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No.	Self-assessment Checklist Best Corporate Report Awards 2025	Page Ref No.
	Name of Company: Octopus Digital Limited	
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	· Information on consumption and management of materials, energy, water, emissions and waste.	46
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	b) Has the committee submitted to the board a report, at least once a year, on embedding sustainability principles into the organization's strategy and operations to increase corporate value.	N/A

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4.04	Board's statement for the adoption of CSR best practices including Board's commitment to promote CSR and how the company's sustainable practices can affect the financial performance of the company.	46
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5.09	Directors' Training Program (DTP) attended by directors, female executives, and head of departments from the institutes approved by the SECP, along with names of those who availed exemptions during the year.	73-74
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	e) Security clearance of foreign directors.	64
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	g) Human resource management including:	76
	· Preparation of succession plan;	76

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	· Merit based recruitment;	76
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	Date of authorization of financial statements by the board of directors:	
	Within 40 days - 6 marks	
	Within 50 days - 6 marks (in case of holding company who has listed subsidiary /subsidiaries)	
	Within 60 days - 3 marks	
	(*Entities requiring approval from a Regulator before finalization of their financial statements would be provided a 20 days relaxation, on providing evidence to the Committee).*	
5.19	Audit Committee report should describe the work of the committee in discharging its responsibilities. The report should include:	3
	a) Composition of the committee with at least one member qualified as "financially literate" and all members are non-executive / Independent directors including the Chairman of the Audit Committee.	3
	b) Committee's overall role in discharging its responsibilities for the significant issues related to the financial statements, and how these issues were addressed.	54-55
	c) Committee's overall approach to risk management and internal control, and its processes, outcomes and disclosure.	54-55
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	f) An explanation as to how it has assessed the effectiveness of the external audit process and the approach taken to the appointment or reappointment of the external auditor; and if the external auditor provides non-audit services, an explanation as to how auditor's objectivity and independence is safeguarded.	N/A
	g) If Audit Committee recommends external auditors other than the retiring external auditors, before the lapse of three consecutive years, reasons shall be reported.	N/A

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	h) The Audit Committee's views whether the Annual Report was fair, balanced and understandable and also whether it provided the necessary information to shareholders to assess the company's position and performance, business model and strategy.	
	i) Results of the self-evaluation of the Audit Committee carried out of its own performance.	
	j) Disclosure of the number of whistle-blowing incidences reported to the Audit Committee during the year.	
5.2	Presence of the chairman of the Audit Committee at the AGM to answer questions on the Audit Committee's activities / matters that are within the scope of the Audit Committee's responsibilities.	64
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	d) How the company manages risks or control risk factors on ERP projects;	53
	e) How the company assesses system security, access to sensitive data and segregation of duties.	53
5.22	Disclosure about the Government of Pakistan policies related to company's business / sector in Directors' Report and their impact on the company business and performance.	78-86
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	b) Performance against targets /budget; and	88-89
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6.02	a) Analysis of financial ratios (**Annexure I**) with graphical presentation and disclosure of methods and assumptions used in compiling the indicators.	87,95-97,
	b) Explanation of negative change in the performance as compared to last year.	82
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6.04	Cash Flow Statement based on Direct Method (separate Cash Flow for specific funds e.g. Zakat).	90-91
6.05	a) Information about business segment and non-business segment; and	187
	b) Segmental analysis of business performance including segment revenue, segment results, profit before tax, segment assets and liabilities.	187
6.06	Disclosure of market share of the company and share price sensitivity analysis.	
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	c) Shareholders as dividends;	100
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	e) Society as donation; and	100
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6.08	Statement of Economic value added (EVA)	
	[EVA = NOPAT – WACC x TC, where NOPAT is Net Operating Profit After Tax, WACC is Weighted Average Cost of Capital, and TC is Total Invested Capital]	
6.09	CEO presentation video on the company's business performance of the year covering the company business strategy to improve and future outlook. (Please provide relevant webpage link of the video in the company's annual report).	

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7	**Business Model**	
7.01	Describe the business model including inputs, business activities, outputs and outcomes as per international applicable framework.	50
7.02	Explanation of any material changes in the entity's business model during the year.	51
8	**Disclosures on IT Governance and Cybersecurity**	
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8.02	Disclosure related to IT governance and cybersecurity programs, policies and procedures and industry specific requirements for cybersecurity and strategy in place.	32
8.03	Disclosure that at least one board-level committee is charged with oversight of IT governance and cybersecurity matters and how the board administers its IT risk oversight function related to these risks.	N/A
8.04	Disclosure about company's controls and procedures about an "early warning system" that enables the company to identify, assess, address, make timely disclosures and timely communications to the board about cybersecurity risks and incidents.	49
8.05	Disclosure of policy related to independent comprehensive security assessment of technology environment, including third party risks and when last such review was carried out.	49
8.06	Disclosure about resilient contingency and disaster recovery plan in terms of dealing with a possible IT failure or cyber breach and details about company's cyber insurance.	49
8.07	Disclosure of advancement in digital transformation on how the organization has leveraged 4.0 Industrial revolution (*Artificial Intelligence* (*AI*), RPA, Data Analytics, Block Chain, Cloud Computing etc.) to improve transparency and governance, value creation and reporting.	49
8.08	Disclosure about education and training efforts of the Company to mitigate cybersecurity risks.	49
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9.02	Status of the projects in progress and those disclosed in the forward-looking statement in the previous year and whether the performance of the company is aligned with the forward-looking statement.	52
9.03	Disclosures about the company's future plans for AI adoption and its potential impact on the company's long-term strategy.	52
9.04	Disclosure about company's future Research & Development initiatives.	52
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10	Investors' Relations section on the corporate website with all relevant information including audited annual reports are available in the section.	66-71

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	b) Disclosure of brief summary of Corporate Analyst briefing conducted during the year.	66-71
10.1	Highlights about redressal of investors' complaints including number of complaints received and resolved during the year.	66-71
10.1	Details about corporate benefits to shareholders like value appreciation, dividend etc.	66-71
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11	BCR criteria cross referred with page numbers of the annual report. *(details can be maintained by companies on the Investor Relation section of the company's website).*	64
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12	Specific disclosures of the financial statements required under the Companies Act, 2017 and IFRSs (**Annexure II**).	192
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	b) Theme on the cover page;	
	c) Effective use of presentation tools, particularly diagrams, graphs, charts, smart arts, icons, tables and infographics in the annual report;	
	d) Effectiveness and relevance of photos and graphs;	
	e) Effectiveness of the theme on the cover page.	
14	**Industry Specific Disclosures (if applicable)**	
a)	Disclosures required for Banking Company **(Annexure III).**	N/A
b)	Disclosures required for Insurance Company **(Annexure IV).**	N/A
c)	Disclosures required for Exploration and Production (E&P) Company **(Annexure V).**	N/A
d)	Disclosures required for State-Owned Entities (SOEs) as per State-Owned Enterprises (Governance and Operations) Act, 2023 (**Annexure VI).**	N/A
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	Investment /Market Ratios	
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