

Investors' Relations Policy

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1. Introduction

Pakistan Oxygen Limited (the “Company”) is committed to disclosing material information in a timely, accurate and transparent manner to the public in accordance with applicable laws including but not limited to the Companies Act, 2017, Securities Act, 2015, Corporate Governance Regulations, and the Rule Book of Pakistan Stock Exchange Limited.

2. Scope

- 2.1 This Investors' Relations Policy (the “Policy”) applies to all employees, Directors, and representatives of the Company responsible for communicating with regulatory bodies, investors, analysts, shareholders, and other stakeholders.
- 2.2 It covers public disclosures, investor meetings, corporate briefing, and all other forms of investor-related communications.

3. Objective

The Policy aims to ensure:

- a) Effective communication with its shareholders, regulatory bodies, investors, analysts, and other stakeholders.
- b) Timely and accurate disclosure of material information concerning the Company's operations, financial position and performance as well as its future prospects to the relevant stakeholders.
- c) Shareholders' concerns, if any, are addressed in a timely and effective manner.

4. Disclosure / Communication Protocols

- 4.1 The CEO, CFO and Company Secretary will be the primary contacts who may communicate information on behalf of the Company to the Investors/other stakeholders. In addition to the primary contacts, any other person authorized by the Company may be designated to communicate with the Investors/other stakeholders on behalf of the Company.
- 4.2 The Company shall timely disclose all material information in a transparent manner in compliance to all relevant legal and regulatory requirements of the

Companies Act, 2017, Section 96 & 131 of the Securities Act, 2015, Code of Corporate Governance Regulations, 2019, Clause 5.6 of the Rule Book of Pakistan Stock Exchange Limited and other applicable laws, rules and regulations.

- 4.3 All information provided must be factual, accurate, and not misleading. Financial and non-financial disclosures should give a balanced view of the Company's performance, risks, and future prospects.
- 4.4 The Company shall hold Corporate Briefing Sessions (CBS) during the financial year, in compliance with relevant clause of the Rule Book of Pakistan Stock Exchange Limited and in accordance with guidelines/procedures for holding CBS and Frequently Asked Questions (FAQs) issued by Pakistan Stock Exchange from time to time to provide the updates to investors, analysts and stakeholders on performance, strategic initiatives and future prospects of the Company.
- 4.5 Material non-public information shall be kept confidential until it is disclosed publicly through appropriate channels, in line with the applicable laws, rules and regulations.
- 4.6 The Company will not share earnings projections and will not provide inside information to analysts in their efforts to develop earnings estimates.
- 4.7 The Company shall determine a closed period of 14 days prior to the announcement of interim or final results, as well as any business decisions that could significantly impact the market price of its shares. During this closed period, no director, CEO, or executive, whether directly or indirectly, is permitted to trade the Company's shares. The Company announces these closed periods to ensure full compliance with insider trading regulations and other applicable laws. This restriction on securities transactions for insiders is critical to maintaining market transparency and upholding the highest standards of integrity.
- 4.8 The Company shall not participate in any conversation that relates to its financial performance or current business activities during the "closed period" declared by the Company.
- 4.9 The Company is not required to monitor, correct, or verify market rumors unless legally necessary. However, if a rumor is directly linked to the Company or leads to unusual trading activity in its shares, the Company may issue a statement if requested by regulators or the Pakistan Stock Exchange. In general, the

Company follows a "no comment" policy on rumors that are not attributable to the Company and will take precautions to ensure it is not the source of rumors.

4.10 The Shares Registry and Investors Relations contact point is in place to handle shareholders / other investors' concerns, and all contact information is placed on the Company's website.

4.11 The information required to be communicated under the policy shall be available on the Company's website www.pakooxygen.com.

4.12 Shareholders' concerns / complaints shall be maintained in register for timely closure.

5. Confidentiality

5.1 This Policy is for internal use of the Company only. In the event, all or part of this Policy, including previous versions, need to be released externally, appropriate approvals shall be required.

6. Periodic Review & Update

6.1 This Policy shall be reviewed every three years or as and when needed by Finance & Control Department to ensure its relevance and effectiveness. Amendments will be made in compliance with any changes in legal, regulatory, or best practice requirements.