

PSDY & Associates

Chartered Accountants

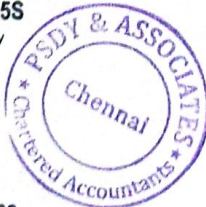
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Nungambakkam, Chennai – 600006.
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LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF NATIONAL OXYGEN LIMITED FOR THE QUARTER ENDED 31ST DECEMBER 2024 AND YEAR TO DATE RESULTS FOR THE PERIOD FROM 1ST APRIL 2024 TO 31ST DECEMBER 2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To
The Board of Directors,
NATIONAL OXYGEN LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of **NATIONAL OXYGEN LIMITED** (the "Company") for the quarter ended December 31, 2024 and year to date results for the period from April 1, 2024 to December 31, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) specified under Section 133 of The Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PSDY & Associates
Chartered Accountants
Firm Registration No.: 010625S
VIKRAM SINGHVI
Digitally signed by
VIKRAM SINGHVI
Date: 2025.02.07
14:13:24 +05'30'
VIKRAM SINGHVI
Partner
Membership No.: 227334
UDIN : 25227334BMMHYO7763
Place : Chennai
Dated : 07th February, 2025



Principal Office: 9A, Jawahar Nagar, Kadavanthra, Kochi-682020.
Branch Office: 70, Naicker New Street, 2nd Floor, Madurai-625001.
Branch Office: 10, Annal Velankanni Street, Kamaraj Nagar, Puducherry-605011.
Branch Office: 133, Vepery High Road, Periamet, Chennai-600003.

National Oxygen Limited

Regd. Office: S-1, 2nd Floor, Alsa Mall, New No.4 (Old, No. 149), Montieth Road, Egmore, Chennai - 600 008.

CIN : L24111TN1974PLC006819

Statement of Unaudited Financial Results for the Quarter and year ended 31st December 2024

(Rs. In Lakhs)

Sl.No.	PARTICULARS	Quarterly			Year to date		
		3 Months ended 31.12.2024	Preceding 3 month ended 30.09.2024	Corresponding 3 Months of the previous period ended 31.12.2023	Year to date figures for the current period ended 31.12.2024	Year to date figures for the previous period ended 31.12.2023	Year to date figures for the Previous year ended 31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1*	INCOME FROM OPERATIONS						
a)	Revenue from Operations	1078.31	1061.22	1130.49	3196.14	3423.57	4525.90
b)	Other Income	6.59	7.89	5.60	20.86	24.08	49.84
1	TOTAL INCOME (a+b)	1084.90	1069.11	1136.09	3217.00	3447.65	4575.74
2	EXPENSES						
a)	Cost of Materials Consumed	0.00	0.00	0.00	0.00	4.23	4.23
b)	Purchase of Stock-in trade	0.00	0.00	0.00	0.00	0.00	0.00
c)	Changes in Inventories of Finished goods, work-in-progress and stock-in-trade	14.16	(3.54)	12.26	9.86	6.44	3.98
d)	Employee benefit expenses	83.56	80.71	84.07	249.65	248.33	332.79
e)	Financial costs	41.96	45.50	42.42	130.92	118.40	164.41
f)	Depreciation & amortisation expense	87.10	87.10	83.32	261.26	246.70	333.39
g)	Other expenses						
i)	Power & fuel	827.58	773.11	775.69	2337.91	2265.78	3000.38
ii)	Other Expenditure	228.14	204.91	259.38	668.22	797.12	1059.84
2	TOTAL EXPENSES (2)	1282.51	1187.80	1257.14	3657.81	3687.00	4899.01
3	Profit / (Loss) before exceptional items and Tax (1-2)	(197.61)	(118.69)	(121.05)	(440.81)	(239.35)	(323.27)
4	Exceptional Items	0.00	0.00	0.00	0.00		0.00
5	Profit / (Loss) before Tax from continuing operations (3-4)	(197.61)	(118.69)	(121.05)	(440.81)	(239.35)	(323.27)
6	Tax expense:						
(a)	Current tax	0.00	0.00	0.00	0.00	0.00	0.00
(b)	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
7	Net Profit / (Loss) for the period from continuing operations (5-6)	(197.61)	(118.69)	(121.05)	(440.81)	(239.35)	(323.27)
8	Profit / (Loss) for the period (7)	(197.61)	(118.69)	(121.05)	(440.81)	(239.35)	(323.27)
9	Other Comprehensive Income (Net of tax) :						
A.	Items that will not be reclassified to profit or loss (Net of tax)	0.00	0.00	0.00	0.00	0.00	(4.36)
B.	Items that will be reclassified to profit or loss (Net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income (Net of tax) (9 a + 9 b):	0.00	0.00	0.00	0.00	0.00	(4.36)
10	Total Comprehensive Income for the period (8 + 9)	(197.61)	(118.69)	(121.05)	(440.81)	(239.35)	(318.91)
11	Paid Up Equity Share Capital (Face value-Rs.10/-)	504.24	504.24	480.23	504.24	480.23	504.24
12	Other Equity						
13	Earnings per Equity Share						
	Earning per Share (of Rs.10/-each not annualised) on Continuing operations Basic and Diluted	(3.92)	(2.35)	(2.52)	(8.74)	(4.98)	(6.60)

- Notes:**
- The above unaudited financial results for the quarter and year ended December 31, 2024 has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 07.02.2025.
 - The company has only one reportable primary business segment i.e., Industrial Gases.
 - The Standalone Financial results are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter.
 - Previous period's figures have been regrouped wherever necessary.

Place : CHENNAI
Date : 07-02-2025

For NATIONAL OXYGEN LIMITED

Gajanand Saraf
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Date: 2025.02.07 12:13:50 +05'30'

Gajanand Saraf
Chairman

