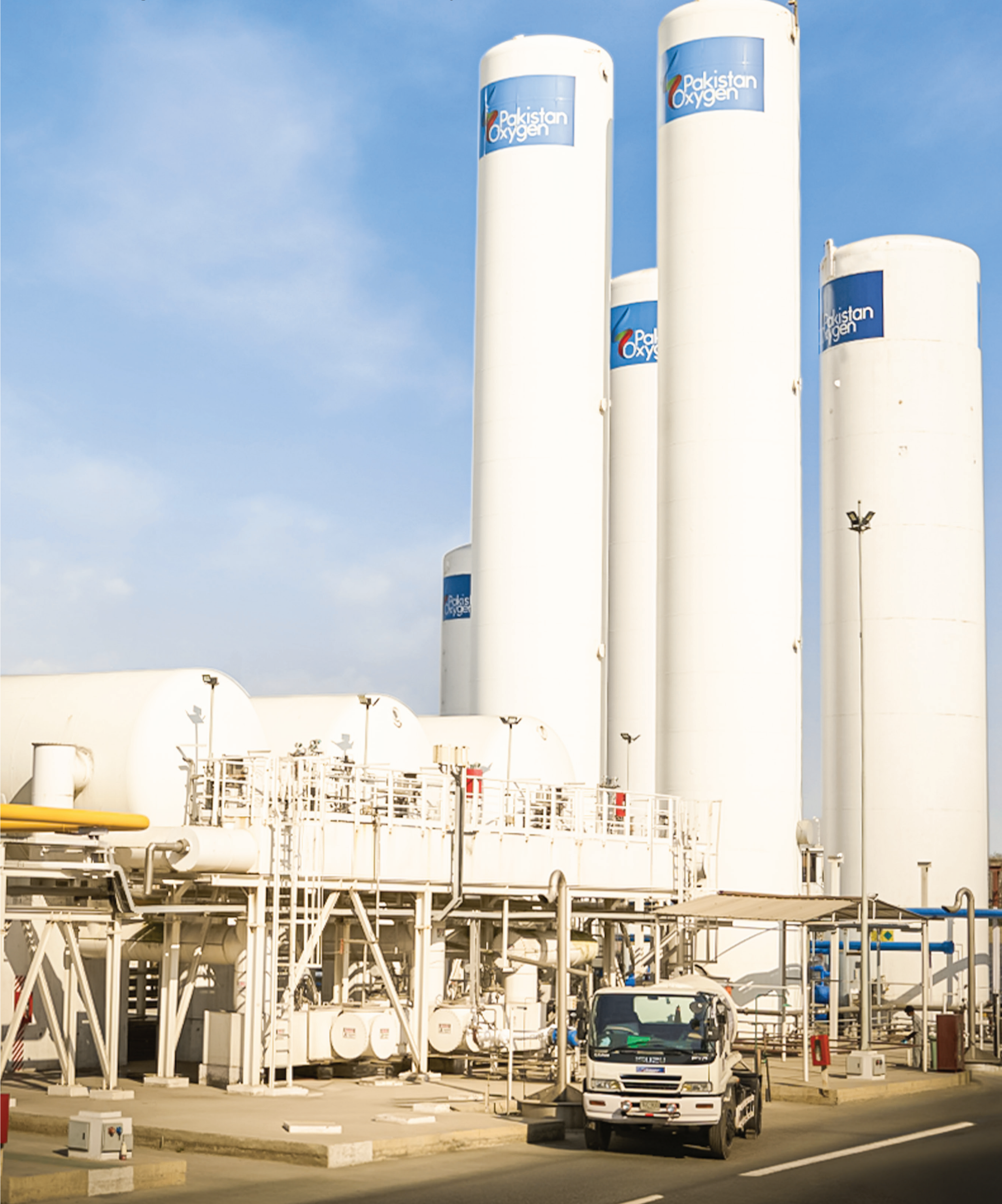
Condensed Interim Financial Statements (Unaudited)
For The Six Months Ended June 30, 2026

Pakistan Oxygen

"Growing with our customers for 90 years"



PRINCIPLES

VISION
Oxygen for life and sustainable growth.

MISSION
Sustained fast growth to lead the market in safe, reliable and innovative solutions for industrial and medical gases, products and engineering services.

CORPORATE VALUES

Collaborate to Succeed

Commit to Achieve

People to Perform

Passion to Excel

Innovate to Grow

CODE OF ETHICS
At Pakistan Oxygen, we live and work by a set of principles and values which encompass our foundational principles of safety, integrity, sustainability and respect and core values of Commit to Achieve, Collaborate to Succeed, Innovate to Grow, Passion to Excel and People to Perform. Together our principles and core values underpin all our actions, decisions and behavior and express what we stand for as an organization and what differentiates us from others. These principles and core values are embedded in our organization and resonate in everything we do. To uphold the highest ethical standards, we have developed a Code of Ethics which provides guidance to all employees on:

- Dealings with our customers, suppliers and markets encompass competition and international trade.
- Dealing with governments, product development, ethical purchasing and advertising.
- Dealing with stakeholders, financial reporting and communication, insider dealing, protecting company secrets and protecting company assets.
- Dealings with our employees, conflicts of interest, avoidance of bribery, gifts and entertainment, data protection, human rights and dealings with each other.
- Dealings with communities and the public with regard to our corporate responsibilities and on restrictions to provide support for political activities.

All employees of Pakistan Oxygen undergo training on the Code of Ethics and are expected to comply with the standards laid out in the Code.

COMPANY INFORMATION

BOARD OF DIRECTORS

Shahid Mehmood Umerani	Non-Executive Chairman
Arshad Mohsin Tayebaly	Independent Director
Kamran Gul E Anwer	Non-Executive Director
Mohammad Iqbal Puri	Non-Executive Director
Muhammad Ashraf Bawany	Non-Executive Director
Siraj Ahmed Dadabhoy	Non-Executive Director
Sadia Khan	Independent Director
Saadia Naveed	Independent Director
Shaikh Farried Aman	Interim Chief Executive Officer
Sohail Razi Khan	Independent Director
Tayyeb Afzal	Independent Director

CHIEF FINANCIAL OFFICER

Jamshed Azhar

COMPANY SECRETARY

Jawwad Zamir Hasan

BOARD AUDIT COMMITTEE

Tayyeb Afzal	Chairman	Independent Director
Kamran Gul E Anwer	Member	Non-Executive Director
Mohammad Iqbal Puri	Member	Non-Executive Director
Sadia Khan	Member	Independent Director

BOARD HUMAN RESOURCE, REMUNERATION AND NOMINATION COMMITTEE

Arshad Mohsin Tayebaly	Chairman	Independent Director
Shahid Mehmood Umerani	Member	Non-Executive Director
Siraj Ahmed Dadabhoy	Member	Non-Executive Director
Sohail Razi Khan	Member	Independent Director

BOARD RISK AND SUSTAINABILITY COMMITTEE

Sadia Khan	Chairperson	Independent Director
Muhammad Ashraf Bawany	Member	Non-Executive Director
Shahid Mehmood Umerani	Member	Non-Executive Director
Tayyeb Afzal	Member	Independent Director

BANKERS

Conventional Banks

Standard Chartered Bank (Pakistan) Limited
Habib Bank Limited
Citibank NA
MCB Bank Limited
National Bank of Pakistan Limited
Allied Bank Limited

Islamic Banks

Askari Bank Limited (Ikhlas)
Meezan Bank Limited
Dubai Islamic Bank Pakistan Limited
BankIslami Pakistan Limited
Habib Metropolitan Bank Limited (Sirat)
The Bank of Punjab Taqwa Islamic Bank
Faysal Bank Limited

ENTITY CREDIT RATINGS

By PACRA

A+/A1 (A-Plus/A-One) with “Stable” outlook

By VIS

AA-/A1 (Double A-Minus/A-One) with “Stable” outlook

SHARE REGISTRAR

CDC Share Registrar Services Limited

EXTERNAL AUDITORS

BDO Ebrahim & Company

INTERNAL AUDITORS

EY Ford Rhodes Consulting (Private) Limited

LEGAL ADVISOR

Hamid Law Associates

REGISTERED OFFICE

West Wharf, Dockyard Road, Karachi 74000

WEBSITE

www.pakoxygen.com

DIRECTORS' REVIEW

The Directors are pleased to present the Directors' Review together with the Condensed Interim Financial Statements of the Company for the half-year ended June 30, 2026. In accordance with the requirements of the Code of Corporate Governance, the accompanying Condensed Interim Financial Statements have been subjected to a limited scope review by the Company's Statutory Auditors.

During the first half of 2026, Pakistan's economy continued its gradual recovery, supported by improving macroeconomic fundamentals, fiscal discipline, and the continuation of structural reforms. As per the Pakistan Economic Survey 2025-26, the economy posted provisional GDP growth of 3.7% compared to 3.2% in FY2025. Large-Scale Manufacturing (LSM) grew 5.77% in FY26, but recovery is concentrated. The major sectors contributing to growth are Automobile, Food & Beverages and Petroleum sector, whereas the Steel sector remained under pressure amid subdued construction activity and elevated production costs. Consumer Price Index (CPI) increased from 7.3% in March 2026 to 11.1% in June 2026, driven principally by energy, transport, and food prices following geo-political situation. In response, the State Bank of Pakistan raised the policy rate by 100 basis points to 11.5% on April 27, 2026 and has since maintained it at that level.

The Company delivered a strong financial and operational performance during the period under review. Net Sales were Rs. 7,386 million, representing an increase of 22% over the same period last year (SPLY). This growth was led by a 24% increase in the Healthcare segment, reflecting sustained demand for medical gases across both public and private healthcare institutions. The Welding segment grew 18% on improved demand for the Company's key electrode brands, and Hydrogen sales rose 25% on higher offtake from key customers.

Gross Profit for the half-year reached Rs. 3,249 million, improving gross margin from 38% to 44% over SPLY. This improvement was driven by higher sales volumes, enhanced production efficiencies, effective pricing initiatives, and disciplined cost management. Overheads increased primarily due to higher Workers' Profit Participation Fund (WPPF) and Workers' Welfare Fund (WWF) contributions resulting from improved profitability, as well as the impact of inflation and higher costs required to service the Company's customers. Finance costs declined by 48%, reflecting improved working capital management and optimized financing arrangements, as evidenced by the Company's cash and cash equivalents position of Rs. 719 million at the half-year end, compared to a net overdraft position of Rs. 552 million at December 31, 2025. This strengthened liquidity position enables the Company to fund its operations and planned capital expenditure from internal resources while maintaining a lower level of borrowings.

Consequently, Profit Before Levy and Taxation amounted to Rs. 2,563 million, an increase of 68% over SPLY. After accounting for levy and income tax at an effective tax rate of 34%, amounting to Rs. 881 million (including Super Tax of Rs. 214 million), the Company reported Profit After Tax of Rs. 1,682 million, translating into Earnings Per Share of Rs. 19.31, compared to Rs. 10.35 in the corresponding period last year, representing an increase of 87%.

Pakistan's economic outlook remains cautiously optimistic, supported by continued macroeconomic stabilization, fiscal consolidation, and ongoing structural reforms. Nevertheless, ongoing regional conflicts continue to pose risks to global energy prices, while supply chain disruptions are likely to sustain inflationary pressures, keeping monetary policy tight until price pressures begin to ease. Given the prevailing business environment, the Company remains focused on strengthening its leadership position in the Healthcare and Welding segments while pursuing growth opportunities across its Industrial Gases business through continued emphasis on operational excellence, production efficiencies, prudent cost management, disciplined capital allocation and the highest standards of safety.

DIRECTORS' REVIEW

The Board is confident that the Company's strong market position, resilient business model, and disciplined execution will enable it to sustain performance and continue creating long-term value for its shareholders and other stakeholders.

Karachi
August 24, 2026

Shaikh Farried Aman
Chief Executive Officer

Shahid Mehmood Umerani
Chairman

ڈائریکٹرز کا جائزہ

ڈائریکٹرز انتہائی مسرت کے ساتھ مالی سال اختتامیہ 30 جون 2026 سے متعلق کمپنی کے ششماہی مختصر عبوری مالیاتی گوشوارے پیش کر رہے ہیں۔ کارپوریٹ گورننس کوڈ کے تقاضوں کے مطابق، منسلکہ مختصر عبوری مالیاتی گوشواروں کا کمپنی کے آڈیٹرز کی جانب سے محدود دائرہ کار میں جائزہ لیا گیا ہے۔

مالی سال 2026 کی پہلی ششماہی کے دوران پاکستان کی معیشت نے اپنی بتدریج بحالی کا سلسلہ جاری رکھا، جسے بہتر ہوتے ہوئے مجموعی معاشی بنیادی عوامل، مالیاتی نظم وضبط اور بنیادی اصلاحات کے تسلسل سے تقویت حاصل ہوئی۔ پاکستان اکنامک سروے 26-2025 کے مطابق، معیشت نے 3.7 فیصد کی عبوری مجموعی ملکی پیداوار کی شرح نمو ریکارڈ کی، جبکہ مالی سال 2025 میں یہ شرح 3.2 فیصد تھی۔ ایل ایس ایم نے مالی سال 2026 میں 5.77 فیصد ترقی کی، تاہم یہ بحالی چند مخصوص شعبوں تک محدود رہی۔ ترقی میں نمایاں کردار ادا کرنے والے بڑے شعبوں میں آٹوموبائل، خوراک ومشروبات اور پٹرولیم کے شعبے شامل ہیں، جبکہ اسٹیل کا شعبہ تعمیراتی سرگرمیوں میں کمی اور پیداواری لاگت میں اضافے کے باعث مسلسل دباؤ کا شکار رہا۔ صارف قیمت اشاریہ مارچ 2026 میں 7.3 فیصد سے بڑھ کر جون 2026 میں 11.1 فیصد ہو چکا ہے۔ اس اضافے کی بنیادی وجوہات جغرافیائی وسیاسی صورتِ حال کے نتیجے میں توانائی، نقل وحمل اور خوراک کی قیمتوں میں ہونے والا اضافہ تھیں۔ اس کے ردِعمل میں اسٹیٹ بینک آف پاکستان نے 27 اپریل 2026 کو شرحِ پالیسی (Policy Rate) میں 100 بیسس پوائنٹس کا اضافہ کرتے ہوئے اسے 11.5 فیصد کر دیا، اور اس کے بعد سے اس شرح کو اسی سطح پر برقرار رکھا ہے۔

زیرِ جائزہ مدت کے دوران کمپنی نے مالیاتی اور عملیاتی لحاظ سے شاندار کارکردگی کا مظاہرہ کیا۔ صافی فروخت مبلغ 7,386 ملین روپے رہی، جو گزشتہ سال کی اسی مدت کے مقابلے میں 22 فیصد زائد ہے۔ اس ترقی میں ہیلتھ کیئر شعبے نے بنیادی کردار ادا کیا، جس کی فروخت میں 24 فیصد اضافہ ہوا۔ یہ اضافہ سرکاری اور نجی دونوں طبی اداروں میں طبی گیسوں کی مسلسل برقرار رہنے والی طلب کی عکاسی کرتا ہے۔ ویلڈنگ کے شعبے میں کمپنی کے اہم الیکٹروڈ برانڈز کی طلب میں بہتری کے باعث 18 فیصد اضافہ ہوا، جبکہ اہم صارفین کو ہائیڈروجن کی زیادہ فروخت کی وجہ سے اس کی سیلز میں 25 فیصد اضافہ ہوا۔

رواں مالی سال کی ششماہی کے دوران خام منافع 3,249 ملین روپے رہا، جس کے نتیجے میں مجموعی منافع کا مارجن گزشتہ سال کی اسی مدت کے مقابلے میں 38 فیصد سے بڑھ کر 44 فیصد ہو گیا۔ اس بہتری کی بنیادی وجوہات میں فروخت کے حجم میں اضافہ، پیداواری استعداد میں بہتری، مؤثر قیمتوں کے تعین کے اقدامات، اور اخراجات کے منظم انتظام شامل ہیں۔ اخراجات میں بنیادی طور پر ورکرز پروفٹ پارٹیسپیشن فنڈ (WPPF) اور ورکرز ویلفیئر فنڈ (WWF) میں زیادہ شراکت کی وجہ سے اضافہ ہوا، جو بہتر منافع کے نتیجے میں واجب الادا ہوئی، نیز افراطِ زر کے اثرات اور کمپنی کے صارفین کو خدمات فراہم کرنے کے لیے درکار زیادہ اخراجات بھی اس اضافے کا سبب بنے۔ مالیاتی اخراجات میں 48 فیصد کمی واقع ہوئی، جو ورکنگ کیپیٹل کے بہتر انتظام اور مالیاتی انتظامات کو بہتر بنانے کی عکاسی کرتی ہے۔ اس کا ثبوت کمپنی کے ششماہی مدت کے اختتام پر 719 ملین روپے کے نقد اور نقد مساوی اثاثوں کے بیلنس سے بھی ملتا ہے، جبکہ 31 دسمبر 2025 کو کمپنی کی مالی پوزیشن 552 ملین روپے کی خالص اوورڈرافٹ پوزیشن پر تھی۔ لیکویڈیٹی کی اس مضبوط پوزیشن کی بدولت کمپنی اپنے اندرونی وسائل سے اپنی عملیاتی ضروریات اور منصوبہ بند سرمایہ جاتی اخراجات کو پورا کرنے کے قابل ہے، جبکہ قرضوں کی سطح نسبتاً کم برقرار رکھی جا رہی ہے۔

نتیجتاً، لیوی اور ٹیکس سے قبل منافع 2,563 ملین روپے رہا، جو گزشتہ سال کی اسی مدت کے مقابلے میں 68 فیصد اضافہ ظاہر کرتا ہے۔ لیوی اور انکم ٹیکس کو شمار کرنے کے بعد، مؤثر ٹیکس شرح کی 34 فیصد رہی، جس کی مجموعی رقم 881 ملین روپے ہے، جس میں 214 ملین روپے کا سپر ٹیکس بھی شامل ہے۔ کمپنی نے بعد از ٹیکس منافع 1,682 ملین روپے ریکارڈ کیا۔ اس کے نتیجے میں فی حصص آمدنی 19.31 روپے رہی، جبکہ گزشتہ سال کی متعلقہ مدت میں یہ 10.35 روپے تھی، جو 87 فیصد زائد ہے۔

پاکستان کی معاشی صورتحال کے مستقبل کے امکانات محتاط طور پر پُرامید ہیں، جنہیں جاری مجموعی معاشی استحکام اور مالیاتی استحکام سے تقویت مل رہی ہے۔ تاہم، جاری علاقائی تنازعات عالمی توانائی کی قیمتوں کے لیے مسلسل خطرات کا باعث بن رہے ہیں، جبکہ سپلائی چین میں خلل افراطِ زر کے دباؤ کو برقرار رکھنے کا باعث بن سکتا ہے۔ اس کے نتیجے میں زری پالیسی اس وقت تک سخت رہنے کا امکان ہے جب تک قیمتوں پر موجود دباؤ میں کمی آنا شروع نہیں ہوجاتی۔ موجودہ کاروباری ماحول کو مدنظر رکھتے ہوئے، کمپنی ہیلتھ کیئر اور ویلڈنگ کے شعبوں میں اپنی قائدانہ حیثیت کو مزید مضبوط بنانے پر توجہ مرکوز کیے ہوئے ہے، جبکہ اپنے صنعتی گیسوں کے کاروبار میں ترقی کے مواقع تلاش کرنا بھی جاری رکھے ہوئے ہے۔ اس مقصد کے لیے کمپنی مسلسل اپنے کاروباری افعال میں عمدگی، پیداواری استعداد میں بہتری، پیداواری لاگت میں کمی، سرمایہ کی منظّم تخصیص اور حفاظت کے اعلیٰ ترین معیارات پر توجہ دے رہی ہے۔

بورڈ اس بات پر یقین رکھتا ہے کہ کمپنی کی مضبوط مارکیٹ پوزیشن، مضبوط اور لچک دار کاروباری ماڈل اور منظّم انداز میں حکمتِ عملی پر عمل درآمد سے اپنی کارکردگی کو برقرار رکھنے اور اپنے حصص یافتگان اور دیگر شراکت داروں کو پائیدار قدر فراہم کرنے کیلئے پُرعزم ہیں۔

کراچی	شیخ فارد امان	شاہد محمود عمرانی
24 اگست 2026	چیف ایگزیکٹو آفیسر	چیئر مین

Tel: +92 21 3568 3030
Fax: +92 21 3568 4239
www.bdo.com.pk

2nd Floor, Block-C
Lakson Square, Building No.1
Sarwar Shaheed Road
Karachi-74200
Pakistan

INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF PAKISTAN OXYGEN LIMITED

Report on review of the Condensed Interim Financial Statements

Introduction

We have reviewed the accompanying condensed interim statement of financial position of **PAKISTAN OXYGEN LIMITED** ("the Company") as at June 30, 2026 and the related condensed interim statement of profit or loss, condensed interim statement of comprehensive income, condensed interim statement of changes in equity, and condensed interim statement of cash flows and notes to the condensed interim.

financial statements for the for the six months then ended. Management is responsible for the preparation and presentation of these condensed interim financial statements in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. Our responsibility is to express a conclusion on these condensed interim financial statements based on our review.

Scope of review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity." A review of condensed interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed interim financial statements are not prepared, in all material respects, in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting.

Other Matter

Pursuant to the requirement of Section 237 (1) (b) of the Companies Act, 2017, only cumulative figures for the six months, presented in the second quarter accounts are subject to a limited scope review by the statutory auditors of the Company. Accordingly, the figures of the condensed interim statement of profit or loss and condensed interim statement of comprehensive income for the three months period ended June 30, 2026 have not been reviewed by us.

The engagement partner on the review resulting in this independent auditor's review report is Muhammad Nadeem.

BDO Ebrahim

KARACHI

BDO EBRAHIM AND CO.
CHARTERED ACCOUNTANTS

DATED: AUGUST 27, 2026

UDIN: RR202610110bfVa0dY6Q

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.

Jamshed Azhar	Shaikh Farried Aman	Shahid Mehmood Umerani
Chief Financial Officer	Chief Executive Officer	Chairman

Condensed Interim Statement of Comprehensive Income (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
	---------------- Rupees in '000 ----------------			
Profit for the period	1,681,955	901,563	991,891	510,102
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	**1,681,955**	**901,563**	**991,891**	**510,102**

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

Jamshed Azhar
Chief Financial Officer

Shaikh Farried Aman
Chief Executive Officer

Shahid Mehmood Umerani
Chairman

Condensed Interim Statement of Financial Position

As at June 30, 2026

	Note	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
		-------- Rupees in '000 --------	
Assets			
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.

Jamshed Azhar	Shaikh Farried Aman	Shahid Mehmood Umerani
Chief Financial Officer	Chief Executive Officer	Chairman

Condensed Interim Statement of Cash Flows (Unaudited)

For The Six Months Ended June 30, 2026

	Note	June 30, 2026	June 30, 2025
		-------- 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.

Jamshed Azhar	Shaikh Farried Aman	Shahid Mehmood Umerani
Chief Financial Officer	Chief Executive Officer	Chairman

Condensed Interim Statement of Changes in Equity (Unaudited)

For The Six Months Ended June 30, 2026

	Share Capital	Capital reserves			Revenue reserves			Total
	Issued, subscribed and paid-up Capital	Share premium	Surplus on revaluation of property, plant and equipment	Subtotal	General reserve	Unappropriated profit	Subtotal	
	---------------------- Rupees in '000 ---------------------							
Balance as at January 01, 2025 (Audited)	**871,243**	**595,092**	**4,186,648**	**4,781,740**	**2,985,666**	**707,538**	**3,693,204**	**9,346,187**
Total comprehensive income for the period:								
Profit for the period	-	-	-	-	-	901,563	**901,563**	**901,563**
Other comprehensive income	-	-	-	-	-	-	-	**-**
Transfer to general reserves	-	-	-	-	707,538	(707,538)	-	**-**
Balance as at June 30, 2025 (Un-audited)	**871,243**	**595,092**	**4,186,648**	**4,781,740**	**3,693,204**	**901,563**	**4,594,767**	**10,247,750**
Balance as at January 01, 2026 (Audited)	**871,243**	**595,092**	**4,906,848**	**5,501,940**	**3,693,204**	**1,660,699**	**5,353,903**	**11,727,086**
Total comprehensive income for the period:								
Profit for the period	-	-	-	-	-	1,681,955	**1,681,955**	**1,681,955**
Other comprehensive income	-	-	-	-	-	-	-	**-**
Transfer to general reserves	-	-	-	-	1,660,699	(1,660,699)	-	**-**
Balance as at June 30, 2026 (Un-audited)	**871,243**	**595,092**	**4,906,848**	**5,501,940**	**5,353,903**	**1,681,955**	**7,035,858**	**13,409,041**

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

Jamshed Azhar
Chief Financial Officer

Shaikh Farried Aman
Chief Executive Officer

Shahid Mehmood Umerani
Chairman

1 LEGAL STATUS AND OPERATIONS

Pakistan Oxygen Limited ("the Company") was incorporated in Pakistan under the repealed Companies Act, 1913 (now Companies Act, 2017), as a Private Limited company in 1949 and converted into a Public Limited Company in 1958. Its shares are quoted on Pakistan Stock Exchange Limited.

The address of registered office of the Company is West Wharf, Dockyard Road, Karachi, Pakistan.

The Company is principally engaged in the manufacturing of industrial and medical gases, welding electrodes and marketing of medical equipment.

The Company has a wholly owned subsidiary, BOC Pakistan (Private) Limited ("BOCPL"), which has not carried out any business activities since its incorporation. Accordingly, the Securities & Exchange Commission of Pakistan (“SECP”) has granted status of inactive Company to BOCPL. SECP has also granted exemption from application of sub-section (1) of section 228 of the Companies Act, 2017 requiring consolidation of subsidiary in the preparation of financial statements for the current year.

2 BASIS OF PREPARATION

2.1 Statement of compliance

These condensed interim financial statements of the Company for the six month ended June 30, 2026 have been prepared in accordance with the accounting and reporting standards (IFRS) as applicable in Pakistan for interim financial reporting which comprise of:

- IFRS Accounting Standards issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and

- Provisions of, directives and notifications issued under the Companies Act, 2017.

Where provisions of, directives and notifications issued under the Companies Act, 2017 differ from the IFRS Accounting Standards, the provisions of, directives and notifications issued under the Companies Act, 2017 have been followed.

These condensed interim financial statements are unaudited and are being submitted to the shareholders as required under section 237 of the Companies Act, 2017. These condensed interim financial statements do not include all the information and disclosures required in the annual audited financial statements and should be read in conjunction with the annual financial statements of the Company as at and for the year ended December 31, 2025.

3 MATERIAL ACCOUNTING POLICY INFORMATION

3.1 The accounting policies and methods of computation applied in the preparation of these condensed interim financial statements are the same as those applied in preparation of the annual financial statements of the Company as at and for the year ended December 31, 2025.

3.2 Amendments to certain existing standards, interpretations on accounting standards and new standards became effective during the period were either not relevant to the Company's operations or did not have any significant impact on the accounting policies of the Company.

4 SIGNIFICANT ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of condensed interim financial statements requires the management to make judgements, estimates and assumptions that affect the application of policies and the reported amounts. Actual results may differ from these judgments, estimates and assumptions.

The accounting estimates and judgements made by the management in the preparation of these condensed interim financial statements are the same as those applied in the Company's annual financial statements as at and for the year ended December 31, 2025.

5 SEGMENT RESULTS

	For the six months ended					
	June 30, 2026			June 30, 2025		
	Industrial, medical and other gases	Welding and others	Total	Industrial, medical and other gases	Welding and others	Total
	------------------- Rupees in '000 -------------------					
Gross sales	7,427,433	1,087,699	**8,515,132**	6,052,137	938,643	**6,990,780**
Less:						
Sales tax	965,519	163,589	**1,129,108**	779,851	139,874	**919,725**
Net sales	**6,461,914**	**924,110**	**7,386,024**	**5,272,286**	**798,769**	**6,071,055**
Less:						
Cost of sales	3,412,481	724,628	**4,137,109**	3,269,361	510,973	**3,780,334**
Distribution and marketing expenses	286,159	18,719	**304,878**	142,092	20,417	**162,509**
Administrative expenses	234,818	15,361	**250,179**	174,741	25,108	**199,849**
	3,933,458	**758,708**	**4,692,166**	**3,586,194**	**556,498**	**4,142,692**
Segment result	**2,528,456**	**165,402**	**2,693,858**	**1,686,092**	**242,271**	**1,928,363**
Unallocated corporate expense and income:						
Other operating expenses			**(212,767)**			**(130,202)**
Other income *			**233,804**			**19,829**
			21,037			**(110,373)**
Operating profit			**2,714,895**			**1,817,990**
Finance cost			**(152,170)**			**(294,600)**
Profit before levy and taxation			**2,562,725**			**1,523,390**
Minimum tax differential - levy			**-**			**(33,348)**
Profit before taxation			**2,562,725**			**1,490,042**
Taxation			**(880,770)**			**(588,479)**
Profit for the period			**1,681,955**			**901,563**

	For the three months ended					
	June 30, 2026			June 30, 2025		
	Industrial, medical and other gases	Welding and others	Total	Industrial, medical and other gases	Welding and others	Total
	------------------- Rupees in '000 -------------------					
Gross sales	3,805,111	542,282	**4,347,393**	3,117,250	483,658	**3,600,908**
Less:						
Sales tax	493,308	82,381	**575,689**	406,509	71,801	**478,310**
Net sales	**3,311,803**	**459,901**	**3,771,704**	**2,710,741**	**411,857**	**3,122,598**
Less:						
Cost of sales	1,735,564	361,495	**2,097,059**	1,610,282	217,212	**1,827,494**
Distribution and marketing expenses	150,922	9,440	**160,362**	78,855	13,890	**92,745**
Administrative expenses	121,721	7,601	**129,322**	88,673	16,224	**104,897**
	2,008,207	**378,536**	**2,386,743**	**1,777,810**	**247,326**	**2,025,136**
Segment result	**1,303,596**	**81,365**	**1,384,961**	**932,931**	**164,531**	**1,097,462**
Unallocated corporate expense and income:						
Other operating expenses			**(114,568)**			**(73,758)**
Other income *			**229,786**			**8,140**
			115,218			**(65,618)**
Operating profit			**1,500,179**			**1,031,844**
Finance cost			**(73,561)**			**(152,543)**
Profit before levy and taxation			**1,426,618**			**879,301**
Minimum tax differential - levy			**-**			**(14,885)**
Profit before taxation			**1,426,618**			**864,416**
Taxation			**(434,727)**			**(354,314)**
Profit for the period			**991,891**			**510,102**

* This includes a gain on disposal of the CO2 Plant amounting to Rs. 214.641 million in second quarter 2026.

		Note	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
			--------- Rupees in '000 ---------	
6	**PROPERTY, PLANT AND EQUIPMENT**			
	Operating assets	6.1	13,245,525	13,351,178
	Capital work-in-progress	6.2	895,220	838,924
	Right-of-use assets - building	6.3	5,455	7,090
			14,146,200	**14,197,192**
6.1	**Operating assets**			
	Opening net book value		13,351,178	13,037,393
	Additions during the period / year:			
	Computer equipment		31,093	15,068
	Furniture, fittings and office equipment		2,497	10,351
	Land and building		63,467	751,195
	Plant and machinery		257,502	310,085
	Vehicles		50,034	114,352
			404,593	**1,201,051**
	Less:			
	Disposals during the period / year - net book value		(59,287)	(22,045)
	Depreciation charge during the period / year		(450,959)	(865,221)
			(510,246)	(887,266)
			13,245,525	**13,351,178**
6.2	**Capital work-in-progress**			
	Opening value		838,924	368,699
	Additions during the period / year		460,889	909,821
			1,299,813	**1,278,520**
	Transfers during the period / year:			
	Operating assets		(404,593)	(439,596)
			895,220	**838,924**
6.3	**Right-of-use assets - building**			
	Net carrying value basis			
	Opening net book value		7,090	10,359
	Depreciation during the period / year		(1,635)	(3,269)
	Closing net book value		**5,455**	**7,090**
7	**STOCK-IN-TRADE**			
	Raw and packing materials		291,930	339,368
	Finished goods		456,079	464,758
		7.1	**748,009**	**804,126**

7.1 The cost of raw and packaging materials and finished goods has been adjusted for provision for slow moving and obsolete stock by Rs. 89.619 million (December 31, 2025: Rs. 62.428 million). During the period, provision in respect of slow moving and obsolete stock amounting to Rs. 27.191 million was recorded (June 30, 2025: Rs. 4.191 million).

	Note	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
		----------Rupees in '000----------	

8 OTHER RECEIVABLES

	Note	June 30, 2026	December 31, 2025
Considered good: Unsecured			
Receivable from defined benefit funds		54,104	51,420
Receivable from defined contribution funds		-	3,485
Contract assets		135,271	185,984
Sales tax recoverable		395,175	399,237
Margin against letters of credit and bank guarantees		40,519	52,314
		625,069	**692,440**

9 LONG TERM FINANCING

	Note	June 30, 2026	December 31, 2025
Secured from banking companies:			
Temporary economic refinance facility	9.1	2,215,726	2,382,121
Islamic finance facility (diminishing musharakah)	9.2	107,298	-
		2,323,024	**2,382,121**
Less: current portion shown under current liabilities		(367,424)	(363,751)
		1,955,600	**2,018,370**

9.1 This represents long term financing agreements entered into by the Company with certain banks to avail long term financing facilities including Islamic Temporary Economic Refinance Facility (ITERF) of the State Bank of Pakistan for an amount of Rs. 3,600 million and Rs. 200 million for import and construction of 270 TPD ASU plant and 11 TPS Electrode plant, respectively. These loans are repayable in thirty-two quarterly installments over a period of eight years beginning from May 2023 and are secured against charge over certain fixed assets of the Company. These facilities carry mark-up / profit at 4% (SBP rate 1% + bank spread 3%). The amount of loan outstanding as at reporting date includes Rs. 1,319 million (December 31, 2025: Rs. 1,454 million) obtained under ITERF.

9.2 This represents financing agreement entered into by the Company with the bank under Islamic mode of financing for an amount of Rs. 1,000 million for construction of 500 m^3 Hydrogen plant. The loan is repayable in sixteen quarterly installments over a period of four years beginning from May 2027 and is secured against charge over certain fixed assets of the Company. This facility carries mark-up / profit rate of 3 months KIBOR + 0.75%. The amount of loan outstanding as at reporting date is Rs. 107 million (December 31, 2025: Rs. Nil).

	Note	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
		----------Rupees in '000----------	

10 LEASE LIABILITIES

	Note	June 30, 2026	December 31, 2025
Lease liabilities recognised as on January 01		11,745	16,002
Interest accrued		534	1,402
Less: repayment of lease liabilities		(3,008)	(5,659)
	10.1	**9,271**	**11,745**

10.1 Break up of lease liabilities

	Note	June 30, 2026	December 31, 2025
Lease liabilities		9,271	11,745
Less: current portion		(5,602)	(5,121)
		3,669	**6,624**
Maturity analysis-contractual undiscounted cashflow			
Less than one year		6,280	6,063
One to five year		3,896	7,120
Less: unearned interest expense		(905)	(1,438)
Total undiscounted lease liability		**9,271**	**11,745**

10.2 When measuring lease liabilities, the Company discounted lease payments using its incremental borrowing rate of 10% - 14% at the time of initial recoginition of the lease liabilities.

	Note	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
		----------Rupees in '000----------	
11 DEFERRED CAPITAL GRANT			
Capital grant	11.1	295,227	345,379
Current portion shown under current liability		(90,929)	(96,611)
		204,298	**248,768**

11.1 The Company continues to avail term finance facility amounting to Rs.3,681 million (December 31, 2025: Rs. 3,681 million) from certain banks under ITERF introduced by the State Bank of Pakistan. Deferred capital grant has been recorded in respect of this facility under IAS-20, Government Grants.

12 CONTINGENCIES AND COMMITMENTS

12.1 Contingencies

There were no contingencies as at June 30, 2026 and December 31, 2025.

12.2 Commitments

12.2.1 Capital commitments outstanding as at June 30, 2026 amounted to Rs. 284.739 million (December 31, 2025: Rs. 267.045 million).

12.2.2 Commitments under letters of credit for inventory items as at June 30, 2026 amounted to Rs. 285.440 million (December 31, 2025: Rs. 322.466 million).

12.2.3 Commitments under letters of credit for fixed assets as at June 30, 2026 amounted to Rs. 755.059 million (December 2025: Rs. 973.092 million).

12.2.4 Banks have provided guarantees to various parties on behalf of the Company in normal course of business. Guarantees outstanding as at June 30, 2026 amounted to Rs. 480.142 million (December 31, 2025: Rs. 500.196 million).

		Note	June 30, 2026 (Unaudited)	June 30, 2025 (Unaudited)
			--------- Rupees in '000 ---------	
13	**CASH GENERATED FROM OPERATIONS**			
	Profit before taxation		2,562,725	1,490,042
	Adjustments for non cash charges and other items:			
	Levy		-	33,348
	Depreciation		452,594	414,454
	Amortisation		3,596	3,307
	Gain on disposal of property, plant and equipment		(214,641)	(8,980)
	Mark-up income from saving and deposit accounts		(984)	(2,261)
	Finance cost		152,170	294,600
	Post retirement medical benefits		320	568
	Working capital changes	13.1	(800,070)	4,209
			2,155,710	**2,229,287**

13.1	**Working capital changes**			
	Decrease / (Increase) in current assets:			
	Stores and spares		49,115	(15,845)
	Stock-in-trade		56,117	98,508
	Trade debts		(839,656)	(165,757)
	Loans and advances		(5,181)	(18,157)
	Deposit and prepayments		(81,064)	(49,999)
	Other receivables		67,371	148,516
			(753,298)	**(2,734)**
	(Decrease) / Increase in current liabilities:			
	Trade and other payables		(46,772)	6,943
			(800,070)	**4,209**

14	**CASH AND CASH EQUIVALENTS**			
	Cash and bank balances	14.1	1,304,068	866,809
	Short term borrowings - running finance under mark-up arrangement		(585,545)	(1,418,852)
			718,523	**(552,043)**

14.1 This includes an amount of Rs. 27.702 million held in savings accounts (June 30, 2025: Rs. 110.000 million). The mark-up on saving account is at the rate of 10% per annum (June 30, 2025: 9.50% per annum).

15 DISCLOSURE REQUIREMENT FOR SHARIAH COMPLIANT COMPANIES

As per the requirements of the fourth schedule to the Companies Act, 2017, Shariah compliant companies and companies listed on the Islamic Index shall disclose the following:

		June 30, 2026 (Unaudited)			June 30, 2025 (Unaudited)	
	Conventional	Shariah Compliant	Total	Conventional	Shariah Compliant	Total
	---------- Rupees in 000' ----------					
Revenue						
Net Sales	-	7,386,024	**7,386,024**	-	6,071,055	**6,071,055**
Other Income						
Late payment interest or liquidated damages	-	-	**-**	-	-	**-**
Gain / (Loss) on investments & dividend income	-	-	**-**	-	-	**-**
Mark-up income on saving and deposit accounts	395	589	**984**	82	2,178	**2,260**
Exchange gain from actual currency	-	-	**-**	-	-	**-**
Exchange gain from conventional derivatives financial instruments	-	-	**-**	-	-	**-**
Gain on disposal of property, plant and equipment	-	214,641	**214,641**	-	8,980	**8,980**
Insurance claim	5,693	-	**5,693**	-	-	**-**
Liabilities no longer payable written back	-	-	**-**	-	-	**-**
Others	-	12,486	**12,486**	-	8,589	**8,589**
Finance Cost						
Markup on short and long term financing	25,730	122,045	**147,775**	81,979	208,858	**290,837**

		June 30, 2026 (Unaudited)			December 31, 2025 (Audited)	
	Conventional	Shariah Compliant	Total	Conventional	Shariah Compliant	Total
	---------- Rupees in 000' ----------					
Assets						
Investment in subsidary	-	10	**10**	-	10	**10**
Cash & bank balances	155,507	1,148,561	**1,304,068**	1,276,203	19,829	**1,296,032**
Liabilities						
Long term financing & deffered capital grant	1,192,324	1,425,927	**2,618,251**	1,273,500	1,454,000	**2,727,500**
Short term borrowings	-	585,545	**585,545**	182,495	1,449,280	**1,631,775**
Markup payable	40,797	49,822	**90,619**	43,906	39,807	**83,713**
Lease liabilities	9,271	-	**9,271**	11,745	-	**11,745**

Relationship with Shariah-compliant financial institutions

The Company has banking relationships with the following Islamic banks:
Askari Bank Limited (Ikhlas)
Meezan Bank Limited
Dubai Islamic Bank Pakistan Limited
Bank Islami Pakistan Limited
Habib Metropolitan Bank Limited (Sirat)
The Bank of Punjab Taqwa Islamic bank
Faysal Bank Limited

The Company has no relationship with any Takaful operators.

16 TRANSACTIONS AND BALANCES WITH RELATED PARTIES

The related parties comprise of associated companies, entities with common directors, major shareholders, sponsors, key management personnel and staff retirement funds. Transactions and balances with related parties are given below:

16.1 Transactions with related parties are summarised as follows:

Nature of Relationship	Nature of Transaction	June 30, 2026 (Unaudited)	June 30, 2025 (Unaudited)
		----------Rupees in '000----------	
Associated companies by virtue of common directorship	Sale of goods	66,336	89,691
Associated companies by virtue of common directorship	Purchase of goods and receipt of services	87	30
Directors	Meeting fees	12,900	4,525
Staff retirement funds	Charge in respect of retirement funds	41,601	31,269
Key management personnel	Compensation	310,730	212,942

16.2 Balances with related parties are summarised as follows:

	June 30, 2026 (Unaudited)	December 31, 2025 (Audited)
	----------Rupees in '000----------	
Receivable from:		
Staff retirement funds	54,104	54,904
Associated companies	52,070	43,077
Payable to:		
Staff retirement funds	32,641	28,009
Associated company	30	-

16.3 Sales and other transactions with related parties are carried out on commercial terms and conditions.

17 FINANCIAL RISK MANAGEMENT

The Company's financial risk management objective and policies are consistent with that disclosed in the annual audited financial statements of the Company for the year ended December 31, 2025. Therefore these condensed interim financial statements do not include all the financial risk management information and disclosures.

18 FAIR VALUE OF FINANCIAL INSTRUMENTS

The carrying values of all financial assets and financial liabilities reflected in these condensed interim financial statements approximate their fair values. As of the reporting date, none of the financial instruments of the Company are carried at fair value.

19 DATE OF AUTHORISATION

These condensed interim financial statements were authorised for issue on August 24, 2026 by the Board of Directors of the Company.

20 CORRESPONDING FIGURES

Corresponding figures have been rearranged and reclassified, wherever necessary for the purpose of comparison and better presentation, the effect of which are not material.

21 GENERAL

Amounts have been rounded off to the nearest thousands of rupees unless otherwise stated.

Jamshed Azhar Chief Financial Officer	Shaikh Farried Aman Chief Executive Officer	Shahid Mehmood Umerani Chairman

OUR PRODUCTS AND SERVICES

HEALTHCARE

Medical Gases

- Liquid Medical Oxygen
- Compressed Medical Oxygen
- Nitrous Oxide
- Entonox
- Specialty Medical Gases

Medical Engineering Services & Equipment

- Consultation, design, installation and service of medical gas pipeline systems (O_2, N_2O, Air, Suction etc.)
- Safety, quality, risk analysis and training on medical gases pipeline systems
- Medical Air, Vacuum and AGSS Plants
- Entonox delivery systems, complete with apparatus)

OxyMed™

Medical Products under OxyMed™ include:

- Patient Hospital Bed
- Patient Bedhead Units and ICU beam systems
- OxyPaeds Kids Units
- Pendants (fixed and movable) - Operation Theatre (OT)
- Fully equipped Modular OT
- OverBed Lamp
- Medical Gas Outlet Points
- Zonal/Area Valve Service Unit
- Digital Manifolds System - semi and fully automatic
- Digital Medical Gases Alarm Systems
- High precision flowmeters
- Suction injector units, vacuum controllers, jars, Cylinder Valve, Connection Probes and Oxygen therapy products

INDUSTRIAL GASES

Bulk Industrial Gases

- Liquid Oxygen
- Liquid Nitrogen
- Liquid Argon
- Pipeline and Trailer Hydrogen
- Liquid Carbon dioxide
- Industrial Pipelines and
- Associated Services
- Ultra-Ice™ (Dry Ice)
- NITROPOD™ (Cryogenic dewar)

Specialty Gases

- High Purity Gases
- Research Grade Gases
- Gaseous Chemicals
- Calibration Mixtures
- Argon Mixtures
- Welding Mas Mixtures
- Sterilization Gases

Compressed Industrial Gases

- Oxygen
- Aviation Oxygen
- Nitrogen
- Argon
- Air
- Hydrogen
- Carbon dioxide
- Dissolved Acetylne

Innovative Solutions

- KuickApp™ (Low-code/No-code Application Platform)
- Oxygizer™ (Portable Oxygen Canister)
- TeleTel™ (Remote Telemetry) and Oxygen therapy products

WELDING CONSUMABLES & HARDGOODS

Welding Electrode E7018

- Quick Pac™ H4R
- AlphaWeld™ - H4 Low H_2
- Fortrex™ Low H_2
- Matador48™

E6013

- Zodian Universal™
- Prime Arc™
- Matador47™
- HERO WELD™
- POL 113 SUPER™
- POL 113™

Stainless Steel

- SS PRO™ E308L & E316L
- SAFFIRE™ SS E308L & E316L

Hard Facing

- POL HARD 650™

Welding Wire

MIG Welding Wire

- SAFFIRE™
- SAFFIRE Lite™
- Flux Core Wire

Welding Machines

- SPARK™ ARC 200
- MMA, MIG, TIG, Plasma

Welding Accessories & Consumable

- Cutting & Grinding Disc
- Gas Regulators
- Cutting Torches
- Welding Torches
- Cutting Machines

Scan me

Pakistan Oxygen Limited
P.O. Box 4845, Dockyard Road, West Wharf, Karachi-74000, Pakistan.
UAN: +21 111-262-725 | Phone: +92 31 32313361 (9 lines)
Email: info@pakoxygen.com | Website: www.pakoxygen.com