



October 21, 2026

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

Subject: **Financial Results For The Period Ended 30-09-2026**

Dear Sir,

We have to inform you that the Board of Directors of Descon Oxychem Limited in its meeting held on Wednesday, October 21 2026, at 10:00 am has recommended the following:

CASH DIVIDEND- NIL

BONUS SHARES- NIL

RIGHT SHARES- NIL

The approved Unconsolidated and Consolidated Un-audited 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



DESCON OXYCHEM LIMITED
CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT SEPTEMBER 30, 2026

	Un-audited September 30, 2026	Audited June 30, 2026	Un-audited September 30, 2026	Audited June 30, 2026
	(Rupees in thousand)		(Rupees in thousand)	
EQUITY AND LIABILITIES				
Share Capital And Reserves				
Authorized share capital		3,000,000		1,800,075
300,000,000 (2026: 300,000,000)				434,892
ordinary shares of Rs 10 each				1,964
				144
			15,377	15,377
			2,225,764	2,288,454
Issued, subscribed and paid up share capital				
175,031,084 (2026: 175,031,084)				
Ordinary shares of Rs 10 each	1,750,311	1,750,311		
Share Premium	3,022	3,022		
Unappropriated profit	1,229,548	1,120,382		
	2,982,881	2,873,715		
Non Current Liabilities				
Long term financing	37,359	42,930		
Deferred grant	1,334	2,488		
Deferred tax liability	100,860	102,076		
	139,554	147,494		
Current Liabilities				
Trade and other payables	664,751	772,109	600,042	580,039
Finances under mark up arrangements - secured	688,520	704,801	510,070	587,638
Current Portion of non current liabilities	26,899	26,899	235,401	204,153
Dividend payable	20,938	21,201	144,035	110,164
Accrued finance costs	22,332	22,165	464,360	452,317
	1,423,440	1,547,175	243,228	245,194
			122,974	100,425
			2,320,110	2,279,930
Contingencies And Commitments				
Total Equity and Liabilities	4,545,874	4,568,384	4,545,874	4,568,384
ASSETS				
Non Current Assets				
Property, plant and equipment				1,836,077
Intangible assets				434,892
Long term investment				1,964
Long term loans				-
Long term deposits				15,377
			2,225,764	2,288,454
Current Assets				
Stores and spares				580,039
Stock in trade				587,638
Trade debts				204,153
Loans, advances, deposits, prepayments and other receivables				110,164
Short Term Investments				452,317
Tax refund due from the Government				245,194
Bank balances				100,425
			2,320,110	2,279,930
Total Assets	4,545,874	4,568,384	4,545,874	4,568,384

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DESCON OXYCHEM LIMITED
CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE THREE-MONTH PERIOD ENDED SEPTEMBER 30, 2026

	Three-month period ended	
	September 30, 2026	September 30, 2025
	(Rupees in thousand).....	
Sales	1,457,251	1,244,948
Cost of sales	<u>(1,117,667)</u>	<u>(977,088)</u>
Gross profit	339,584	267,860
Administrative expenses	<u>(70,023)</u>	<u>(63,911)</u>
Distribution and selling costs	<u>(60,815)</u>	<u>(53,204)</u>
	<u>(130,837)</u>	<u>(117,115)</u>
Operating Profit	208,747	150,745
Other operating expenses	(30,465)	(12,825)
Finance cost	(23,029)	(3,974)
Other income	16,097	39,595
Profit before levy and taxation	<u>171,350</u>	<u>173,540</u>
Levy	-	-
Profit before taxation	<u>171,350</u>	<u>173,540</u>
Taxation		
- Income tax	<u>(63,399)</u>	<u>(73,438)</u>
- Deferred tax	<u>1,216</u>	<u>8,415</u>
	<u>(62,184)</u>	<u>(65,023)</u>
Net profit for the period	<u>109,166</u>	<u>108,517</u>
Earnings per Share - Basic and Diluted	<u>0.62</u>	<u>0.62</u>

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DESCON OXYCHEM LIMITED
CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE THREE-MONTH PERIOD ENDED SEPTEMBER 30, 2026

Three-month period ended
September September
30, 2026 30, 2025
.....(Rupees in thousand).....

CASH FLOWS FROM OPERATING ACTIVITIES

Cash generated from operations	161,073	239,818
Finance cost paid	(22,862)	(2,882)
Profit on deposits received	554	1,419
Income tax paid	(61,433)	(56,321)
Net cash generated from operating activities	77,331	182,034

CASH FLOWS FROM INVESTING ACTIVITIES

Property, plant and equipment purchased	(31,513)	(65,136)
Net cash used in investing activities	(31,513)	(65,136)

CASH FLOWS FROM FINANCING ACTIVITIES

Long term financing repaid	(6,725)	(6,725)
Finances repaid under markup arrangements - net	(16,281)	(74,703)
Dividend Paid	(263)	-
Net cash used in financing activities	(23,269)	(81,428)

Net increase in cash and cash equivalents	22,549	35,471
Cash and cash equivalents at beginning of the period	100,425	192,261
Cash and cash equivalents at the end of the period	122,974	227,732

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DESCON OXYCHEM LIMITED
CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE THREE-MONTH PERIOD ENDED SEPTEMBER 30, 2026

	Issued, Subscribed and Paid up Capital	Capital Reserves Share Premium	Revenue Reserves Unappropriated Profit	Total
.....(Rupees in thousand).....				
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>
Balance as on July 1, 2026 (audited)	1,750,311	3,022	1,120,382	2,873,715
Net profit for the period	-	-	109,166	109,166
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	109,166	109,166
Balance as on September 30, 2026 (un-audited)	<u>1,750,311</u>	<u>3,022</u>	<u>1,229,548</u>	<u>2,982,881</u>

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Contingencies And Commitments

Total Equity and Liabilities

DESCON OXYCHEM LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE THREE-MONTH PERIOD ENDED SEPTEMBER 30, 2026

	Three-month period ended	
	September 30, 2026	September 30, 2025
	(Rupees in thousand).....	
Sales	1,512,097	1,279,039
Cost of sales	(1,117,667)	(977,088)
Gross profit	394,430	301,951
Administrative expenses	(71,305)	(63,912)
Distribution and selling costs	(60,815)	(57,248)
	(132,119)	(121,159)
Operating Profit	262,311	180,792
Other operating expenses	(31,038)	(13,671)
Finance cost	(23,119)	(4,024)
Other income	17,594	39,595
	225,748	202,692
Profit before levy and taxation	225,748	202,692
Levy	-	-
	225,748	202,692
Profit before taxation	225,748	202,692
Taxation		
- Income tax	(67,658)	(75,411)
- Deferred tax	1,216	8,415
	(66,442)	(66,996)
Net profit for the period	159,306	135,696
Share of profit attributable to:		
- Equity holders of the holding company	159,306	135,696
- Non controlling interest	-	-
	159,306	135,696
Earnings per share - Basic & Diluted	0.91	0.78

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DESCON OXYCHEM LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE THREE-MONTH PERIOD ENDED SEPTEMBER 30, 2026

Three-month period ended
September September
30, 2026 30, 2025
(Rupees in thousand)

CASH FLOWS FROM OPERATING ACTIVITIES

Cash generated from operations	235,939	220,262
Finance cost paid	(22,952)	(2,931)
Profit on deposits received	1,345	1,419
Income tax paid	(61,433)	(58,410)
Net cash generated from operating activities	152,899	160,339

CASH FLOWS FROM INVESTING ACTIVITIES

Property, plant and equipment purchased	(31,513)	(65,136)
Net cash used in investing activities	(31,513)	(65,136)

CASH FLOWS FROM FINANCING ACTIVITIES

Long term financing repaid	(6,725)	(6,725)
Finances repaid under markup arrangements - net	(16,281)	(74,703)
Dividend paid	(263)	-
Net cash used in financing activities	(23,269)	(81,428)
Net increase in cash and cash equivalents	98,118	13,776
Cash and cash equivalents at beginning of the period	393,708	342,916
Cash and cash equivalents at the end of the period	491,826	356,692

DESCON OXYCHEM LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE THREE-MONTH PERIOD ENDED SEPTEMBER 30, 2026

	Issued, Subscribed and Paid up Capital	Capital Reserves Share Premium	Revenue Reserves Unappropriated profit	Translation Reserve	Total
.....(Rupees in thousand).....					
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>
Balance as on July 1, 2026 (audited)	1,750,311	3,022	1,316,394	(2,816)	3,066,911
Net profit for the period	-	-	159,306	-	159,306
Other comprehensive income for the period	-	-	-	(1,194)	(1,194)
Total comprehensive income for the period	-	-	159,306	(1,194)	158,112
Balance as on September 30, 2026 (un-audited)	<u>1,750,311</u>	<u>3,022</u>	<u>1,475,700</u>	<u>(4,010)</u>	<u>3,225,023</u>

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