

18 May 2026

ODL/PSX/F/18052026

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road,
Karachi

Subject: **Financial results for the 1st Quarter ended 31 March 2026 – Consolidated and Standalone.**

Dear Sir,

We would like to inform you that the Board of Directors of our Company in their meeting held at Monday, 18 May 2026 at 10:00 A.M. at The Avanceon Building, 19-Km, Main Multan Road, Lahore / online, recommended the following: -

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

The unaudited financial results of the company (consolidated and standalone) for the 1st Quarter ended 31 March 2026 are as per attachment.

The Quarterly Report of the Company for the period ended 31 March 2026 will be transmitted through PUCARS separately, within specified time.

Yours truly,



Ahsan Khalil | Company Secretary

cc:
Director/HOD,
Surveillance, Supervision and Enforcement Department,
Securities and Exchange Commission of Pakistan
NIC Building, 63 Jinnah Avenue, Blue Area,
Islamabad.

OCTOPUS DIGITAL GROUP**CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)**

AS AT MARCH 31, 2026

	Un-Audited Mar 31, 2026	Audited Dec 31, 2025
	(Rupees in '000)	
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorised capital - 250,000,000 @ Rs. 10 each	2,500,000	2,500,000
ISSUED, SUBSCRIBED AND PAID UP CAPITAL		
157,262,502 (2025: 157,262,502) ordinary shares @ Rs. 10 each	1,572,625	1,572,625
CAPITAL RESERVES		
Share premium	789,209	789,209
Exchnage revaluation reserve	441	403
Group restructuring reserve	(1,050,259)	(1,050,259)
Employees' share compensation reserve	77,866	77,865
	(182,742)	(182,782)
REVENUE RESERVES		
Un-appropriated Profit	1,388,158	1,374,904
	2,778,041	2,764,747
NON CURRENT LIABILITIES		
Long Term Diminishing Musharika	14,914	16,867
	14,914	16,867
CURRENT LIABILITIES		
Creditors, accrued and other liabilities	281,404	222,278
Current portion of Diminishing Musharika	8,161	8,161
Contract Liabilities	50,582	95,593
Taxation-Net	50,803	43,958
	390,951	369,990
TOTAL EQUITY & LIABILITIES	3,183,906	3,151,604
ASSETS		
NON CURRENT ASSETS		
Property and equipment	34,203	38,016
Capital Work in Progress	486,825	413,893
Intellectual Properties - Intangibles	564,723	576,679
Deferred Tax Assets	19,390	19,390
Long Term Contract Asset	7,657	7,657
Long term deposits	100	100
	1,112,898	1,055,735
CURRENT ASSETS		
Stock in trade	1,212	146
Trade debts	1,441,217	1,296,585
Contract Assets	175,759	154,588
Advances, deposits, prepayments and other receivables	446,790	545,360
Short Term Investment	586	577
Cash and bank balances	5,444	98,613
	2,071,008	2,095,869
TOTAL ASSETS	3,183,906	3,151,604



Chief Executive Officer



Chief Financial Officer



Director

OCTOPUS DIGITAL GROUP
CONSOLIDATED CONDENSED STATEMENT OF PROFIT OR LOSS
(UN-AUDITED) FOR THE PERIOD ENDED MARCH 31, 2026

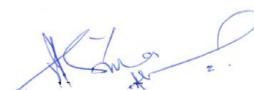
	for the first quarter ended	
	Mar 31, 2026	Mar 31, 2025
	(Rupees in '000)	
Revenues	302,094	231,458
Cost of revenue	(169,629)	(128,611)
Gross Profit / (Loss)	132,465	102,846
Administrative and selling expenses	(108,636)	(94,729)
Other expenses	(8,570)	(50)
Other income	6,202	21,818
	(111,004)	(72,960)
Profit / (Loss) from operations	21,461	29,886
Finance costs	(1,359)	(9,219)
Profit / (Loss) before Levy & Income Tax	20,101	20,667
Taxation	(6,847)	(1,924)
Profit / (Loss) for the period after Tax	13,254	18,743
Combined Earnings per share		
Basic	0.08	0.13
Diluted	0.08	0.13



Chief Executive Officer



Chief Financial Officer



Director

OCTOPUS DIGITAL GROUP

CONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)

FOR THE PERIOD ENDED MARCH 31, 2026


	for the first quarter ended	
	<u>Mar 31, 2026</u>	<u>Mar 31, 2025</u>
	(Rupees in '000)	
Profit / (Loss) for the period	13,254	18,743
Other comprehensive income		
- Exchange difference on translating	38	5,528
- Bargain purchase gain on Investment		
Total comprehensive income for the period	<u>13,293</u>	<u>24,271</u>



Chief Executive Officer



Chief Financial Officer



Director

OCTOPUS DIGITAL GROUP
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026

	CAPITAL RESERVES					REVENUE RESERVES	TOTAL
	Share capital	Share premium reserve	Employee share compensation reserve	Group Restructuring Reserve	Exchange revaluation reserve	Un-appropriated (loss) / profit	
							(Rupees in '000)
Balance as on January 01, 2025	1,572,625	789,209	37,479	(1,050,259)	4,226	1,346,008	2,699,288
Profit for the period	-	-	-	-	-	28,896	28,896
						28,896	28,896
Employee share option reserve	-	-	40,386	-	-	-	40,386
Exchange translation reserve	-	-	-	-	(3,823)	-	(3,823)
			40,386		(3,823)		36,564
Balance as on December 31, 2025	1,572,625	789,209	77,865	(1,050,259)	403	1,374,904	2,764,747
Profit for the period	-	-	-	-	-	13,254	13,254
Exchange translation reserve	-	-	-	-	38	-	38
					38	13,254	13,293
Balance as on March 31, 2026	1,572,625	789,209	77,866	(1,050,259)	441	1,388,158	2,778,041



Chief Executive Officer



Chief Financial Officer



Director

OCTOPUS DIGITAL GROUP
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASHFLOWS (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026

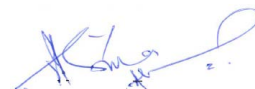
	for the first quarter ended	
	Mar 31, 2026	Mar 31, 2025
	(Rupees in '000)	
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Profit/ (loss) before tax	20,101	20,667
Adjustments for:		
Depreciation on property and equipment	3,973	3,308
Amortization	1,581	5,286
Exchange gain	8,570	9,312
Exchange revaluation reserve	37	5,528
Makup on loan to parent company	(6,180)	(12,480)
Finance cost	1,359	9,219
Income on bank deposits	(13)	(14)
	9,328	20,158
	29,429	40,825
Profit before working capital changes		
(Increase) / decrease in current assets		
- Stock in trade	(1,066)	(34)
- Trade debts	(153,202)	(88,733)
- Contract Assets	(21,172)	(10,330)
- Advances, deposits, prepayments and other receivables	94,939	53,337
(decrease) / Increase in current liabilities		
- Creditors, accrued and other liabilities	68,881	120,196
- Contract Liabilities	(45,011)	4,264
	(56,630)	78,701
Cash (used in) / generated from operations	(27,201)	119,527
Finance costs	(1,359)	(9,219)
Taxes	(2)	(3,980)
Net cash (used in) / generated from operating activities	(28,562)	106,327
Net cash (used in) / generated from operating activities	(28,562)	106,327
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of property and equipment	(101)	(1,823)
Additions in intangible assets - capital work in progress	-	(3,545)
Additions in intangible assets	(62,558)	(55,962)
Increase / decrease in short term Investment	(9)	(9)
Profit on bank deposit	13	14
Net cash (used in) / generated from investing activities	(62,654)	(61,325)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Additions/Repayment of lease liabilities	(1,953)	(1,337)
Net cash (used in) / generated from financing activities	(1,953)	(1,337)
Net (decrease) / increase in cash and cash equivalents	(93,169)	43,665
Cash and cash equivalents at the beginning of year	98,613	21,528
Cash and cash equivalents at the end of period	5,444	65,194



Chief Executive Officer



Chief Financial Officer



Director

OCTOPUS DIGITAL LIMITED
UNCONSOLIDATED CONDENSED STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

	Un-audited Mar 31, 2026	Audited Dec 31, 2025
	(Rupees in 000)	
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorised capital - 250,000,000 @ Rs. 10 each	<u>2,500,000</u>	<u>2,500,000</u>
Issued, subscribed and Paid up Capital		
157,262,502 (2025: 157,262,502) ordinary shares @ Rs. 10 each	1,572,625	1,572,625
Group Restructuring Reserve	(1,084,000)	(1,084,000)
Share premium	789,209	789,209
Employee Share Compensation Reserve	77,866	77,867
Accumulated Profit / (Loss)	1,463,356	1,462,522
	2,819,056	2,818,223
NON CURRENT LIABILITIES		
Long Term Diminishing Musharikah	14,914	16,867
	14,914	16,867
CURRENT LIABILITIES		
Trade and other payables	335,695	316,507
Current portion of Long Term Diminishing Musharikah	8,161	8,161
Contract Liabilities	50,582	77,888
Taxation - net	50,374	43,527
	444,812	446,083
TOTAL EQUITY & LIABILITIES	<u>3,278,783</u>	<u>3,281,173</u>
ASSETS		
NON CURRENT ASSETS		
Property and equipment	33,886	37,667
Long term investments	447,893	447,893
Deferred Tax Asset	19,390	19,390
Intangible Assets	3,140	3,242
Capital Work In Progress	250,220	192,292
Long Term Contract Asset	7,657	7,657
Long term advances and deposits	100	100
	762,285	708,240
CURRENT ASSETS		
Stock in trade	1,212	146
Trade debts	1,264,743	1,217,132
Contract Assets	106,451	103,701
Short term Investment	586	577
Other Assets and Prepayments	1,139,330	1,211,841
Cash and bank balances	4,175	39,536
	2,516,498	2,572,933
TOTAL ASSETS	<u>3,278,783</u>	<u>3,281,173</u>



Chief Executive Officer



Chief Financial Officer



Director

OCTOPUS DIGITAL LIMITED**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFFIT OR LOSS (UN-AUDITED)****FOR THE PERIOD ENDED MARCH 31, 2026**

	for the first quarter ended	
	Mar 31, 2026	Mar 31, 2025
	(Rupees in 000)	
Revenue	91,993	51,424
Cost of Revenue	(48,127)	(28,495)
Gross profit	43,866	22,929
Administrative and selling expenses	(54,858)	(50,688)
Other Expense	(12,293)	-
Other Income	31,798	22,509
	(35,354)	(28,179)
Profit / (Loss) from operations	8,512	(5,250)
Finance costs	(833)	(850)
Profit / (Loss) for the period	7,679	(6,101)
Taxation	(6,847)	(1,924)
Profit / (Loss) for the period after tax	832	(8,025)
Earnings per share		
Basic	0.01	(0.05)
Diluted	0.01	(0.05)

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

OCTOPUS DIGITAL LIMITED

**UNCONSOLIDATED CONDENSED STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026**

	for the first quarter ended	
	<u>Mar 31, 2026</u>	<u>Mar 31, 2025</u>
	(Rupees in 000)	
Profit/(loss) for the period	832	(8,025)
Other comprehensive income	-	-
Total comprehensive income / (loss) for the period	832	(8,025)



Chief Executive Officer



Chief Financial Officer



Director

OCTOPUS DIGITAL LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026


	Share Capital	Share Compensation Reserve	Capital Reserve		Un-appropriated Profit / (Loss)	Total
			Group Restructuring Reserve	Share Premium		
	-----Rupees in 000-----					
Balance as on January 01, 2025	1,572,625	37,481	(1,084,000)	789,209	1,375,814	2,691,129
Net (loss)/profit for the year ended	-	-	-	-	86,708	86,708
Employee Share Compensation Reserve-ESOS	-	40,386	-	-	-	40,386
Balance as on December 31, 2025	1,572,625	77,867	(1,084,000)	789,209	1,462,522	2,818,223
Net (loss)/profit for the period	-	-	-	-	832	832
Balance as on March 31, 2026	1,572,625	77,866	(1,084,000)	789,209	1,463,356	2,819,056



Chief Executive Officer



Chief Financial Officer



Director

OCTOPUS DIGITAL LIMITED
UNCONSOLIDATED CONDENSED STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026

	for the first quarter ended	
	Mar 31, 2026	Mar 31, 2025
	(Rupees in '000)	
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before taxation	7,679	(6,101)
Adjustment for:		
Depreciation on property and equipment	3,941	3,163
Amortization	101	101
Makup on Current Accounts	(27,035)	(12,480)
Exchange gain/loss - net	7,543	(10,016)
Finance cost	833	850
Dividend/Profit on Bank deposit	(12)	-
	(14,629)	(18,381)
Operating profit before working capital changes	(6,950)	(24,482)
(Increase) / Decrease in current assets		
Trade debts	(55,154)	123,317
Stock in trade	(1,066)	(34)
Contract assets	(2,750)	(3,416)
Advances and other receivables	99,545	(76,556)
	40,574	43,311
Increase / (Decrease) in current liabilities		
Contract liabilities	(27,306)	474
Creditors, accrued and other liabilities	19,190	4,826
	(8,116)	5,300
Cash generated from / (used in) operations	25,508	24,129
Profit received on term deposit certificate		
Finance costs paid	(833)	(850)
Taxes	-	(4,823)
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	24,675	18,455
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(160)	(1,825)
Addition in CWIP	(57,927)	-
Short term Investment	(9)	(10)
Dividend received on short term Investment	12	-
NET CASH USED IN INVESTING ACTIVITIES	(58,084)	(1,834)

Continued to next page

for the first quarter ended
Mar 31, 2026 Mar 31, 2025
(Rupees in '000)

CASH FLOWS FROM FINANCING ACTIVITIES


Addition/Repayments of Diminishing Musharika	(1,952)	(1,336)
	(1,952)	(1,336)
NET CASH GENERATED FROM FINANCING ACTIVITIES	(1,952)	(1,336)
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS	(35,360)	15,285
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	39,536	8,955
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	4,175	24,240



Chief Executive



Chief Financial Officer



Director