

28 October 2026

ODL/PSX/F/28102026

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

Subject: **Financial results for the 3rd Quarter ended 30 September 2026 – Consolidated and Standalone.**

Dear Sir,

We would like to inform you that the Board of Directors of our Company in their meeting held on Wednesday, 28 October 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 3rd quarter ended 30 September 2026 are as per attachment.

The Quarter Report of the Company for the period ended 30 September 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 LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

	Un-Audited Sep 30, 2026	Audited Dec 31, 2025
	(Rupees in '000)	
ASSETS		
NON CURRENT ASSETS		
Property and equipment	28,511	38,016
Capital work in progress	436,659	413,892
Intellectual properties - Intangibles	773,005	576,679
Deferred tax assets	19,390	19,390
Long term contract asset	8,134	7,657
Long term deposits	100	100
	1,265,799	1,055,734
CURRENT ASSETS		
Stock in trade	4,992	146
Trade debts	1,326,304	1,296,585
Contract assets	319,577	154,588
Advances, deposits, prepayments and other receivable	376,853	545,361
Short term investment	607	577
Cash and bank balances	81,242	98,613
	2,109,575	2,095,870
TOTAL ASSETS	3,375,373	3,151,604
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorized capital - 250,000,000 ordinary shares @ Rs. 10 each	2,500,000	2,500,000
Issued, subscribed and paid up capital		
158,222,372 (2025: 157,262,502) ordinary shares @ Rs. 10 each	1,582,224	1,572,625
CAPITAL RESERVES		
Share premium	789,209	789,209
Exchange revaluation reserve	12,981	404
Group restructuring reserve	(1,050,259)	(1,050,259)
Employees' share compensation reserve	102,967	77,865
	(145,102)	(182,781)
REVENUE RESERVES		
Un-appropriated Profit	1,369,888	1,374,902
	2,807,010	2,764,746
NON CURRENT LIABILITIES		
Long term diminishing musharika	14,500	16,867
CURRENT LIABILITIES		
Creditors, accrued and other liabilities	405,734	222,278
Current portion of diminishing musharika	10,232	8,161
Contract liabilities	73,681	95,593
Taxation - Net	64,218	43,958
	553,864	369,990
TOTAL EQUITY & LIABILITIES	3,375,373	3,151,604



Chief Executive Officer



Chief Financial Officer



Director

OCTOPUS DIGITAL LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFFIT OR LOSS (UN-AUDITED)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

	for the nine months ended		for the quarter ended	
	Sep 30, 2026	Sep 30, 2025	Sep 30, 2026	Sep 30, 2025
	(Rupees in '000)		(Rupees in '000)	
Revenues	964,973	749,714	271,013	212,287
Cost of revenue	(512,440)	(419,721)	(213,105)	(122,546)
Gross Profit / (loss)	452,533	329,993	57,908	89,742
Administrative and selling expenses	(399,406)	(323,459)	(58,720)	(96,687)
Other expenses	(45,715)	(20,981)	(22,821)	(610)
Other income	12,065	37,534	958	(8,352)
	(433,056)	(306,906)	(80,583)	(105,649)
Profit / (loss) from operations	19,477	23,088	(22,675)	(15,907)
Finance costs	(4,231)	(5,374)	(1,267)	(2,006)
Profit / (loss) before levy & taxation	15,246	17,714	(23,942)	(17,913)
Levy / final taxation	(48)	(131)	-	-
Profit / (loss) before income tax	15,198	17,583	(23,942)	(17,913)
Taxation	(20,214)	(12,562)	(4,854)	(7,413)
Profit / (loss) for the period after tax	(5,016)	5,022	(28,796)	(25,326)
Combined earnings per share				
Basic	(0.03)	0.03	(0.18)	(0.16)
Diluted	(0.03)	0.03	(0.18)	(0.16)



Chief Executive Officer



Chief Financial Officer



Director

OCTOPUS DIGITAL LIMITED**CONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)****FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026**

	for the nine months ended		for the quarter ended	
	Sep 30, 2026	Sep 30, 2025	Sep 30, 2026	Sep 30, 2025
	(Rupees in '000)		(Rupees in '000)	
Profit / (loss) for the period	(5,016)	5,022	(28,796)	(25,326)
Other comprehensive income				
Exchange difference on translation of foreign operations	12,578	(5,017)	7,050	(10,544)
Total comprehensive income / (loss) for the period	7,562	5	(21,746)	(35,870)



Chief Executive Officer



Chief Financial Officer



Director

OCTOPUS DIGITAL LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

	CAPITAL RESERVES					REVENUE RESERVES	TOTAL
	Share capital	Share premium reserve	Employee share compensation reserve	Group Restructuring Reserve	Exchange revaluation reserve	Un-appropriated profit / (loss)	
	-----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	-	-		-	-	-	
Exchange translation reserve	-	-	40,386	-	(3,823)	-	36,564
	-	-	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 / (loss) for the period	-	-	-	-	-	(5,016)	(5,016)
Exchange translation reserve	-	-	-	-	12,578	-	12,578
	-	-	-	-	12,578	(5,016)	7,562
Employee share option reserve	9,599	-	25,101	-	-	-	34,700
Balance as on September 30, 2026	1,582,224	789,209	102,967	(1,050,259)	12,981	1,369,888	2,807,010



Chief Executive Officer



Chief Financial Officer



Director

OCTOPUS DIGITAL LIMITED**CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASHFLOWS (UN-AUDITED)****FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026**

	for the nine months ended	
	Sep 30, 2026	Sep 30, 2025
	(Rupees in '000)	
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Profit/ (loss) before tax	15,246	17,714
Adjustments for:		
Depreciation on property and equipment	11,193	11,528
Amortization	4,743	15,555
Exchange gain	24,619	3,300
Exchange revaluation reserve	12,577	(5,016)
Markup on loan to parent company	(9,473)	(5,492)
Finance cost	4,231	5,374
Employee share option expense	56,280	31,245
Provision for ECL - contract assets	-	534
Provision for ECL - trade debts	-	608
Unwinding of contract asset	(477)	-
Income on bank deposits	(44)	(348)
	103,649	57,288
	118,894	75,002
Profit before working capital changes		
(Increase) / decrease in current assets		
Stock in trade	(4,846)	(4,176)
Trade debts	(54,233)	(256,813)
Contract assets	(164,990)	49,685
Advances, deposits, prepayments and other receivables	146,803	(50,246)
(Decrease) / Increase in current liabilities		
Creditors, accrued and other liabilities	183,308	365,154
Contract liabilities	(21,913)	10,740
	84,130	114,344
Cash (used in) / generated from operations	203,025	189,345
Finance costs	(4,231)	(5,374)
Taxes	(2)	110
Net cash (used in) / generated from operating activities	198,791	184,082
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Purchase of property and equipment	(1,643)	(20,703)
Additions in intangible assets - capital work in progress	(22,767)	(163,918)
Additions in intangible assets	(201,069)	-
Increase / (decrease) in short term Investment	(29)	(29)
Profit on bank deposit	44	348
	(225,464)	(184,302)
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Employee share options	9,599	-
Additions/(repayment) of lease liabilities	(297)	9,635
Net cash (used in) / generated from financing activities	9,302	9,635
Net (decrease) / increase in cash and cash equivalents	(17,371)	9,414
Cash and cash equivalents at the beginning of the year	98,613	21,527
Cash and cash equivalents at the end of the period	81,242	30,942


Chief Executive Officer

Chief Financial Officer

Director

OCTOPUS DIGITAL LIMITED**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION****AS AT SEPTEMBER 30, 2026**

	Un-Audited Sep 30, 2026	Audited Dec 31, 2025
	(Rupees in 000)	
ASSETS		
NON CURRENT ASSETS		
Property and equipment	28,259	37,667
Long term investments	447,893	447,893
Deferred tax asset	19,390	19,390
Intangible assets	134,055	3,242
Capital work In progress	251,736	192,292
Long term contract asset	8,134	7,657
Long term advances and deposits	100	100
	889,567	708,240
CURRENT ASSETS		
Stock in trade	4,992	146
Trade debts	1,271,046	1,217,132
Contract assets	96,830	103,701
Short term Investment	607	577
Other assets and prepayments	1,105,509	1,211,841
Cash and bank balances	46,986	39,536
	2,525,969	2,572,933
TOTAL ASSETS	3,415,536	3,281,173
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorised capital - 250,000,000 ordinary shares @ Rs. 10 each	2,500,000	2,500,000
Issued, subscribed and Paid up Capital		
158,222,372 (2025: 157,262,502) ordinary shares @ Rs. 10 each	1,582,224	1,572,625
Group Restructuring Reserve	(1,084,000)	(1,084,000)
Share premium	789,209	789,209
Employee share compensation reserve	102,967	77,867
Accumulated profit / (loss)	1,436,046	1,462,522
	2,826,446	2,818,223
NON CURRENT LIABILITIES		
Long term diminishing musharika	14,500	16,867
CURRENT LIABILITIES		
Trade and other payables	429,440	316,507
Current portion of long term diminishing musharika	10,232	8,161
Contract liabilities	71,129	77,888
Taxation - Net	63,789	43,527
	574,590	446,083
TOTAL EQUITY & LIABILITIES	3,415,536	3,281,173


Chief Executive Officer

Chief Financial Officer

Director

OCTOPUS DIGITAL LIMITED

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFFIT OR LOSS (UN-AUDITED)

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

	for the nine months ended		for the quarter ended	
	Sep 30, 2026	Sep 30, 2025	Sep 30, 2026	Sep 30, 2025
	(Rupees in 000)		(Rupees in 000)	
Revenues	320,267	243,815	131,599	64,380
Cost of Revenue	(181,630)	(129,573)	(85,296)	(39,392)
Gross profit	138,637	114,242	46,303	24,989
Administrative and selling expenses	(185,203)	(173,804)	(46,860)	(47,177)
Other Expense	(39,397)	(17,566)	(12,892)	(439)
Other Income	82,889	44,352	23,799	(8,366)
	(141,711)	(147,019)	(35,952)	(55,982)
Profit / (loss) from operations	(3,074)	(32,777)	10,351	(30,993)
Finance costs	(3,142)	(2,997)	(1,010)	(973)
Profit / (loss) for the period Before Levy & Tax	(6,216)	(35,773)	9,342	(31,966)
Levy / final taxation	(48)	(131)	-	-
	(6,264)	(35,904)	9,342	(31,966)
Taxation	(20,214)	(5,649)	(4,854)	(500)
Profit / (loss) for the period after tax	(26,478)	(41,553)	4,488	(32,466)
Earnings per share				
Basic	(0.17)	(0.26)	0.03	(0.21)
Diluted	(0.16)	(0.26)	0.03	(0.20)



Chief Executive Officer



Chief Financial Officer



Director

OCTOPUS DIGITAL LIMITED

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

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

	for the nine months ended		for the quarter ended	
	Sep 30, 2026	Sep 30, 2025	Sep 30, 2026	Sep 30, 2025
	(Rupees in 000)	(Rupees in 000)	(Rupees in 000)	(Rupees in 000)
Profit / (loss) for the period	(26,478)	(41,553)	4,488	(32,466)
Other comprehensive income	-	-		
Total comprehensive income / (loss) for the period	(26,478)	(41,553)	4,488	(32,466)



Chief Executive Officer



Chief Financial Officer



Director

OCTOPUS DIGITAL LIMITED

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

	CAPITAL RESERVE				REVENUE RESERVE	TOTAL
	Share capital	Share premium reserve	Share Compensation Reserve	Group Restructuring Reserve	Un-appropriated Profit / (Loss)	
-----Rupees in 000-----						
Balance as on January 01, 2025	1,572,625	789,209	37,481	(1,084,000)	1,375,814	2,691,129
Net profit / (loss) for the year	-	-	-	-	86,708	86,708
Other comprehensive income	-	-	-	-	-	-
	-	-	-	-	86,708	86,708
Employee share compensation reserve	-	-	40,385	-	-	40,385
Balance as on December 31, 2025	1,572,625	789,209	77,867	(1,084,000)	1,462,522	2,818,223
Net profit / (loss) for the period	-	-	-	-	(26,478)	(26,478)
Other comprehensive income	-	-	-	-	-	-
	-	-	-	-	(26,478)	(26,478)
Employee share compensation reserve	9,599	-	25,101	-	-	34,700
Balance as on September 30, 2026	1,582,224	789,209	102,967	(1,084,000)	1,436,046	2,826,446



Chief Executive Officer



Chief Financial Officer



Director

OCTOPUS DIGITAL LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

	for the nine months ended	
	Sep 30, 2026	Sep 30, 2025
CASH FLOW FROM OPERATING ACTIVITIES	(Rupees in '000)	
Profit / (loss) before taxation	(6,216)	(35,773)
Adjustment for:		
Depreciation on property and equipment	11,098	11,305
Amortization	3,666	304
Bad Debt Expense	5,208	3,402
Employee share option exp.	55,560	31,245
Markup on current accounts	(70,454)	(12,682)
Provision/(reversal) for expected credit losses - contract asset	-	534
Provision/(reversal) for expected credit losses - trade debts	-	608
Exchange (gain) / loss - net	22,416	(19,223)
Finance cost	3,142	2,997
Unwinding of contract assets	(477)	-
Profit on bank deposit	(41)	(39)
	30,118	18,450
Profit / (loss) before working capital changes	23,902	(17,323)
(Increase) / decrease in current assets		
Trade debts	(81,538)	161,156
Stock in trade	(4,846)	(4,176)
Contract assets	6,871	13,700
Advances and other receivables	177,504	(161,142)
	97,992	9,538
Increase / (decrease) in current liabilities		
Contract liabilities	(6,760)	10,740
Creditors, accrued and other liabilities	81,758	130,507
	74,998	141,247
Cash generated from / (used in) operations	196,891	133,462
Finance costs paid	(3,142)	(2,997)
Income tax paid	-	14,504
Net cash generated from / (used in) operating activities	193,749	144,969
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(1,690)	(20,704)
Addition in capital work in progress	(59,444)	(128,850)
Short term Investment	(29)	(29)
Profit on bank deposit	41	39
Addition in intangible asset	(134,480)	-
Net cash generated from / (used in) Investing activities	(195,602)	(149,544)
CASH FLOWS FROM FINANCING ACTIVITIES		
Addition/(repayments) of diminishing musharika	(296)	9,636
Employee share options	9,599	-
Net cash generated from / (used in) financing activities	9,303	9,636
Net (decrease) / increase in cash and cash equivalents	7,450	5,061
Cash and cash equivalents at the beginning of the year	39,536	8,955
Cash and cash equivalents at the end of the period	46,986	14,016



Chief Executive Officer



Chief Financial Officer



Director