

NIMIR

QUARTER ENDED

MARCH 31

2026



Nimir Resins Limited
Better life Through Chemistry

Company Information

Board of Directors

Mr. Khalid Siddiq Tirmizey - Chairman
Mr. Zafar Mahmood - Chief Executive Officer
Mr. Khalid Mumtaz Qazi
Mr. Muhammad Yahya Khan
Mr. Shahzeb Khalid
Mr. Muhammad Ali
Mrs. Nazia Qureshi
Mrs. Mahnoor Mansoor Jawaid

Chief Financial Officer

Syed Sajid Nasim

Company Secretary

Mr. Muhammad Inam-ur-Rahim

Head of Internal Audit

Mr. Umair Tahir

Auditors

Crowe Hussain Chaudhury & Co.
Chartered Accountants

Audit Committee

Mr. Muhammad Ali - Chairman
Mrs. Nazia Qureshi
Mrs. Mahnoor Mansoor Jawaid
Mr. Shahzeb Khalid

Human Resources &

Remuneration Committee

Mrs. Nazia Qureshi - Chairperson
Mr. Shahzeb Khalid
Mr. Zafar Mahmood

ESG (Sustainability) Committee

Mr. Khalid Siddiq Tirmizey - Chairman
Mr. Muhammad Yahya Khan
Mrs. Mahnoor Mansoor Jawaid

Share Registrar

Corplink (Pvt.) Limited
Wings Arcade, 1-K Commercial,
Model Town, Lahore. Pakistan.
Tel: +92 42 35916714 & 19
Fax: +92 42 35869037
www.corplink.com.pk

Legal Advisors

M/s Hassan & Hassan
Advocates

Bankers

Al Baraka Bank (Pakistan) Limited
Askari Bank Limited
Bank Alfalah Limited
Bank Islami Pakistan Limited
Faysal Bank Limited (Islamic)
Habib Bank Limited
Habib Metropolitan Bank Limited
JS Bank Limited
MCB Bank Limited
Meezan Bank Limited
National Bank of Pakistan
Pak Brunei Investment Company Limited
Soneri Bank Limited
The Bank of Punjab
The Bank of Khyber

Registered Office / Plant

14.5 Km, Lahore-Sheikhupura Road,
Lahore, Pakistan.
Tel : +92 42 37971512-14
Fax: +92 42 37970229

Head Office

122-B, New Muslim Town,
Lahore, Pakistan.
Tel : +92 42 35926090-93
Fax: +92 42 35926099

Karachi Office

607, Progressive Centre, Block-6,
PECHS, Shahr-e-Faisal, Karachi.
Tel : +92 21 34327661-62

Web Site

www.nimir.com.pk

DIRECTORS' REVIEW REPORT

On behalf of the Board of Directors of Nimir Resins Limited, we are pleased to present Directors' Review report on the unaudited interim financial statements of your Company for the Nine months ended March 31, 2026. The synopsis of the results for the period is as under:

	Nine Months Period Ended March 31	
	2026	2025
	(Rupees in Million)	
Gross Sales Revenue	10,758	8,354
Net Sales	9,085	7,029
Gross Profit	1,012	774
Operating Profit	732	561
Profit before Taxation	508	276
Profit after Taxation	242	196
Earning per Share (Rs.)	1.71	1.39

We are pleased to share that your company achieved impressive financial growth, both in sales and profitability. Gross sales revenue reached PKR 10,758 million, marking a 29% increase compared to the same period last year, primarily due to higher sales volume. The gross margin also rose from PKR 774 million to PKR 1,012 million, indicating a robust 31% improvement over the previous year. This positive trend in sales and profit was observed across all businesses. Additionally, financial costs were reduced by 18% due to improved inventory management and a lower base rate.

The improvement mentioned above has had a very positive effect on profitability, with the company recording a pre-tax profit of PKR 508 million, an impressive 84% increase over the same period last year. However, following a recent decision by the Supreme Judicial Council, the company was required to pay an additional super tax of PKR 64 million to the Government. This unusually high tax significantly reduced post-tax profit, resulting in a net profit that increased by 24% to PKR 242 million. Earnings per share rose to PKR 1.71, compared to PKR 1.39 during the same period last year.

The recent Middle East war has disrupted global markets, raising crude oil prices and, in turn, increasing costs for petrochemicals and other commodities. With Pakistan already facing high inflation and low demand, these new price hikes will likely further burden consumers, dampen domestic demand, and impact GDP. Additionally, monetary policy may tighten, possibly leading to a higher discount rate.

The Board of Directors extends its gratitude to all stakeholders for their unwavering support and confidence in the company and its management. It is this support that will enable the company to navigate through the current challenging times successfully, Insha Allah.

For and on the behalf of the Board



Zafar Mahmood
Chief Executive Officer



Khalid Mumtaz Qazi
Director

Lahore
April 23, 2026

ڈائریکٹرز کی رپورٹ

نمبر ریزولوشن کے بورڈ آف ڈائریکٹرز کی جانب سے، ہمیں خوشی ہے کہ ہم آپ کی "کمپنی" کے 31 مارچ 2026 کو ختم ہونے والے نو ماہ کے غیر آڈٹ شدہ عبوری مالیاتی بیانات پر مشتمل ڈائریکٹرز کی جائزہ رپورٹ پیش کر رہے ہیں۔ اس مدت کے نتائج کا خلاصہ درج ذیل ہے:

31 مارچ کو ختم ہونے والے نو ماہ		
2025	2026	
(روپے میں)		
8,354	10,758	مجموعی فروخت آمدنی
7,029	9,085	خاص فروخت
774	1,012	مجموعی منافع
561	732	آپریٹنگ منافع
276	508	قبل از ٹیکس منافع
196	242	بعد از ٹیکس منافع
1.39	1.71	فی حصص آمدنی (روپے)

ہمیں یہ بتاتے ہوئے خوشی ہو رہی ہے کہ آپ کی کمپنی نے فردخت اور منافع دونوں میں نمایاں مالی ترقی حاصل کی ہے۔ مجموعی فردخت 10,758 ملین روپے تک پہنچ گئی، جو گزشتہ سال کی اسی مدت کے مقابلے میں 29% اضافہ ظاہر کرتی ہے، جس کی بنیادی وجہ فردخت کے حجم میں اضافہ ہے۔ مجموعی منافع بھی 774 ملین روپے سے بڑھ کر 1,012 ملین روپے ہو گیا، جو کہ 31% کی مضبوط بہتری کو ظاہر کرتا ہے۔ فردخت اور منافع میں یہ مثبت رجحان تمام کاروباری شعبوں میں دیکھا گیا۔ مزید برآں، بہتر انویسٹری منجمنٹ اور کم ٹیکس ریٹ کی وجہ سے مالی اخراجات میں 18% کمی واقع ہوئی۔

مندرجہ بالا بہتری نے منافع پر انتہائی مثبت اثر ڈالا، جس کے نتیجے میں کمپنی نے 508 ملین روپے کا قبل از ٹیکس منافع حاصل کیا، جو گزشتہ سال کی اسی مدت کے مقابلے میں 84% کا شاندار اضافہ ہے۔ تاہم، سپریم جوڈیشل کونسل کے حالیہ فیصلے کے بعد کمپنی کو حکومت کو 64 ملین روپے کا اضافی پیر ٹیکس ادا کرنا پڑا۔ اس غیر معمولی ٹیکس نے بعد از ٹیکس منافع کو نمایاں طور پر متاثر کیا، جس کے نتیجے میں خالص منافع 24% اضافے کے ساتھ 242 ملین روپے تک پہنچا۔ رواں سال، نو ماہ کی مدت میں فی حصص آمدنی 1.71 روپے رہی، جبکہ گزشتہ سال اسی مدت میں یہ 1.39 روپے تھی۔

مشرق وسطیٰ میں حالیہ جنگ نے عالمی منڈیوں میں غلط پیدا کیا ہے، جس کے باعث خام تیل کی قیمتوں میں اضافہ ہوا ہے اور نتیجتاً پٹرولیم کیلنڈر اور دیگر اشیاء کی لاگت بڑھ گئی ہے۔ پاکستان پہلے ہی مونگائی اور کمر طلب کا سامنا کر رہا ہے، اور یہ نئی قیمتوں میں اضافہ صارفین پر مزید بوجھ ڈالے گا، گھر بیروں کو کم کرے گا اور جی ڈی پی کو متاثر کرے گا۔ مزید یہ کہ مانیٹری پالیسی سخت ہو سکتی ہے، جس کے نتیجے میں ڈسکاؤنٹ ریٹ میں اضافہ ممکن ہے۔

بورڈ آف ڈائریکٹرز تمام اسٹیبل ہولڈرز کا کمپنی اور اس کی انتظامیہ پر غیر حائل حمایت اور اعتماد کے لیے شکر یہ ادا کرتا ہے۔ یہی تعاون کمپنی کو موجودہ چیلنجز حالات میں کامیابی سے آگے بڑھنے میں مدد دے گا، ان شاء اللہ۔

منجانب بورڈ آف ڈائریکٹرز



خالد ممتاز قاضی
ڈائریکٹر



ظفر محمود
چیف ایگزیکٹو آفیسر

لاہور

23 اپریل 2026ء

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2026

Note	(Un-audited)	(Audited)	
	March 2026	June 2025	
	(Rs. '000')	(Rs. '000')	
ASSETS			
Non Current Assets			
Property, plant and equipment	5	1,194,748	1,180,732
Right-of-use assets		87,324	33,642
Long term deposits		62,707	54,270
		1,344,779	1,268,644
Current Assets			
Stores and spares		29,958	29,456
Stock in trade		2,089,119	2,441,886
Trade debts		3,027,117	2,294,694
Loans and advances		148,148	94,835
Prepayments and Other receivables		60,268	5,196
Tax refunds due from government		540,052	488,610
Cash and bank balances		165,073	152,345
		6,059,735	5,507,022
Total Assets		7,404,514	6,775,666
EQUITY AND LIABILITIES			
Share Capital and Reserves			
Authorized share capital			
150,000,000 (June 30, 2025: 150,000,000) Ordinary shares of Rs. 10 each (June 30, 2025: Rs.10 each)		1,500,000	1,500,000
Issued, subscribed and paid up share capital			
141,321,064 (June 30, 2025: 141,321,064) Ordinary shares of Rs. 10 each (June 30, 2024: Rs.10 each)		1,413,211	1,413,211
Sponsors' interest free loans		6,886	6,886
Reserves		1,606,059	1,359,214
Surplus on revaluation of property, plant and equipment- net		621,232	628,438
		3,647,388	3,407,749
Non Current Liabilities			
Loan from related parties and others		21,569	21,569
Lease liabilities	6	86,787	28,945
Post employment benefits obligation		73,009	70,016
Deferred tax liability		1,429	11,923
		182,794	132,453
Current Liabilities			
Trade and other payables		1,023,631	905,261
Unclaimed dividends		1,253	1,266
Accrued mark up		47,204	39,964
Short term borrowings	7	2,272,468	2,060,468
Current portion of long term financing		-	5,000
Current portion of lease liabilities		14,543	11,838
Provision for taxation		215,233	211,667
		3,574,332	3,235,464
Contingencies and Commitments			
	8	-	-
Total Equity and Liabilities		7,404,514	6,775,666

The annexed notes from 1 to 16 form an integral part of this condensed interim financial information (un-audited).



CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026 (UN-AUDITED)

Note	Nine Months Ended		Quarter Ended	
	March 2026	March 2025	March 2026	March 2025
	Rs. "000"	Rs. "000"	Rs. "000"	Rs. "000"
Sales	10,758,127	8,354,111	3,789,990	2,686,213
Less: Sales tax	(1,673,406)	(1,324,693)	(592,317)	(424,167)
Net-Sales	9,084,721	7,029,418	3,197,673	2,262,046
Cost of sales	(8,072,400)	(6,254,911)	(2,785,507)	(2,013,971)
Gross Profit	1,012,321	774,507	412,166	248,075
Operating expenses:				
Distribution costs	(133,177)	(106,628)	(47,265)	(34,702)
Administrative expenses	(146,782)	(106,653)	(54,238)	(34,641)
	(279,959)	(213,281)	(101,503)	(69,343)
Operating Profit	732,362	561,226	310,663	178,732
Other operating expenses	(41,933)	(40,407)	(8,860)	(12,819)
Finance cost	(212,329)	(259,127)	(73,232)	(64,717)
Other income	30,472	14,558	17,670	(882)
	(223,790)	(284,976)	(64,422)	(78,418)
Profit before Income Tax and Levies	508,572	276,250	246,241	100,314
Levy / final taxation	-	-	-	-
Profit before taxation	508,572	276,250	246,241	100,314
Taxation				
Current period	(215,232)	(88,373)	(102,149)	(10,149)
Prior periods (super tax)	(64,195)	-	(64,195)	-
Deferred tax	13,216	8,188	471	(28,553)
	(266,211)	(80,185)	(165,873)	(38,702)
Net profit for the Period	242,361	196,065	80,368	61,612
Earning per Share - Basic and Diluted	1.71	1.39	0.57	0.44

The annexed notes from 1 to 15 form an integral part of this condensed interim financial information (un-audited).



CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER

CONDENSED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME
 FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026 (UN-AUDITED)

	Nine Months Ended		Quarter Ended	
	March 2026	March 2025	March 2026	March 2025
	Rs. "000"	Rs. "000"	Rs. "000"	Rs. "000"
Net Profit for the Period	242,361	196,065	80,368	61,612
Other comprehensive income	-	-	-	-
Total Comprehensive Income for the Period	242,361	196,065	80,368	61,612

The annexed notes from 1 to 15 form an integral part of this condensed interim financial information (un-audited).



CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE NINE MONTHS ENDED MARCH 31, 2026 (UN-AUDITED)

Particulars	Share Capital	Sponsors' Loan Interest Free	Reserves		Revaluation Surplus	Total Equity
			Share Premium	Accumulated Profit		
	----- Rs. '000' -----					
Balance as at June 30, 2024	1,413,211	6,886	1,281	1,083,580	793,261	3,298,219
Net profit for the period	-	-	-	196,065	-	196,065
Incremental depreciation for the period on surplus on revaluation of property, plant and equipment - net of deferred tax	-	-	-	6,756	(6,756)	-
Transfer of revaluation surplus related to disposal of asset - net of deferred tax	-	-	-	158,191	(158,191)	-
Transactions with owners						
Final dividend for 2024 @ Re. 1 per share	-	-	-	(141,321)	-	(141,321)
Balance as at March 31, 2025	1,413,211	6,886	1,281	1,303,271	628,314	3,352,963
Balance as at June 30, 2025	1,413,211	6,886	1,281	1,357,933	628,438	3,407,749
Net profit for the period	-	-	-	242,361	-	242,361
Incremental depreciation for the period on surplus on revaluation of property, plant and equipment - net of deferred tax	-	-	-	4,484	(4,484)	-
Related deferred tax due to change in rate	-	-	-	-	(2,722)	(2,722)
Balance as at March 31, 2026	1,413,211	6,886	1,281	1,604,778	621,232	3,647,388

The annexed notes from 1 to 15 form an integral part of this condensed interim financial information (un-audited).



CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER

CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE NINE MONTHS ENDED MARCH 31, 2026 (UN-AUDITED)

	Nine Months Ended	
	March 2026 Rs. "000"	March 2025 Rs. "000"
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	508,572	276,250
Adjustments:		
- Depreciation	79,698	73,453
- Provision for gratuity	15,750	15,642
- Provision for obsolescence of stock	-	5,425
- Expected credit losses on trade debts	10,980	12,944
- Workers' profit participation fund	27,212	15,559
- Worker welfare fund	13,131	6,470
- Gain in disposal of property, plant and equipment	(10,366)	(10,845)
- Exchange (gain)/loss - net	(9,395)	814
- Finance cost	205,573	254,046
	332,583	373,508
Operating profit before working capital changes	841,155	649,758
(Increase) / decrease in current assets:		
- Stores and spares	(502)	(1,382)
- Stock in trade	352,767	191,713
- Trade debts	(743,403)	(385,970)
- Loans and advances	(53,313)	(35,380)
- Prepayments and other receivables	(55,072)	(9,035)
- Sales Tax Refundable	4,544	7,736
Increase / (decrease) in current liabilities:		
- Trade and other payables	117,786	186,800
	(377,193)	(45,518)
Cash generated from operations	463,962	604,240
Finance cost paid	(193,994)	(271,473)
Income tax paid	(331,847)	(157,482)
Gratuity paid	(12,757)	(3,506)
Workers' welfare fund paid	(8,960)	(9,958)
Workers' (profit) participation fund paid	(21,404)	(23,423)
Net Cash (Used In) / Generated From Operating Activities	(105,000)	138,398
CASH FLOW FROM INVESTING ACTIVITIES		
Property, plant and equipment purchased	(4,866)	(2,691)
Capital work in progress	(140,041)	(18,754)
Addition in right-of-use assets - net	(6,864)	-
Proceeds from disposal property, plant and equipment	14,741	204,000
Long term deposits	(8,437)	(8,076)
Net Cash (Used In) / Generated From Investing Activities	(145,467)	174,479
CASH FLOW FROM FINANCING ACTIVITIES		
Payments against long term financing	(5,000)	(7,500)
Dividend paid	(13)	(139,970)
Addition in lease liabilities	71,149	-
Payments against lease liabilities	(14,941)	(13,237)
Short term borrowings - net	212,000	(70,206)
Net Cash Generated From / (Used In) Financing Activities	263,195	(230,913)
Net Decrease in Cash and Cash Equivalents	12,728	81,964
Cash and cash equivalents at the beginning of the period	152,345	78,471
Cash and Cash Equivalents at the End of the Period	165,073	160,435

The annexed notes from 1 to 15 form an integral part of this condensed interim financial information (un-audited).



CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER

NOTES TO AND FORMING PART OF THE CONDENSED INTERIM FINANCIAL INFORMATION FOR THE NINE MONTHS ENDED MARCH 31, 2026 (UN-AUDITED)

1 THE COMPANY AND ITS OPERATIONS

- 1.1 Nimir Resins Limited (the Company) was incorporated in Pakistan on December 17, 1964 as a private limited company under the Companies Act, 1913 (now the Companies Act, 2017) and was converted into public limited company on August 19, 1991.
- 1.2 The principal activity of the Company is to manufacture coating resins, composite resins (UPR), optical brightener, textile auxiliaries and paper surface sizing agents.
- 1.3 The shares of the Company are quoted on Pakistan Stock Exchange Limited. The Company is domiciled in Pakistan and its registered office is situated at 14.5 KM, Lahore-Sheikhupura Road, Lahore.
- 1.4 Corporate office and the the production plants of the Company is located at 14.5 KM, Lahore-Sheikhupura Road, Lahore.

2 BASIS OF PREPARATION

- 2.1 These condensed interim financial information have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The accounting and reporting standards applicable in Pakistan comprise of:
 - International Financial Reporting Standard (IFRS) issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
 - Provisions of and directives issued under the Companies Act, 2017.

Where provisions of and directives issued under the Companies Act, 2017 differ from the IFRS, the provisions of and directives issued under the Companies Act, 2017 have been followed.

- 2.2 The condensed interim financial information does not include all the information and disclosures required in the annual financial statements and should be read in conjunction with the financial statements of the Company for the year ended 30 June, 2025.
- 2.3 This condensed interim financial information is presented in Pak rupees, which is the Company's functional and presentational currency. The financial statements have been prepared under the historical cost convention. Figures have been rounded off to the nearest thousand rupee, unless stated otherwise.

3 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and methods of computation of this condensed interim financial information are the same as those followed in the preparation of annual financial statements for the preceding financial year ended June 30, 2025.

4 ACCOUNTING ESTIMATES AND JUDGMENT

The accounting estimates and associated assumptions used in preparation of this condensed interim financial information are consistent with those applied in the preparation of annual financial statement for the year ended June 30, 2025.

5 PROPERTY, PLANT AND EQUIPMENT

	Note	(Un-audited)	(Audited)
		March 2026	June 2025
		Rs."000"	Rs."000"
Operating fixed assets	5.1	1,154,791	1,180,714
Capital work in progress	5.2	39,956	18
		1,194,748	1,180,732

- 5.1 The movement in operating fixed assets during the period/year are as follows:

	(Un-audited)	(Audited)
	March 2026	June 2025
	Rs."000"	Rs."000"
Opening Balance (WDV)	1,180,714	1,210,269
Additions during the period / year (Cost)	37,847	53,770
Transfer from right of use assets (WDV)	4,500	-
Disposal during the period / year (WDV)	(4,375)	(165)
	1,218,686	1,263,874
Depreciation charge for the period / year	(63,895)	(83,160)
Closing Balance (WDV)	1,154,791	1,180,714

Notes to and Forming part of the Condensed Interim Financial Information FOR THE NINE MONTHS ENDED MARCH 31, 2026 (UN-AUDITED)

5.2 Movement in capital work-in-progress is as follows:

	(Un-audited) March 2026 Rs."000"	(Audited) June 2025 Rs."000"
Opening balance	18	19,595
Addition during the period / year	140,041	31,282
Transferred to operating fixed assets	(26,118)	(50,859)
Transferred to right of use assets	(73,985)	-
Closing balance	39,956	18

6 Lease Liabilities

	(Un-audited) March 2026 Rs."000"	(Audited) June 2025 Rs."000"
Opening balance	40,783	46,978
Add: Additions during the period / year	71,149	3,576
Add: Interest expense for the period / year	4,339	6,622
Less: Payments made during the period / year	(14,941)	(16,393)
Gross liability	101,330	40,783
Less: Current portion	(14,543)	(11,838)
Closing balance	86,787	28,945

6.1 The Company acquired vehicles from different banks under finance lease arrangements, for a period of 60 months. Present value of minimum lease payments has been discounted using interest rate ranging from 3 months to 1 year KIBOR with a spread of upto 2% (2025: 3 months to 1 year KIBOR with a spread of upto 2%). Rentals are paid in equal monthly installments.

7 SHORT TERM BORROWINGS

	(Un-audited) March 2026 Rs."000"	(Audited) June 2025 Rs."000"
Banking companies - Secured		
Running finance	531,578	747,221
Borrowings / finance against trust receipts	1,740,890	1,313,247
	2,272,468	2,060,468

7.1 The Company has obtained various funded and unfunded financial facilities from different banks for a total sanctioned limit of Rs. 6,575 million (2025: Rs. 6,575 million) including running finance facilities amounting to Rs. 1,225 million (2025: Rs. 1,225 million). Mark-up on short term borrowings is charged using 1 to 6 Months KIBOR+ spread of up to 1.25% (2025: 1 to 6 Months KIBOR + spread of up to 1.25%) per annum. Furthermore, some limits carry commission against foreign and local LCs at 0.05% to 0.10% (2024: 0.05% to 0.10%) per quarter. These facilities are secured by way of joint pari passu charge and ranking hypothecation charge over present and future current assets of the Company.

8 CONTINGENCIES AND COMMITMENT

8.1 CONTINGENCIES

There is no material change in the status of contingencies as reported in annual financial statements of the Company for the year ended June 30, 2025.

8.2 GUARANTEES

The Company is liable for Bank guarantees arranged from different banks that have been issued in favour of the following:

	(Un-audited) March 2026 Rs."000"	(Audited) June 2025 Rs."000"
Sui Northern Gas Pipelines Limited	44,525	44,525
Pakistan State Oil Company Limited	6,000	6,000
Total Parco Pakistan Limited	8,000	8,000
	58,525	58,525

8.3 COMMITMENTS

Letters of credit	891,256	611,689
Lease liabilities	14,543	17,157
Capital work in progress - Capital expenditure	16,091	4,687
	921,890	633,533

Notes to and Forming part of the Condensed Interim Financial Information
FOR THE NINE MONTHS ENDED MARCH 31, 2026 (UN-AUDITED)

9 COST OF SALES

	Nine Months Ended		Quarter Ended	
	March 2026	March 2025	March 2026	March 2025
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)
	Rs."000"	Rs."000"	Rs."000"	Rs."000"
Opening stock of finished goods	638,822	746,577	609,784	567,155
Cost of goods manufactured	7,955,303	6,119,582	2,697,448	2,058,064
	8,594,125	6,866,159	3,307,232	2,625,219
Closing stock of finished goods	(521,725)	(611,248)	(521,725)	(611,248)
Cost of sales	8,072,400	6,254,911	2,785,507	2,013,971

10 Taxation

	Nine Months Ended		Quarter Ended	
	March 2026	March 2025	March 2026	March 2025
	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)
	Rs."000"	Rs."000"	Rs."000"	Rs."000"
Current period:				
- Corporate Tax	160,044	69,035	75,957	7,955
- Super tax	55,188	19,338	26,192	2,194
	215,232	88,373	102,149	10,149

10 EARNING PER SHARE - BASIC AND DILUTED

Net Profit for the period	Rupees '000'	242,361	196,065	80,368	61,612
Weighted average number of shares	Number '000'	141,321	141,321	141,321	141,321
Earning per share - Basic and Diluted	Rupee	1.17	1.39	0.57	0.44

11 TRANSACTIONS WITH RELATED PARTIES

The related parties and associated undertakings comprise parent Company, related group companies, directors and key management personnel. Transactions with related parties are as follows.

Related Parties / Relationship	Nature of Transaction	Nine Months Ended	
		March 2026	March 2025
		(Un-audited)	(Un-audited)
		Rs."000"	Rs."000"
Transaction with related party			
Nimir Industrial Chemicals Ltd	Purchase of goods	232,263	227,653
Associated company	Sales of goods	2,475	2,090
	Services received/acquired	36,205	23,574
	Services provided	5,242	2,138
	Other expenses	1,384	566
Nimir Chemcoats Ltd	Purchase of goods	11,795	40,804
Associated company	Sales of goods	88,924	119,925
	Services provided	-	2,700
	Other expenses reimbursed	926	1,152
Nimir Energy Ltd	Purchase of goods	3,512	271
Associated company	Other expenses reimbursed	2,974	2,060
Rudolf Pakistan (Private) Limited		562,256	577,156
Associated company			
Extract4life (Pvt) Ltd	Sales of goods	-	7,668
Associated company	Ceased to be an associated		
Contribution to staff retirement benefits			
	Gratuity fund charge	15,750	15,642
Key Management Personal			
	Remuneration	108,014	82,996
	Other Benefits	-	5,453

Notes to and Forming part of the Condensed Interim Financial Information FOR THE NINE MONTHS ENDED MARCH 31, 2026 (UN-AUDITED)

12 SEGMENT REPORTING

12.1 Based on internal management reporting structure and products produced and sold, the Company has organized its business in the following two operating segments:

- Coating, Emulsion and Blending
- Textile, Paper and Others

12.2 Segment Analysis

The segment information for the reportable segments for the quarter ended is as follows.

	Coating, Emulsion and Blending	Textile, Paper and others	Total
	(Rs. '000)		
Segment Results for the Period ended March 31, 2026 (Un-audited)			
Sales	5,637,652	3,447,069	9,084,721
Segment results	296,097	436,265	732,362
Other operating expenses			(41,933)
Finance costs			(212,329)
Other income			30,472
Profit before taxation			508,572
Segment Results for the Period ended March 31, 2025 (Un-audited)			
Sales	4,151,774	2,877,644	7,029,418
Segment results	207,886	353,340	561,226
Other operating expenses			(40,407)
Finance costs			(259,127)
Other income			14,558
Profit before taxation			276,250

Information about major customers

One customer of the Company accounts for 7.89% (2025: 10.47%) of total sales for the period. Revenue from such customer was Rs. 716.869 million (2025: Rs. 735.889 million).

Information about geographical areas

- All non-current assets of the Company are located in Pakistan as at the reporting date.
- Revenue from export sale is Rs. Nil (2025: Nil).

13 Shariah Compliance Disclosure

Statement of financial position -Financing obtained as per Islamic mode:

	(Un-audited) March 2026 Rs."000"	(Audited) June 2025 Rs."000"
Short term borrowings as per Islamic mode	1,073,626	656,000
Shariah compliant bank balances	92,301	97,119
Mark up paid on Islamic mode of financing	47,043	56,896

- The Company maintains bank accounts and short term borrowings with Meezan Bank Limited, Al Baraka Bank (Pakistan) Limited, Faysal Bank Limited and Bank Islami (Pakistan) Limited.
- Information has been disclosed with the reference to disclosure requirements of fourth schedule of the Companies Act, 2017 relating to all shares Islamic Index.

**Notes to and Forming part of the Condensed Interim Financial Information
FOR THE NINE MONTHS ENDED MARCH 31, 2026 (UN-AUDITED)**

14 GENERAL

14.1 Corresponding figures are re-arranged / reclassified, wherever necessary, for the purpose of comparison and for better presentation. No material reclassifications have been made in this condensed interim financial information (un-audited).

13.2 All figures have been rounded off to the nearest thousand rupees, unless otherwise stated.

15 AUTHORIZATION OF FINANCIAL INFORMATION

This condensed interim financial information (un-audited) is authorized for issuance on Thursday, April 23, 2026 by the Board of Directors of the Company.



CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER

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Corporate Video



E-Brochure



Accounts



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