

Our Reference: SEC/PSX/34/26

Form-7

August 24, 2026

The General Manager

Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi

Dear Sir,

Financial Results for the Half Year and Quarter Ended June 30, 2026

We have to inform you that the Board of Directors of our Company in their meeting held on Monday, August 24, 2026 at 02:30 p.m. at Karachi have recommended the following:

(i) CASH DIVIDEND
NIL

(ii) BONUS SHARES
NIL

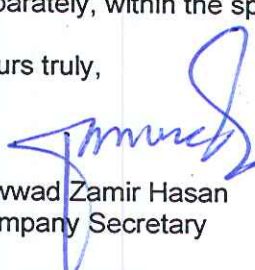
(iii) RIGHT SHARES
NIL

The financial results of the Company for the half year and quarter ended June 30, 2026, are attached as Annexure – A, along with the following statements:

1. Statement of Financial Position
2. Statement of Changes in Equity
3. Statement of Cash Flows

The Half Year Report for the period ended June 30, 2026, will be transmitted through PUCARS separately, within the specified time.

Yours truly,


Jawwad Zamir Hasan
Company Secretary



Encl. as above

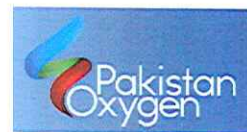
Copy to:
The Executive Director/HOD
Offsite-II Department
Securities & Exchange Commission of Pakistan
Corporate Supervision Department-Company Law Division
63, NIC Building, Jinnah Avenue,
Islamabad

Annexure "A"

Pakistan Oxygen Limited

Condensed Interim Statement of Profit or Loss (Unaudited)

For The Six Months Ended June 30, 2026



		For the six months ended		For the three months ended	
		June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025
	Note	Rupees in '000			
Gross sales	5	8,515,132	6,990,780	4,347,393	3,600,908
Sales tax	5	(1,129,108)	(919,725)	(575,689)	(478,310)
Net sales		7,386,024	6,071,055	3,771,704	3,122,598
Cost of sales	5	(4,137,109)	(3,780,334)	(2,097,059)	(1,827,494)
Gross profit		3,248,915	2,290,721	1,674,645	1,295,104
Distribution and marketing expenses	5	(304,878)	(162,509)	(160,362)	(92,745)
Administrative expenses	5	(250,179)	(199,849)	(129,322)	(104,897)
Other operating expenses		(212,767)	(130,202)	(114,568)	(73,758)
		(767,824)	(492,560)	(404,252)	(271,400)
Operating profit before other income		2,481,091	1,798,161	1,270,393	1,023,704
Other income	5	233,804	19,829	229,786	8,140
Operating profit		2,714,895	1,817,990	1,500,179	1,031,844
Finance cost		(152,170)	(294,600)	(73,561)	(152,543)
Profit before levy and taxation		2,562,725	1,523,390	1,426,618	879,301
Minimum tax differential - levy		-	(33,348)	-	(14,885)
Profit before taxation		2,562,725	1,490,042	1,426,618	864,416
Taxation		(880,770)	(588,479)	(434,727)	(354,314)
Profit for the period		1,681,955	901,563	991,891	510,102
Earnings per share - basic and diluted (Rupees)		19.31	10.35	11.38	5.85

The annexed notes 1 to 21 form an integral part of these condensed interim financial statements.

Pakistan Oxygen Limited
Condensed Interim Statement of Financial Position
As at June 30, 2026

		June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
		----- Rupees in '000 -----	
Assets	Note		
Non-current assets			
Property, plant and equipment	6	14,146,200	14,197,192
Intangible assets		20,065	23,661
Investment in subsidiary		10	10
Long term loans		26,456	29,252
Long term deposits		80,610	80,610
		14,273,341	14,330,725
Current assets			
Stores and spares		616,873	665,988
Stock-in-trade	7	748,009	804,126
Trade debts		3,036,961	2,197,305
Loans and advances		137,229	132,048
Deposits and prepayments		553,664	472,600
Other receivables	8	625,069	692,440
Cash and bank balances		1,304,068	1,300,642
		7,021,873	6,265,149
Total assets		21,295,214	20,595,874
Equity and Liabilities			
Share capital and reserves			
Authorised share capital			
150,000,000 (2025: 150,000,000) Ordinary shares of Rs. 10 each		1,500,000	1,500,000
Issued, subscribed and paid-up capital			
87,124,228 (2025: 87,124,228) Ordinary shares of Rs. 10 each		871,243	871,243
Capital reserves			
Share Premium		595,092	595,092
Surplus on revaluation of property, plant and equipment		4,906,848	4,906,848
Revenue reserves			
General reserves		5,353,903	3,693,204
Unappropriated profit		1,681,955	1,660,699
		12,537,798	10,855,843
		13,409,041	11,727,086
Non-current liabilities			
Long term deposits		283,635	292,461
Long term financing	9	1,955,600	2,018,370
Lease liabilities	10	3,669	6,624
Deferred capital grant	11	204,298	248,768
Deferred liabilities		1,223,858	1,331,181
		3,671,060	3,897,404
Current liabilities			
Trade and other payables		2,632,750	2,678,985
Short term borrowings		585,545	1,631,775
Un-claimed dividend		17,870	17,870
Taxation - net		514,993	177,271
Current maturity of long term financing	9	367,424	363,751
Current portion of lease liabilities	10	5,602	5,121
Current portion of deferred capital grant	11	90,929	96,611
		4,215,113	4,971,384
Total equity and liabilities		21,295,214	20,595,874
Contingencies and Commitments	12		

The annexed notes 1 to 21 form an integral part of these condensed interim financial statements.

Pakistan Oxygen Limited
Condensed Interim Statement of Changes in Equity (Un-audited)
For The Six Months Ended June 30, 2026

	Share Capital	Capital reserves			Revenue reserves			
	Issued, subscribed and paid-up Capital	Share premium	Surplus on revaluation of property, plant and equipment	Subtotal	General reserve	Unappropriated profit	Subtotal	Total
						</		

The annexed notes 1 to 21 form an integral part of these condensed interim financial statements.

Pakistan Oxygen Limited
Condensed Interim Statement of Cash Flows (Un-audited)
For The Six Months Ended June 30, 2026

		June 30, 2026	June 30, 2025
	Note	----- Rupees in '000 -----	
Cash flow from operating activities			
Cash generated from operations	13	2,155,710	2,229,287
Finance cost paid		(151,100)	(302,849)
Levy and income tax paid		(650,498)	(196,485)
Post-retirement medical benefits paid		(192)	(3,960)
Long-term deposits and loans - receivable		2,796	(10,023)
Long-term deposits - payable		(8,826)	21,285
Net cash generated from operating activities		1,347,890	1,737,255
Cash flow from investing activities			
Additions to property, plant and equipment		(460,889)	(273,299)
Additions to intangible assets		-	(16,194)
Proceeds from disposal of property, plant and equipment		273,928	19,657
Interest received on balances with banks		984	2,261
Net cash (used in) investing activities		(185,977)	(267,575)
Cash flow from financing activities			
Repayment of long term financing		(216,547)	(594,569)
Proceeds from long term financing		107,298	-
Repayment of lease liabilities		(3,008)	(2,807)
Net cash (used in) financing activities		(112,257)	(597,376)
Net increase in cash and cash equivalents		1,049,656	872,304
Cash and cash equivalents at beginning of the period		(331,133)	(1,424,347)
Cash and cash equivalents at end of the period	14	718,523	(552,043)

The annexed notes 1 to 21 form an integral part of these condensed interim financial statements.