

Our reference: 8873-NICL-PSX-04-2026

Form - 7

ANNOUNCEMENT

April 24, 2026

The Managing Director
Pakistan Stock Exchange Limited.
Stock Exchange Building,
Stock Exchange Road, Karachi -74000.
Tel: 021 111 001 122

Subject: Financial Results For The Third Quarter Ended March 31, 2026

Dear Sir,

This is to inform you that the Board of Directors of Nimir Industrial Chemicals Limited (the "Company") in its meeting held on Friday, April 24, 2026 at 04:00 p.m. at its head office 122-B, New Muslim Town, Lahore has recommended the following:

1. Cash Dividend : Re. 1.0 per shares (i.e. 10%)
2. Bonus Shares : NIL
3. Right Shares : NIL

Unaudited financial statements of the Company for the third quarter period ended March 31, 2026 have been considered by the Board of Directors as recommended by the Audit Committee and the same have been approved. Financial results are attached (Annexure - 1, 2, 3 & 4).


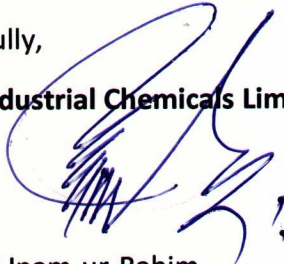
The Share transfer books of the Company will be closed from May 06, 2026 to May 08, 2026 (both days inclusive). Transfer received at the close of business on Tuesday, May 05, 2026, will be treated in time for the purpose of above entitlement to transferees.

The unaudited interim financial statements of the Company for the third quarter period ended March 31, 2026 will be transmitted through PUCARS in due course of time and will also be available at the Company's website at www.nimir.com.pk.

Thanking you.

Yours faithfully,

For Nimir Industrial Chemicals Limited



Muhammad Inam-ur-Rahim
Company Secretary

Encl.: Financial Results – March 31, 2026 (Annexure – 1, 2, 3 & 4)

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Nimir Industrial Chemicals Limited

Annexure - 1

Statement of Financial Position For The 3rd Quarter Ended March 31, 2026 (Un-audited)

Particulars	Note	Unaudited	Audited
		March 31, 2026	June 30, 2025
		Rs. "000"	
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	3	13,794,361	13,837,606
Intangibles assets		5,150	3,105
Long term deposits		69,717	34,484
		13,869,228	13,875,195
CURRENT ASSETS			
Stores, spare parts and loose tools		836,170	911,726
Stock in trade	4	8,863,807	8,417,523
Contract cost		42,142	67,479
Trade receivables		8,418,194	7,809,807
Loans and advances		105,290	61,721
Trade deposits and short term prepayments		48,826	8,458
Other receivables		73,890	47,662
Short term investment		-	70,000
Tax refunds due from Government		710,197	1,857,558
Cash and bank balances		138,818	184,011
		19,237,334	19,435,945
TOTAL ASSETS		33,106,562	33,311,140
EQUITY AND LIABILITIES			
Authorized Share Capital			
145,000,000 Ordinary shares of Rs. 10/- each		1,450,000	1,450,000
Issued, subscribed and paid up capital			
Revenue reserve-Accumulated profit		1,105,905	1,105,905
		9,500,591	8,714,091
		10,606,496	9,819,996
NON CURRENT LIABILITIES			
Long term loans	5	2,501,436	3,282,780
Long term payable		-	72,373
Lease liabilities		258,357	112,463
Net defined benefit liability-funded gratuity		285,756	242,976
Deferred tax liability		973,713	833,847
Deferred grant		324,558	411,966
		4,343,820	4,956,405
CURRENT LIABILITIES			
Trade and other payables		3,703,300	2,995,333
Contract liabilities		216,606	361,292
Mark up accrued		338,079	310,630
Unclaimed dividend		52,013	16,321
Short term borrowings		12,560,007	12,993,867
Current maturity of non current liabilities		1,286,241	1,857,296
		18,156,246	18,534,739
Contingencies and commitments	7	-	-
TOTAL EQUITY AND LIABILITIES		33,106,562	33,311,140

Annexure - 2

Statement of Profit or Loss For The 3rd Quarter Ended March 31, 2026 (Un-audited)

Particulares	Note	Nine months ended		Three months ended	
		March 2026	March 2025	March 2026	March 2025
Rs. "000"					
Revenue from contracts with customers-gross		41,049,971	38,331,277	13,504,886	14,527,435
Less: Sales tax & trade discount		(6,143,795)	(5,748,384)	(2,044,084)	(2,333,870)
Revenue from contracts with customers-net		34,906,176	32,582,893	11,460,802	12,193,565
Cost of sales	8	(29,833,579)	(27,490,424)	(9,665,125)	(10,403,929)
Gross profit		5,072,597	5,092,469	1,795,677	1,789,636
Distribution costs		(405,809)	(450,643)	(131,304)	(133,826)
Administrative expenses		(579,305)	(502,467)	(186,879)	(181,515)
		(985,114)	(953,110)	(318,183)	(315,341)
Operating profit		4,087,483	4,139,359	1,477,495	1,474,295
Other expenses		(198,179)	(224,712)	(75,462)	(122,686)
Other income		188,770	141,770	45,138	23,807
Finance costs		(1,452,211)	(1,894,482)	(428,978)	(493,972)
Profit before income tax and levy		2,625,863	2,161,935	1,018,193	881,444
Levy		(22,286)	(39,330)	(4,444)	(23,283)
Profit before income tax		2,603,577	2,122,605	1,013,749	858,161
Taxation					
Current period		(948,253)	(665,913)	(533,224)	(305,146)
Prior years (super tax)		(176,006)	-	(176,006)	-
Deferred		(139,866)	(113,817)	(82,199)	(57,774)
		(1,264,125)	(779,730)	(791,429)	(362,920)
Profit for the period		1,339,452	1,342,874	222,320	495,241
Earnings per share - Basic and diluted (Rs.)		12.11	12.14	2.01	4.48

Annexure - 3

Statement of Changes in Equity For The 3rd Quarter Ended March 31, 2026 (Un-audited)

Particulars	Issued, Subscribed and paid up Share Capital	Revenue Reserve- Accumulated Profit	Total Equity
	-----Rs. "000"-----		
Balance as on July 01, 2024 (Audited)	1,105,905	7,251,094	8,356,999
Final dividend for the year ended June 30, 2024 at the rate Rs. 1.50 per share	-	(165,886)	(165,886)
Interim dividend for the half year ended December 31, 2024 at the rate Rs. 2.00 per share		(221,182)	(221,182)
Total comprehensive income for the nine months ended March 31, 2025	-	1,342,874	1,342,874
Balance as on March 31, 2025 (Unaudited)	1,105,905	8,206,901	9,312,805
Balance as on July 01, 2025 (Audited)	1,105,905	8,714,091	9,819,997
Final dividend for the year ended June 30, 2025 at the rate Rs. 2.00 per share	-	(221,181)	(221,181)
Interim dividend for the quarter ended September 30, 2025 at the rate Re. 1.00 per share	-	(110,591)	(110,591)
Interim dividend for the half year ended December 31, 2025 at the rate Rs. 2.00 per share	-	(221,181)	(221,181)
Total comprehensive income for the nine months ended March 31, 2026	-	1,339,452	1,339,452
Balance as on March 31, 2026 (Unaudited)	1,105,905	9,500,591	10,606,496

Annexure - 4

Statement of Cash Flows For The 3rd Quarter Ended March 31, 2026 (Un-audited)

Particulars	March	March
	2026	2025
	Rs. "000"	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	2,625,863	2,161,935
Adjustments for :		
Depreciation	723,052	698,551
Amortization	1,778	12,891
Gain on disposal of property, plant and equipment	(48,306)	(120)
Mark-up expense	1,428,527	1,871,627
Amortization of deferred grant	(76,975)	-
Provision for store and spares	-	10,000
Provision for obsolescence of stock	-	20,000
Provision for gratuity fund	56,780	48,000
Provision for Workers' profit participation fund	141,024	116,108
Provision for Workers' welfare fund	53,589	44,121
	2,279,469	2,821,178
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	4,905,332	4,983,113
Decrease / (Increase) in current assets		
Stores, spare parts and loose tools	75,556	12,639
Stock in trade	(446,284)	2,566,287
Contract cost	25,337	-
Trade receivables	(608,387)	(3,539,932)
Loans and advances	(43,569)	9,354
Trade deposits and short term prepayments	(40,368)	(29,216)
Other receivables	(26,228)	(637)
Tax refunds due from Government	206,063	886,398
	(857,880)	(95,107)
(Decrease) / Increase in current liabilities		
Trade and other payables	344,534	465,772
Contract liabilities	(144,686)	95,813
CASH GENERATED FROM OPERATIONS	4,247,300	5,449,591
Contribution to gratuity fund	(14,000)	(38,225)
Mark-up paid	(1,401,078)	(2,057,201)
Dividend paid	(517,261)	(384,218)
Tax paid	(205,246)	(757,149)
Workers' profit participation fund paid	(147,186)	(78,113)
Workers' welfare fund paid	(54,812)	(27,420)
	(2,339,584)	(3,342,326)
NET CASH GENERATED FROM OPERATING ACTIVITIES	1,907,717	2,107,265
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment-net	(257,589)	(178,675)
Addition in capital work in progress	(208,721)	(929,065)
Proceeds from disposal of property, plant and equipment	57,338	387
Addition in intangible assets	(3,823)	(4,141)
Short term investment	70,000	-
Long term deposits	(35,233)	(1,837)
NET CASH USED IN INVESTING ACTIVITIES	(378,028)	(1,113,331)
CASH FLOW FROM FINANCING ACTIVITIES		
Short term borrowings - net	(433,860)	(605,420)
Long term payables	(72,373)	144,584
Long term loan obtained	-	500,000
Long term loans repaid	(1,018,977)	(1,094,321)
Lease rental repaid - net	(49,672)	(4,924)
NET CASH USED IN FROM FINANCING ACTIVITIES	(1,574,882)	(1,060,080)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(45,193)	(66,145)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	184,011	303,170
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	138,818	237,025