

Our Reference: SEC/PSX/40/26

Form-7

October 26, 2026

The General Manager

Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi

Dear Sir,

Financial Results for the nine months ended September 30, 2026

We have to inform you that the Board of Directors of our Company in their meeting held on Monday, October 26, 2026 at 02:30 p.m. at Karachi have recommended the following:

(i) CASH DIVIDEND
NIL

(ii) BONUS SHARES
NIL

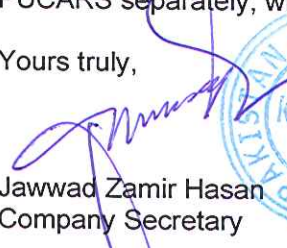
(iii) RIGHT SHARES
NIL

The financial results of the Company for the nine months ended September 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 Company's Report for the period ended September 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 Nine Months Ended September 30, 2026



	Note	For the nine months ended		For the three months ended	
		September 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025
		----- Rupees in '000 -----		----- Rupees in '000 -----	
Gross sales	5	13,195,692	10,915,315	4,680,560	3,924,535
Sales tax	5	(1,744,806)	(1,440,448)	(615,698)	(520,723)
Net sales		11,450,886	9,474,867	4,064,862	3,403,812
Cost of sales	5	(6,322,166)	(5,760,159)	(2,185,057)	(1,979,825)
Gross profit		5,128,720	3,714,708	1,879,805	1,423,987
Distribution and marketing expenses	5	(515,322)	(285,971)	(210,444)	(123,462)
Administrative expenses	5	(385,296)	(314,004)	(135,117)	(114,155)
Other operating expenses		(332,156)	(217,211)	(119,389)	(87,010)
		(1,232,774)	(817,186)	(464,950)	(324,627)
Operating profit before other income		3,895,946	2,897,522	1,414,855	1,099,360
Other income		255,444	33,199	21,640	13,370
Operating profit		4,151,390	2,930,721	1,436,495	1,112,730
Finance cost		(192,663)	(394,761)	(40,492)	(100,161)
Profit before levy and taxation		3,958,727	2,535,960	1,396,003	1,012,569
Minimum tax differential - levy		-	(55,854)	-	(22,506)
Profit before taxation		3,958,727	2,480,106	1,396,003	990,063
Taxation		(1,400,048)	(971,421)	(519,278)	(382,942)
Profit for the period		2,558,679	1,508,685	876,725	607,121
Earnings per share - basic and diluted (Rupees)		29.37	17.32	10.06	6.97

The annexed notes 1 to 20 form an integral part of these condensed interim financial statements.

Pakistan Oxygen Limited

Company Secretary

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

		September 30, 2026 (Unaudited)	December 31, 2025 (Audited)
	Note	----- Rupees in '000 -----	
Assets			
Non-current assets			
Property, plant and equipment	6	14,209,041	14,197,192
Intangible assets		18,260	23,661
Investment in subsidiary		10	10
Long term loans		26,460	29,252
Long term deposits		80,610	80,610
		14,334,381	14,330,725
Current assets			
Stores and spares		583,301	665,988
Stock-in-trade	7	789,076	804,126
Trade debts		3,773,035	2,197,305
Loans and advances		186,509	132,048
Deposits and prepayments		568,392	472,600
Other receivables	8	582,889	692,440
Cash and bank balances		1,483,382	1,300,642
		7,966,584	6,265,149
Total assets		22,300,965	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		2,558,679	1,660,699
		13,414,522	10,855,843
		14,285,765	11,727,086
Non-current liabilities			
Long term deposits		293,114	292,461
Long term financing	9	1,866,856	2,018,370
Lease liabilities	10	2,132	6,624
Deferred capital grant	11	185,139	248,768
Deferred liabilities		1,186,288	1,331,181
		3,533,529	3,897,404
Current liabilities			
Trade and other payables		2,892,010	2,678,985
Short term borrowings		520,269	1,631,775
Un-claimed dividend		17,870	17,870
Taxation - net		587,318	177,271
Current maturity of long term financing	9	373,216	363,751
Current portion of lease liabilities	10	5,851	5,121
Current portion of deferred capital grant	11	85,137	96,611
		4,481,671	4,971,384
Total equity and liabilities		22,300,965	20,595,874
Contingencies and Commitments			
	12		

The annexed notes 1 to 20 form an integral part of these condensed interim financial statements.

Pakistan Oxygen Limited

[Signature]
Company Secretary

Pakistan Oxygen Limited
Condensed Interim Statement of Changes in Equity (Unaudited)
For The Nine Months Ended September 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
	----- 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	-	-	-	-	-	1,508,685	1,508,685	1,508,685
Other comprehensive income	-	-	-	-	-	-	-	-
Transfer to general reserves	-	-	-	-	707,538	(707,538)	-	-
Balance as at September 30, 2025 (Un-audited)	871,243	595,092	4,186,648	4,781,740	3,693,204	1,508,685	5,201,889	10,864,872
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	-	-	-	-	-	2,558,679	2,558,679	2,558,679
Transfer to general reserves	-	-	-	-	1,660,699	(1,660,699)	-	-
Balance as at September 30, 2026 (Un-audited)	871,243	595,092	4,906,848	5,501,940	5,353,903	2,558,679	7,912,582	14,285,765

The annexed notes 1 to 20 form an integral part of these condensed interim financial statements.

Pakistan Oxygen Limited

Company Secretary

Pakistan Oxygen Limited
Condensed Interim Statement of Cash Flows (Unaudited)
For The Nine Months Ended September 30, 2026

		September 30, 2026	September 30, 2025
Note		----- Rupees in '000 -----	
Cash flow from operating activities			
	Cash generated from operations	13 3,329,034	3,307,264
	Finance cost paid	(215,587)	(472,082)
	Levy and income tax paid	(1,134,898)	(377,398)
	Post-retirement medical benefits paid	(475)	(4,012)
	Long-term deposits and loans - receivable	2,792	(17,709)
	Long-term deposits - payable	654	26,575
	Net cash generated from operating activities	1,981,520	2,462,638
Cash flow from investing activities			
	Additions to property, plant and equipment	(759,789)	(526,326)
	Additions to intangibles assets	-	(16,193)
	Proceeds from disposal of property, plant and equipment	292,468	25,385
	Interest received on balances with banks	1,716	2,956
	Net cash (used in) investing activities	(465,605)	(514,178)
Cash flow from financing activities			
	Repayment of long term financing	(324,451)	(729,904)
	Proceeds from long term financing	107,298	-
	Repayment of lease liabilities	(4,516)	(4,216)
	Dividends paid	-	(200)
	Net cash (used in) financing activities	(221,669)	(734,320)
	Net increase in cash and cash equivalents	1,294,246	1,214,140
	Cash and cash equivalents at beginning of the period	(331,133)	(1,424,347)
	Cash and cash equivalents at end of the period	14 963,113	(210,207)

The annexed notes 1 to 20 form an integral part of these condensed interim financial statements.

Pakistan Oxygen Limited

Company Secretary