid up capital	**285,245,524**	285,245,524
Share premium	**273,268,397**	273,268,397
Unappropriated profits	**418,866,582**	289,431,760
Total capital managed by the Company	**977,380,503**	847,945,681

41. CHANGE IN LIABILITIES ARISING FROM FINANCING ACTIVITIES

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

	Lease liabilities	Loan from related party including accrued markup	Total
	(Restated)		
Balance as at July 1, 2023	8,042,561	24,098,818	32,141,379
Changes from financing cash flows			
Repayment of long-term borrowings	-	-	-
Payment of lease liabilities	(31,722,679)	-	(31,722,679)
Financing obtained from a related party	-	99,611,727	99,611,727
Repayment of loan to a related party	-	(112,532,768)	(112,532,768)
Total changes from financing activities	(23,680,118)	11,177,777	(12,502,341)
Other changes			
Interest expense	14,626,890	1,032,000	15,658,890
Addition	115,849,561	-	115,849,561
Accrued markup	-	(3,087,518)	(3,087,518)
	130,476,451	(2,055,518)	128,420,933
Total equity related other changes	-	-	-
Balance as at June 30, 2024	106,796,333	9,122,259	115,918,592

42. OPERATING SEGMENT RESULTS

	Transformation		Interactive		Digital commerce - Trade		Mobility	
	For the year ended		For the year ended		For the year ended		For the year ended	
	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024
Revenue - net	473,181,599	333,976,348	52,458,859	75,171,774	-	2,722,709	410,222	1,063,915
Cost of sales	204,537,973	109,296,279	4,471,970	24,600,530	-	891,027	239,124	348,174
Gross profit	268,643,626	224,680,069	47,986,889	50,571,244	-	1,831,682	171,098	715,741
Administrative and selling expenses	98,416,083	103,268,653	22,470,348	23,243,825	-	841,887	128,973	328,973
Operating results	170,227,543	121,411,416	25,516,541	27,327,419	-	989,795	42,125	386,768

	Transformation		Interactive		Digital commerce - Trade		Mobility		Unallocated	
	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024
Segment Assets	783,232,768	641,728,956	167,735,032	134,117,010	-	3,313,945	1,702,419	1,394,848	-	-
Unallocated assets	-	-	-	-	-	-	-	-	373,760,371	306,234,446
Segment liabilities	81,046,745	54,415,452	18,094,578	12,247,891	-	443,617	256,097	173,346	-	-
Unallocated liabilities	-	-	-	-	-	-	-	-	249,652,667	168,985,352

43. Correction of prior period errors

During the current year, the Company identified certain prior period errors relating to the financial statements for the year ended June 30, 2024. In accordance with the requirements of IAS 8 – Accounting Policies, Changes in Accounting Estimates and Errors, these errors have been rectified retrospectively and all affected corresponding figures have been restated. The nature of the errors are as follows:

a) Intangible assets

As reported in note 7.2.1 to the financial statements for the year ended June 30, 2024, the Company transferred two internally generated software projects amounting to **Rs. 32.185 million** from capital work-in-progress to intangible assets and, thereafter, recognized amortization for the year amounting to **Rs. 2.145 million**.

During the year, the Company's technical department reported that, despite the satisfactory conclusion drawn from the testing phase last year, the internally generated software projects encountered technical glitches and are still within their pilot phase. Accordingly, in line with "*IAS 38 – Intangible Assets*", the projects have not yet met the criteria for capitalization as operating intangible assets. As a result, the related software has been reinstated from intangible assets to capital work-in-progress, with subsequent costs continuing to be classified as CWIP

b) Lease liability and Right-of-use asset

As disclosed in note 17 to the financial statements for the year ended June 30, 2024, the Company had recognized a lease liability of **Rs. 67.056 million** in respect of its head office premises. This liability was measured on the basis of net rental payments made to the lessor, instead of gross lease payments which should have included withholding tax payable on behalf of the lessor. As a result, both the lease liability and the related Right-of-Use asset were understated in the prior year, and the corresponding depreciation and finance costs were not fully recognized.

Both the errors have been rectified during the year and accounted for retrospectively in accordance with *"IAS 8 – Accounting Policies, Changes in Accounting Estimates and Errors"*, and the corresponding comparative figures have been restated.

The cumulative effect of retrospective correction of the errors on the corresponding figures have been presented in these financial statements as follows:

	As previously reported	------------ Effect of restatement ------------		As restated
		Lease liability and Right-of-use of assets	Intangibles and CWIP	
Effects on Statement of Financial Position				
As at June 30, 2024				
Right-of-use assets	107,141,995	20,037,181	-	127,179,176
Accumulated depreciation	13,447,085	1,335,812	-	14,782,896
Intangible assets	32,185,581	-	(32,185,581)	-
Accumulated amortiation	2,145,705	-	(2,145,705)	-
Capital work in progress	114,161,956	-	32,185,581	146,347,537
Lease liability	86,105,912	20,690,420	-	106,796,332
Withholding income tax payable	13,551,463	2,155,000	-	15,706,463
Unappropriated profits	292,009,627	(5,345,826)	2,767,959	289,431,760
Deferred tax liability - net	2,776,108	1,201,775	(622,254)	3,355,629
Effects on Statement of Profit or Loss				
For the year ended June 30, 2024				
Depreciation on Right-of-use assets	8,652,018	1,335,812	-	9,987,830
Amortization on Intangibles	2,145,705	-	(2,145,705)	-
Financial charges on lease liability	11,818,651	2,808,239	-	14,626,890
Profit before levies and taxation	142,071,699	(4,144,051)	2,145,705	140,073,353

44. GENERAL

44.1 Number of employees

	2025	2024
	----------- (Numbers) -----------	
Total employees of the Company at the year end	**72**	62
Average employees of the Company during the year	**70**	57

44.2 Reclassification of corresponding figures

In these unconsolidated financial statements corresponding figures have been rearranged and reclassified, wherever considered necessary for the purposes of comparison and better presentation and the same have not been disclosed here being immaterial.

44.3 Events after the reporting date

The Board of Directors of the Company in their meeting held on **12 Sep 2025** has proposed a final cash dividend of Rs. **0.05** per share (2024: Rs. 0.1 per share) for approval of the members at the Annual General Meeting to be held on **28 Oct 2025**. The financial statements do not reflect this appropriation.

44.4 Date of authorization for issue of these unconsolidated financial statements

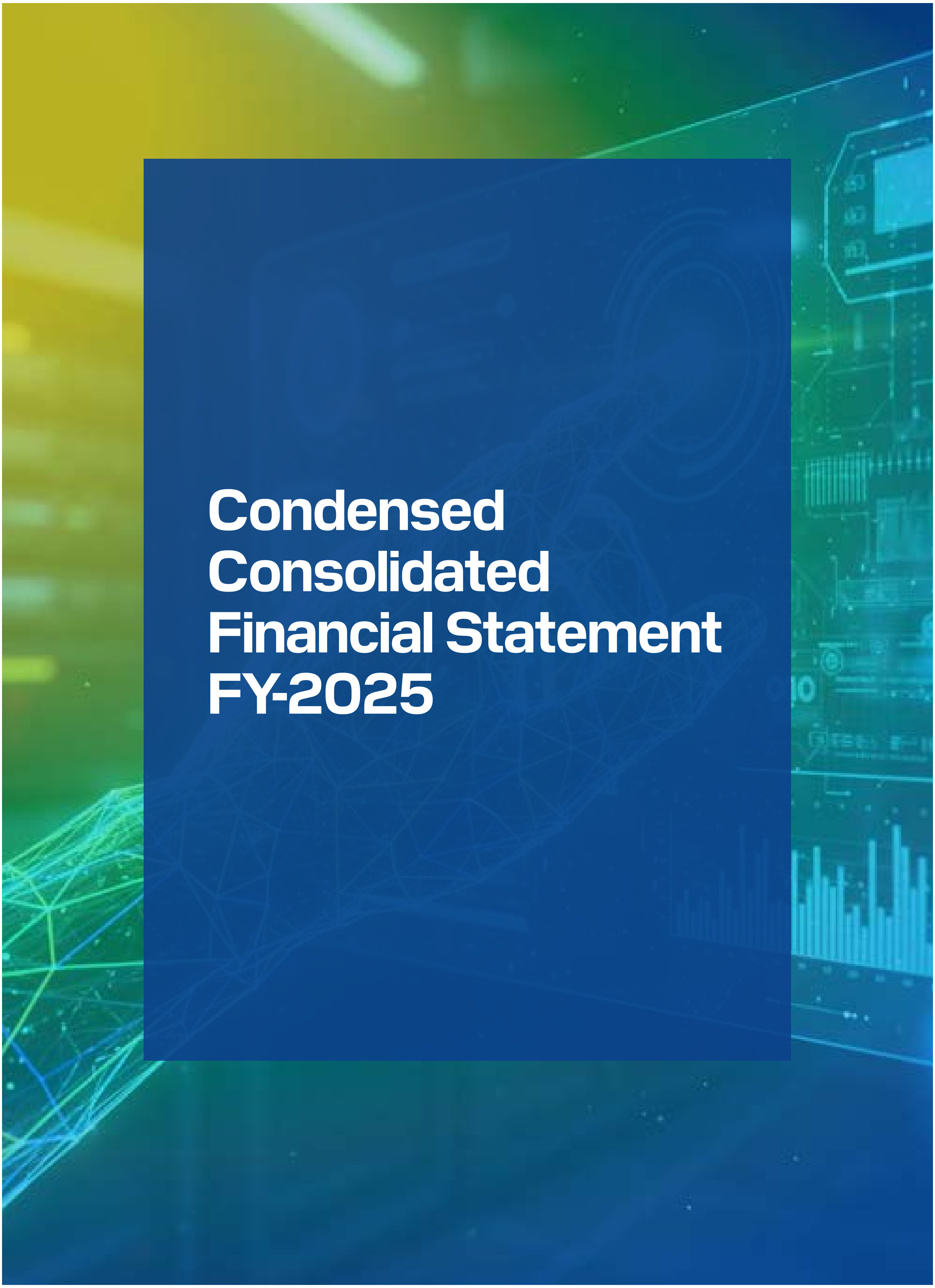
These unconsolidated financial statements were authorised for issue by the Board of Directors of the Company in their meeting held on **12 Sep 2025**.

44.5 Level of rounding

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

adil ahmed

Chief Executive	Director	Chief Financial Officer



Condensed Consolidated Financial Statement FY-2025

Russell Bedford Rahman Sarfaraz Rahim Iqbal Rafiq
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

To the members of Symmetry Group Limited

REPORT ON THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

Opinion

We have audited the annexed consolidated financial statements of **Symmetry Group Limited** and its subsidiaries (the Group), which comprise the consolidated statement of financial position as at **June 30, 2025**, the consolidated statement of profit or loss, the consolidated statement of comprehensive income, the consolidated statement of changes in equity, the consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of material accounting policies and other explanatory information, ('the consolidated financial statements') and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

In our opinion, the consolidated financial statements give a true and fair view of the consolidated financial position of the Group as at **June 30, 2025** and of its consolidated financial performance and its consolidated cash flows for the year then ended in accordance with the accounting and reporting standards as applicable in Pakistan.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Cont'd ... P/2

Russell Bedford
Rahman Sarfaraz Rahim Iqbal Rafiq
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Following is the key audit matter:

Key audit matter	How the matter was addressed in our audit
Revenue Recognition Refer notes **4.13** and **26** to the consolidated financial statements. The principal activities of the Company are digital media and advertising services encompassing transformation, interactive, commerce and mobility activities. The Group recognized net revenue of **Rs. 767.41 million** from the sale of services for the year ended **June 30, 2025.** We identified recognition of revenue as a key audit matter due to the significance of the amounts requiring significant time and resource to audit, the associated inherent risk of material misstatement and revenue being a key economic indicator of the Company.	Our audit procedures included, but were not limited to, the following: • Assessed the design and implementation and tested the operating effectiveness of relevant key internal controls over revenue recognition; • Performed test of details on a sample of sales transactions by inspecting underlying documentation including sales invoices and where relevant licensing agreements and other supporting documents; • Assessed the appropriateness of accounting policy for revenue recognition and comparing with the applicable accounting and reporting standards as applicable in Pakistan; • Tested on a sample basis, specific revenue transactions recorded before and after the reporting date with underlying documentation to assess whether revenue has been recognized in the correct period; and • Assessed the adequacy of disclosures related to revenue as required under the accounting and reporting standards as applicable in Pakistan.

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

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

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

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

Cont'd ... P/3

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

Cont'd ... P/4

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

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

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

RAHMAN SARFARAZ RAHIM IQBAL RAFIQ
Chartered Accountants

Karachi
Date: September 13, 2025
UDIN: AR202510210IN3X2HmOU

Symmetry Group Limited

Consolidated Statement of Financial Position

As at June 30, 2025

	Note	2025	2024 (Restated)
ASSETS		Rupees	Rupees
Non-current assets			
Property and equipment	5	**178,014,777**	238,897,158
Right-of-use assets	6	**92,321,144**	112,396,280
Intangible assets	7	**1,204,966,946**	146,347,537
Goodwill	8	**42,777,721**	42,777,721
Long term prepayments	9	**110,455,018**	154,997,369
Long-term deposits	10	**4,279,308**	634,000
		1,632,814,914	696,050,065
Current assets			
Trade debts	11	**293,606,689**	348,151,703
Advances, deposits and prepayments	12	**4,359,669**	4,089,945
Short term investments	13	**73,000,000**	73,000,000
Taxation - net	14	**89,314,002**	76,104,590
Current maturity - long term prepayments	9	**44,542,250**	44,542,151
Cash and bank balances	15	**349,896,347**	80,756
		854,718,957	545,969,145
Total assets		**2,487,533,871**	1,242,019,210
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorized capital			
300,000,000 (June 30, 2024: 300,000,000) ordinary shares of Re. 1/- each		**300,000,000**	300,000,000
Issued, subscribed and paid-up capital	16	**285,245,524**	285,245,524
Capital reserves			
Share premium		**273,268,397**	273,268,397
Surplus on revaluation of intangible assets - net	17	**875,110,632**	-
Foregin currency translation reserve		**(1,915,101)**	-
		1,146,463,928	273,268,397
Revenue reserves			
Unappropriated profits		**493,158,730**	353,034,520
		1,924,868,182	911,548,441
Non-controlling interest		**36,025,053**	81,959
		1,960,893,235	911,630,400
Non-current liabilities			
Lease liabilities	18	**88,251,371**	90,942,965
Staff retirement benefits - Staff gratuity	19	**418,602**	-
Deferred tax liabilities - net	20	**89,344,559**	3,972,599
		178,014,532	94,915,564
Current liabilities			
Trade and other payables	21	**160,018,269**	139,225,737
Short term borrowing	22	**114,473,248**	63,966,514
Due to related parties	23	**44,216,045**	9,122,259
Accrued markup	24	**5,410,043**	7,199,147
Current portion of lease liability	18	**23,948,835**	15,853,368
Unclaimed dividend		**559,664**	106,221
		348,626,104	235,473,246
Contingencies and commitments	25		
Total equity and liabilities		**2,487,533,871**	1,242,019,210

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

Chief Executive	**Director**	**Chief Financial Officer**

Symmetry Group Limited

Consolidated Statement of Profit or Loss

For the year ended June 30, 2025

	Note	2025	2024 (Restated)
		Rupees	
Revenue - net	26	**767,415,118**	578,029,548
Cost of services	27	**(352,133,785)**	(215,778,027)
Gross profit		**415,281,333**	362,251,521
Administrative and selling expenses	28	**(201,314,432)**	(189,184,927)
Operating profit		**213,966,901**	173,066,594
Other income	29	**17,151,433**	19,361,500
Other expense	30	**(2,096,400)**	(35,000)
Finance costs	31	**(42,752,055)**	(32,484,716)
Profit before levies and taxation		**186,269,879**	159,908,378
Levies	32	**(2,864,995)**	(6,417,033)
Profit before taxation		**183,404,884**	153,491,345
Taxation - net	33	**(15,264,479)**	(16,227,975)
Profit after taxation		**168,140,405**	137,263,370
Profit attributable to:			
- Equity holders of the parent		**168,648,497**	137,248,949
- Non-controlling interest		**(508,092)**	14,421
		168,140,405	137,263,370
Earning per share - basic and diluted	34	**0.59**	0.51

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

Chief Executive	Director	Chief Financial Officer

Symmetry Group Limited

Consolidated Statement of Comprehensive Income

For the year ended June 30, 2025

	2025	2024
	Rupees	
Profit after taxation	**168,140,405**	137,263,370
Other comprehensive income		
Items that may be reclassified to profit and loss		
Foreign currency translation loss	**(1,994,897)**	-
Items that will not be reclassified to profit and loss		
Revaluation gain on intangibles	**1,001,637,862**	-
Less: related deferred tax charge	**(90,147,408)**	-
	911,490,454	-
Total comprehensive income for the year	**1,077,635,962**	137,263,370
Attributable to:		
- Equity holders of the parent	**1,041,764,232**	137,248,949
- Non-controlling interest	**35,871,730**	14,421
	1,077,635,962	137,263,370

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

Chief Executive	Director	Chief Financial Officer

Symmetry Group Limited

Consolidated Statement of Changes in Equity
For the year ended June 30, 2025

	Issued, subscribed and paid up capital	Capital reserves			Revenue reserve	Total reserves	Equity attributable to owners	Non-controlling interest
		Share premium	Revaluation surplus	Foreign currency translation reserve	Unappropriated profits			
	Rupees							
Balance as at June 30, 2023	197,010,230	-	-	-	230,047,847	230,047,847	427,058,077	67,538
Total comprehensive income for the year ended June 30, 2024								
Profit for the year - *restated*	-	-	-	-	137,248,949	137,248,949	137,248,949	14,421
Other comprehensive income	-	-	-	-	-	-	-	-
	-	-	-	-	137,248,949	137,248,949	137,248,949	14,421
Issuance of ordinary shares	88,235,294	291,176,470	-	-	-	291,176,470	379,411,764	-
IPO costs directly attributable to issue of shares	-	(17,908,073)	-	-	-	(17,908,073)	(17,908,073)	-
	88,235,294	273,268,397	-	-	-	273,268,397	361,503,691	-
Transaction with owners								
Final dividend @ 5% for the year ended June 30, 2023	-	-	-	-	(14,262,276)	(14,262,276)	(14,262,276)	-
Balance as at June 30, 2024 - *restated*	285,245,524	273,268,397	-	-	353,034,520	626,302,917	911,548,441	81,959
Balance as at June 30, 2024	**285,245,524**	**273,268,397**	**-**	**-**	**353,034,520**	**626,302,917**	**911,548,441**	**81,959**
Total comprehensive income for the year ended June 30, 2025								
Non-controlling interest on acquision of foreign subsidiary	-	-	-	-	-	-	-	**151,160**
Profit for the year	-	-	-	-	**168,648,497**	**168,648,497**	**168,648,497**	**(508,092)**
Other comprehensive income	-	-	**875,110,632**	**(1,915,101)**	-	**873,195,531**	-	**36,300,026**
	-	-	**875,110,632**	**(1,915,101)**	**168,648,497**	**1,041,844,028**	**168,648,497**	**35,791,934**
Transaction with owners								
Final dividend @ 10% for the year ended June 30, 2024	-	-	-	-	**(28,524,287)**	**(28,524,287)**	**(28,524,287)**	-
Balance as at June 30, 2025	**285,245,524**	**273,268,397**	**875,110,632**	**(1,915,101)**	**493,158,730**	**1,639,622,658**	**1,051,672,651**	**36,025,053**

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

adil ahmed

Chief Executive | **Director** | **Chief Financial Officer**

Symmetry Group Limited

Consolidated Statement of Cash Flows

For the year ended 30 June 2025

	Note	2025	2024 *(Restated)*
CASH FLOWS FROM OPERATING ACTIVITIES		---------------- (Rupees)	---------------
Profit before levies and taxation		**186,269,879**	159,908,378
Adjustments for:			
- Depreciation on property and equipment	5	**66,366,664**	29,530,451
- Depreciation on right-of-use assets	6	**16,461,379**	9,987,830
- Amortization on intangible assets	7	**2,333,392**	-
- Amortization on long term prepayment	9	**44,542,252**	12,227,919
- Current service cost on gratuity		**418,602**	-
- Finance costs	31	**42,752,055**	32,484,716
- Write off of intangible asset at written down value	7	**-**	1,818,213
- Gain on disposal of property and equipment	29	**-**	(3,238,902)
- Interest income on short term investments	29	**(12,293,003)**	(9,335,478)
- Unrealized exchange (gain) / loss	29.1	**(5,902,131)**	1,249,735
		154,679,210	74,724,484
Operating profit before working capital changes		**340,949,089**	234,632,862
Working capital changes			
Decrease / (increase) in current assets			
- Trade debts		**62,231,248**	59,968,821
- Advances, deposits and prepayments		**(269,724)**	(2,467,188)
(Decrease) / Increase in current liabilities			
- Trade and other payables		**17,164,692**	33,937,571
		79,126,216	91,439,204
Cash generated from operations		**420,075,305**	326,072,066
Finance cost paid		**(44,541,159)**	(29,195,996)
Income tax paid - net		**(36,114,334)**	(47,292,438)
Long term deposits		**(3,645,308)**	(190,000)
Net cash generated from operating activities		**335,774,504**	249,393,632
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property and equipment	5	**(3,469,408)**	(244,534,271)
Sale proceeds on disposal of property and equipment		**-**	11,185,000
Addition to right-of-use-asset		**-**	(698,741)
Long term prepayment		**-**	(211,767,439)
Development expenditure in intangible	7	**(59,314,939)**	(87,381,999)
Interest received on short term investments		**12,293,003**	9,335,478
Short term investments - net		**-**	(73,000,000)
Net cash used in investing activities		**(50,491,344)**	(596,861,972)
CASH FLOW FROM FINANCING ACTIVITIES			
Loan obtained from director		**109,448,092**	99,611,727
Loan repaid to director		**(65,754,306)**	(112,532,768)
Loan repaid to related party		**(8,600,000)**	-
Proceeds from issue of shares		**-**	379,411,764
IPO costs directly attributable to issue of shares		**-**	(17,908,073)
Dividend paid		**(28,070,844)**	(14,156,055)
Repayment of long term borrowings		**-**	-
Repayment of lease liability - principal portion		**7,002,755**	(17,095,789)
Net cash generated from / (used in) financing activities		**14,025,697**	317,330,806
Net decrease in cash and cash equivalents		**299,308,857**	(30,137,534)
Cash and cash equivalents at beginning of the year		**(63,885,758)**	(33,748,224)
Cash and cash equivalents at end of the year	35	**235,423,099**	(63,885,758)

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

Chief Executive	Director	Chief Financial Officer

Symmetry Group Limited

Notes to the Consolidated Financial Statements

For the year ended June 30, 2025

1. INTRODUCTION

1.1 Legal status of the company

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

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

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

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

	Percentage of Direct Holding	
	2025	2024
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 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.

1.3 Location of the registered office and regional offices

Particular	Location	Address
Registered office	Karachi	Plot No. 56-A, Street 2, Khalid Commercial Area Phase 7 Ext Defence Housing Authority, Karachi,
Regional Office	Lahore	Plot No 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 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:

- International Financial Reporting Standards (IFRS 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 lAS 34, the provisions of, and directives issued under, the Companies Act, 2017 have been followed.

2.2 Basis of measurement

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

2.3 Functional and presentation currency

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

2.4 Use of estimates and judgments

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

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

		Note
-	Property and equipment	4.2
-	Leases	4.3
-	Intangible assets	4.4
-	Long term prepayment - Software-as-a-Service (SaaS) arrangements	4.5
-	Levies and Taxation	4.6
-	Goodwill	4.7
-	Revenue recognition	4.13

3. CHANGES IN ACCOUNTING STANDARDS, INTERPRETATIONS AND AMENDMENTS TO PUBLISHED APPROVED ACCOUNTING STANDARDS

3.1 Amendments to existing standards that became effective during the year

The following new or amended standards and interpretations became effective during the period which are considered to be relevant to the Group's financial statements:

- **IAS 1 – Classification of Liabilities as Current or Non-current (Amendments issued January 2020 and October 2022, effective January 1, 2024):**

  Under the previous requirements of IAS 1, a liability was classified as current if the Company did not have an unconditional right to defer settlement for at least twelve months after the reporting date. Following the amendments, the requirement for the right to be “unconditional” has been removed. Instead, the amendments specify that the right to defer settlement must be substantive and must exist as of the reporting date. Such a right may depend on the Company’s compliance with conditions (covenants) set out in a loan agreement.

  In October 2022, the IASB clarified that only covenants that the Company is required to comply with on or before the reporting date affect whether a liability is classified as current or non-current. Covenants that are tested after the reporting date (i.e., future covenants) do not impact classification at that date. However, if non-current liabilities are subject to future covenants, the Company must provide additional disclosures to enable users to understand the risk that such liabilities could become repayable within twelve months after the reporting date.

- **IFRS 16 – Lease Liability in a Sale and Leaseback (Amendments issued September 2022, effective January 1, 2024):**

  The amendments affect how a seller-lessee accounts for variable lease payments arising from a sale-and-leaseback transaction. At the time of initial recognition, the seller-lessee is required to include variable lease payments when measuring the lease liability. Subsequently, the seller-lessee applies the general requirements for lease liability accounting in a way that ensures no gain or loss is recognised in relation to the right-of-use asset it retains. These amendments introduce a new accounting model for variable lease payments and may require seller-lessees to reassess and, in some cases, restate previously recognised sale-and-leaseback transactions.

  The above standards, amendments to approved accounting standards and interpretations have not been early adopted by the Group and are do not have any material impact on the Company's financial statements.

3.2 Standards, interpretations and amendments to published approved accounting standards that are not yet effective

The following standards and amendments have been issued but are not effective for the financial year beginning July 1, 2024 and have not been early adopted by the Group:

- **IAS 21 – The Effects of Changes in Foreign Exchange Rates (Amendments: Lack of Exchangeability, effective January 1, 2025):**

  Amendments to IAS 21 The Effects of Changes in Foreign Exchange Rates address circumstances where a currency is not exchangeable, often due to government restrictions. In such cases, entities are required to estimate the spot exchange rate that would apply in an orderly transaction at the measurement date. The amendments permit flexibility by allowing the use of observable exchange rates without adjustment or other estimation methods, provided these meet the overall estimation objective. When assessing this, entities should consider factors such as the existence of multiple exchange rates, their intended use, nature, and frequency of updates. The amendments also introduce new disclosure requirements, including details of the non-exchangeability, its financial impact, the spot rate applied, the estimation approach used, and related risks.

- **Amendments to IFRS 9 and IFRS 7 – Classification and Measurement of Financial Instruments (effective January 1, 2026):**

  Amendments to IFRS 7 Financial Instruments: Disclosures and IFRS 9 Financial Instruments – Classification and Measurement provide clarifications and updates in several areas. They refine the requirements around the timing of recognition and derecognition of certain financial assets and liabilities, introducing a new exception for financial liabilities settled via electronic cash transfer systems. The amendments also clarify and expand the guidance on assessing whether a financial asset meets the "solely payments of principal and interest" (SPPI) criterion. In addition, new disclosure requirements are introduced for instruments with contractual terms that can alter cash flows, such as those linked to environmental, social, and governance (ESG) targets. Further updates are also made to the disclosure requirements for equity instruments designated at fair value through other comprehensive income (FVOCI).

- **IFRS 17 – Insurance Contracts (effective January 1, 2026 in Pakistan, as directed by SECP vide SRO 1715(I)/2023):**

  IFRS 17 Insurance Contracts establishes the principles for the recognition, measurement, presentation and disclosure of Insurance contracts within the scope of the Standard. The objective of IFRS 17 is to ensure that an entity provides relevant information that faithfully represents those contracts. This information gives a basis for users of financial statements to assess the effect that insurance contracts have on the entity's financial position, financial performance and cash flows. SECP vide its SRO 1715(I)/2023 dated November 21, 2023 has directed that IFRS 17 shall be followed for the period commencing January 1, 2026 by companies engaged in insurance / takaful and re-insurance / re-takaful business.

  Annual Improvements – Volume Eleven (effective January 1, 2026):

  - Hedge Accounting by a First-time Adopter (Amendments to IFRS 1) - The amendments are intended to address potential confusion arising from an inconsistency between the wording in IFRS 1 and the requirements for hedge accounting in IFRS 9.

  - Gain or Loss on Derecognition (Amendments to IFRS 7) - To update the language on unobservable inputs and to include a cross reference to paragraphs 72 and 73 of IFRS 13 Fair Value Measurement.

  - Introduction (Amendments to Guidance on implementing IFRS 7) - To clarify that the guidance does not necessarily illustrate all the requirements in the referenced paragraphs of IFRS 7, nor does it create additional requirements.

  - Disclosure of Deferred Difference between Fair Value and Transaction Price (Amendments to Guidance on implementing IFRS 7) - Paragraph IG14 of the Guidance on implementing IFRS 7 has been amended mainly to make the wording consistent with the requirements in paragraph 28 of IFRS 7 and with the concepts and terminology used in IFRS 9 and IFRS 13.

- Credit Risk Disclosures (Amendments to Guidance on implementing IFRS 7) - Paragraph IG20B of the Guidance on implementing IFRS 7 has been amended to simplify the explanation of which aspects of the IFRS requirements are not illustrated in the example.

- Transaction Price (Amendments to IFRS 9) - Paragraph 5.1.3 of IFRS 9 has been amended to replace the reference to 'transaction price as defined by IFRS 15 Revenue from Contracts with Customers' with 'the amount determined by applying IFRS 15'. The use of the term "transaction price' in relation to IFRS 15 was potentially confusing and so it has been removed. The term was also deleted from Appendix A of IFRS 9.

- Determination of a 'De Facto Agent' (Amendments to IFRS 10) - The amendment is intended to remove the inconsistency with the requirement in paragraph B73 for an entity to use judgement to determine whether other parties are acting as de facto agents.

- Cost Method (Amendments to IAS 7) - Paragraph 37 of IAS 7 has been amended to replace the term 'cost method' with 'at cost', following the prior deletion of the definition of 'cost method".

The above standards, amendments to approved accounting standards and interpretations have not been early adopted by the Group and are not likely to have any material impact on the Company's financial statements.

Other than the aforesaid standards, interpretations and amendments, IASB has also issued the following standards and interpretation, which have not been notified locally or declared exempt by the SECP as at June 30, 2025:

IFRS 18 – Presentation and Disclosure in Financial Statements

The new standard on presentation and disclosure in financial statements, IFRS 18, focuses on updates to the statement of profit or loss. It introduces key concepts such as the structure of the statement of profit or loss, required disclosures for certain profit or loss performance measures reported outside the financial statements (management-defined performance measures), and enhanced principles on aggregation and disaggregation applicable to the primary financial statements and notes.

Major Impact on Companies' Financial Statements:

IFRS 18 will require the Company to restructure their statement of profit or loss into operating, investing, and financing categories, which may alter familiar subtotals such as operating profit. This standard focuses on disaggregation will expand disclosures, requiring more detailed breakdowns of income, expenses, and significant transactions, rather than broad groupings. Adoption will also demand updates to reporting systems and processes, increasing compliance effort, but ultimately enhancing transparency, comparability, and investor confidence.

IFRS 19 – Subsidiaries without Public Accountability: Disclosures

IFRS 19 – Subsidiaries without Public Accountability: Disclosures introduces reduced disclosure requirements for eligible subsidiaries that apply IFRS Accounting Standards. It applies to subsidiaries without public accountability whose parent prepares publicly available consolidated IFRS financial statements. Recognition and measurement remain fully aligned with IFRS, while disclosures are significantly simplified. The standard aims to ease the reporting burden without compromising the usefulness of information, and adoption is voluntary.

4. SUMMARY OF MATERIAL ACCOUNTING POLICIES

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

Change in accounting policy

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

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

In accordance with the requirements of *IAS 08 Accounting Policies, Changes in Accounting Estimates and Errors*, when a change in accounting policy arises from the adoption of the revaluation model, it is applied prospectively. Accordingly, the impact of this change has been recognized in the current year and will be reflected in future periods. The related accounting policy due to this change has been defined in note 4.4 to these

4.1 Basis of consolidation

4.1.1 *Business combination*

The Group accounts for business combinations using the acquisition method when the acquired set of activities and assets meets the definition of a business and control is transferred to the Group unless the combining entities or businesses are ultimately controlled by the same party or parties both before and after the business combination and the control is not transitory, in which case they are accounted using merger accounting policies. In determining whether a particular set of activities and assets is a business, the Group assesses whether the set of assets and activities acquired includes, at a minimum, an input and substantive process and whether the acquired set has the ability to produce outputs.

The Group has an option to apply a 'concentration test' that permits a simplified assessment of whether an acquired set of activities and assets is not a business. The optional concentration test is met if substantially all of the fair value of the gross assets acquired is concentrated in a single identifiable asset or group of similar identifiable assets.

The consideration transferred in the acquisition is generally measured at fair value, as are the identifiable net assets acquired. Any goodwill that arises is tested annually for impairment. Any gain on a bargain purchase is recognised in profit or loss immediately. Transaction costs are expensed as incurred, except if related to the issue of debt or equity securities.

The consideration transferred does not include amounts related to the settlement of pre-existing relationships. Such amounts are generally recognised in profit or loss.

Any contingent consideration is measured at fair value at the date of acquisition. If an obligation to pay contingent consideration that meets the definition of a financial instrument is classified as equity, then it is not remeasured and settlement is accounted for within equity. Otherwise, other contingent consideration is remeasured at fair value at each reporting date and subsequent changes in the fair value of the contingent consideration are recognised in profit or loss.

4.1.2 *Subsidiaries*

Subsidiaries are entities controlled by the Group. The Group 'controls' an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The financial statements of subsidiaries are included in the consolidated financial statements from the date on which control commences until the date on which control ceases.

4.1.3 *Non-controlling interests - NCI*

NCI are measured initially at their proportionate share of the acquiree's identifiable net assets at the date of acquisition. Changes in the Group's interest in a subsidiary that do not result in a loss of control are accounted for as equity transactions.

4.1.4 *Loss of control*

When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related NCI and other components of equity. Any resulting gain or loss is recognised in profit or loss. Any interest retained in the former subsidiary is measured at fair value when control is lost.

4.1.5 *Transactions eliminated on consolidation*

Intra-group balances and transactions, and any unrealised income and expenses arising from intra-group transactions are eliminated on consolidation.

4.2 Property and equipment

4.2.1 *Recognition and measurement*

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

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

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

4.2.2 *Subsequent expenditure*

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

4.2.3 *Depreciation*

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

The estimated useful lives of property and equipment for current and comparative year are disclosed in note 5.

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

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

4.3 Leases

Right-of-use assets

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

Right-of-use assets comprise of motor cars and head office which is depreciated over period of lease on straight line basis. If ownership of the leased asset transfers to the Group at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset. The right-of-use assets are also subject to impairment.

Lease liabilities

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

In calculating the present value of lease payments, the Group uses its incremental borrowing rate at the lease commencement date because the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

Short-term leases

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

4.4 Intangible assets

Operating Intangible Assets

Initial Recognition and Measurement

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

Subsequent Measurement

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

Revaluation Surplus

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

Amortization

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

Capital Work-in-Progress

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

Impairment

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

Derecognition

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

4.5 Long term prepayment - Software-as-a-Service (SaaS) arrangements

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

SaaS arrangements are service contracts providing the Group with the right to access the cloud provider’s application software over the contract period. Costs incurred to configure or customise, and the ongoing fees to obtain access to the cloud provider’s application software, are recognised as operating expenses when the services are received. Some of the costs incurred relate to the development of software code that enhances or modifies, or creates additional capability to, existing on-premise systems and meets the definition of, and the recognition criteria for, an intangible asset. These costs are recognised as intangible software assets and amortised over the useful life of the software on a straight line basis.

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

4.6 Levies and Taxation

Levies

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

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

Current tax

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

Deferred tax

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

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

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

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

4.7 Goodwill

Goodwill that arises upon the acquisition of assets and assuming liabilities is included in intangible assets. The acquisition method of accounting is used to account for the acquisition of the assets and assuming liabilities. The cost of acquisition is measured at the fair value of the assets transferred, equity instruments issued and liabilities incurred or assumed at the acquisition date. The cost of acquisition includes fair value of assets and liabilities resulting from consideration agreement. Identifiable assets acquired and the liabilities assumed are measured initially at their fair values at the acquisition date. Transactions costs are expensed out as incurred except if they relate to the issue of debt or equity securities.

The excess of the consideration transferred over the fair value of the identifiable net assets acquired is recorded as goodwill. If this is less than the fair value of the net assets of the Acquiree in the case of a bargain purchase, the difference is recognised directly in the consolidated statement of profit or loss account.

Goodwill has an indefinite useful life and is subsequently measured at cost less impairment in value, if any. Goodwill is tested for impairment on an annual basis and also when there is an indication of impairment. Impairment loss on goodwill is not reversed. On disposal of an entity, the attributable amount of goodwill is included in the determination of the profit or loss on disposal.

Goodwill is allocated to cash-generating units for the purpose of impairment testing. The allocation is made to those cash-generating units or groups of cash-generating units that are expected to benefit from the business combination in which the goodwill arose.

4.8 Cash and cash equivalents

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

4.9 Staff retirement benefits

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

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

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

4.10 Provisions and contingent liabilities

Provisions

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

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

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

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

Contingent liabilities

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

4.11 Foreign currency transactions and translation

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

4.12 Segment reporting

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

4.13 Revenue recognition

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

Transformation:

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

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

- revenue from providing social media retainer services is recognized on a straight line basis over the time duration of respective contracts.

Interactive:

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

- revenue from digital public relations is recognized at a point in time when the performance criteria has been met in accordance with the customers' contract and purchase order. Performance obligations within this revenue stream involves connecting influencer with customers to advertise, make social media posts, reels, videos, posting or making reels on catchy phrases or slogans.

- revenue from content services is recognized at a point in time when the performance criteria has been met in accordance with the customers' contract and purchase order. Performance obligations within this revenue stream involves connecting content creators with customers for creating and designing multiple types of content.

- revenue from providing social media retainer services is recognized on a straight line basis over the time duration of the respective contracts.

- revenue from media services is recognized at a point in time when the performance criteria has been met in accordance with the customers' contract and purchase order. Performance obligations within this revenue stream involves connecting vendors with customer in purchasing of advertising space or time across various media channels.

Digital Commerce:

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

Mobility:

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

4.14 Financial assets

4.14.1 Classification and initial measurement

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

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

(a) Financial assets measured at amortized cost

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

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

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

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

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

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

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

Such financial assets are initially measured at fair value.

4.14.2 Subsequent measurement

(a) Financial assets measured at amortized cost

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

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

(b) Financial assets at FVOCI

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

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

Financial assets at FVTPL

These assets are subsequently measured at fair value.

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

4.14.3 Impairment

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

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

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

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

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

4.14.4 De-recognition

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

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

4.15 Financial liabilities

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

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

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

4.16 Offsetting of financial assets and financial liabilities

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

4.17 Other income

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

4.18 Dividends and appropriations

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

5. PROPERTY AND EQUIPMENT

	Note	Furniture and fittings	Lease hold improvements	Office equipment	Computer and ancillary equipment	Vehicles	Total
		----------	----------	---------- (Rupees)	----------	----------	
As at 30 June 2023							
Cost		19,279,658	-	9,529,583	56,581,851	7,051,255	92,442,347
Accumulated depreciation		(6,073,286)	-	(6,153,860)	(49,443,431)	(6,492,483)	(68,163,060)
		13,206,372	-	3,375,723	7,138,420	558,772	24,279,287
Movement during the year ended June 30, 2024							
Opening net book value		13,206,372	-	3,375,723	7,138,420	558,772	24,279,287
Additions during the year		35,536,835	41,288,225	9,193,500	158,400,711	115,000	244,534,271
Transferred from right-of-use-asset							
Cost		-	-	-	-	7,754,000	7,754,000
Accumulated depreciation		-	-	-	-	(193,850)	(193,850)
		-	-	-	-	7,560,150	7,560,150
Depreciation for the year		(2,299,537)	(4,386,512)	(3,016,522)	(19,646,431)	(181,449)	(29,530,451)
Reclassification							
Cost		(13,504,250)	13,504,250	-	-	-	-
Accumulated depreciation		1,055,267	(1,055,267)	-	-	-	-
		(12,448,983)	12,448,983	-	-	-	-
Disposal							
Cost		-	-	-	-	(10,897,390)	(10,897,390)
Accumulated depreciation		-	-	-	-	2,951,292	2,951,292
		-	-	-	-	(7,946,098)	(7,946,098)
Closing net book value		33,994,686	49,350,696	9,552,701	145,892,700	106,375	238,897,158
As at 30 June 2024							
Cost		**41,312,242**	**54,792,475**	**18,723,083**	**214,982,562**	**4,022,865**	**333,833,227**
Accumulated depreciation		**(7,317,556)**	**(5,441,779)**	**(9,170,382)**	**(69,089,862)**	**(3,916,490)**	**(94,936,069)**
Net book value		**33,994,686**	**49,350,696**	**9,552,701**	**145,892,700**	**106,375**	**238,897,158**
Movement during the year ended June 30, 2025							
Opening net book value		**33,994,686**	**49,350,696**	**9,552,701**	**145,892,700**	**106,375**	**238,897,158**
Additions during the year		**526,028**	**-**	**921,000**	**2,022,380**	**-**	**3,469,408**
Transferred from right-of-use-asset							
Cost	*6*	**-**	**-**	**-**	**-**	**6,807,578**	**6,807,578**
Accumulated depreciation	*6*	**-**	**-**	**-**	**-**	**(4,792,703)**	**(4,792,703)**
		-	**-**	**-**	**-**	**2,014,875**	**2,014,875**
Depreciation for the year		**(5,631,972)**	**(5,301,188)**	**(4,089,014)**	**(50,391,198)**	**(953,292)**	**(66,366,664)**
Closing net book value		**28,888,742**	**44,049,508**	**6,384,687**	**97,523,882**	**1,167,958**	**178,014,777**
As at 30 June 2025							
Cost		**41,838,270**	**54,792,475**	**19,644,083**	**217,004,942**	**10,830,443**	**344,110,213**
Accumulated depreciation		**(12,949,528)**	**(10,742,967)**	**(13,259,396)**	**(119,481,060)**	**(9,662,485)**	**(166,095,436)**
Net book value		**28,888,742**	**44,049,508**	**6,384,687**	**97,523,882**	**1,167,958**	**178,014,777**
Depreciation rates (% per annum)		**15**	**10**	**30**	**30**	**15**	

5.1 The cost of above assets include cost of operating assets of **Rs. 64.202 million** (2024: Rs. 59.823 million) having a net book value of nil value at the reporting date which are still in use.

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

	Note	**2025**	2024
		Rupees	
Cost of services	27	**39,819,998**	17,718,271
Administrative and selling expenses	28	**26,546,666**	11,812,180
		66,366,664	29,530,451

6. RIGHT-OF-USE ASSETS

	Note	Head office Karachi (Note 6.1 & 43) *(Restated)*	Leased vehicles (Note 6.2)	Total
			Rupees	
As at June 30, 2023				
Cost		-	18,384,875	18,384,875
Accumulated depreciation		-	(4,988,917)	(4,988,917)
		-	13,395,958	13,395,958
Movement during the year ended June 30, 2024				
Opening net book value		-	13,395,958	13,395,958
Addition during the year		87,093,501	29,454,800	116,548,301
Transferred to property and equipment				
- Cost	5	-	(7,754,000)	(7,754,000)
- Accumulated depreciation	5	-	193,850	193,850
		-	(7,560,150)	(7,560,150)
Depreciation for the year	6.3	(5,806,233)	(4,181,596)	(9,987,829)
Closing net book value		81,287,268	31,109,012	112,396,280
As at June 30, 2024				
Cost		87,093,501	40,085,675	127,179,176
Accumulated depreciation		(5,806,233)	(8,976,663)	(14,782,896)
		81,287,268	31,109,012	112,396,280
Depreciation rate (per annum)		**10%**	**15%**	
Movement during the year ended June 30, 2025				
Opening net book value		**81,287,268**	**31,109,012**	**112,396,280**
Transferred to property and equipment				
- Cost		-	**(6,807,578)**	**(6,807,578)**
- Accumulated depreciation		-	**4,792,703**	**4,792,703**
		-	**(2,014,875)**	**(2,014,875)**
Impact of lease modification	18	**(1,598,882)**	-	**(1,598,882)**
Depreciation for the year	6.3	**(8,709,350)**	**(7,752,029)**	**(16,461,379)**
Closing net book value		**70,979,036**	**21,342,108**	**92,321,144**
As at June 30, 2025				
Cost		**85,494,619**	**33,278,097**	**118,772,716**
Accumulated depreciation		**(14,515,583)**	**(11,935,989)**	**(26,451,572)**
		70,979,036	**21,342,108**	**92,321,144**
Depreciation rate (per annum)		**10%**	**15%**	

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

Particulars	**Rented property in Karachi**
Lessor name	Muhammad Irfan
Lease agreement date	25-Oct-23
Lease commencement date	1-Nov-23
Initial contracted term of the lease	10 years
Availability of extension option	No
Assessed lease term	10 years

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

Lease contract no.	Lessor name	Availability of extension option	First installment payable on	Last installment payable on	Total number of installments	Rental payment frequency	Markup rate	Nature of the leased assets	Number of the leased assets
1099-AHL000089	BanK AL-Habib Limited	No	07-Nov-22	07-Oct-27	60	Monthly	6 month KIBOR + 1.5%	Motor Vehicles	1
1099-AHL000093	BanK AL-Habib Limited	No	05-Dec-23	05-Nov-28	60	Monthly	6 month KIBOR + 1.5%	Motor Vehicles	1
1099-AHL000094	BanK AL-Habib Limited	No	27-Mar-24	27-Feb-29	60	Monthly	6 month KIBOR + 1.5%	Motor Vehicles	2

	Note	**2025**	2024
		Rupees	*(Restated)*
6.3 The depreciation charge for the year has been allocated as follows:			
Cost of services	*27*	**9,876,827**	5,992,698
Administrative and general expenses	*28*	**6,584,551**	3,995,132
		16,461,378	9,987,830

7. INTANGIBLE ASSETS

	Operating Intangible Assets	**Capital work-in-progress**	**TOTAL**
	(Restated)	*(Restated)*	
	Note 7.1 & 43	**Note 7.2 & 43**	
As at June 30, 2023			
Cost	30,000,000	58,965,538	88,965,538
Accumulated amortization	(28,181,787)	-	(28,181,787)
	1,818,213	58,965,538	60,783,751
Movement during the year ended June 30, 2024			
Opening net book value	1,818,213	58,965,538	60,783,751
Addition during the year	-	87,381,999	87,381,999
Intangible written off	(1,818,213)	-	(1,818,213)
Closing net book value	-	146,347,537	146,347,537
As at June 30, 2024			
Cost	-	146,347,537	146,347,537
Accumulated amortization	-	-	-
	-	146,347,537	146,347,537
Amortization rate	20%	-	

Movement during the year ended June 30, 2025			
Opening net book value	-	146,347,537	146,347,537
Addition during the year	-	59,314,939	59,314,939
Transfer from Capital-work-in progress to operating intangibles	127,347,585	(127,347,585)	-
Amortization charged for the year	(2,333,392)	-	(2,333,392)
Revaluation surplus for the year	1,001,637,862	-	1,001,637,862
Closing net book value	**1,126,652,055**	**78,314,891**	**1,204,966,946**
As at June 30, 2025			
Cost	**1,128,985,447**	**78,314,891**	**1,207,300,338**
Accumulated amortization	**(2,333,392)**	-	**(2,333,392)**
	1,126,652,055	**78,314,891**	**1,204,966,946**
Amortization rate	**10%**	-	

7.1 During the year, the Group developed two internally generated software applications, Influsense and Cartsight, at a cost of Rs. 127.35 million. These assets are carried at revalued amounts, based on an active market, as determined by an independent valuer at June 30, 2025, with the related revaluation surplus recognized as capital reserve in equity.

7.2 Capital work-in-progress represents development costs incurred on three software projects, Survit, Mobit, and Vidfy, which are in the development stage and not yet available for use. These assets are carried at cost and have not been revalued, as no active market exists for such projects at this stage.

8. GOODWILL

8.1 On 31 August 2009, the Group acquired assets and assumed liabilities of The Symmetry, a sole proprietary business ("the Acquiree"), engaged in digital media advertising and IT Services business. Under the terms of the agreement effective from 31 August 2009, the Group has acquired assets and assumed liabilities of the Acquiree.

Goodwill arising from the acquisition has been recognised as follows:	**(Rupees)**
Consideration transferred	**161,777,721**
Fair value of identifiable net assets	**(119,000,000)**
Goodwill	**42,777,721**

Goodwill is primarily related to growth expectations, expected future profitability, expected cost and other synergies to be derived by the Group from the acquired business.

Fair value of identifiable assets and liabilities

The fair values of identifiable assets and liabilities of the Acquiree as at the date of acquisition were as follows:

	(Rupees)
Property and equipment	**6,560,828**
Long-term deposits	**713,476**
Trade debts	**82,167,117**
Prepayments and other receivables	**29,558,579**
Total identifiable net assets acquired	**119,000,000**

8.2 Impairment testing of goodwill

The recoverable amount of business operations of Symmetry Digital (Private) Limited have been determined based on 'value in use' calculation, using cash flow projections prepared by management from 2026 through 2029 till terminal period.

The key assumptions used in the estimation of the recoverable amount are set out below. The values assigned to the key assumptions represent management's assessment of future trends in the relevant industries and have been based on historical data from both external and internal sources.

	2025	2024
	---- (Percentage) ----	
Long-term growth rate	**10.00%**	10.00%
Weighted average cost of capital (discount rate)	**13.00%**	23.10%
Terminal growth rate	**3.00%**	3.00%

The calculation of 'value in use' for the business operations of Symmetry Digital (Private) Limited is most sensitive to the following assumptions:

Revenue, cost of services and operating expenses

Revenue, cost of services and operating expenses represent management's best estimate of the most likely future operating results of Symmetry Digital (Private) Limited and exclude any synergies expected to arise from the transaction that would not be equally realisable by other market participants.

Capital expenditures

Capital expenditures have been projected taking into account growth in business volume and historical trends.

Discount rate (WACC)

Discount rates reflect management's estimate of the rate of return required for the business and are calculated after taking into account the prevailing risk free rate, industry risk and business risk. Discount rates are calculated by using the weighted average cost of capital.

Sensitivity to changes in assumptions

Management believes that reasonable possible changes in other assumptions used to determine the recoverable amount of the cash generating units will not have significant impact on the cash flows that could result in an impairment of goodwill.

		Note	**2025**	2024
9.	**LONG TERM PREPAYMENTS**		**---------------- Rupees**	**-----------------**
	Opening balance		**199,539,520**	-
	Additions		**-**	211,767,439
	Amortization	*27*	**(44,542,252)**	(12,227,919)
			154,997,268	199,539,520
	Less: Current maturity shown under current assets		**(44,542,250)**	(44,542,151)
	Non-current		**110,455,018**	154,997,369

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

		Note	2025	2024
			----------------- Rupees ------------------	
10.	**LONG TERM DEPOSITS**			
	Premises		**419,000**	634,000
	Security deposit - bid money	*10.1*	**3,860,308**	-
			4,279,308	634,000

10.1 This represents a security deposit placed with the State Bank of Pakistan (SBP) through a pay order as bid money against a contract. The deposit is refundable upon completion of the contract. As the contract is expected to be completed on August 26, 2030, hence, the amount has been classified as a non-current asset.

		Note	2025	2024
			----------------- Rupees ------------------	
11.	**TRADE DEBTS - Unsecured**			
	Local			
	- Billed		**94,919,493**	115,846,098
	- Unbilled		**12,617,269**	22,510,387
			107,536,762	138,356,485
	Foreign			
	- Billed		**186,145,153**	202,775,377
	- Unbilled		**-**	7,095,067
			186,145,153	209,870,444
			293,681,915	348,226,929
	Less: Provision for expected credit losses		**(75,226)**	(75,226)
			293,606,689	348,151,703
12.	**ADVANCES, DEPOSITS AND PREPAYMENTS**			
	Advances			
	- loan to employees		**175,002**	1,470,002
	- advance to employees		**108,700**	19,500
			283,702	1,489,502
	Prepaid rent		**-**	196,000
	Prepaid Insurance		**1,097,407**	694,443
	Security deposit (Bid money)	*12.1*	**2,824,000**	1,710,000
	Other receivables		**154,560**	-
			4,359,669	4,089,945

12.1 This represents bid deposits placed through pay orders with various institutions in respect of development projects. These deposits are in the nature of prepayments made to participate in the bidding process.

		Note	2025	2024
			----------------- Rupees ------------------	
13.	**SHORT TERM INVESTMENTS**			
	Term deposit receipts (TDRs)	*13.1*	**73,000,000**	73,000,000

13.1 These TDRs are maintained with M/s. Bank Al Habib Limited carrying mark-up at the rate of 9.5% per annum. These all shall mature on March 03, 2026.

14. TAXATION - NET

	Note	2025	2024
		---------------- Rupees ----------------	
Income tax refundable			
Opening balance		**76,104,590**	46,992,310
Add: Taxes deducted at source during the year		**36,114,334**	47,292,438
		112,218,924	94,284,748
Less: Provision for current tax	*33*	**(19,905,576)**	(10,663,589)
Less: Prior tax	*33*	**(134,351)**	(1,099,536)
		(20,039,927)	(11,763,125)
Less: Levies - Excess of minimum tax over normal tax	*32*	**(1,835,464)**	(5,653,034)
Less: Income tax - Final tax regime	*32*	**(1,029,531)**	(763,999)
		(2,864,995)	(6,417,033)
Closing balance	*14.1*	**89,314,002**	76,104,590

14.1 Income tax assessments of the Parent Company and its local subsidiaries have been deemed finalized up to and including tax year 2024 on the basis of returns filed under section 120 of the Income Tax Ordinance, 2001. However, such returns may be selected for audit within five years from the date of filing, and the Commissioner of Inland Revenue may amend the assessment in case of any objection raised during audit proceedings.

14.2 The foreign subsidiary of the Parent Company, incorporated during the year, shall file its first income tax return in accordance with the rules and regulations applicable in the United Arab Emirates.

15. CASH AND BANK BALANCES

	2025	2024
	---------------- Rupees ----------------	
Cash in hand	**2,010**	8,193
Cash in banks - current account	**349,894,337**	72,563
	349,896,347	80,756

16. ISSUED, SUBSCRIBED AND PAID UP CAPITAL

2025	2024		2025	2024
(Number of shares)			---------- (Rupees) ----------	
119,697,766	119,697,766	Ordinary shares of Re. 1/ each fully paid in cash	**119,697,766**	119,697,766
165,547,758	165,547,758	Ordinary shares of Re. 1/ each issued as bonus shares	**165,547,758**	165,547,758
285,245,524	285,245,524		**285,245,524**	285,245,524

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

17. SURPLUS ON REVALUATION OF INTANGIBLE ASSETS - net

	2025	2024
	---------------- Rupees ----------------	
Gross surplus		
Balance as at the beginning of the year	**-**	-
Revaluation increase recognized during the year	**1,001,637,862**	-
	1,001,637,862	-
Related deferred tax charge		
Balance as at the beginning of the year	**-**	-
Revaluation increase recognized during the year	**(90,147,408)**	-
	(90,147,408)	-
	911,490,454	-

17.1 The revaluation surplus on intangible assets is a capital reserve and is not available to for distribution to the shareholders in accordance with section 241 of the Companies Act, 2017

18. LEASE LIABILITIES	*Note*	**2025**	2024
		Rupees	*(Restated)*
Opening balance		**106,796,333**	8,042,561
Additions		**-**	115,849,561
Impact of modification	*6*	**(1,598,882)**	-
Interest expense	*31*	**19,586,062**	14,626,890
Payments		**(12,583,307)**	(31,722,679)
		112,200,206	106,796,333
Less: Current maturity shown under current liabilities	*18.1*	**(23,948,835)**	(15,853,368)
Non-current		**88,251,371**	90,942,965

18.1 The current maturity of lease liability includes an amount of Rs. 8.6 million (2024: nil) that has become due.

19. STAFF RETIREMENT BENEFITS - GRATUITY

As disclosed in note 4.9 to these financial statements, the Company operates an unfunded gratuity scheme for its eligible staff employees. The latest actuarial valuation was carried out as at June 30, 2025, using the Projected Unit Credit Method.

	2025	2024
	Rupees	
19.1 Movement in defined benefit obligation		
Opening defined benefit obligation	**-**	-
Current service cost	**418,602**	-
Closing defined benefit obligation	**418,602**	-
19.2 Expense recognized in the statement of profit or loss		
Current service cost	**418,602**	-
	418,602	-
19.3 Sensitivity analysis on defined benefit obligation		
Discount rate + 100 bps	**397,242**	-
Discount rate - 100 bps	**442,866**	-
Salary increment rate + 100 bps	**444,321**	-
Salary increment rate -100 bps	**395,506**	-
19.4 Principal actuarial assumptions used		
Discount rate used for interest cost in profit and loss	**N/A**	N/A
Discount rate used for year end obligation	**11.75%**	N/A
Rate of increase in salaries - next 1 year	**10.75%**	N/A
Rate of increase in salaries - future years	**10.75%**	N/A
Mortality rates	**SLIC 2001 - 2005**	N/A

19.5 As of June 30, 2025 the weighted average duration of the defined benefit plan is 5 years.

20 DEFERRED TAX LIABILITY - net

	June 30, 2025			
	Balance as at June 30 2024 *(Restated)*	**Charge / (reversal) recognized in profit or loss**	**Charge / (reversal) recognized in other comprehensive income**	**Balance as at June 30, 2025**
	---- (Rupees) ----			
Taxable / (deductible) temporary differences				
Accelerated tax depreciation	**2,198,715**	**(654,021)**	**-**	**1,544,694**
Revaluation surplus	**-**	**-**	**90,147,408**	**90,147,408**
Right-of-use assets and related lease liability	**1,189,844**	**(931,137)**	**-**	**258,707**
Long term prepayment	**-**	**(2,267,221)**	**-**	**(2,267,221)**
Allowance for expected credit losses	**(6,636)**	**6,636**	**-**	**-**
Intangible assets	**590,676**	**(929,705)**	**-**	**(339,029)**
Deferred taxation - net	**3,972,599**	**(4,775,448)**	**90,147,408**	**89,344,559**

	June 30, 2024			
	Balance as at June 30, 2023	Charge / (reversal) recognized in profit or loss *(Restated)*	Charge / (reversal) recognized in other comprehensive	Balance as at June 30, 2024 *(Restated)*
	---- (Rupees) ----			
Taxable / (deductible) temporary differences				
Accelerated tax depreciation	(1,056,915)	3,255,630	-	2,198,715
Right-of-use assets and related lease liability	572,712	617,132	-	1,189,844
Allowance for expected credit losses	(8,048)	1,412	-	(6,636)
Intangible assets	-	590,676	-	590,676
Deferred taxation - net	(492,251)	4,464,850	-	3,972,599

	Note	**2025**	2024
		---- Rupees ----	*(Restated)*
21. TRADE AND OTHER PAYABLES			
Trade Creditors		**54,661,560**	38,822,051
Accrued expenses	*44.2*	**62,796,140**	57,771,390
Withholding income tax payable	*44.2*	**14,527,446**	22,297,459
Withholding sales tax payable		**4,758,074**	4,671,668
Workers' welfare fund		**143,176**	143,176
EOBI payable		**6,920,380**	7,375,068
Sales tax payable		**12,583,653**	8,144,925
Others		**3,627,840**	-
		160,018,269	139,225,737
22. SHORT TERM BORROWING			
Balance at the end of year	*22.1*	**114,473,248**	63,966,514

22.1 This represents running finance facility obtained from M/s. Bank AL Habib Limited against available limit of Rs. 115 million (June 30, 2024: Rs. 65 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, 2024: 3 months deposit rate plus 2%) payable quarterly in arrears. The facility is secured against hypothecation charge over receivables of the Parent 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. 0.53 million (June 30, 2024: Rs. 1.03 million).

23. DUE TO RELATED PARTIES	*Note*	**2025**	2024
		---------- (Rupees) ----------	
Loan payable to related parties - unsecured			
- Ms. Dur-e-Shahwar		**-**	8,600,000
- Payable to director	*23.1*	**44,216,045**	522,259
		44,216,045	9,122,259

23.1 This represent interest free loan obtained from Mr. Syed Sarocsh Ahmed (executive director of the Parent Company). The loan is payable on demand and has been obtained to meet working capital needs of the Company. The maximum aggregate amount outstanding to the director at any time during the year, calculated by reference to month-end balances is Rs. 44.22 million (2024: Rs. 9.67 million).

24. ACCRUED MARKUP	**2025**	2024
	---------- (Rupees) ----------	
- Short term borrowing	**3,604,242**	3,472,964
- Loan from Ms. Dur-e-Shahwar	**-**	3,087,518
- Financing of payroll	**1,739,574**	491,820
- Lease liability	**66,227**	146,845
	5,410,043	7,199,147

25. CONTINGENCIES AND COMMITMENTS

There were no contingences and commitments as at reporting date (June 30, 2024: None).

26. REVENUE - net	**2025**	2024
	---------- (Rupees) ----------	
Gross Revenue	**834,393,935**	629,764,169
Less: Sales tax	**(66,978,817)**	(51,734,621)
	767,415,118	578,029,548

26.1 The net revenue of the Group has been arrived by offsetting an amount of Rs. 404.333 million (2024: Rs. 630.665 million) representing billing on behalf of vendors with the gross billing made to customers amounting to Rs. 1,149.013 million (2024: Rs. 1,168.818 million).The net revenue comprises of following:

	Note	**2025**	2024
		---------- (Rupees) ----------	
Revenue	*26.1.1*	**756,640,027**	558,274,995
Commission - net	*26.1.2*	**10,775,091**	19,754,553
		767,415,118	578,029,548

26.1.1 Disaggregation of revenue

The Group analyses its net revenue by the following streams:

	June 30, 2025		
	Local	**Export**	**Total**
	------------------------	**(Rupees)**	------------------------
Transformation			
Design and development	**110,868,270**	**388,774,729**	**499,642,999**
Retainer	**110,000,008**	**9,990,500**	**119,990,508**
	220,868,278	**398,765,229**	**619,633,507**
Interactive			
Digital Public Relations	**13,187,970**	**-**	**13,187,970**
Media	**21,762,759**	**-**	**21,762,759**
Content	**50,499**	**-**	**50,499**
Retainer	**90,000,001**	**11,595,069**	**101,595,070**
	125,001,229	**11,595,069**	**136,596,298**
Digital commerce - Trade service	**-**	**-**	**-**
Mobility	**410,222**	**-**	**410,222**
	346,279,729	**410,360,298**	**756,640,027**

	June 30, 2024		
	Local	Export	Total
	------------------------	(Rupees)	------------------------
Transformation			
Design and development	83,480,363	252,313,328	335,793,691
Retainer	89,320,513	15,892,892	105,213,405
	172,800,876	268,206,220	441,007,096
Interactive			
Digital Public Relations	19,024,963	-	19,024,963
Media	9,710,252	-	9,710,252
Content	1,602,868	-	1,602,868
Retainer	71,607,693	13,003,276	84,610,969
	101,945,776	13,003,276	114,949,052
Digital commerce - Trade service	1,254,932	-	1,254,932
Mobility	1,063,915	-	1,063,915
Total	277,065,499	281,209,496	558,274,995

26.1.2 Commission - net

The Group analyses its commission by the following streams:

	June 30, 2025		
	Local	**Export**	**Total**
	------------------------	**(Rupees)**	------------------------
Interactive			
Digital PR	**8,068,516**	**-**	**8,068,516**
Content	**25,251**	**-**	**25,251**
Media	**2,318,270**	**363,054**	**2,681,324**
	10,412,037	**363,054**	**10,775,091**
Digital commerce - Trade service	-	-	-
Total	**10,412,037**	**363,054**	**10,775,091**

	June 30, 2024		
	Local	Export	Total
	------------------------	(Rupees)	------------------------
Interactive			
Digital PR	7,621,124	-	7,621,124
Content	617,056	-	617,056
Media	5,418,806	4,629,790	10,048,596
	13,656,986	4,629,790	18,286,776
Commerce			
Digital commerce - Trade service	-	1,467,777	1,467,777
Total	13,656,986	6,097,567	19,754,553

		Note	2025	2024
			---------- (Rupees) ----------	
				(Restated)
27.	**COST OF SERVICES**			
	Salaries and other benefits		**213,993,662**	132,498,934
	Mobility Cost		**2,441,480**	7,371,857
	Travelling and conveyance		**8,983,464**	12,119,879
	Depreciation on property and equipment	5.2	**39,819,998**	17,718,271
	Depreciation on right-of-use asset	6.3	**9,876,827**	5,992,698
	Amortisation of intangible asset		**2,333,392**	-
	Amortisation of long term prepayments	9	**44,542,252**	12,227,919
	Utilities		**8,989,783**	7,926,459
	Rent, rates and taxes		**4,629,564**	6,236,116
	Repairs and maintenance		**3,046,667**	6,845,081
	Office supplies		**2,196,726**	1,910,620
	Printing and stationery		**340,453**	1,399,116
	Website maintenance cost		**10,939,517**	3,531,077
			352,133,785	215,778,027
28.	**ADMINISTRATIVE AND SELLING EXPENSES**			
	Salaries and other benefits		**56,581,567**	57,245,868
	Director remuneration	36	**35,900,002**	30,262,000
	Travelling and conveyance		**5,988,976**	8,079,920
	Depreciation on property and equipment	5.2	**26,546,666**	11,812,180
	Depreciation on right-of-use asset	6.3	**6,584,551**	3,995,132
	Utilities		**5,993,189**	5,284,305
	Entertainment		**15,986,382**	15,804,857
	Advertisement and sales promotion		**7,932,829**	6,417,797
	Rent, rates and taxes		**9,931,371**	4,157,410
	Legal and professional		**4,263,360**	7,047,983
	Fees and subscription		**4,789,405**	918,333
	Repairs and maintenance		**2,031,112**	4,563,387
	Insurance		**5,912,501**	4,402,601
	Office supplies		**1,464,485**	1,273,746
	Auditors' remuneration	28.2	**4,930,600**	3,292,000
	Printing and stationery		**226,968**	932,745
	Communication and courier		**281,600**	856,620
	Brokerage charges for Initial public offer		**-**	2,224,330
	Write off intangible asset		**-**	1,818,213
	Security expense		**881,937**	797,583
	Others		**5,086,931**	17,997,917
			201,314,432	189,184,927

28.1 These include staff retirement benefits amounting to Rs. 0.418 million.

		2025	2024
28.2	**Auditors' remuneration**	---------- (Rupees) ----------	
	Audit fee for unconsolidated financial statements	**2,750,000**	2,100,000
	Review fee for unconsolidated interim financial statements	**800,000**	400,000
	Audit fee for annual consolidated financial statements	**300,000**	200,000
	Out of pocket expenses	**400,000**	300,000
	Sales tax	**335,600**	192,000
	Certification fees - Code of Corporate Governance	**125,000**	100,000
	Certification fees - others	**220,000**	-
		4,930,600	3,292,000

29. OTHER INCOME

	Note	2025	2024
		---------- (Rupees) ----------	
Interest income on short term investments		**12,293,003**	9,335,478
Gain on disposal of property and equipment		**-**	3,238,902
Reward income		**-**	2,500,000
Exchange gain - net	*29.1*	**4,858,430**	4,287,120
		17,151,433	19,361,500

29.1 Exchange gain - net

	2025	2024
Realised exchange gain	**(1,043,701)**	5,536,855
Unrealised exchange (loss) / gain	**5,902,131**	(1,249,735)
	4,858,430	4,287,120

30. OTHER EXPENSE

	2025	2024
Donation	**12,000**	35,000
Write of trade debts	**2,084,400**	-
	2,096,400	35,000

31. FINANCE COSTS

	2025	2024
	---------- (Rupees) ----------	
		(Restated)
Markup charges on:		
- running finance	**14,272,390**	10,291,678
- leases liability	**19,586,062**	14,626,890
- financing of payroll	**4,822,791**	3,485,765
- loan payable to a related party	**1,030,586**	1,032,000
	39,711,829	29,436,333
Bank charges	**1,608,721**	1,741,102
Discounting bill charges	**1,431,505**	1,307,281
	42,752,055	32,484,716

32. LEVIES

		2025	2024
		---------- (Rupees) ----------	
Excess of minimum tax over normal tax	*43*	**1,835,464**	5,653,034
Income tax - Final tax regime		**1,029,531**	763,999
		2,864,995	6,417,033

33. TAXATION - NET

		2025	2024
		---------- (Rupees) ----------	
			(Restated)
Current tax	*43*	**19,905,576**	10,663,589
Prior tax		**134,351**	1,099,536
		20,039,927	11,763,125
Deferred tax - net		**(4,775,448)**	4,464,850
		15,264,479	16,227,975

33.1 Relationship between average effective tax rate and an applicable tax rate

	2025	2024
	---------- (Rupees) ----------	
		(Restated)
Profit before levies and taxation	**186,269,879**	159,908,378
Tax at the applicable rate 20% to 29% (2024: 20% to 29%)	**57,115,410**	46,373,430
Tax effect of:		
- income assessed under minimum tax regime	**-**	198,122
- income assessed under final tax regime	**(39,030,531)**	(28,663,761)
- expense / (income) that are not allowable in determining the taxable income - net	**(2,954,751)**	(2,779,352)
- prior tax	**134,351**	1,099,536
	15,264,479	16,227,975

34. EARNINGS PER SHARE - basic and diluted

	2025	2024
Profit after taxation attributable to the owner of the Parent	**168,648,497**	137,248,949
Weighted average number of ordinary shares outstanding during the year	**285,245,524**	270,539,642
Earnings per share - basic and diluted	**0.59**	0.51

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

35. CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise of the following items:

	Note	2025	2024
		——— Rupees ———	
Cash and bank balances	*15*	**349,896,347**	80,756
Short term running finance	*22*	**(114,473,248)**	(63,966,514)
		235,423,099	(63,885,758)

36. REMUNERATION OF CHIEF EXECUTIVE, DIRECTOR AND EXECUTIVES

The aggregate amount charged in these consolidated financial statements for remuneration including all benefits to the Chief Executive, Directors and Executives of the Group were as follows:

	2025				2024			
	Chief Executives	**Directors**	**Executives**	**Total**	Chief Executives	Directors	Executives	Total
	(Rupees)							
Managerial remuneration								
- Basic Salaries	**8,952,000**	**8,952,000**	**88,063,608**	**105,967,608**	8,385,993	11,484,327	78,823,069	98,693,389
- Other allowances	**8,998,001**	**8,998,001**	**65,253,749**	**83,249,751**	4,397,007	5,994,673	41,552,158	51,943,838
	17,950,001	**17,950,001**	**153,317,357**	**189,217,359**	12,783,000	17,479,000	120,375,227	150,637,227
Number of persons	**2**	**2**	**46**		3	3	38	

37. RELATED PARTY DISCLOSURES

The related parties of the Group comprise of the directors and their close family members.

The Group in the normal course of business carries out transactions with various related parties. Details of transactions with related parties, other than those which have been specifically disclosed elsewhere are as follows:

Name of the related party	Relationship and percentage shareholding	Transactions during the year and year end balances	2025	2024
			Rupees	
Syed Sarocsh Ahmed	Chief Executive Officer of Parent	*Transactions during the year*		
		Loan received	**109,448,092**	99,611,727
		Loan repaid	**66,034,306**	112,532,768
		Balance outstanding against loan	**44,216,045**	522,259
Ms. Dur-e-Shahwar	Family Member of Exective Directors	*Transactions during the year*		
		Markup charged	**1,030,586**	1,032,000
		Accrued markup against loan	**-**	3,087,518
		Balance outstanding against loan	**-**	8,600,000

38. FINANCIAL INSTRUMENTS

38.1 Financial risk management

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

- Credit risk
- Liquidity risk
- Market risk

38.1.1 Credit risk

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

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

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

Maximum exposure to credit risk

		June 30, 2025		June 30, 2024	
		Carrying amount	**Maximum exposure**	Carrying amount	Maximum exposure
	Note	**Amount in rupees**			
At amortised cost					
-Long term deposits		**4,279,308**	**4,279,308**	634,000	634,000
-Trade debts	*(a)*	**293,606,689**	**293,606,689**	348,151,703	348,151,703
-Short term Investments		**73,000,000**	**73,000,000**	73,000,000	73,000,000
-Loans to employee		**283,702**	**283,702**	1,489,502	1,489,502
-Bank balances	*(b)*	**349,894,337**	**349,894,337**	72,563	72,563
		721,064,036	**721,064,036**	423,347,768	423,347,768

Note (a) - Credit risk exposure on trade debts

The ageing of trade debts at the reporting date is as follows:

	June 30, 2025		June, 30 2024	
	Gross value	Life time expected credit losses	Gross value	Life time expected credit losses
	Rupees			
Not past due	286,297,188	-	344,001,083	-
1-90 Days	3,704,014	-	4,101,017	(75,226)
91-180 Days	3,180,713	(75,226)	34,429	-
181-270 Days	-	-	-	-
271-360 Days	500,000	-	-	-
More than 360 days	-	-	90,400	-
	293,681,915	(75,226)	348,226,929	(75,226)

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

Note (b) - Credit risk exposure on bank balances

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

	Rating Agency	Rating	
		Short term	Long-term
Bank AL Habib Limited	PACRA	A1+	AAA
Askari Bank Limited	PACRA	A1+	AA+
MCB Bank Limited	PACRA	A1+	AAA
JS Bank Limited	PACRA	A1+	AA
National Bank of Fujairah	-		

Concentration of credit risk

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

	June 30, 2025			June 30, 2024		
	Total exposure	Concentration	% of total exposure	Total exposure	Concentration	% of total exposure
	Rupees					
Trade debts	293,606,689	75,008,375	26%	348,151,703	97,372,168	28%
Bank balances	349,894,337	349,871,499	99.99%	72,563	61,869	85%
Short term investments	73,000,000	73,000,000	100%	73,000,000	73,000,000	100%
		497,879,874			170,434,037	

38.1.2 Liquidity risk

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

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

	Carrying amount	Contractual cash flows	Payble on demand	Six months or less	Six to twelve months	One to five years	More than five years
	Rupees						
June 30, 2025							
Lease liabilities	**112,200,206**	**173,630,169**	**-**	**(8,981,408)**	**(9,391,570)**	**(98,439,327)**	**(56,817,864)**
Due to related parties	**44,216,045**	**44,216,045**	**(44,216,045)**	**-**	**-**	**-**	**-**
Trade and other payables	**117,457,700**	**117,457,700**	**-**	**(117,457,700)**	**-**	**-**	**-**
Accrued mark-up	**1,805,801**	**1,805,801**	**-**	**(1,805,801)**	**-**	**-**	**-**
Short term borrowings	**118,077,490**	**118,077,490**	**(118,077,490)**	**-**	**-**	**-**	**-**
	393,757,242	**455,187,205**	**(162,293,535)**	**(128,244,909)**	**(9,391,570)**	**(98,439,327)**	**(56,817,864)**

	Carrying amount	Contractual cash flows	Payable on demand	Six months or less	Six to twelve months	One to five years	More than five years
	Rupees						
June 30, 2024							
Lease liabilities - *restated*	106,796,333	263,159,970	-	(11,219,217)	(11,449,783)	(129,885,247)	(110,605,723)
Due from related parties	12,209,777	12,209,777	(12,209,777)	-	-	-	-
Trade and other payables - *restated*	96,593,441	96,593,441	-	(96,593,441)	-	-	-
Accrued markup	1,805,801	1,805,801	-	(1,805,801)			
Short term borrowings	67,439,478	67,439,478	(67,439,478)	-	-	-	-
	284,844,830	441,208,467	(79,649,255)	(109,618,459)	(11,449,783)	(129,885,247)	(110,605,723)

38.1.3 Market risk

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

(a) Currency risk

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

	June 30, 2025		June 30, 2024	
	Rupees	**US Dollars**	Rupees	US Dollar
Foreign trade receivable	**186,145,153**	**$ 655,521**	209,870,444	$ 723,981

The following significant exchange rates applied during the year:

	2025		2024	
	Average rate	**Reporting date rate**	Average rates	Reporting date rate
	Rupees			
US Dollar	**283.97**	**283.76**	276.77	278.27

Sensitivity analysis:

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

	— Rupees —
As at June 30, 2025	**18,614,515**
As at June 30, 2024	20,987,044

(b) *Interest rate risk*

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

Fair value sensitivity analysis for fixed rate instruments

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

Cash flow sensitivity analysis for variable rate instruments

	2025	2024	**2025**	2024
	Effective interest rate (%)		**Carrying amount (Rs.)**	
Financial liabilities				
Lease liabilities	**12.67% - 24.35%**	23.08% - 27.69%	**112,200,206**	106,796,333
Short tem financing; - Kibor based	**11.50% - 22.00%**	22.00% - 24.90%	**114,473,248**	63,966,514

A change of 100 basis points in interest rates at the reporting date would have decreased / increased profit before tax by Rs. 2.27 million (2024: Rs. 1.71 million). This analysis assumes that all other variables, in particular foreign currency rates, remain constant. The analysis is performed on the same basis for last year.

	2025	2024
38.2 Financial instruments by category	**Rupees**	
38.2.1 Financial assets:		
Amortized cost		
Long term deposits	**4,279,308**	634,000
Trade debts	**293,606,689**	348,151,703
Short term Investments	**73,000,000**	73,000,000
Loans to employees	**283,702**	1,489,502
Cash and bank balances	**349,896,347**	80,756
	721,066,046	423,355,961

38.2.2 Financial liabilities:	**2025**	2024
	Rupees	
At amortized cost		
Lease liabilities - *(restated)*	**112,200,206**	106,796,333
Loan from related parties	**44,216,045**	9,122,259
Trade and other payables	**117,457,700**	96,593,441
Accrued mark-up	**5,410,043**	7,199,147
Short term borrowings	**114,473,248**	63,966,514
	393,757,242	283,677,694

39. FAIR VALUE OF ASSETS AND LIABILITIES

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

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

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

Level 1 : Quoted market price (unadjusted) in an active market.

Level 2 : Valuation techniques based on observable inputs.

Level 3: Valuation techniques using significant unobservable inputs. This category includes all instruments where the valuation technique includes inputs not based on observable data.

Fair values of financial assets that are traded in active markets are based on quoted market prices. For all other financial instruments the Group determines fair values using valuation techniques unless the instruments do not have a market/ quoted price in an active market and whose fair value cannot be reliably measured.

Valuation techniques used by the Group include discounted cash flow model. Assumptions and inputs used in the valuation technique mainly include risk-free rate, equity risk premium, long term growth rate and projected rates of increase in revenues, other income and expenses. The objective of valuation techniques is to arrive at a fair value determination that reflects the price of the financial instrument at the reporting date that would have been determined by market participants acting at arm's length.

Valuation models for valuing securities for which there is no active market requires significant unobservable inputs and a higher degree of judgment and estimation in the determination of fair value. Judgment and estimation are usually required for selection of the appropriate valuation model to be used, determination of expected future cash flows on the financial instrument being valued and selection of appropriate discount rates, etc.

The table below analyses assets measured at fair value at the end of the reporting period by the level in the fair value hierarchy into which the fair value measurement is categorized:

June 30, 2025	**Level 1**	**Level 2**	**Level 3**	**Total**
	Amount in Rupees			
Non-financial assets measured at fair value				
Intangible assets	**1,126,652,055**	**-**	**-**	**1,126,652,055**

June 30, 2024	Level 1	Level 2	Level 3	Total
	Amount in Rupees			
Non-financial assets measured at fair value				
Investment properties	-	-	-	-

40. CAPITAL MANAGEMENT

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

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

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

	2025	2024
	Rupees	
		(Restated)
Shareholders' equity:		
Issued, subscribed and paid up capital	**285,245,524**	285,245,524
Share premium	**273,268,397**	273,268,397
Unappropriated profits	**493,158,730**	353,034,520
Total capital managed by the Group	**1,051,672,651**	911,548,441

41. CHANGE IN LIABILITIES ARISING FROM FINANCING ACTIVITIES

	Lease liabilities	**Loan from related parties including accrued markup**	**Total**
Balance as at July 1, 2024	**106,796,333**	**9,122,259**	**115,918,592**
Changes from financing cash flows			
Payment of lease liabilities	**(12,583,307)**	**-**	**(12,583,307)**
Financing obtained	**-**	**109,448,092**	**109,448,092**
Repayment of loan	**-**	**(75,384,892)**	**(75,384,892)**
Total changes from financing activitie	**94,213,026**	**43,185,459**	**137,398,485**
Other changes			
Interest expense	**19,586,062**	**1,030,586**	**20,616,648**
Modification impact	**(1,598,882)**	**-**	**(1,598,882)**
	17,987,180	**1,030,586**	**19,017,766**
Balance as at 30 June 2024	**112,200,206**	**44,216,045**	**156,416,251**
	(Restated)		
Balance as at July 1, 2023	8,042,561	24,098,818	32,141,379
Changes from financing cash flows			
Repayment of long-term borrowings	-	-	-
Payment of lease liabilities	(31,722,679)	-	(31,722,679)
Financing obtained from a related party	-	99,611,727	99,611,727
Repayment of loan to a related party	-	(112,532,768)	(112,532,768)
Total changes from financing activities	(23,680,118)	11,177,777	(12,502,341)
Other changes			
Interest expense	14,626,890	1,032,000	15,658,890
Addition	115,849,561	-	115,849,561
Accrued markup	-	(3,087,518)	-
	130,476,451	(2,055,518)	131,508,451
Balance as at June 30, 2024	106,796,333	9,122,259	119,006,110

42. OPERATING SEGMENT RESULTS

	Transformation		Interactive		Digital commerce - Trade		Mobility	
	For the year ended		For the year ended		For the year ended		For the year ended	
	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024
Revenue - net	619,633,507	441,007,096	147,371,389	133,235,828	-	2,722,709	410,222	1,063,915
Cost of sales	165,653,211	165,653,211	50,046,684	50,046,684	1,022,717	1,022,717	399,633	399,633
Gross profit	453,980,296	275,353,885	97,324,705	83,189,144	(1,022,717)	1,699,992	10,589	664,282
Administrative and selling expenses	142,873,497	142,873,497	44,541,270	44,541,270	888,607	888,607	347,228	347,228
Operating results	311,106,799	132,480,388	52,783,435	38,647,874	(1,911,324)	811,385	(336,639)	317,054

	Transformation		Interactive		Digital commerce - Trade		Mobility		Unallocated	
	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024
Segment Assets	791,718,506	791,718,506	233,009,333	233,009,333	3,208,385	3,208,385	1,353,600	1,353,600	-	-
Unallocated assets	-	-	-	-	-	-	-	-	191,882,311	191,882,311
Segment liabilities	104,098,332	104,098,332	32,074,466	32,074,466	645,648	645,648	252,291	252,291	-	-
Unallocated liabilities	-	-	-	-	-	-	-	-	169,893,131	169,893,131

43. CORRECTION OF PRIOR PERIOD ERRORS

During the current year, the Group identified certain prior period errors relating to the financial statements for the year ended June 30, 2024. In accordance with the requirements of IAS 8 – Accounting Policies, Changes in Accounting Estimates and Errors, these errors have been rectified retrospectively and all affected corresponding figures have been restated. The nature of the errors are as follows:

a) Intangible assets

As reported in note 7.2.1 to the financial statements for the year ended June 30, 2024, the Group transferred two internally generated software projects amounting to **Rs. 32.185 million** from capital work-in-progress to intangible assets and, thereafter, recognized amortization for the year amounting to **Rs. 2.145 million**.

During the year, the Group's technical department reported that, despite the satisfactory conclusion drawn from the testing phase last year, the internally generated software projects encountered technical glitches and are still within their pilot phase. Accordingly, in line with "*IAS 38 – Intangible Assets*", the projects have not yet met the criteria for capitalization as operating intangible assets. As a result, the related software has been reinstated from intangible assets to capital work-in-progress, with subsequent costs continuing to be classified as CWIP.

b) Lease liability and Right-of-use asset

As disclosed in note 17 to the financial statements for the year ended June 30, 2024, the Group had recognized a lease liability of **Rs. 67.056 million** in respect of its head office premises. This liability was measured on the basis of net rental payments made to the lessor, instead of gross lease payments which should have included withholding tax payable on behalf of the lessor. As a result, both the lease liability and the related Right-of-Use asset were understated in the prior year, and the corresponding depreciation and finance costs were not fully recognized.

Both the errors have been rectified during the year and accounted for retrospectively in accordance with *"IAS 8 – Accounting Policies, Changes in Accounting Estimates and Errors"*, and the corresponding comparative figures have been restated.

The cumulative effect of retrospective correction of the errors on the corresponding figures have been presented in these financial statements as follows:

	As previously reported	------------ Effect of restatement ------------		As restated
		Lease liability and Right-of-use of assets	Intangibles and CWIP	
Effects on Statement of Financial Position				
As at June 30, 2024				
Right-of-use assets	107,141,995	20,037,181	-	127,179,176
Accumulated depreciation	13,447,085	1,335,812	-	14,782,896
Intangible assets	32,185,581	-	(32,185,581)	-
Accumulated amortiation	2,145,705	-	(2,145,705)	-
Capital work in progress	114,161,956	-	32,185,581	146,347,537
Lease liability	86,105,912	20,690,421	-	106,796,333
Withholding income tax payable	20,142,459	2,155,000	-	22,297,459
Unappropriated profits	355,612,387	(5,345,826)	2,767,959	353,034,520
Deferred tax liability - net	3,393,078	1,201,775	(622,254)	3,972,599
Effects on Statement of Profit or Loss				
For the year ended June 30, 2024				
Depreciation on Right-of-use assets	8,652,018	1,335,812	-	9,987,830
Amortization on Intangibles	2,145,705	-	(2,145,705)	-
Financial charges on lease liability	11,818,651	2,808,239	-	14,626,890
Profit before levies and taxation	161,906,724	(4,144,051)	2,145,705	159,908,378

		2025	2024
44.	**GENERAL**	**----------- (Numbers) -----------**	
44.1	**Number of employees**		
	Total employees of the Group at the year end	**185**	180
	Average employees of the Group during the year	**185**	164

44.2 Reclassification of corresponding figures

In these consolidated financial statements corresponding figures have been rearranged and reclassified, wherever considered necessary for the purposes of comparison and better presentation and the same have not been disclosed here being immaterial.

44.3 Events after the reporting date

The Board of Directors of the Holding Company in their meeting held on 12 Sep 2025 has proposed a final cash dividend of Rs. 0.05 per share (2024: Rs. 0.1 per share) for approval of the members at the Annual General Meeting to be held on 28 Oct 2025. The consolidated financial statements do not reflect this appropriation.

44.4 Date of authorization for issue of these consolidated financial statements

These consolidated financial statements were authorised for issue by the Board of Directors of the Holding Company in their meeting held on 12 Sep 2025.

44.5 Level of rounding

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

Chief Executive	Director	Chief Financial Officer

FORM OF PROXY

13TH ANNUAL GENERAL MEETING

I/We, _________________________ of _________________________, holding Computerized National Identity Card (CNIC)/Passport No. _______________________ and being a member of Symmetry Group Limited, hereby appoint _________________________ of _________________________, holding CNIC/Passport No. _________________________ or failing him/her hereby appoint _________________________ of _________________________, holding CNIC/Passport No. _________________________, as my/our proxy to vote for me/us and on my/our behalf at the 13th Annual General Meeting of the Company, to be held on the 28th October 2025 and at any adjournment thereof.

As witness my/our hand/seal this _______ day of _______________ 2025.

WITNESSES:

1.
Signature _____________________
Name _____________________
Address _____________________
CNIC No. _____________________

2.
Signature _____________________
Name _____________________
Address _____________________
CNIC No. _____________________

CDC Account No.

Revenue Stamp of Rs. 5/-

To be signed by above named shareholder

Notes:

1. This Proxy Form, duly completed and signed, must be received at the Registered Office of the Company, not less than 48 hours before the time of holding the meeting. A proxy must be a member of the Company.
2. The Proxy Form shall be witnessed by two persons whose names, addresses and CNIC numbers shall be mentioned on the form.
3. Attested copies of CNIC of the appointer and the proxy-holder shall be furnished with the Proxy Form.
4. The proxy-holder shall produce his/her original CNIC at the time of the meeting.
5. In case of corporate entity, the Board of Directors' resolution / Power of Attorney with specimen signature shall be submitted along with the Proxy Form.

پراکسی فارم (مختار نامہ)

13 واں سالانہ اجلاس عام

میں / ہم ______________________

ساکن ______________________

حامل کمپیوٹرائزڈ قومی شناختی کارڈ (CNIC) / پاسپورٹ نمبر ______________________

بحیثیت رکن سِمٹری گروپ لمیٹڈ بذریعہ ہذا محترم / محترمہ ______________________

ساکن ______________________

حامل کمپیوٹرائزڈ قومی شناختی کارڈ (CNIC) / پاسپورٹ نمبر ______________________

یا اس کی غیر موجودگی میں محترم / محترمہ ______________________ ساکن ______________________

حامل کمپیوٹرائزڈ قومی شناختی کارڈ (CNIC) / پاسپورٹ نمبر ______________________

کو اپنے / ہمارے ایماء پر 28 اکتوبر 2025 کو منعقد ہونے والے کمپنی کے 13 ویں سالانہ اجلاس عام میں اپنا / ہمارا بطور مختار (پراکسی) مقرر کرتا ہوں / کرتے ہیں۔

آج بروز.............. بتاریخ.......... 2025 کو میرے / ہمارے دستخط سے گواہوں کی تصدیق سے جاری ہوا۔

گواہان

5.00/- روپے کا رسیدی ٹکٹ

بالائی شیئر ہولڈر کا دستخط شدہ ہونا چاہئے

1۔

دستخط: ______________________

نام: ______________________

پتہ: ______________________

____

کمپیوٹرائزڈ قومی شناختی کارڈ نمبر: ______________________

2۔

سی ڈی سی اکاؤنٹ نمبر

دستخط: ______________________

نام: ______________________

پتہ: ______________________

____

کمپیوٹرائزڈ قومی شناختی کارڈ نمبر: ______________________

نوٹ:

1۔ پراکسی فارم، باقاعدہ مکمل اور دستخط شدہ، کمپنی کے رجسٹرڈ دفتر میں اجلاس منعقد ہونے کے وقت سے کم از کم 48 (اڑتالیس) گھنٹے قبل کمپنی کے رجسٹرڈ دفتر میں لازماً وصول ہو جانا چاہئے۔ پراکسی کو کمپنی کا رکن ہونا ضروری ہے۔

2۔ پراکسی فارم دو افراد کی طرف سے گواہی شدہ ہونا چاہئے جن کے نام، پتے اور CNIC نمبرز فارم پر درج ہوں گے۔

3۔ تقرر کنندہ اور پراکسی ہولڈر کے CNIC کی مصدقہ نقول، پراکسی فارم کے ہمراہ جمع کرانا ہوں گی۔

4۔ پراکسی ہولڈر اجلاس کے وقت اپنا اصل CNIC مہیا کرے گا۔

5۔ بصورت کارپوریٹ اینٹٹی، بورڈ کی قرارداد / مختار نامہ مع نمونہ دستخط پراکسی فارم کے ہمراہ جمع کرانا ہوگا۔

symmetrygroup

possibilities transformed

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