

Our reference: 1175-NRL-PSX-04-2026

April 23, 2026

ANNOUNCEMENT

FORM - 7

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 Resins Limited (the "Company") in its meeting held on Thursday, April 23, 2026 at 12:00 p.m., at its head office 122-B, New Muslim Town, Lahore has recommended the following:

1. Cash Dividend : NIL
2. Bonus Shares : NIL
3. Right Shares : NIL

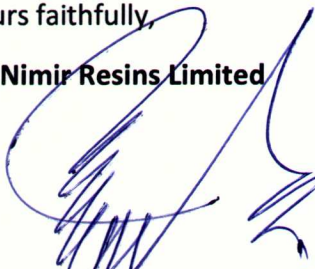
Unaudited interim financial statements of the Company for the Third quarter ended March 31, 2026 have been considered by the Board of Directors as recommended by the Audit Committee and the same have been approved. Financial Result(s) are attached (Annexure-1,2,3 & 4).

The unaudited interim financial statements of the Company for the Third quarter 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 Resins Limited**



Muhammad Inam-ur-Rahim
Company Secretary

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

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Nimir Resins Limited

Annexure-1

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

Particulars	Note	March 2026 (Un-audited) (Rs. '000')	June 2025 (Audited) (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, 2025: 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

Annexure – 2

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

Particulars	Note	Nine Months Ended		Quarter Ended	
		March 2026 (Rs. '000') (Un-audited)	March 2025 (Rs. '000') (Un-audited)	March 2026 (Rs. '000')	March 2025 (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	9	(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	10	(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	11	1.71	1.39	0.57	0.44

Annexure - 3

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

Particulars	Share Capital	Sponsors' Loan Interest	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

Annexure - 4

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

Particulars	Nine Months Ended March 31,	
	2026	2025
	(Rs. '000')	(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 Increase 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