

Our reference: 8861-NICL-PSX-02-2026

Form - 7

ANNOUNCEMENT

February 16, 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 Half-Year Ended December 31, 2025

Dear Sir,

This is to inform you that the Board of Directors of Nimir Industrial Chemicals Limited (the "Company") in its meeting held on Monday, February 16 2026 at 12:00 p.m. at its head office 122-B, New Muslim Town, Lahore has recommended the following:

1. Cash Dividend : Interim **20%** Cash dividend (i.e. Rs. 2.0/- per share)
2. Bonus Shares : NIL
3. Right Shares : NIL

Un-audited financial accounts of the Company for the half-year ended December 31, 2025 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 March 02, 2026 to March 04, 2026 (both days inclusive). Transfer received at the close of business on Friday, February 27, 2026, will be treated in time for the purpose of above entitlement to transferees.

The un-audited interim financial statements of the Company for the half year ended December 31, 2025 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 – December 31, 2025 (Annexure – 1, 2, 3 & 4)

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Nimir Industrial Chemicals Limited

Annexure - 1

Statement of Financial Position As At December 31, 2025 (Un-audited)


Items	December 31, 2025 (Un-audited)	June 30, 2025 (Audited)
	(Rupees in thousand)	
ASSETS		
NON CURRENT ASSETS		
Property, plant and equipment	13,887,439	13,837,606
Intangible assets	5,357	3,105
Long term deposits	74,806	34,484
	13,967,602	13,875,195
CURRENT ASSETS		
Stores, spare parts and loose tools	871,139	911,726
Stock-in-trade	10,003,433	8,417,523
Contract cost	50,142	67,479
Trade receivables	6,194,274	7,809,807
Loans and advances	132,091	61,721
Trade deposits and short-term prepayments	73,120	8,458
Other receivables	338,706	47,662
Short term investment	70,000	70,000
Tax refunds due from the Government	1,385,464	1,857,558
Cash and bank balances	54,102	184,011
	19,172,471	19,435,945
TOTAL ASSETS	33,140,073	33,311,140
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorized share capital 145,000,000 (2025:145,000,000) shares of Rs. 10 each	1,450,000	1,450,000
Issued, subscribed and paid-up share capital	1,105,905	1,105,905
Revenue reserve - Accumulated profits	9,499,450	8,714,091
	10,605,355	9,819,996
NON CURRENT LIABILITIES		
Long term loans	2,790,311	3,282,780
Long term payable	-	72,373
Lease liabilities	285,964	112,463
Net defined benefit liability - funded gratuity	268,830	242,976
Deferred tax liability	905,147	833,847
Deferred grant	344,462	411,966
	4,594,714	4,956,405
CURRENT LIABILITIES		
Trade and other payables	3,778,473	2,995,333
Contract liabilities	457,562	361,292
Unclaimed dividend	18,482	16,321
Short term borrowings	11,782,517	12,993,867
Current portion of non current liabilities	1,639,111	1,857,296
Markup accrued	263,859	310,630
	17,940,004	18,534,739
TOTAL EQUITY AND LIABILITIES	33,140,073	33,311,140
CONTINGENCIES AND COMMITMENTS		



Annexure - 2

Statement of Profit or Loss For The Half-Year Ended December 31, 2025 (Un-audited)


Items	Half year ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
----- (Rupees in thousand) -----				
Revenue from contracts with customers - Gross	27,619,887	23,890,235	13,012,181	10,908,950
Less: Sales tax and trade discounts	(4,174,513)	(3,500,907)	(2,025,814)	(1,650,913)
Revenue from contracts with customers - Net	23,445,374	20,389,328	10,986,367	9,258,037
Cost of revenue	(20,168,454)	(17,086,496)	(9,270,029)	(7,548,881)
Gross profit	3,276,920	3,302,832	1,716,338	1,709,156
Distribution cost	(274,506)	(316,816)	(121,899)	(124,106)
Administrative and selling expenses	(392,426)	(320,952)	(230,404)	(176,189)
	(666,932)	(637,768)	(352,303)	(300,295)
Operating profit	2,609,988	2,665,064	1,364,035	1,408,861
Other expense	(119,150)	(102,026)	(72,946)	(59,339)
Other income	140,065	117,963	116,562	103,255
Finance cost	(1,023,234)	(1,400,510)	(517,060)	(637,282)
Profit before income tax and levy	1,607,669	1,280,491	890,591	815,495
Levy	(301,109)	(16,047)	(289,121)	(6,383)
Profit before income tax	1,306,560	1,264,444	601,470	809,112
Taxation	(189,429)	(416,810)	12,145	(262,132)
Profit for the period	1,117,131	847,634	613,615	546,980
Earnings per share - Basic and diluted	10.10	7.66	5.55	4.95




Annexure - 3

Statement of Changes in Equity For The Half-Year Ended Dec. 31, 2025 (Un-audited)

Items	Issued, subscribed and paid-up share capital	Revenue reserve	Total
		Accumulated profits	
----- (Rupees in thousand) -----			
Balance as on July 01, 2024 (Audited)	1,105,905	7,251,094	8,356,999
Profit for the period	-	847,634	847,634
Other comprehensive income for the period	-	-	-
Total comprehensive income for the period	-	847,634	847,634
Final dividend for the year ended June 30, 2024 at rate of Rs. 1.5 per share	-	(165,886)	(165,886)
Balance as at December 31, 2024 (Un-Audited)	1,105,905	7,932,842	9,038,747
Balance as on July 01, 2025 (Audited)	1,105,905	8,714,091	9,819,996
Profit for the year	-	1,117,131	1,117,131
Other comprehensive income for the period	-	-	-
Total comprehensive income for the period	-	1,117,131	1,117,131
Final dividend for the period ended June 30, 2025 at rate of Rs. 2 per share	-	(221,181)	(221,181)
Interim dividend for the period ended September 2025 at the rate of Rs. 1 per share	-	(110,591)	(110,591)
Balance as at December 31, 2025 (Un-Audited)	1,105,905	9,499,450	10,605,355




Annexure - 4

Statement of Cash Flows For The Half-Year Ended Dec. 31, 2025 (Un-audited)

Items	Half year ended	
	December 31, 2025	December 31, 2024
	(Rupees in thousand)	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	1,607,669	1,264,444
Adjustments for:		
Depreciation	475,877	464,444
Amortization of intangible assets	1,058	8,479
Gain on disposal of operating fixed assets	(8,099)	(76)
Finance cost	1,003,443	1,385,258
Amortization of deferred grant	(76,975)	(85,330)
Provision for gratuity	37,853	33,000
Workers' Profit Participation Fund	86,341	68,770
Workers' Welfare Fund	32,809	26,133
	1,552,307	1,900,678
Net cash flows before working capital changes	3,159,976	3,165,122
Effect on cash flows due to working capital changes:		
(Increase) / decrease in current assets		
Stores, spare parts and loose tools	40,587	(95,590)
Stock in trade	(1,585,910)	11,317
Contract cost	17,337	-
Trade receivables	1,615,533	(202,167)
Loans and advances	(70,370)	10,702
Trade deposits and short-term prepayments	(64,662)	(65,151)
Other receivables	(291,044)	970
Tax refunds due from the Government	303,975	605,171
	(34,554)	265,252
Increase / (decrease) in current liabilities		
Trade and other payables	730,274	1,512,948
Contract liabilities	96,270	(2,105)
	826,544	1,510,843
Cash generated from operations	3,951,966	4,941,217
Gratuity paid	(11,999)	(26,225)
Finance cost paid	(1,024,214)	(1,444,304)
Income taxes paid	(173,624)	(403,990)
Workers' Profit Participation Fund paid	(147,186)	(78,113)
Workers' Welfare Fund paid	(54,812)	-
Net cash generated from operating activities	2,540,131	2,988,585
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions in operating fixed assets	(200,607)	(159,646)
Additions in capital work-in-progress	(325,923)	(843,931)
Addition in intangible assets	(3,310)	(4,140)
Proceeds from sale of operating fixed assets	8,918	201
Long term deposits - Net	(40,322)	(2,749)
Net cash used in investing activities	(561,244)	(1,010,265)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term loans obtained	-	500,000
Repayment of long term loans	(726,359)	(721,181)
Repayment of long term payable	(96,916)	-
Dividend paid	(329,611)	(164,695)
Payment of lease liabilities	(33,375)	(27,648)
Short term borrowings - Net	(1,211,350)	(1,395,140)
Net cash used in financing activities	(2,397,611)	(1,808,664)
Net (decrease) / increase in cash and cash equivalents	(418,724)	169,656
Cash and cash equivalents at the beginning of the period	472,826	303,170
Cash and cash equivalents at the end of the period	54,102	472,826

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Nimir Industrial Chemicals Limited

Head office: 122-B, New Muslim Town,
Lahore, Pakistan.

Tel: +92 42 35926090-3, +92 42 35947700-4

www.nimir.com.pk
contact@nimir.com.pk

Factory: Sheikhupura-Faisalabad
Road, Bhikhi, Dist. Sheikhupura, Pakistan.
Tel: +92 301 8221151, +92 301 8483950