

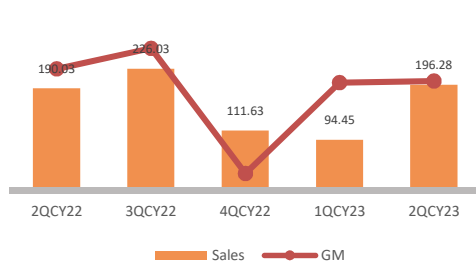
# OCTOPUS Result Review - 2QCY23



Tuesday, 29 August 2023

Rupees' millions	2QCY23	2QCY22	YoY	1HCY23	1HCY22	YoY
Net Sales	196	159	23.2% ▲	291	349	16.8% ▼
Cost of Sales	95	49	94.5% ▲	142	119	19.1% ▲
<b>Gross Profit</b>	<b>101</b>	<b>110</b>	<b>8.4% ▼</b>	<b>148</b>	<b>230</b>	<b>35.4% ▼</b>
SG&A Expenses	96	59	63.3% ▲	132	78	69.3% ▲
Other Expenses	0	0	-	0	0	-
Other Income	28	89	68.5% ▼	279	109	155.1% ▲
<b>Operating Profit</b>	<b>33</b>	<b>149</b>	<b>77.8% ▼</b>	<b>296</b>	<b>261</b>	<b>13.1% ▲</b>
Finance Cost	0.0	0.0	1600.0% ▲	0.0	0.0	88.9% ▲
Profit Before Taxation	33.1	149	77.9% ▼	296	261	13.1% ▲
Taxation	4.4	14	68.2% ▼	24	21	12.1% ▲
<b>Profit After Taxation</b>	<b>29</b>	<b>135</b>	<b>78.9% ▼</b>	<b>272</b>	<b>240</b>	<b>13.1% ▲</b>
<b>Earnings Per Share</b>	<b>0.21</b>	<b>0.99</b>	<b>78.9% ▼</b>	<b>1.99</b>	<b>1.76</b>	<b>13.1% ▲</b>
<b>Dividend</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	
<b>Bonus</b>	<b>0.00</b>	<b>0.00</b>		<b>0%</b>	<b>0.00</b>	
Gross Margin	51.6%	69.3%	17.8% ▼	51.1%	65.8%	14.7% ▼
SG&A Expenses to Sales	48.9%	36.9%	12.0% ▲	45.4%	22.3%	23.1% ▲
Other Expenses to Sales	0.0%	0.0%	-	0.0%	0.0%	-
Other Income to Sales	14.2%	55.7%	41.5% ▼	95.9%	31.3%	64.6% ▲
Effective Taxation	13.4%	9.4%	4.1% ▲	8.0%	8.1%	0.1% ▼
Net Margin	14.6%	85.0%	70.4% ▼	93.5%	68.8%	24.7% ▲

Sales (Rs'mn) vs Gross Margin



PAT (Rs'bn) vs Net Margin

