OCTOPUS
DIGITAL

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

27 August 2026 ODL/PSX/F/27082026

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

Subject: **Financial results for the 2nd Quarter / Half Year ended 30 June 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 Thursday, 27 August 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 half year ended 30 June 2026 are as per attachment.

The Half Yearly Report of the Company for the period ended 30 June 2026 will be transmitted through PUCARS separately, within specified time.

Yours truly,

AHSAN KHALIL
Company Secretary
Octopus Digital Limited

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 JUNE 30, 2026

	Un-Audited Jun 30, 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	**238**	404
Group restructuring reserve	**(1,050,259)**	(1,050,259)
Employees' share compensation reserve	**102,967**	77,865
	(157,845)	(182,781)
REVENUE RESERVES		
Un-appropriated Profit	**1,398,684**	1,374,902
	2,813,464	2,764,746
NON CURRENT LIABILITIES		
Long Term Diminishing Musharika	**12,364**	16,867
	12,364	16,867
CURRENT LIABILITIES		
Creditors, accrued and other liabilities	**292,522**	222,278
Current portion of Diminishing Musharika	**8,717**	8,161
Contract Liabilities	**143,912**	95,593
Taxation-Net	**59,364**	43,958
	504,515	369,990
TOTAL EQUITY & LIABILITIES	**3,330,343**	3,151,604
ASSETS		
NON CURRENT ASSETS		
Property and equipment	**31,612**	38,016
Capital Work in Progress	**570,874**	413,892
Intellectual Properties - Intangibles	**552,793**	576,679
Deferred Tax Assets	**19,390**	19,390
Long Term Contract Asset	**8,134**	7,657
Long term deposits	**100**	100
	1,182,902	1,055,734
CURRENT ASSETS		
Stock in trade	**471**	146
Trade debts	**1,441,208**	1,296,585
Contract Assets	**296,170**	154,588
Advances, deposits, prepayments and other receivable	**314,063**	545,361
Short Term Investment	**596**	577
Cash and bank balances	**94,932**	98,613
	2,147,440	2,095,870
TOTAL ASSETS	**3,330,343**	3,151,604

CONTINGENCIES AND COMMITMENTS

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

OCTOPUS DIGITAL GROUP
CONSOLIDATED STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE HALF YEAR AND QUARTER ENDED JUNE 30, 2026

	for the Half Year ended		for the Quarter ended	
	Jun 30, 2026	Jun 30, 2025	**Jun 30, 2026**	Jun 30, 2025
	(Rupees in '000)		(Rupees in '000)	
Revenues	**693,961**	537,427	**391,867**	305,969
Cost of revenue	**(299,336)**	(297,175)	**(129,707)**	(168,564)
Gross Profit / (Loss)	**394,625**	240,252	**262,160**	137,405
Administrative and selling expenses	**(340,686)**	(226,772)	**(232,050)**	(132,043)
Other expenses	**(22,893)**	(20,371)	**(14,323)**	(20,321)
Other income	**11,107**	45,886	**4,905**	24,068
	(352,473)	(201,257)	**(241,468)**	(128,296)
Profit / (Loss) from operations	**42,152**	38,995	**20,692**	9,109
Finance costs	**(2,964)**	(3,368)	**(1,605)**	5,851
Profit / (Loss) before Levy & Income Tax	**39,188**	35,627	**19,086**	14,960
Levy / final taxation	**(48)**	(131)	**(48)**	(131)
Profit / (Loss) before income tax	**39,140**	**35,497**	**19,038**	**14,830**
Taxation	**(15,360)**	(5,149)	**(8,513)**	(3,225)
Profit / (Loss) for the period after Tax	**23,780**	30,347	**10,526**	11,605
Combined Earnings per share				
Basic	**0.15**	**0.19**	**0.07**	**0.07**
Diluted	**0.15**	**0.19**	**0.07**	**0.07**

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

OCTOPUS DIGITAL GROUP

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

FOR THE HALF YEAR AND QUARTER ENDED JUNE 30, 2026

	for the Half Year ended		for the Quarter ended	
	Jun 30, 2026	Jun 30, 2025	**Jun 30, 2026**	Jun 30, 2025
	(Rupees in '000)		(Rupees in '000)	
Profit / (Loss) for the period	**23,780**	30,347	**10,526**	11,605
Other comprehensive income				
- Exchange difference on translating	(165)	-	**(5,693)**	-
- Bargain purchase gain on Investment				
Total comprehensive income for the period	**23,615**	30,347	**4,833**	11,605

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

OCTOPUS DIGITAL GROUP

CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UNAUDITED)

FOR THE HALF YEAR AND QUARTER ENDED JUNE 30, 2026

	CAPITAL RESERVES					REVENUE RESERVES	
	Share capital	Share premium reserve	Employee share compensation reserve	Group Restructuring Reserve	Exchange revaluation reserve	Un-appropriated (loss) / profit	TOTAL
							(Rupees in '000)
Balance as on January 01, 2025	**1,572,625**	**789,209**	**37,480**	**(1,050,259)**	**4,226**	**1,346,008**	**2,699,289**
Profit for the period						28,896	28,896
Other comprehensive income							
						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**	**77,866**	**(1,050,259)**	**403**	**1,374,904**	**2,764,748**
Profit for the period						23,780	23,780
Exchange translation reserve					(165)		(165)
					(165)	23,780	23,615
Employee share option reserve			25,101				25,101
Balance as on June 30, 2026	**1,572,625**	**789,209**	**102,967**	**(1,050,259)**	**238**	**1,398,684**	**2,813,464**

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

OCTOPUS DIGITAL GROUP

CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASHFLOWS (UN-AUDITED)

FOR THE HALF YEAR AND QUARTER ENDED JUNE 30, 2026

	for the Half Year ended	
	Jun 30, 2026	Jun 30, 2025
	(Rupees in '000)	
CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (loss) before tax	**39,188**	20,667
Adjustments for:		
Depreciation on property and equipment	**7,754**	3,308
Amortization	**3,162**	5,286
Exchange gain	**16,125**	9,312
Exchange revaluation reserve	**(166)**	5,528
Makup on loan to parent company	**(8,890)**	(12,480)
Finance cost	**2,964**	9,219
Employee share option exp.	**56,281**	-
Provision for ECL - related parties		-
Provision for ECL - contract assets		-
Provision for ECL - trade debts		-
Unwinding of Contract Asset	**(477)**	
Income on bank deposits	**(28)**	(14)
	76,726	20,159
	115,914	40,826
Profit before working capital changes		
(Increase) / decrease in current assets		
- Stock in trade	**(325)**	(34)
- Trade debts	**(160,637)**	(88,733)
- Contract Assets	**(141,583)**	(10,330)
- Advances, deposits, prepayments and other receivables	**209,009**	53,337
(decrease) / Increase in current liabilities		
- Creditors, accrued and other liabilities	**70,083**	120,196
- Contract Liabilities	**48,319**	4,264
	24,866	**78,700**
Cash (used in) / generated from operations	**140,780**	119,526
Finance costs	**(2,964)**	(9,219)
Taxes	**(2)**	(3,980)
Net cash (used in) / generated from operating activities	**137,813**	106,327

	for the Half Year ended	
	Jun 30, 2026	Jun 30, 2025
	(Rupees in '000)	
Net cash (used in) / generated from operating activities	**137,813**	106,327
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of property and equipment	**(1,299)**	(1,823)
Proceeds from disposal of property and equipment	**-**	-
Additions in intangible assets - capital work in progress	**-**	(3,545)
Additions in intangible assets	**(136,257)**	(55,962)
Increase / decrease in short term Investment	**(18)**	(9)
Receipts on disposal of Short term investment	**-**	-
Profit on bank deposit	**28**	14
Net cash (used in) / generated from investing activities	**(137,547)**	(61,325)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Dividend paid	**-**	-
Additions/Repayment of lease liabilities	**(3,948)**	(1,337)
Net cash (used in) / generated from financing activities	**(3,948)**	(1,337)
Net (decrease) / increase in cash and cash equivalents	**(3,681)**	**43,665**
Cash and cash equivalents at the beginning of year	98,613	21,528
Cash and cash equivalents at the end of period	**94,932**	65,194

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

OCTOPUS DIGITAL LIMITED

CONDENSED INTERIM UN-CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT JUNE 30, 2026

	Note	June 30, 2026 (Un-audited)	December 31, 2025 (Audited)
		----Rupees in Thousands----	
ASSETS			
Non Current Assets			
Operating fixed assets	4	31,327	37,666
Intangible assets	5	325,804	195,534
Deferred tax assets		19,390	19,390
Long term investments	6	447,893	447,893
Long term contract assets		8,134	7,657
Long term deposits		100	100
		832,648	708,240
Current Assets			
Stock in trade		471	146
Trade debts	7	1,314,687	1,217,132
Contract assets	8	107,874	103,701
Advances, prepayments and other receivables	9	1,083,337	1,211,841
Short term investment	10	596	577
Bank balances		71,590	39,536
		2,578,555	2,572,933
		3,411,203	3,281,173
CAPITAL AND LIABILITIES			
Share Capital and Reserves			
Authorized share capital		2,500,000	2,500,000
Issued, subscribed and paid up share capital	11	1,572,625	1,572,625
Capital reserves			
Group restructuring reserve		(1,084,000)	(1,084,000)
Employees' share compensation reserve	12	102,968	77,867
Share premium		789,209	789,209
Revenue reserve - unappropriated profits		1,431,556	1,462,522
		2,812,358	2,818,223
Non Current Liabilities			
Diminishing musharaka finance	13	12,364	16,867
Current Liabilities			
Trade and other payables	14	374,917	316,507
Contract liabilities		143,912	77,888
Current portion of diminshing musharka finance		8,717	8,161
Provision for taxation		58,935	43,527
		586,481	446,083
Contingencies and Commitments	15	-	-
		3,411,203	3,281,173

The annexed notes from 1 to 25 form an integral part of Condensed Interim Un-Consolidated financial statements.

CHIEF EXECUTIVE OFFICER **DIRECTOR** **CHIEF FINANCIAL OFFICER**

OCTOPUS DIGITAL LIMITED

CONDENSED INTERIM UN-CONSOLIDATED STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE HALF YEAR AND QUARTER ENDED JUNE 30, 2026

	Note	Half year ended June 30		Quarter ended June 30,	
		2026 (Un-audited)	**2025 (Un-audited)**	**2026 (Un-audited)**	**2025 (Un-audited)**
		---- Rupees in Thousands ----			
Revenue from contracts with customers - net	16	188,667	179,435	96,674	128,011
Cost of sales		(96,334)	(90,181)	(48,207)	(61,687)
Gross Profit		92,333	89,254	48,467	66,324
Administrative expenses		(138,344)	(126,627)	(83,486)	(75,939)
Operating Loss		(46,011)	(37,373)	(35,019)	(9,615)
Other operating expenses		(26,505)	(17,127)	(14,212)	(17,127)
Finance cost		(2,132)	(2,023)	(1,299)	(1,173)
Other operating income	17	59,090	52,717	27,292	30,209
(Loss) / Profit before Levy and Taxation		(15,558)	(3,806)	(23,238)	2,294
Levy / final taxation	18	(48)	(131)	(5)	(47)
(Loss) / Profit before Taxation		(15,606)	(3,937)	(23,243)	2,247
Taxation	19	(15,360)	(5,149)	(8,556)	(3,309)
Net Loss for the Period		(30,966)	(9,086)	(31,799)	(1,062)
Loss per share - Basic	20	(0.20)	(0.06)	(0.20)	(0.01)
Loss per share - Diluted	20	(0.19)	(0.06)	(0.20)	(0.01)

The annexed notes from 1 to 25 form an integral part of Condensed Interim Un-Consolidated financial statements.

CHIEF EXECUTIVE OFFICER **DIRECTOR** **CHIEF FINANCIAL OFFICER**

OCTOPUS DIGITAL LIMITED

CONDENSED INTERIM UN-CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE HALF YEAR AND QUARTER ENDED JUNE 30, 2026

	Half year ended June 30		Quarter ended June 30,	
	2026	**2025**	**2026**	**2025**
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)
		---- Rupees in Thousands ----		
Net Loss for the Year	(30,966)	(9,086)	(31,799)	(1,062)
Other Comprehensive Income for the Year				
Items that will not be re-classified subsequently to profit or loss	-	-	-	-
Items that may be re-classified subsequently to profit or loss	-	-	-	-
Total Comprehensive Loss for the Year	(30,966)	(9,086)	(31,799)	(1,062)

The annexed notes from 1 to 25 form an integral part of Condensed Interim Un-Consolidated financial statements.

CHIEF EXECUTIVE OFFICER **DIRECTOR** **CHIEF FINANCIAL OFFICER**

OCTOPUS DIGITAL LIMITED

CONDENSED INTERIM UN-CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE HALF YEAR ENDED JUNE 30, 2026

Particulars	Issued, Subscribed and Paid up Share Capital	Capital Reserve			Revenue Reserve	Total
		Group Restructuring Reserve	Employees' Share Compensation Reserve	Share Premium	Unappropriated Profit	
	---- Rupees in Thousands ----					
Balance as at December 31, 2024	1,572,625	(1,084,000)	37,481	789,209	1,375,814	2,691,129
Net Profit for the year	-	-	-	-	86,708	86,708
Other comprehensive income for the year	-	-	-	-	-	-
Total comprehensive loss for the year	-	-	-	-	86,708	86,708
Employee share option reserve	-	-	40,386	-	-	40,386
Balance as at December 31, 2025	1,572,625	(1,084,000)	77,867	789,209	1,462,522	2,818,223
Net loss for the year	-	-	-	-	(30,966)	(30,966)
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive loss for the period	-	-	-	-	(30,966)	(30,966)
Employee share option reserve	-	-	25,101	-	-	25,101
Balance as at June 30, 2026 - Un-audited	1,572,625	(1,084,000)	102,968	789,209	1,431,556	2,812,358

The annexed notes from 1 to 25 form an integral part of Condensed Interim Un-Consolidated financial statements.

CHIEF EXECUTIVE OFFICER | **DIRECTOR** | **CHIEF FINANCIAL OFFICER**

OCTOPUS DIGITAL LIMITED

CONDENSED INTERIM UN-CONSOLIDATED STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE HALF YEAR ENDED JUNE 30, 2026

	Note	Half year Ended June 30, 2026 (Un-audited)	2025 (Un-audited)
		----Rupees in Thousands----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Loss before Levy and Taxation		(15,558)	(3,806)
Adjustments for:			
- Depreciation on operating fixed assets	4	7,691	7,320
- Amortization on intangible assets	5	203	203
- Provision for bad earning expense		5,208	3,402
- Provision for penalty against the default surcharge		-	436
- Allowance for expected credit losses - trade debts		-	608
- Unwinding of contract asset		(477)	-
- Allowance for expected credit losses - contract asset		-	534
- Employees' share option reserve		25,101	21,434
- Dividend income from other financial assets	15	(26)	(26)
- Exchange loss / (gain)		14,309	(27,619)
- Markup income from related parties	15	(58,242)	(25,064)
- Finance cost		2,132	2,023
		(4,101)	(16,749)
Operating loss before working capital changes		(19,659)	(20,555)
(Increase) / Decrease in current assets:			
- Stock in trade		(325)	(2,722)
- Trade debts	7	(97,555)	115,472
- Contract assets	8	(4,173)	29,676
- Advances, prepayments and other receivables	9	182,879	(133,617)
(Decrease) / Increase in current liabilities:			
- Creditors, accrued and other liabilities	14	53,202	111,384
- Contract liabilities		66,024	(1,191)
		200,052	119,002
Cash Generated from Operations		180,393	98,447
Finance cost paid		(2,132)	(2,023)
Income tax paid		(10,442)	(2,696)
Net Cash Generated from Operating Activities		167,819	93,728
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of operating fixed assets		(1,352)	(4,038)
Addition in intangible asset	5	(130,473)	(77,005)
Short term investment		(19)	(19)
Dividend received from short term investment		26	26
Net Cash Used in from Investing Activities		(131,818)	(81,036)
CASH FLOWS FROM FINANCING ACTIVITIES			
Long term diminishing musharaka repaid		(3,947)	(3,786)
Net Cash Used in Financing Activities		(3,947)	(3,786)
Net Increase in Cash and Cash Equivalents		32,054	8,906
Cash and cash equivalents at the beginning of the period		39,536	8,955
Cash and Cash Equivalents at the End of the Period		71,590	17,861

The annexed notes from 1 to 25 form an integral part of Condensed Interim Un-Consolidated financial statements.

CHIEF EXECUTIVE OFFICER **DIRECTOR** **CHIEF FINANCIAL OFFICER**