

Date: 15-September-2025

**Form-3**

SYM/PSX/25091  
The General Manager  
Pakistan Stock Exchange Limited  
Stock Exchange Building  
Stock Exchange Road  
Karachi

Subject: **Financial Results for the Year Ended June 30, 2025**

Dear Sir,

This is to inform you that the Board of Directors of Symmetry Group Limited, in their meeting held on September 12, 2025, at 03:30 p.m. at the registered office of the company at Karachi, recommended the following:

**(i) CASH DIVIDEND:**

A final Cash Dividend for the Year Ended June 30, 2025, at **Rs. 0.05** per share, i.e. **5%**. This is in addition to Interim Dividend (s) already paid at Rs. NIL per share, i.e. NIL%

**(ii) BONUS SHARES : NIL**

**(iii) RIGHT SHARES : NIL**

**(iv) ANY OTHER ENTITLEMENT / CORPORATE ACTION : NIL**

**(v) ANY OTHER PRICE-SENSITIVE INFORMATION : NIL**

**FINANCIAL RESULTS**

The Condensed (Audited) Annual Financial Statements of the Company for the year ending June 30, 2025, are attached:

- i. Unconsolidated results as "Annexure - A1 to A4"
- ii. Consolidated results as "Annexure - B1 to B4"

Including:

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

The Annual General Meeting of the Company will be held on 28 October 2025 at 9:00 a.m. at Karachi.

The Share Transfer Book of the Company will be closed from 22 October 2025 to 28 October 2025 (both days inclusive). Transfers received at the Company's Share Registrar, M/s. F.D Registrar (Private) Limited, Suite 1705 – A. 17th Floor, Saima Trade Tower, I.I. Chundrigar Road, Karachi, at the close of business on 21 October 2025, will be treated in time for the purpose of the above entitlement to the transferees.

The Annual Report of the Company will be transmitted through PUCARS at least 21 days before the holding of the Annual General Meeting.

Yours truly,

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

  
**Farhaj Khan**  
Company Secretary



**Symmetry Group Limited**  
**Unconsolidated Statement of Financial Position**  
As at June 30, 2025

Annexure - A1

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



**Symmetry Group Limited**  
**Unconsolidated Statement of Profit or Loss**  
For the year ended June 30, 2025

Annexure - A2

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



**Symmetry Group Limited**  
**Unconsolidated Statement of Changes in Equity**  
For the year ended June 30, 2025

	Issued, subscribed and paid up capital	Share premium	Unappropriated profits	Total
	Rupees			
<b>Balance as at June 30, 2023</b>	197,010,230	-	175,717,555	372,727,785
<i>Total comprehensive income for the year ended June 30, 2024</i>				
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
<i>Transaction with owners</i>				
Final dividend @ 5% for the year ended June 30, 2023	-	-	(14,262,276)	(14,262,276)
<b>Balance as at June 30, 2024 - restated</b>	<u>285,245,524</u>	<u>273,268,397</u>	<u>289,431,760</u>	<u>847,945,681</u>
<b>Balance as at June 30, 2024</b>	<b>285,245,524</b>	<b>273,268,397</b>	<b>289,431,760</b>	<b>847,945,681</b>
<i>Total comprehensive income for the year ended June 30, 2025</i>				
Profit for the year	-	-	157,959,109	157,959,109
Other comprehensive income	-	-	-	-
	-	-	157,959,109	157,959,109
<i>Transaction with owners</i>				
Final dividend @ 10% for the year ended June 30, 2024	-	-	(28,524,287)	(28,524,287)
<b>Balance as at June 30, 2025</b>	<u>285,245,524</u>	<u>273,268,397</u>	<u>418,866,582</u>	<u>977,380,503</u>



**Symmetry Group Limited**  
**Unconsolidated Statement of Cash Flows**  
For the year ended June 30, 2025

Annexure - A4

**CASH FLOWS FROM OPERATING ACTIVITIES**

Profit before levies and taxation

2025                      2024  
Rupees  
(Restated)

172,393,773                      140,073,353

Adjustments for:

- Depreciation on property and equipment
- Depreciation on right-of-use assets
- Amortization on intangible assets
- Amortization on long term prepayment
- Unrealised exchange (gain) / loss
- Interest income on short term investments
- Gain on disposal of property and equipment
- Write off of intangible asset
- Finance costs

43,168,371	19,824,443
16,461,379	9,987,830
-	-
21,179,646	4,792,480
(5,178,012)	1,249,735
(12,293,003)	(9,335,478)
-	(3,238,902)
-	1,818,213
<b>39,819,750</b>	<b>30,223,438</b>
<b>103,158,131</b>	<b>55,321,759</b>

Operating profit before working capital changes

**275,551,904**                      195,395,112

**Working capital changes**

Decrease / (increase) in current assets

- Trade debts
- Loan, advances, deposits and prepayments
- Due from related parties - net
- Due to related parties - net

78,575,812	78,422,880
(160,164)	(2,597,186)
(307,813,837)	(97,552,698)
-	(75,822,155)
<b>(2,114,779)</b>	<b>19,623,885</b>
<b>(231,512,968)</b>	<b>(77,925,274)</b>

Increase / (decrease) in current liabilities

- Trade and other payables

**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**

**(114,446,738)**                      (63,938,258)



**Symmetry Group Limited**  
**Consolidated Statement of Financial Position**  
As at June 30, 2025

*Annexure - B1*

	2025	2024 <i>(Restated)</i>
	Rupees	
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property and equipment	178,014,777	238,897,158
Right-of-use assets	92,321,144	112,396,280
Intangible assets	1,204,966,946	146,347,537
Goodwill	42,777,721	42,777,721
Deferred taxation - net	-	-
Long term prepayments	110,455,018	154,997,369
Long-term deposits	4,279,308	634,000
	<u>1,632,814,914</u>	<u>696,050,065</u>
<b>Current assets</b>		
Trade debts	293,606,689	348,151,703
Advances, deposits and prepayments	4,359,669	4,089,945
Short term investments	73,000,000	73,000,000
Taxation - net	89,314,002	76,104,590
Current maturity - long term prepayments	44,542,250	44,542,151
Cash and bank balances	349,896,347	80,756
	<u>854,718,957</u>	<u>545,969,145</u>
<b>Total assets</b>	<u><b>2,487,533,871</b></u>	<u><b>1,242,019,210</b></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Share capital and reserves</b>		
<i>Authorized capital</i>		
300,000,000 (June 30, 2024: 300,000,000) ordinary shares of Re. 1/- each	<u>300,000,000</u>	<u>300,000,000</u>
Issued, subscribed and paid-up capital	285,245,524	285,245,524
<i>Capital reserves</i>		
Revaluation reserve	911,490,454	-
Foreign currency translation reserve	(1,915,101)	-
<i>Revenue reserves</i>		
Share premium	273,268,397	273,268,397
Unappropriated profits	493,158,730	353,034,520
	<u>1,961,248,004</u>	<u>911,548,441</u>
Non-controlling interest	(354,769)	81,959
	<u>1,960,893,235</u>	<u>911,630,400</u>
<b>Non-current liabilities</b>		
Lease liabilities	88,251,371	90,942,965
Staff retirement benefits - Staff gratuity	418,602	-
Deferred tax liabilities - net	89,344,559	3,972,599
	<u>178,014,532</u>	<u>94,915,564</u>
<b>Current liabilities</b>		
Trade and other payables	160,018,269	139,225,737
Short term borrowing	114,473,248	63,966,514
Due to related parties	44,216,045	9,122,259
Accrued markup	5,410,043	7,199,147
Current portion of lease liability	23,948,835	15,853,368
Unclaimed dividend	559,664	106,221
	<u>348,626,104</u>	<u>235,473,246</u>
<b>Contingencies and commitments</b>		
<b>Total equity and liabilities</b>	<u><b>2,487,533,871</b></u>	<u><b>1,242,019,210</b></u>



**Symmetry Group Limited**  
**Consolidated Statement of Profit or Loss**  
For the year ended June 30, 2025

*Annexure - B2*

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



**Symmetry Group Limited**  
**Consolidated Statement of Changes in Equity**  
For the year ended June 30, 2025

	Equity attributable to owners							Non-controlling interest	Total
	Issued, subscribed and paid up capital	Share premium	Unappropriated profits	Equity attributable to owners	Revaluation surplus	Foreign currency translation reserve			
	Rupees								
Balance as at June 30, 2023	197,010,230	-	230,047,847	427,058,077	-	-	67,538	427,125,615	
<i>Total comprehensive income for the year ended June 30, 2024</i>									
Profit for the year - restated	-	-	137,248,949	137,248,949	-	-	14,421	137,263,370	
Other comprehensive income	-	-	-	-	-	-	-	-	
	-	-	137,248,949	137,248,949	-	-	14,421	137,263,370	
Issuance of ordinary shares	88,235,294	291,176,470	-	379,411,764	-	-	-	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	-	361,503,691	-	-	-	361,503,691	
<i>Transaction with owners</i>									
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	911,548,441	-	-	81,959	911,630,400	
<b>Balance as at June 30, 2024</b>	<b>285,245,524</b>	<b>273,268,397</b>	<b>353,034,520</b>	<b>911,548,441</b>	<b>-</b>	<b>-</b>	<b>81,959</b>	<b>911,630,400</b>	
<i>Total comprehensive income for the year ended June 30, 2025</i>									
Non-controlling interest on acquisition of foreign subsidiary	-	-	-	-	-	-	151,160	151,160	
Revaluation gain on intangibles	-	-	-	-	911,490,454	-	-	911,490,454	
Profit for the year	-	-	168,648,497	168,648,497	-	-	(508,092)	168,140,405	
Other comprehensive income	-	-	-	-	-	(1,915,101)	(79,796)	(1,994,897)	
	-	-	168,648,497	168,648,497	-	(1,915,101)	(587,888)	166,145,508	
<i>Transaction with owners</i>									
Final dividend @ 10% for the year ended June 30, 2024	-	-	(28,524,287)	(28,524,287)	-	-	-	(28,524,287)	
<b>Balance as at June 30, 2025</b>	<b>285,245,524</b>	<b>273,268,397</b>	<b>493,158,730</b>	<b>1,051,672,651</b>	<b>911,490,454</b>	<b>(1,915,101)</b>	<b>(354,769)</b>	<b>1,960,893,235</b>	



**Symmetry Group Limited**  
**Consolidated Statement of Cash Flows**

For the year ended 30 June 2025

Annexure - B4

	2025	2024 (Restated)
	(Rupees)	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before levies and taxation	186,269,879	159,908,378
<i>Adjustments for:</i>		
- Depreciation on property and equipment	66,366,664	29,530,451
- Depreciation on right-of-use assets	16,461,379	9,987,830
- Amortization on intangible assets	2,333,392	-
- Amortization on long term prepayment	44,542,252	12,227,919
- Bad debts written off	-	-
- Finance costs	42,752,055	32,484,716
- Write off of intangible asset at written down value	-	1,818,213
- Gain on disposal of property and equipment	-	(3,238,902)
- Interest income on short term investments	(12,293,003)	(9,335,478)
- Unrealized exchange (gain) / loss	(5,902,131)	1,249,735
	<b>154,260,608</b>	<b>74,724,484</b>
Operating profit before working capital changes	<b>340,530,487</b>	<b>234,632,862</b>
<b>Working capital changes</b>		
<i>Decrease / (increase) in current assets</i>		
- Trade debts	62,649,850	59,968,821
- Advances, deposits and prepayments	(269,724)	(2,467,188)
<i>(Decrease) / Increase in current liabilities</i>		
- Trade and other payables	17,164,692	33,937,571
	<b>79,544,818</b>	<b>91,439,204</b>
<b>Cash generated from operations</b>	<b>420,075,305</b>	<b>326,072,066</b>
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)
<b>Net cash generated from operating activities</b>	<b>335,774,504</b>	<b>249,393,632</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	(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	(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)
<b>Net cash used in investing activities</b>	<b>(50,491,344)</b>	<b>(596,861,972)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
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)
<b>Net cash generated from / (used in) financing activities</b>	<b>14,025,697</b>	<b>317,330,806</b>
Net decrease in cash and cash equivalents	<b>299,308,857</b>	<b>(30,137,534)</b>
Cash and cash equivalents at beginning of the year	<b>(63,885,758)</b>	<b>(33,748,224)</b>
<b>Cash and cash equivalents at end of the year</b>	<b>235,423,099</b>	<b>(63,885,758)</b>

