

Our ref.: 1183-NRL-PSX-10-2026

ANNOUNCEMENT

October 20, 2026

FORM - 7

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

Subject: Un-Audited Financial Results For The Quarter Ended September 30, 2026

Dear Sir,

This is to inform you that, the Board of Directors of Nimir Resins Limited (the "Company") in its meeting held on Tuesday, October 20, 2026 at 03:00 P.M., at its head office 122-B, New Muslim Town, Lahore has recommended the following:

1. Cash Dividend : Rs. NIL (i.e. NIL %)
2. Bonus Shares : NIL
3. Right Shares : NIL

The un-audited interim financial statements of the Company for the first quarter ended September 30, 2026 were placed before the Board of Directors, as recommended by the Audit Committee. After due consideration, the Board approved the same. The financial results are annexed herewith as Annexures 1 to 4 for reference.

The un-audited interim financial statements of the Company for the first quarter ended September 30, 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.

Yours faithfully,

For Nimir Resins Limited

Muhammad Inam-ur-Rahim
Company Secretary



Encl. : Financial Result(s) – September 30, 2026 (Annexures 1 to 4)

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Nimir Resins Limited

Annexure-1

Statement of Financial Position For The 1st Qtr. Ended September 30, 2026 – Unaudited

	Note	September 2026 (Un-audited) (Rs. '000')	June 2026 (Audited) (Rs. '000')
ASSETS			
Non Current Assets			
Property, plant and equipment	5	1,500,841	1,499,585
Right-of-use assets		75,387	81,877
Long term deposits		55,368	55,368
		1,631,596	1,636,830
Current Assets			
Stores and spares		25,018	28,974
Stock in trade		2,417,449	2,799,727
Trade debts		3,174,741	2,785,850
Loans and advances		115,362	127,918
Prepayments and other receivables		20,113	3,354
Tax refunds due from government		746,114	658,284
Cash and bank balances		41,356	203,725
		6,540,153	6,607,832
Total Assets		8,171,749	8,244,662
EQUITY AND LIABILITIES			
Share Capital and Reserves			
Authorized share capital			
150,000,000 (June 30, 2026: 150,000,000) Ordinary shares of Rs. 10 each (June 30, 2026: Rs.10 each)		1,500,000	1,500,000
Issued, subscribed and paid up share capital		1,413,211	1,413,211
Sponsors' interest free loans		-	6,886
Reserves		1,809,804	1,862,939
Surplus on revaluation of property, plant and equipment- net		900,514	903,036
		4,123,529	4,186,072
Non Current Liabilities			
Loan from related parties and others		-	21,569
Lease liabilities	6	65,357	67,685
Post employment benefits obligation		88,547	82,943
Deferred tax liability		43,874	48,594
		197,778	220,791
Current Liabilities			
Trade and other payables		1,023,733	958,453
Unclaimed dividends		1,253	1,253
Dividend payables		211,982	-
Accrued mark up		60,086	63,980
Short term borrowings	7	2,062,038	2,418,229
Current portion of lease liabilities		13,940	14,966
Provision for taxation		477,410	380,918
		3,850,442	3,837,799
Contingencies and Commitments			
	8	-	-
Total Equity and Liabilities		8,171,749	8,244,662

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Annexure – 2

Statement of Profit or Loss For The 1st Qtr. Ended September 30, 2026 – Unaudited

	Note	September 2026 (Rs. '000') (Un-audited)	September 2025 (Rs. '000') (Un-audited)
Gross revenue		3,893,985	3,060,793
Less: Sales tax		(602,477)	(473,355)
Net revenue		3,291,508	2,587,438
Cost of sales	9	(2,844,425)	(2,314,601)
Gross Profit		447,083	272,837
Operating expenses:			
Distribution costs		(52,397)	(39,963)
Administrative expenses		(48,967)	(45,413)
		(101,364)	(85,376)
Operating Profit		345,719	187,461
Other operating expenses		(18,767)	(8,506)
Finance cost		(81,128)	(75,935)
Other income		2,272	2,840
		(97,623)	(81,601)
Profit before Income Tax and Levies		248,096	105,860
Taxation	10	(91,771)	(40,697)
Net profit for the Period		156,325	65,163
Earning per Share - Basic and Diluted	11	1.11	0.46

For Nimir Resins Limited

Muhammad Inam-ur-Rahim
Company Secretary



Annexure - 3

Statement of Changes in Equity For The 1st Qtr. Ended September 30, 2026 – Unaudited

Particulars	Share Capital	Sponsors' Loan Interest Free	Reserves		Revaluation Surplus	Total Equity
			Share Premium	Accumulated Profit		
----- Rs. '000' -----						
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	-	-	-	65,163	-	65,163
Incremental depreciation for the period on surplus on revaluation of property, plant and equipment - net of deferred tax	-	-	-	1,542	(1,542)	-
Balance as at September 30, 2025	1,413,211	6,886	1,281	1,424,638	626,896	3,472,912
Balance as at June 30, 2026	1,413,211	6,886	1,281	1,861,658	903,036	4,186,072
Net profit for the period	-	-	-	156,325	-	156,325
Final dividend for the year ended June 30, 2026 @ Rs. 1.5 per share	-	-	-	(211,982)	-	(211,982)
Incremental depreciation for the period on surplus on revaluation of property, plant and equipment - net of deferred tax	-	-	-	2,522	(2,522)	-
Repayment of Sponsors' interest free loan	-	(6,886)	-	-	-	(6,886)
Balance as at September 30, 2026	1,413,211	-	1,281	1,808,523	900,514	4,123,529

For Nimir Resins Limited

Muhammad Inam-ur-Rahim
Company Secretary



Annexure - 4

Statement of Cash Flows For The 1st Qtr. Ended September 30, 2026 – Unaudited

	September 2026 (Rs. '000')	September 2025 (Rs. '000')
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	248,096	105,860
Adjustments:		
- Depreciation	17,304	20,862
- Depreciation on right of use asset	6,491	3,779
- Provision for gratuity	5,700	5,250
- Workers' profit participation fund	13,415	5,546
- Worker welfare fund	5,337	2,264
- Gain in disposal of property, plant and equipment	-	(860)
- Exchange (gain)/loss - net	1,896	786
- Finance cost	79,911	74,908
	130,054	112,535
Operating profit before working capital changes	378,150	218,395
(Increase) / decrease in current assets:		
- Stores and spares	3,956	(11,920)
- Stock in trade	382,278	311,295
- Trade debts	(388,891)	(175,665)
- Loans and advances	12,556	(8,212)
- Prepayments and other receivables	(16,759)	(20,323)
- Sales Tax Refundable	13,293	54,347
Increase / (decrease) in current liabilities:		
- Trade and other payables	44,632	(348,336)
	51,065	(198,814)
Cash generated from operations	429,215	19,581
Finance cost paid	(81,689)	(63,085)
Income tax paid	(101,123)	(63,427)
Gratuity paid	(96)	(780)
Net Cash (Used In) / Generated From Operating Activities	246,307	(107,711)
CASH FLOW FROM INVESTING ACTIVITIES		
Property, plant and equipment purchased	(11,787)	(939)
Capital work in progress	(6,773)	(33,881)
Proceeds from disposal property, plant and equipment	-	860
Long term deposits	-	(1,932)
Net Cash Used In Investing Activities	(18,560)	(35,892)
CASH FLOW FROM FINANCING ACTIVITIES		
Payments against long term financing	-	(2,500)
Addition in lease liabilities	-	23,695
Payments against lease liabilities	(5,470)	(4,107)
Repayment of loan from related parties and others	(28,455)	-
Short term borrowings - net	(356,191)	31,966
Net Cash (Used In) / Generated From Financing Activities	(390,116)	49,054
Net Decrease in Cash and Cash Equivalents	(162,369)	(94,549)
Cash and cash equivalents at the beginning of the period	203,725	152,345
Cash and Cash Equivalents at the End of the Period	41,356	57,796