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The Avanceon Building, 19KM Main Multan Road, Lahore 54660, Pakistan

02 May 2025 ODL/PSX/F/02052025

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

Subject: Financial results for the 1st Quarter ended 31 March 2025 - Consolidated and

Standalone.

Dear Sir,

We would like to inform you that the Board of Directors of our Company in their meeting held at Wednesday, 30 April 2025 at 04:30 P.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 2025 are as per attachment.

The Quarterly Report of the Company for the period ended 31 March 2025 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.

Company



OCTOPUS DIGITAL GROUP CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2025

	Un-Audited Mar 31, 2025 (Rupees	Audited Dec 31, 2024 in '000)		Un-Audited Mar 31, 2025 (Rupees	Audited Dec 31, 2024 in '000)
EQUITY AND LIABILITIES SHARE CAPITAL AND RESERVES			ASSETS		
Authorised capital - 250,000,000 @ Rs. 10 each	2,500,000	2,500,000	NON CURRENT ASSETS		
ISSUED, SUBSCRIBED AND PAID UP CAPITAL			Property and equipment Capital Work in Progress	30,952 3,545	32,436
157,262,502 (2024: 157,262,502) ordinary shares @ Rs. 10 each	1,572,625	1,572,625	Intangibles Goodwill	600,993 221,810	550,317 221,810
CAPITAL RESERVES			Deferred Tax Assets	19,390	19,390
Share premium	789,209	789,209	Long term deposits	100	100
Group restructuring reserve	(1,050,259)	(1,050,259)		876,789	824,053
Exchange Translation Reserve	9,754	4,226			
Employees' share compensation reserve	37,480	37,480			
REVENUE RESERVES	(213,816)	(219,344)			
Un-appropriated Profit	1,364,750	1,346,007			
оп-арргорнаю и топс	2,723,559	2,699,288			
	_,,	2,000,200			
NON CURRENT LIABILITIES					
Long Term Diminishing Musharika	13,346	12,810	CURRENT ASSETS		
					,
CURRENT LIABILITIES			Stock in trade	34	4 400 740
Current portion of Long Term Diminishing Musharika	2,588	4,460	Trade debts Contract Assets	1,508,163	1,428,742 210,554
Current portion of Long Term Diminishing Mushanka Creditors, accrued and other liabilities	382,426	262,230	Advances, deposits, prepayments	220,884	210,554
Contract Liabilities	6,489	2,224	and other receivables	477,498	518,355
Taxation-Net	21,329	22,759	Tax refurn from authorities	626	010,000
	412,831	291,674	Investments in Stocks	548	539
	•		Cash and bank balances	65,194	21,528
CONTINGENCIES AND COMMITMENTS				2,272,947	2,179,719
	0.440.700	0.000.770		0.440.700	0.000.770
	3,149,736	3,003,772		3,149,736	3,003,772

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Chief Executive Officer Chief Financial Officer

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OCTOPUS DIGITAL GROUP CONSOLIDATED STATEMENT OF PROFIT OR LOSS (UN-AUDITED) FOR THE FIRST QUARTER ENDED MARCH 31, 2025

	First Quarter Ended		
	Mar 31, 2025	Mar 31, 2024	
	(Rupees in '000)		
Revenues	231,458	313,859	
Cost of revenue	(128,611)	(109,349)	
Gross Profit / (Loss)	102,846	204,511	
Administrative and selling expenses	(94,729)	(70,185)	
Other expenses	(50)	(298)	
Other income	21,818	697	
	(72,960)	(69,786)	
Profit / (Loss) from operations	29,886	134,725	
Finance costs	(9,219)	(76)	
Profit / (Loss) before tax	20,667	134,649	
Taxation	(1,924)	(10,951)	
Profit / (Loss) for the period after tax	18,743	123,697	
Combined earnings per share			
Basic	0.13	0.84	
Diluted	0.13	0.83	

Chief Executive Officer

Chief Financial Officer

OCTOPUS DIGITAL GROUP CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED) FOR THE FIRST QUARTER ENDED MARCH 31, 2025

		C	APITAL RESERVES			REVENUE RESERVES		
Particulars	Share capital	Share premium reserve	Employee share compensation reserve	Group Restructuring Reserve	Exchange revaluation reserve	Un- appropriated (loss) / profit	Non- Controlling Interest	TOTAL
				(Rupees i	n '000)			
Balance as on January 01, 2024	1,572,625	789,209	9,264	(1,050,259)		1,140,982		2,461,821
Profit for the period Other comprehensive income						205,025		205,025
Other comprehensive income						205,025		205,025
Exchange translation reserve Employee share option reserve			28,216		4,226			4,226 28,216
Adjustment due to acquisition of subsidiary	-		28,216		4,226			32,442
Balance as on December 31, 2024	1,572,625	789,209	37,480	(1,050,259)	4,226	1,346,007		2,699,288
Profit for the period						18,743		18,743
Other comprehensive income / loss					5,528			5,528
	-				5,528	18,743		24,271
Employee share option reserve Retainned earnings of subsidiaries								
Balance as on March 31, 2025	1,572,625	789,209	37,480	(1,050,259)	9,754	1,364,750		2,723,559

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Chief Executive Officer Chief Financial Officer

OCTOPUS DIGITAL GROUP

CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASHFLOWS (UN-AUDITED)

FOR THE FIRST QUARTER ENDED MARCH 31, 2025

CASH FLOW FROM OPERATING ACTIVITIES Mar 31, 2025 Mar 31, 2025 Profit/ (loss) before tax 20,667 134,649 Adjustments for: 3,308 5,685 Depreciation on property and equipment 3,308 5,286 Amortization 5,286 5,286 Exchange gain 9,312 219 Exchange revaluation reserve 5,528 12,480 Makup on loan to parent company 1(14,40) - Finance cost 1(14) - Income on bank deposits 1(14) - Profit before working capital changes 40,825 145,838 (Increase) / decrease in current assets (10,330) (97,304 ** Stock in trade (34) (307) ** Trade debts (34) (307) ** Contract Assets (10,330) (97,304 ** Contract Assets 110,330 (97,304 ** Cereditors, accrued and other liabilities 120,196 6,920 ** Cereditors, accrued and other liabilities 120,196 6,920 ** Cash (used in) / generated from ope		First Quarter	Ended
Profit Cash Deferation Cash		Mar 31, 2025	Mar 31, 2024
Profit Cost Depreciation on property and equipment 3,308 5,685 5,286 5,2		(Rupees in	'000)
Depreciation on property and equipment 3,308 5,685 5,286 5,2	CASH FLOW FROM OPERATING ACTIVITIES		
Depreciation on property and equipment 3,308 5,685	Profit/ (loss) before tax	20,667	134,649
Amortization	Adjustments for:		
Exchange gain Exchange revaluation reserve Makup on loan to parent company Finance cost Income on bank deposits Income on bank deposit I	Depreciation on property and equipment	3,308	5,685
Exchange revaluation reserve Makup on loan to parent company (12,480) - (12,480) - (12,480) - (12,480) - (14) - (Amortization		
Exchange revaluation reserve Makup on loan to parent company (12,480) - (12,480) - (12,480) - (12,480) - (14) - (Exchange gain	9,312	219
Finance cost 9,219 (14) Income on bank deposits (14) 20,158 11,189 Profit before working capital changes 40,825 145,838 (Increase) / decrease in current assets Stock in trade (34) (307) Trade debts (88,733) (6,261) Contract Assets (10,330) (97,304) Advances, deposits, prepayments and other receivables 53,337 83,068 (decrease) / Increase in current liabilities Creditors, accrued and other liabilities 120,196 6,920 Contract Liabilities 120,196 6,920 Contract Liabilities 119,527 134,360 Finance cost (9,219) (76) Taxes (3,980) (1,467) Net cash (used in) / generated from operations 119,527 134,360 Finance costs (9,219) (76) Taxes (3,980) (1,467) Net cash (used in) / generated from operating activities 106,327 132,817 Cash flows from investing activities (1,823) (1,399) Additions in intangible assets - capital work in progress (3,545) Additions in intangible assets - capital work in progress (3,545) Additions in intangible assets - (2,011) (1,012) (1,0			-
Finance cost 9,219 (14) Income on bank deposits (14) 20,158 11,189 Profit before working capital changes 40,825 145,838 (Increase) / decrease in current assets Stock in trade (34) (307) Trade debts (88,733) (6,261) Contract Assets (10,330) (97,304) Advances, deposits, prepayments and other receivables 53,337 83,068 (decrease) / Increase in current liabilities Creditors, accrued and other liabilities 120,196 6,920 Contract Liabilities 120,196 6,920 Contract Liabilities 119,527 134,360 Finance cost (9,219) (76) Taxes (3,980) (1,467) Net cash (used in) / generated from operations 119,527 134,360 Finance costs (9,219) (76) Taxes (3,980) (1,467) Net cash (used in) / generated from operating activities 106,327 132,817 Cash flows from investing activities (1,823) (1,399) Additions in intangible assets - capital work in progress (3,545) Additions in intangible assets - capital work in progress (3,545) Additions in intangible assets - (2,011) (1,012) (1,0			-
Income on bank deposits (14) 20,158 11,189 20,158 11,189 20,158 11,189 20,158 11,189 20,158 11,189 20,158 11,189 20,158 20,1			-
Profit before working capital changes 40,825 145,838 Increase / decrease in current assets - Stock in trade (34) (307) Trade debts (88,733) (6,261) Contract Assets (10,330) (97,304) Advances, deposits, prepayments and other receivables 53,337 83,068 (decrease) / Increase in current liabilities 120,196 6,920 Contract Liabilities 120,196 6,920 Contract Liabilities 119,527 134,360 Cash (used in) / generated from operations 119,527 134,360 Taxes (3,980) (1,467) Net cash (used in) / generated from operating activities 106,327 132,817 Cash flows from investing activities 106,327 132,817 Cash flows from investing activities (1,823) (1,399) Additions in intangible assets - capital work in progress (3,545) - (4,545) Profit on bank deposit 14 78 Net cash (used in) / generated from investing activities (61,325) (57,575) Cash flows from financing activities (1,337) - (1,337) Net (ash (used in) / generated from investing activities (1,337) Cash flows from financing activities (1,337) - (1,337) Net (ash (used in) / generated from investing activities (1,337) Net (ash (used in) / generated from financing activities (1,337) Net (ash (used in) / generated from financing activities (1,337) Net (ach (used in) / generated from financing activities (1,337) Net (decrease) / increase in cash and cash equivalents 43,665 75,242 Cash and cash equivalents at the beginning of year 21,528 38,403	Income on bank deposits		-
(Increase) / decrease in current assets - Stock in trade - Stock in trade - Contract Assets - Contract Assets - Contract Assets - Advances, deposits, prepayments and other receivables - Advances, deposits, prepayments and other receivables - Creditors, accrued and other liabilities - Creditors, accrued and other liabilities - Contract Liabilities - Contract Liabilities - Contract Liabilities - Contract Liabilities - Cash (used in) / generated from operations - Cash generated from continuing operations - Finance costs - Finance costs - Finance costs - Finance costs - Taxes - (9,219) - (76) - Net cash (used in) / generated from operating activities - Purchase of property and equipment - Additions in intangible assets - capital work in progress - Additions in intangible assets - Located and the posit - Profit on bank deposit - Profit on bank deposit - Profit on bank deposit - Cash flows from financing activities - Repayment of lease liabilities - Net cash (used in) / generated from financing activities - Net cash (used in) / generated from financing activities - Repayment of lease liabilities - Repayment of		20,158	11,189
- Stock in trade - Trade debts - Trade debts - Contract Assets - Advances, deposits, prepayments and other receivables - Advances, deposits, prepayments and other receivables - Creditors, accrued and other liabilities - Creditors, accrued and other liabilities - Contract Liabilities - Cash (used in) / generated from operations - Cash generated from continuing operations - Finance costs	Profit before working capital changes	40,825	145,838
- Trade debts - Contract Assets - Contract Assets - Contract Assets - Contract Assets - Contract Cash (10,330) - Advances, deposits, prepayments and other receivables - Creditors, accrued and other liabilities - Creditors, accrued and other liabilities - Contract Liabilities - Cosh (used in) / generated from operations - Cash generated from continuing operations - Finance costs	(Increase) / decrease in current assets		
- Contract Assets - Advances, deposits, prepayments and other receivables - Advances, deposits, prepayments and other receivables (decrease) / Increase in current liabilities - Creditors, accrued and other liabilities - Contract Liabilities - Cash (used in) / generated from operations - Cash generated from continuing operations - Finance costs - Financ	- Stock in trade	(34)	(307)
- Contract Assets - Advances, deposits, prepayments and other receivables (decrease) / Increase in current liabilities - Creditors, accrued and other liabilities - Contract Liabilities - Cash (used in) / generated from operations - Cash generated from continuing operations - Finance costs - Fi	- Trade debts	(88,733)	
- Advances, deposits, prepayments and other receivables (decrease) / Increase in current liabilities - Creditors, accrued and other liabilities - Contract Liabilities - Cash (used in) / generated from operations - Cash (used in) / generated from operations - Cash generated from continuing operations - Finance costs - Finance cost	- Contract Assets		
(decrease) / Increase in current liabilities Creditors, accrued and other liabilities120,1966,920- Contract Liabilities4,2642,40678,701(11,478)Cash (used in) / generated from operations119,527134,360Cash generated from continuing operations119,527134,360Finance costs(9,219)(76)Taxes(3,980)(1,467)Net cash (used in) / generated from operating activities106,327132,817Cash flows from investing activities2(1,823)(1,399)Additions in intangible assets - capital work in progress(3,545)-Additions in intangible assets(55,962)(50,810)Increase / decrease in short term Investment(9)(5,445)Profit on bank deposit1478Net cash (used in) / generated from investing activities(61,325)(57,575)Cash flows from financing activities(1,337)-Net cash (used in) / generated from financing activities(1,337)-Net cash (used in) / generated from financing activities(1,337)-Net (decrease) / increase in cash and cash equivalents43,66575,242Cash and cash equivalents at the beginning of year21,52838,403	- Advances, deposits, prepayments and other receivables		
- Creditors, accrued and other liabilities - Contract Liabilities - Contract Liabilities - Contract Liabilities - Cash (used in) / generated from operations - Cash generated from continuing operations - Cash generated from continuing operations - Finance costs - Finance			-
- Contract Liabilities 4,264 78,701 (11,478) Cash (used in) / generated from operations 119,527 134,360 Cash generated from continuing operations 119,527 134,360 Finance costs (9,219) (76) Taxes (3,980) (1,467) Net cash (used in) / generated from operating activities 106,327 132,817 Cash flows from investing activities Purchase of property and equipment (1,823) (1,399) Additions in intangible assets - capital work in progress (3,545) - Additions in intangible assets (55,962) (50,810) Increase / decrease in short term Investment (9) (5,445) Profit on bank deposit 14 78 Net cash (used in) / generated from investing activities (61,325) (57,575) Cash flows from financing activities Repayment of lease liabilities (1,337) - Net cash (used in) / generated from financing activities (1,337) Net (decrease) / increase in cash and cash equivalents 43,665 75,242 Cash and cash equivalents at the beginning of year 21,528 38,403	·	120,196	6,920
Cash (used in) / generated from operations Cash generated from continuing operations Finance costs Finance costs Finance (19,219) Finance (19			
Cash generated from continuing operations Finance costs Finance costs Taxes Net cash (used in) / generated from operating activities Purchase of property and equipment Additions in intangible assets - capital work in progress Additions in intangible assets Increase / decrease in short term Investment Profit on bank deposit Net cash (used in) / generated from investing activities Repayment of lease liabilities Repayment of lease liabilities Net cash (used in) / generated from financing activities Repayment of lease liabilities Net cash (used in) / generated from financing activities Repayment of lease liabilities Net cash (used in) / generated from financing activities Cash and cash equivalents at the beginning of year 119,527 134,360 (1,389) (1			
Finance costs Taxes (9,219) (76) Taxes (3,980) (1,467) Net cash (used in) / generated from operating activities Purchase of property and equipment Additions in intangible assets - capital work in progress Additions in intangible assets Increase / decrease in short term Investment Profit on bank deposit Net cash (used in) / generated from investing activities Repayment of lease liabilities Net cash (used in) / generated from financing activities Net cash (used in) / generated from financing activities Repayment of lease liabilities Net (decrease) / increase in cash and cash equivalents Cash and cash equivalents at the beginning of year (76) (3,980) (1,467) 132,817 (1,323) (1,399) (1,	Cash (used in) / generated from operations	119,527	134,360
Taxes (3,980) (1,467) Net cash (used in) / generated from operating activities 106,327 132,817 Cash flows from investing activities Purchase of property and equipment (1,823) (1,399) Additions in intangible assets - capital work in progress (3,545) - Additions in intangible assets (55,962) (50,810) Increase / decrease in short term Investment (9) (5,445) Profit on bank deposit 14 78 Net cash (used in) / generated from investing activities (61,325) (57,575) Cash flows from financing activities (1,337) - Net cash (used in) / generated from financing activities (1,337) Net cash (used in) / generated from financing activities (1,337) Net (decrease) / increase in cash and cash equivalents 43,665 75,242 Cash and cash equivalents at the beginning of year 21,528 38,403	Cash generated from continuing operations	119,527	134,360
Net cash (used in) / generated from operating activities Cash flows from investing activities Purchase of property and equipment Additions in intangible assets - capital work in progress Additions in intangible assets Increase / decrease in short term Investment Profit on bank deposit Net cash (used in) / generated from investing activities Repayment of lease liabilities Net cash (used in) / generated from financing activities Net cash (used in) / generated from financing activities Cash and cash equivalents at the beginning of year 106,327 132,817 132,817 132,817 14,329 (1,329) (1,325) (50,810) (61,325) (50,810) (61,325) (50,810) (61,325) (50,810) (61,325) (50,810) (61,325) (50,810) (61,325) (50,810) (61,325) (50,810) (61,325) (50,810) (61,325) (50,810) (61,325) (50,810) (61,325) (50,810) (61,325) (61,325) (61,325) (70,81	Finance costs	(9,219)	(76)
Cash flows from investing activities Purchase of property and equipment Additions in intangible assets - capital work in progress Additions in intangible assets (55,962) Increase / decrease in short term Investment Profit on bank deposit Net cash (used in) / generated from investing activities Repayment of lease liabilities Repayment of lease liabilities Net cash (used in) / generated from financing activities Net (decrease) / increase in cash and cash equivalents Cash and cash equivalents at the beginning of year (1,339) (1,399) (1,345) (50,810) (50	Taxes	(3,980)	(1,467)
Purchase of property and equipment Additions in intangible assets - capital work in progress Additions in intangible assets (55,962) Increase / decrease in short term Investment Profit on bank deposit Net cash (used in) / generated from investing activities Cash flows from financing activities Repayment of lease liabilities Net cash (used in) / generated from financing activities Net cash (used in) / generated from financing activities (1,337) Net (decrease) / increase in cash and cash equivalents 43,665 75,242 Cash and cash equivalents at the beginning of year 21,528 38,403	Net cash (used in) / generated from operating activities	106,327	132,817
Additions in intangible assets - capital work in progress Additions in intangible assets (50,810) Increase / decrease in short term Investment Profit on bank deposit Net cash (used in) / generated from investing activities Repayment of lease liabilities Repayment of lease liabilities Net cash (used in) / generated from financing activities Net (decrease) / increase in cash and cash equivalents Cash and cash equivalents at the beginning of year (50,810) (50,810) (50,810) (50,810) (50,810) (61,325) (57,575) (61,325) (57,575) (1,337)	Cash flows from investing activities		
Additions in intangible assets (55,962) (50,810) Increase / decrease in short term Investment (9) (5,445) Profit on bank deposit 14 78 Net cash (used in) / generated from investing activities (61,325) (57,575) Cash flows from financing activities (1,337) - Net cash (used in) / generated from financing activities (1,337) Net (decrease) / increase in cash and cash equivalents 43,665 75,242 Cash and cash equivalents at the beginning of year 21,528 38,403	Purchase of property and equipment	(1,823)	(1,399)
Increase / decrease in short term Investment Profit on bank deposit Net cash (used in) / generated from investing activities Repayment of lease liabilities Net cash (used in) / generated from financing activities Net cash (used in) / generated from financing activities Net (decrease) / increase in cash and cash equivalents Cash and cash equivalents at the beginning of year (5,445) (61,325) (57,575) (1,337) - (1,337) - (1,337) 21,528 38,403	Additions in intangible assets - capital work in progress	(3,545)	-
Profit on bank deposit 14 78 Net cash (used in) / generated from investing activities (61,325) (57,575) Cash flows from financing activities Repayment of lease liabilities (1,337) - Net cash (used in) / generated from financing activities (1,337) Net (decrease) / increase in cash and cash equivalents 43,665 75,242 Cash and cash equivalents at the beginning of year 21,528 38,403	Additions in intangible assets	(55,962)	(50,810)
Net cash (used in) / generated from investing activities (61,325) (57,575) Cash flows from financing activities Repayment of lease liabilities (1,337) - Net cash (used in) / generated from financing activities (1,337) Net (decrease) / increase in cash and cash equivalents 43,665 75,242 Cash and cash equivalents at the beginning of year 21,528 38,403	Increase / decrease in short term Investment	(9)	(5,445)
Cash flows from financing activities Repayment of lease liabilities Net cash (used in) / generated from financing activities Net (decrease) / increase in cash and cash equivalents Cash and cash equivalents at the beginning of year (1,337) 43,665 75,242	Profit on bank deposit	14	78
Repayment of lease liabilities Net cash (used in) / generated from financing activities Net (decrease) / increase in cash and cash equivalents Cash and cash equivalents at the beginning of year (1,337) 43,665 75,242	Net cash (used in) / generated from investing activities	(61,325)	(57,575)
Net cash (used in) / generated from financing activities(1,337)Net (decrease) / increase in cash and cash equivalents43,66575,242Cash and cash equivalents at the beginning of year21,52838,403			
Net (decrease) / increase in cash and cash equivalents 43,665 75,242 Cash and cash equivalents at the beginning of year 21,528 38,403			-
Cash and cash equivalents at the beginning of year 21,528 38,403	Net cash (used in) / generated from financing activities	(1,337)	
	Net (decrease) / increase in cash and cash equivalents	43,665	75,242
Cash and cash equivalents at the end of period 65,194 113,644	Cash and cash equivalents at the beginning of year	21,528	38,403
	Cash and cash equivalents at the end of period	65,194	113,644

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Chief Executive Officer

Chief Financial Officer

OCTOPUS DIGITAL LIMITED UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2025

	Un-audited Mar 31, 2025	Audited Dec 31, 2024		Un-audited Mar 31, 2025	Audited Dec 31, 2024
	(Rupees	in '000)		(Rupees	in '000)
EQUITY AND LIABILITIES			ASSETS		
SHARE CAPITAL AND RESERVES			NON CURRENT ASSETS		
Authorised capital - 250,000,000 @ Rs. 10 each	2,500,000	2,500,000			
Issued, subscribed and Paid up Capital					
157,262,502 (2024 157,262,502) ordinary shares @ Rs. 10 each	1,572,625	1,572,625	Property, plant and equipment	30,869	32,208
Group Restructuring Reserve	(1,084,000)	(1,084,000)	Long term investments	447,893	447,893
Share premium	789,209	789,209	Deferred Tax Asset	19,390	19,390
Emplyees Options Reserve	37,480	37,480	Intengible Assets	3,545	3,647
Accumulated (loss)/profit	1,367,789	1,375,814	Long term advances and deposits	100	100
	2,683,104	2,691,129		501,797	503,237
NON CURRENT LIABILITIES					
Long Term Diminishing Musharika	13,346	12,809	CURRENT ASSETS		
			Stock in trade	34	-
CURRENT LIABILITIES			Trade debts	1,342,872	1,456,172
Trade and other payables	284,120	280,764	Contract Assets	107,325	103,909
Current portion of Diminishing Musharika	2,588	4,460	Short term Investment	548	539
Contract Liabilities	2,698	2,224	Short term loan		
Taxation - net	20,970	22,399	Other Assets and Prepayments	1,030,009	940,973
	310,376	309,848	Cash and bank balances	24,240	8,955
CONTINCENCIES AND COMMITMENTS				2,505,028	2,510,548
CONTINGENCIES AND COMMITMENTS	3,006,826	3,013,785		3,006,826	3,013,785

Chief Executive Officer

Chief Financial Officer

OCTOPUS DIGITAL LIMITED UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFFIT OR LOSS (UN-AUDITED) FOR THE FIRST QUARTER ENDED MARCH 31, 2025

	First Quarter Ended		
	Mar 31, 2025 Mar 31, 20 (Rupees in '000)		
Revenue	51,424	219,202	
Cost of Revenue	(28,495)	(100,106)	
Gross profit	22,929	119,096	
Administrative and selling expenses Other Expenses	(50,688)	(69,205) (9)	
Other Income	22,509	619	
	(28,179)	(68,595)	
Profit / (Loss) from operations	(5,250)	50,501	
Finance costs	(850)	(64)	
Profit / (Loss) before tax	(6,101)	50,437	
Income tax expense	(1,924)	(10,951)	
Profit / (Loss) for the period after tax	(8,025)	39,486	
Earnings/(Loss) per share - basic	(0.05)	0.27	
Earnings/(Loss) per share - Diluted	(0.05)	0.26	

Chief Executive Officer

Chief Financial Officer

OCTOPUS DIGITAL LIMITED

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY

FOR THE FIRST QUARTER ENDED MARCH 31, 2025

			Capital	Reserve		
Particulars	Share Capital	Share Compensation Reserve	Group Restructuring Reserve	Share Premium	Un- appropriated Profit / (Loss)	Total
			Rupees	in '000		
Balance as on January 01, 2024	1,572,625	9,263,716	(1,084,000)	789,209	1,283,378	2,570,476
Net (loss)/profit for the year ended					92,436	92,436
Employee Share Compensation Reserve-ESOS		28,217				28,217
Dividend Announced for the period						
Balance as on December 31, 2024	1,572,625	37,480	(1,084,000)	789,209	1,375,814	2,691,129
Net (loss)/profit for the period					(8,025)	(8,025)
bonus share issue for the period ended December 31, 2024						
Employee Share Compensation Reserve-ESOS						
Balance as on March 31, 2025	1,572,625	37,480	(1,084,000)	789,209	1,367,789	2,683,104

Chief Executive Officer

Chief Financial Officer

OCTOPUS DIGITAL LIMITED

UNCONSOLIDATED STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE FIRST QUARTER ENDED MARCH 31, 2025

	First Quart	ter Ended
	Mar 31, 2025	Mar 31, 2024
CASH FLOW FROM OPERATING ACTIVITIES	(Rupees	in '000)
Net profit before taxation	(6,101)	50,437
Adjustment for:		
Depreciation on property and equipment	3,163	4,985
Amortization	101	101
Exchange gain - net	(10,016)	9
Finance cost	850	-
Markup on loan to Avanceon Limited	(12,480)	-
	(18,381)	5,096
Operating profit before working capital changes	(24,482)	55,533
(Increase) / Decrease in current assets		
- Trade debts	123,317	(4,788)
- Stock in trade	(34)	(307)
- Contract assets	(3,416)	(14,050)
- Advances and other receivables	(76,556)	65,802
	43,311	46,657
Increase / (Decrease) in current liabilities		2 425
- Contract liabilities	474	2,406
- Creditors, accrued and other liabilities	4,826	36,521
	5,300	38,927
Cash generated from / (used in) operations	24,129	141,116
Finance costs paid	(850)	-
Income tax paid	(4,823)	(1,432)
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	18,455	139,685
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(1,825)	(1,399)
Short term Investment	(10)	(5,445)
Addition in intangible asset	-	(50,810)
NET CASH USED IN INVESTING ACTIVITIES	(1,834)	(57,653)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of diminishing mosharka	(1,336)	-
NET CASH GENERATED FROM FINANCING ACTIVITIES	(1,336)	-
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS	15,285	82,032
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	8,955	29,359
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	24,240	111,390

Chief Executive Officer

Chief Financial Officer

inancial Officer Director