

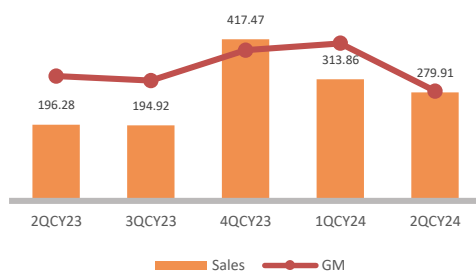
# OCTOPUS Result Review - 2QCY24



Thursday, August 29, 2024

Rupees' millions	2QCY24	2QCY23	YoY	1HCY24	1HCY23	YoY
Net Sales	280	196	42.6% ▲	594	291	104.2% ▲
Cost of Sales	153	95	60.8% ▲	262	142	84.4% ▲
<b>Gross Profit</b>	<b>127</b>	<b>101</b>	<b>25.5% ▲</b>	<b>332</b>	<b>148</b>	<b>123.3% ▲</b>
SG&A Expenses	123	96	28.6% ▲	194	132	46.9% ▲
Other Expenses	39.3	0	-	40	0	-
Other Income	25	28	12.0% ▼	25	279	90.9% ▼
<b>Operating Profit</b>	<b>-11</b>	<b>33</b>	<b>133.9% ▼</b>	<b>124</b>	<b>296</b>	<b>58.2% ▼</b>
Finance Cost	1.44	0.02	8370.6% ▲	1.5	0.0	-
Profit Before Taxation	-12.7	33	138.3% ▼	122.0	296	58.7% ▼
Taxation	8.4	4	88.5% ▲	19.3	24	18.3% ▼
<b>Profit After Taxation</b>	<b>-4</b>	<b>29</b>	<b>115.0% ▼</b>	<b>119.4</b>	<b>272</b>	<b>56.1% ▼</b>
<b>Earnings Per Share</b>	<b>-0.03</b>	<b>0.18</b>	<b>115.0% ▼</b>	<b>0.76</b>	<b>1.73</b>	<b>56.1% ▼</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	45.4%	51.6%	6.2% ▼	55.8%	51.1%	4.8% ▲
SG&A Expenses to Sales	44.1%	48.9%	4.8% ▼	32.6%	45.4%	12.7% ▼
Other Expenses to Sales	14.1%	0.0%	14.1% ▲	6.7%	0.0%	6.7% ▲
Other Income to Sales	8.8%	14.2%	5.4% ▼	4.3%	95.9%	91.7% ▼
Effective Taxation	-66.2%	13.4%	79.6% ▼	15.8%	8.0%	7.8% ▲
Net Margin	-1.5%	14.6%	16.1% ▼	20.1%	93.5%	73.4% ▼

Sales (Rs'mn) vs Gross Margin



PAT (Rs'bn) vs Net Margin

