



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

	December 31, 2024	June 30, 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
Total Assets	4,493,159	4,146,731

Descon Oxychem Limited:



Corporate Office, 18 KM, Lahore Sheikhpura Road, Lahore - 53000, Pakistan.

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DESCON OXYCHEM LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS (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 ---			
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
Finance cost	(4,900)	(12,915)	(1,483)	(5,920)
Profit before Levy and Taxation	778,714	475,397	492,241	160,544
Levy / final taxation	-	(1,473)	-	(415)
Profit before Taxation	778,714	473,924	492,241	160,129
Taxation	(282,724)	(205,401)	(186,065)	(90,917)
Net Profit for the Period	495,990	268,523	306,176	69,212
Earnings per Share - Basic and Diluted	2.83	1.53	1.75	0.40

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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				
<i>Items that will not be re-classified to profit or loss</i>	-	-	-	-
<i>Items that may be re-classified to profit or loss</i>				
Exchange differences on translation of subsidiaries	(412)	-	(412)	-
Other comprehensive loss for the period	(412)	-	(412)	-
Total Comprehensive Income for the Period	<u>495,578</u>	<u>268,523</u>	<u>305,764</u>	<u>69,212</u>

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DESCON OXYCHEM LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
(UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2024

Particulars	Issued, Subscribed and Paid up Capital	Reserves		Translation Reseve	Total
		Share Premium	Unappropri- d Profit		
--- Rupees in Thousands ---					
Balance as at July 1, 2023	1,750,311	3,022	1,305,908	-	3,059,241
Net profit for the period	-	-	268,523	-	268,523
Other comprehensive income for the period	-	-	-	-	-
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	-	-	495,990	-	495,990
Other comprehensive loss for the period	-	-	-	(412)	(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

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