

## CONDENSED INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT DECEMBER 31, 2024

December 31, June 30, 2024 2024 (Un-audited) (Audited) --- Rupees in Thousands---**EQUITY AND LIABILITIES Share Capital and Reserves** Authorized capital 300,000,000 (June 30, 2024: 300,000,000) ordinary shares of Rs. 10 each 3,000,000 3,000,000 Issued, subscribed and paid up capital of 175,031,084 (June 30, 2024: 175,031,084) ordinary shares of Rs. 10 each 1,750,311 1,750,311 Share premium 3,022 3,022 Unappropriated profit 1,608,788 1,462,860 Translation reserve (879)(467)3,361,242 3,215,726 **Non Current Liabilities** Long term financing 75,569 86,405 Deferred grant 8,201 10,814 Deferred tax liability 222,890 204,072 306,660 301,291 **Current Liabilities** Trade and other payables 675,045 588,334 Accrued finance costs 632 1,241 Finances under mark up arrangements - secured 99,878 Current portion of non current liabilities 28,896 28,896 Dividend payable 14,892 11,243 Income tax payable - net 5,914 825,257 629,714 **Contingencies and Commitments Total Equity and Liabilities** 4,493,159 4,146,731 **ASSETS Non Current Assets** Property, plant and equipment 1,850,186 1,992,978 Intangible assets 13.385 16,404 Long term loans 3,500 4,483 Long term deposits 15,377 20,204 1,882,448 2,034,069 **Current Assets** Stores and spares 570,347 523,937 Stock in trade 534,513 631,425 Trade debts 320,067 175,646 Loans, advances, deposits, prepayments and other receivables 72,580 53,935 Short term investment 676,472 140,055 Tax refund due from the government 125,904 Bank balances 436,732 461,760 2,610,711 2,112,662

### Descon Oxychem Limited:

**Total Assets** 



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4,493,159





4,146,731



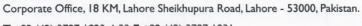
# CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS (UN-AUDITED)

# FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2024

	Half Year Ended I	December 31,	Quarter Ended December 31,					
	2024	2023	2024	2023				
		Rupees in Thousands						
Sales	3,196,978	2,902,833	1,683,207	1,404,432				
Cost of sales	(2,172,956)	(2,314,801)	(1,084,542)	(1,203,505				
Gross Profit	1,024,022	588,032	598,665	200,927				
Administrative expenses	(113,534)	(99,581)	(60,803)	(51,781				
Distribution and selling costs	(92,705)	(91,027)	(39,214)	(45,151				
Other income	49,947	127,909	34,552	74,384				
Other operating expenses	(84,116)	(37,021)	(39,476)	(11,915				
	(240,408)	(99,720)	(104,941)	(34,463				
Operating Profit	783,614	488,312	493,724	166,464				
inance cost	(4,900)	(12,915)	(1,483)	(5,920				
Profit before Levy and Taxation	778,714	475,397	492,241	160,544				
evy / final taxation		(1,473)		(415)				
Profit before Taxation	778,714	473,924	492,241	160,129				
axation	(282,724)	(205,401)	(186,065)	(90,917)				
let Profit for the Period	495,990	268,523	306,176	69,212				
arnings per Share - Basic and Diluted	2.83	1.53	1.75	0.40				

Descon Oxychem Limited:























### CONDENSED INTERIM CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)

FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2024

	Half Year Ended December 31,		Quarter Ended December 31,				
	2024	2023	2024	2023			
	Rupees in Thousands						
Net Profit for the Period	495,990	268,523	306,176	69,212			
Other comprehensive income							
Items that will not be re-classified to profit or loss		-	-	-			
Items that may be re-classified to profit or loss							
Exchange differences on translation of subsidiaries	(412)		(412)	-			
Other comprehensive loss for the period	(412)	-	(412)	-			
Total Comprehensive Income for the Period	495,578	268,523	305,764	69,212			

Descon Oxychem Limited:

















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

FOR THE HALF YEAR ENDED DECEMBER 31, 2024

Particulars	Issued,	Reserves						
	Subscribed and Paid up Capital	Share Premium	Unappropriate d Profit	Translation Reseve	Total			
	Rupees in Thousands							
Balance as at July 1, 2023	1,750,311	3,022	1,305,908	1	3,059,241			
Net profit for the period Other comprehensive income for the period		-	268,523	-	268,523 -			
Total comprehensive income for the period	-	-	268,523		268,523			
Transactions with owners								
Final dividend for the year ended June 30, 2023 @ 20% (Rs 2 per share)			(350,062)		(350,062			
Balance as at December 31, 2023	1,750,311	3,022	1,224,369	-	2,977,702			
Balance as at July 1, 2024	1,750,311	3,022	1,462,860	(467)	3,215,726			
Net profit for the period Other comprehensive loss for the period	-	1	495,990 -	(412)	495,990 (412)			
Total comprehensive income for the period			495,990	(412)	495,578			
Transactions with owners								
Final dividend for the year ended June 30, 2024 @ 20% (Rs 2 per share)			(350,062)		(350,062			
Balance as at December 31, 2024	1,750,311	3,022	1,608,788	(879)	3,361,242			

Descon Oxychem Limited:













