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17 September 2026 ODL/PSX/SH-DISCL/17092026

Mr. Atif Islam Siddiqui
AGM | Unit Head, Listed Companies Compliance
Regulatory Affairs Division
Pakistan Stock Exchange Limited.
Stock Exchange Building,
Stock Exchange Road,
Karachi.

Subject: **SUBMISSION OF SHARIAH DISCLOSURE FOR THE HALF YEAR ENDED 30 JUNE 2026.**

Dear Sir,

With reference to PSX letter No. PSX/Gen-1073 dated 11 September 2026 regarding mandatory shariah compliance disclosure, and pursuant to the requirements of Clause 5.6.9A of the PSX Regulations, we hereby submit the Shariah Disclosure for the half year ended 30 June 2026, as attached.

You may please inform the TRE certificate holders of the exchange accordingly.

Yours Sincerely,

AHSAN KHALIL ★ Company Secretary ★ Octopus Digital Limited

Ahsan Khalil | Company Secretary

Octopus Digital Limited

Shariah Disclosure under Clause VII of Part I of Schedule IV of the Companies Act, 2017

	June 30, 2026	December 31, 2025
	--- Rupees in Thousands ---	
Statement of financial position – Assets	**Shariah Compliant**	
Long-term Shariah compliant Investments	-	-
Short term Shariah compliant Investment	596	577
Shariah-compliant bank deposits, bank balances, and TDRs;	9,569	531
Statement of financial position – Liabilities		
Financing (long-term, short-term, or lease financing) obtained as per Islamic mode	21,081	25,028
Interest or mark-up accrued on any conventional loan or advance;	-	-

	June 30, 2026	June 30, 2025
	--- Rupees in Thousands ---	
Statement of profit or loss		
Revenue earned from a Shariah-compliant business segment	188,667	179,435
Break-up of late payments or liquidated damages	-	-
Gain or loss or dividend earned on Shariah compliant investments	26	26
Share of profit from Shariah-compliant associates	-	-
Profit earned from Shariah-compliant bank deposits, bank balances, or TDRs	-	-
Exchange gain / (loss) - net earned from actual currency	(14,309)	27,619
Exchange gains earned using conventional derivative financial instruments	-	-
Profit paid on Islamic mode of financing	1,540	1,864
Total Interest earned on any conventional loan or advance	-	-
Markup income on intercompany current accounts	58,242	25,064
Source and detailed breakup of other income, including breakup of other or miscellaneous portions of other income into Shariah-compliant and non compliant income		
- Markup from related parties (Shariah-compliant)	58,242	25,064
- Other income (Shariah-compliant)	345	8

Names of the Company's shariah compliant financial institutions	**Relationship**
Faysal Bank Limited	Cash and bank balances
Dubai Islamic Bank	Cash and bank balances
MCB Islamic Bank	Cash and bank balances
First Habib Modaraba	Diminishing Musharaka