

October 23, 2025

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building Stock
Exchange Road
Karachi:

Subject: **Financial Results For The Period Ended 30-09-2025**

Dear Sir,

We have to inform you that the Board of Directors Descon Oxychem Limited in their meeting held on Thursday, October 23, 2025, at 10:00 am has recommended the following:

DIVIDEND-	NIL
BONUS SHARES-	NIL
RIGHT SHARES-	NIL

The approved Unconsolidated and Consolidated financial results of the Company are enclosed herewith as at **Annexure "A" and "Annexure B"**

Following Statements are attached as: Annexure-A (Unconsolidated)

1. Standalone Statements of Financial Position
2. Standalone Statements of Profit and Loss
3. Standalone Statement of Changes in Equity
4. Standalone Statements of Cash Flows

Annexure-B (Consolidated)

1. Consolidated Statements of Financial Position
2. Consolidated Statements of Profit and Loss
3. Consolidated Statement of Changes in Equity
4. Consolidated Statements of Cash Flows

The Quarterly Report of the Company will be transmitted through PUCARS separately, within the specified time.

Thanking you
Yours faithfully,
For Descon Oxychem Limited

(ABDUL SOHAIL)
COMPANY SECRETARY

Descon Oxychem Limited:



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

T +92 (42) 3797 1823-4-33 F +92 (42) 3797 1831

E info@descon.com.pk W www.descon.com



Un-audited September 30, 2025 (Rupees in thousand)	Audited June 30, 2025
---	-----------------------------

Share Capital And Reserves

3,000,000 3,000,000

1,750,311	1,750,311
3,022	3,022
<u>1,625,679</u>	<u>1,517,162</u>
3,379,012	3,270,495

Long term finance	59,375	66,099
Deferred grant	6,218	6,218
Deferred taxation	<u>123,236</u>	<u>131,652</u>
	188,829	203,969

26,899	26,899
39,554	114,257
949,183	851,614
100,605	83,488
18,966	18,966
2,083	990
1,137,290	1,096,214

4,705,130	4,570,678
-----------	-----------

Non-Current Assets

Property, plant and equipment	1,762,511	1,758,840
Intangible assets	390,325	391,722
Long term investment	1,964	1,964
Long term loans	2,416	2,416
Long term deposits	17,437	15,377
	<u>2,174,654</u>	<u>2,170,319</u>

598,548	526,234
603,245	653,599
225,435	227,986
157,627	99,651
717,890	700,628
227,732	192,261
2,530,476	2,400,359

4,705,130	4,570,678
-----------	-----------

DESCON OXYCHEM LIMITED**CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE THREE-MONTH PERIOD ENDED SEPTEMBER 30, 2025**

	Three-month period ended	
	September 30, 2025	September 30, 2024
(Rupees in thousand).....	
Sales	1,244,948	1,498,759
Cost of sale	<u>(984,381)</u>	<u>(1,116,782)</u>
Gross profit	260,567	381,977
Administrative expenses	(63,911)	(52,512)
Distribution and selling costs	(45,911)	(46,425)
Other income	39,595	15,395
Other operating expenses	(12,825)	(23,338)
Profit from operations	<u>177,515</u>	<u>275,097</u>
Finance cost	(3,974)	(3,388)
Profit before taxation	<u>173,540</u>	<u>271,709</u>
Taxation	(65,023)	(96,059)
Net Profit for the period	<u><u>108,517</u></u>	<u><u>175,650</u></u>
Earnings per share		
- Basic & Diluted - Rupees	<u>0.62</u>	<u>1.00</u>



DESCON OXYCHEM LIMITED
CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE THREE-MONTH PERIOD ENDED SEPTEMBER 30, 2025

	Share Capital	Capital Reserves Share Premium	Revenue Reserves Accumulated Profit	Total
.....(Rupees in thousand).....				
Balance as on July 1, 2024 (audited)	1,750,311	3,022	1,427,127	3,180,460
Net Profit for the period	-	-	175,650	175,650
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	175,650	175,650
Balance as on September 30, 2024 (un-audited)	<u>1,750,311</u>	<u>3,022</u>	<u>1,602,777</u>	<u>3,356,110</u>
Balance as on July 1, 2025 (audited)	1,750,311	3,022	1,517,162	3,270,495
Net Profit for the period	-	-	108,517	108,517
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	108,517	108,517
Balance as on September 30, 2025 (un-audited)	<u>1,750,311</u>	<u>3,022</u>	<u>1,625,679</u>	<u>3,379,012</u>

es

DESCON OXYCHEM LIMITED**CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE THREE-MONTH PERIOD ENDED SEPTEMBER 30, 2025**

	Three-month period ended	
	September 30, 2025	September 30, 2024
	(Rupees in thousand)	
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash generated from operations	239,818	427,636
Finance cost paid	(2,882)	(3,328)
Profit on deposits received	1,419	8,439
Income tax paid	(56,321)	(56,370)
Net cash generated from operating activities	182,034	376,377
CASH FLOWS FROM INVESTING ACTIVITIES		
Property, plant and equipment purchased(including intangible)	(65,136)	(108,567)
Short term investment - net	-	(404,855)
Net cash used in investing activities	(65,136)	(513,422)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term financing repaid	(6,725)	(6,725)
Finances under markup arrangement - net	(74,703)	-
Dividend Paid	-	(355)
Net cash used in financing activities	(81,428)	(7,080)
Net increase/(decrease) in cash and cash equivalents	35,471	(144,125)
Cash and cash equivalents at beginning of the period	192,261	275,315
Cash and cash equivalents at the end of the period	227,732	131,190

DESCON OXYCHEM LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT SEPTEMBER 30, 2025

	Un-audited September 30, 2025 (Rupees in thousand)	Audited June 30, 2025 (Rupees in thousand)		Un-audited September 30, 2025 (Rupees in thousand)	Audited June 30, 2025 (Rupees in thousand)
EQUITY AND LIABILITIES			ASSETS		
Share Capital And Reserves			Non-Current Assets		
Authorized capital			Property, plant and equipment	1,762,511	1,758,840
300,000,000 (June 30, 2025: 300,000,000)			Intangible assets	390,325	391,722
ordinary shares of Rs 10 each	<u>3,000,000</u>	<u>3,000,000</u>	Long term loans	2,416	2,416
			Long term deposits	<u>17,437</u>	<u>15,377</u>
				<u>2,172,690</u>	<u>2,168,355</u>
Issued, subscribed and paid up share capital					
175,031,084 (June 30, 2025: 175,031,084)					
Ordinary shares of Rs 10 each	1,750,311	1,750,311			
Share Premium	3,022	3,022			
Accumulated Profit	1,758,594	1,622,898			
Translation reserve	<u>(503)</u>	<u>(11)</u>			
	3,511,424	3,376,220			
Non-Current Liabilities					
Long term finance	59,375	66,099			
Deferred grant	6,218	6,218			
Deferred taxation	<u>123,236</u>	<u>131,652</u>			
	188,829	203,969			
Current Liabilities			Current Assets		
Current Portion of Non Current Liabilities	26,899	26,899	Stores and spares	598,548	526,234
Finances under mark up arrangements - secured	39,554	114,257	Stock-in-trade	603,245	653,599
Trade and other payables	973,320	852,594	Trade debts	253,192	189,177
Income tax payable	104,405	87,405	Loans, advances, deposits, prepayments		
Dividend payable	18,966	18,966	and other receivables	163,223	100,391
Accrued finance costs	<u>2,083</u>	<u>990</u>	Short Term Investments	717,890	700,628
	1,165,227	1,101,111	Bank balances	<u>356,692</u>	<u>342,916</u>
				2,692,790	2,512,945
Contingencies And Commitments					
	<u>4,865,480</u>	<u>4,681,300</u>		<u>4,865,480</u>	<u>4,681,300</u>

2

DESCON OXYCHEM LIMITED**CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE THREE-MONTH PERIOD ENDED SEPTEMBER 30, 2025**

	Three-month period ended	
	September 30, 2025	September 30, 2024
(Rupees in thousand).....	
Sales	1,279,039	1,513,771
Cost of sale	<u>(984,381)</u>	<u>(1,116,782)</u>
Gross profit	294,658	396,989
Administrative expenses	(63,912)	(52,731)
Distribution and selling costs	(49,955)	(46,425)
Other income	39,595	15,395
Other operating expenses	(13,671)	(23,338)
Profit from operations	<u>206,716</u>	<u>289,889</u>
Finance cost	(4,024)	(3,417)
Profit before taxation	<u>202,692</u>	<u>286,472</u>
Taxation	(66,996)	(96,659)
Net Profit for the period	<u>135,696</u>	<u>189,813</u>
Profit attributable to:		
- Equity holders of the Parent Company	135,696	189,813
- Non controlling interest	<u>-</u>	<u>-</u>
	<u>135,696</u>	<u>189,813</u>
Earnings per share		
- Basic & Diluted - Rupees	<u>0.78</u>	<u>1.08</u>

DESCON OXYCHEM LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE THREE-MONTH PERIOD ENDED SEPTEMBER 30, 2025

	Share Capital	Capital Reserves Share Premium	Revenue Reserves Accumulated profit	Translation Reserve	Total
.....(Rupees in thousand).....					
Balance as on July 1, 2024 (audited)	1,750,311	3,022	1,462,860	(467)	3,215,726
Net Profit for the period	-	-	189,813	-	189,813
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	189,813	-	189,813
Balance as on September 30, 2024 (un-audited)	<u>1,750,311</u>	<u>3,022</u>	<u>1,652,673</u>	<u>(467)</u>	<u>3,405,539</u>
Balance as on July 1, 2025 (audited)	1,750,311	3,022	1,622,898	(11)	3,376,220
Net Profit for the period	-	-	135,696	-	135,696
Other comprehensive income for the period	-	-	-	(492)	(492)
Total comprehensive income for the period	-	-	135,696	(492)	135,204
Balance as on September 30, 2025 (un-audited)	<u>1,750,311</u>	<u>3,022</u>	<u>1,758,594</u>	<u>(503)</u>	<u>3,511,424</u>

01

DESCON OXYCHEM LIMITED**CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE THREE-MONTH PERIOD ENDED SEPTEMBER 30, 2025**

	Three-month period ended	
	September 30, 2025	September 30, 2024
	(Rupees in thousand)	
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash generated from operations	220,262	352,675
Finance cost paid	(2,931)	(3,357)
Profit on deposits received	1,419	8,439
Income tax paid	(58,410)	(56,380)
Net cash generated from operating activities	160,339	301,377
CASH FLOWS FROM INVESTING ACTIVITIES		
Property, plant and equipment purchased(including intangible)	(65,136)	(108,567)
Short term investment - net	-	(404,855)
Net cash used in investing activities	(65,136)	(513,422)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term financing repaid	(6,725)	(6,725)
Finances under markup arrangement - net	(74,703)	-
Dividend paid	-	(355)
Net cash used in financing activities	(81,428)	(7,080)
Net increase/(decrease) in cash and cash equivalents	13,776	(219,125)
Cash and cash equivalents at beginning of the period	342,916	461,760
Cash and cash equivalents at the end of the period	356,692	242,635

