



2026
QUARTERLY
REPORT
SEPTEMBER

NIMIR
RESINS Ltd.

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. Muhammad Ali	
Mr. Shahzeb Khalid	
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

- | | |
|---------------------------------|------------|
| I. Mr. Muhammad Ali | - Chairman |
| II. Mrs. Nazia Qureshi | |
| III. Mr. Shahzeb Khalid | |
| IV. Mrs. Mahnoor Mansoor Jawaid | |

HR and Remuneration Committee:

- | | |
|------------------------|---------------|
| I. Mrs. Nazia Qureshi | - Chairperson |
| II. Mr. Shahzeb Khalid | |
| III. Mr. Zafar Mahmood | |

ESG / Sustainability Committee:

- | | |
|----------------------------------|------------|
| I. Mr. Khalid Siddiq Tirmizey | - Chairman |
| II. Mr. Muhammad Yahya Khan | |
| III. 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
Habib Bank Limited
Habib Metropolitan Bank Limited
JS Bank Limited
MCB Bank Limited
Meezan Bank Limited
Pak Brunei Investment Company Limited
Soneri Bank Limited
The Bank of Punjab
The Bank of Khyber
Faysal Bank Limited
Allied Bank Limited
National Bank Of Pakistan
Samba Bank
United Bank Limited (Conventional / Islamic)

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, Shahrah-e-Faisal, Karachi.
Tel : +92 21 34327661-62

Website

www.nimir.com.pk

DIRECTORS' REVIEW REPORT

The Board of Directors is pleased to present the Directors' Review Report together with the condensed interim financial information (un-audited) of Nimir Resins Limited (the "Company") for the first quarter ended September 30, 2026.

Financial Highlights

Particulars	2026	2025	Change
<i>Quarter ended September 30</i>	<i>Rs. million</i>	<i>Rs. million</i>	<i>%</i>
Gross revenue	3,894	3,061	+27%
Net revenue	3,292	2,587	+27%
Gross profit	447	273	+64%
Operating profit	346	187	+84%
Profit before income tax and levies	248	106	+134%
Net profit for the period	156	65	+140%
Earnings per share – basic and diluted (Rs.)	1.11	0.46	

Operating Results

The Company made a strong start to the financial year. Net revenue increased by 27% to Rs. 3,292 million, compared with Rs. 2,587 million in the corresponding quarter last year. Gross profit rose by 64% to Rs. 447 million, with the gross margin improving to 13.6% from 10.5%. With operating expenses kept under control, operating profit increased by 84% to Rs. 346 million.

Profit before income tax and levies more than doubled to Rs. 248 million from Rs. 106 million, and net profit for the quarter rose to Rs. 156 million from Rs. 65 million; 140% up from the last year. Earnings per share were Rs. 1.11, compared with Rs. 0.46 in the corresponding quarter.

Higher profitability and lower inventory levels enabled the Company to generate net cash of Rs. 246 million from operating activities, which was used mainly to reduce short-term borrowings by Rs. 356 million.

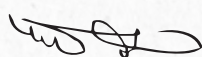
Outlook

The Company remains focused on sustaining growth, maintaining cost discipline, and efficiently managing working capital. Management will continue to closely monitor raw material prices and exchange rate fluctuations and take appropriate measures as needed. With these efforts, the Company is confident of delivering encouraging results in the coming quarters, Insha Allah.

Acknowledgement

The Board places on record its appreciation for the continued support of the Company's customers, suppliers, bankers and shareholders, and for the commitment of its employees.

For and on the behalf of the Board



Zafar Mahmood
Chief Executive Officer



Khalid Mumtaz Qazi
Director

Lahore, October 20, 2026

ڈائریکٹرز ریویو رپورٹ

مختصر مالیاتی معلومات کے ساتھ ڈائریکٹرز (un-audited) بورڈ آف ڈائریکٹرز کو 30 ستمبر 2026 کو ختم ہونے والی پہلی سہ ماہی کے لیے نمبر ریزرولیمینڈ ("کمپنی") کی غیر آڈٹ شدہ ریویو رپورٹ پیش کرتے ہوئے خوشی ہو رہی ہے۔

مالیاتی جھلکیاں

تفصیل	2026	2025	تبدیلی
سہ ماہی ختم شدہ 30 ستمبر	ملین روپے میں	ملین روپے میں	%
مجموعی آمدنی	3,894	3,061	+27%
خالص آمدنی	3,292	2,587	+27%
مجموعی منافع	447	273	+64%
تشغیلی منافع	346	187	+84%
انکم ٹیکس اور لیوی سے پہلے کا منافع	248	106	+134%
مدت کا خالص منافع	156	65	+140%
فی حصص آمدنی - بنیادی اور ڈائیلوٹڈ (روپے)	1.11	0.46	-

تشغیلی نتائج

کمپنی نے مالی سال کا آغاز شاندار انداز میں کیا۔ پچھلے سال کی اسی سہ ماہی کے 2,587 ملین روپے کے مقابلے میں خالص آمدنی 27 فیصد اضافے کے ساتھ 3,292 ملین روپے ہو گئی۔ مجموعی منافع 64 فیصد بڑھ کر 447 ملین روپے ہو گیا، جبکہ مجموعی مارجن 10.5 فیصد سے بہتر ہو کر 13.6 فیصد ہو گیا۔ تشغیلی اخراجات کو قابو میں رکھنے کے ساتھ، تشغیلی منافع 84 فیصد بڑھ کر 346 ملین روپے ہو گیا۔ انکم ٹیکس اور لیویز سے پہلے کا منافع دگنے سے بھی زیادہ ہو کر 248 ملین روپے سے 106 ملین روپے ہو گیا، اور سہ ماہی کا خالص منافع 65 ملین روپے سے بڑھ کر 156 ملین روپے ہو گیا؛ جو پچھلے سال سے 140 فیصد زیادہ ہے۔ فی حصص آمدنی 1.11 روپے رہی، جبکہ پچھلی اسی سہ ماہی میں یہ 0.46 روپے تھی۔ زیادہ منافع اور انوینٹری کی کم سطح نے کمپنی کو آپریٹنگ سرگرمیوں سے 246 ملین روپے کا خالص کیش پیدا کرنے کے قابل بنایا، جو بنیادی طور پر 356 ملین روپے کے مختصر مدت کے قرضوں کو کم کرنے کے لیے استعمال کیا گیا۔

تشغیلی نتائج

کمپنی نے مالی سال کا آغاز شاندار انداز میں کیا۔ پچھلے سال کی اسی سہ ماہی کے 2,587 ملین روپے کے مقابلے میں خالص آمدنی 27 فیصد اضافے کے ساتھ 3,292 ملین روپے ہو گئی۔ مجموعی منافع 64 فیصد بڑھ کر 447 ملین روپے ہو گیا، جبکہ مجموعی مارجن 10.5 فیصد سے بہتر ہو کر 13.6 فیصد ہو گیا۔ تشغیلی اخراجات کو قابو میں رکھنے کے ساتھ، تشغیلی منافع 84 فیصد بڑھ کر 346 ملین روپے ہو گیا۔ انکم ٹیکس اور لیویز سے پہلے کا منافع دگنے سے بھی زیادہ ہو کر 248 ملین روپے سے 106 ملین روپے ہو گیا، اور سہ ماہی کا خالص منافع 65 ملین روپے سے بڑھ کر 156 ملین روپے ہو گیا؛ جو پچھلے سال سے 140 فیصد زیادہ ہے۔ فی حصص آمدنی 1.11 روپے رہی، جبکہ پچھلی اسی سہ ماہی میں یہ 0.46 روپے تھی۔ زیادہ منافع اور انوینٹری کی کم سطح نے کمپنی کو آپریٹنگ سرگرمیوں سے 246 ملین روپے کا خالص کیش پیدا کرنے کے قابل بنایا، جو بنیادی طور پر 356 ملین روپے کے مختصر مدت کے قرضوں کو کم کرنے کے لیے استعمال کیا گیا۔

اعتراف تشکر

بورڈ کمپنی کے صارفین، سپلائرز، بینکرز اور حصص یافتگان کے مسلسل تعاون، اور اپنے ملازمین کی لگن کو خراج تحسین پیش کرتا ہے۔

بورڈ کی جانب سے اور ان کی طرف سے



خالد ممتاز قاضی (ڈائریکٹر)



ظفر محمود (چیف ایگزیکٹو آفیسر)

لاہور، ۲۰ اکتوبر ۲۰۲۶ء

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UNAUDITED)

AS AT SEPTEMBER 30, 2026

		September	June
		2026	2026
	Note	(Un-audited)	(Audited)
		(Rs. '000')	(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

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 (UNAUDITED)

FOR THE QUARTER ENDED SEPTEMBER 30, 2026

		Quarter Ended	
		September 2026	September 2025
		(Rs. '000')	(Rs. '000')
		(Un-audited)	(Un-audited)
	Note		
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

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

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)

FOR THE QUARTER ENDED SEPTEMBER 30, 2026

		Quarter Ended	
		September 2026	September 2025
		(Rs. '000')	(Rs. '000')
Net Profit for the Period		156,325	65,163
Other comprehensive income		-	-
Total Comprehensive Income for the Period		156,325	65,163

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 CHANGES IN EQUITY (UNAUDITED)

FOR THE QUARTER ENDED SEPTEMBER 30, 2026

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

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 CASH FLOWS (UNAUDITED)

FOR THE QUARTER ENDED SEPTEMBER 30, 2026

Quarter Ended	
September 2026	September 2025
(Rs. '000')	(Rs. '000')
248,096	105,860
17,304	20,862
6,491	3,779
5,700	5,250
13,415	5,546
5,337	2,264
-	(860)
1,896	786
79,911	74,908
130,054	112,535
378,150	218,395
3,956	(11,920)
382,278	311,295
(388,891)	(175,665)
12,556	(8,212)
(16,759)	(20,323)
13,293	54,347
44,632	(348,336)
51,065	(198,814)
429,215	19,581
(81,689)	(63,085)
(101,123)	(63,427)
(96)	(780)
246,307	(107,711)
(11,787)	(939)
(6,773)	(33,881)
-	860
-	(1,932)
(18,560)	(35,892)
-	(2,500)
-	23,695
(5,470)	(4,107)
(28,455)	-
(356,191)	31,966
(390,116)	49,054
(162,369)	(94,549)
203,725	152,345
41,356	57,796

CASH FLOW FROM OPERATING ACTIVITIES

Profit before taxation

Adjustments:

- Depreciation
- Depreciation on right of use asset
- Provision for gratuity
- Workers' profit participation fund
- Worker welfare fund
- Gain in disposal of property, plant and equipment
- Exchange loss - net
- Finance cost

Operating profit before working capital changes

(Increase) / decrease in current assets:

- Stores and spares
- Stock in trade
- Trade debts
- Loans and advances
- Prepayments and other receivables
- Sales Tax Refundable

Increase / (decrease) in current liabilities:

- Trade and other payables

Cash generated from operations

Finance cost paid

Income tax paid

Gratuity paid

Net Cash Generated From / (Used In) Operating Activities

CASH FLOW FROM INVESTING ACTIVITIES

Property, plant and equipment purchased

Capital work in progress

Proceeds from disposal property, plant and equipment

Long term deposits

Net Cash Used In Investing Activities

CASH FLOW FROM FINANCING ACTIVITIES

Payments against long term financing

Addition in lease liabilities

Payments against lease liabilities

Repayment of loan from related parties and others

Short term borrowings - net

Net Cash (Used In) / Generated From Financing Activities

Net Decrease in Cash and Cash Equivalents

Cash and cash equivalents at the beginning of the period

Cash and Cash Equivalents at the End of the Period

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

NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UNAUDITED)

FOR THE QUARTER ENDED SEPTEMBER 30, 2026

Note 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.

Note 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, 2026.
- 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.

Note 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, 2026.

Note 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, 2026.

NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UNAUDITED)

FOR THE QUARTER ENDED SEPTEMBER 30, 2026

Note 5

Property, Plant and Equipment

	Note	September 2026 (Un-audited) Rs. '000'	June 2026 (Audited) Rs. '000'
Operating fixed assets	5.1	1,490,868	1,496,385
Capital work in progress	5.2	9,973	3,200
		<u>1,500,841</u>	<u>1,499,585</u>

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

	September 2026 (Un-audited) Rs. '000'	June 2026 (Audited) Rs. '000'
Opening Balance (WDV)	1,496,385	1,180,714
Additions during the period / year (Cost)	11,787	84,128
Revaluation surplus	-	317,277
Transfer from right of use assets (WDV)	-	4,500
Disposal during the period / year (WDV)	-	(4,469)
	<u>1,508,172</u>	<u>1,582,150</u>
Depreciation charge for the period / year	(17,304)	(85,765)
Closing Balance (WDV)	<u>1,490,868</u>	<u>1,496,385</u>

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

	September 2026 (Un-audited) Rs. '000'	June 2026 (Audited) Rs. '000'
Opening balance	3,200	18
Addition during the period / year	6,773	79,951
Transferred to operating fixed assets	-	(76,769)
Closing balance	<u>9,973</u>	<u>3,200</u>

Note 6

Lease Liabilities

	September 2026 (Un-audited) Rs. '000'	June 2026 (Audited) Rs. '000'
Opening balance	82,651	40,784
Add: Additions during the period / year	-	71,149
Add: Interest expense for the period / year	2,116	6,713
Less: Payments made during the period / year	(5,470)	(35,995)
Gross liability	<u>79,297</u>	<u>82,651</u>
Less: Current portion	(13,940)	(14,966)
Closing balance	<u>65,357</u>	<u>67,685</u>

6.1 The Company acquired vehicles from The Bank of Punjab and MCB Bank Limited under finance lease arrangements, for a period of 60 months. Present value of minimum lease payments has been discounted using quarterly / annual KIBOR-based rates, with a spread of 1%. Rentals are paid in equal monthly installments. Taxes, repairs and insurance costs are borne by the Company. In case of earlier termination, the Company will be required to pay the entire principal portion of the rentals for unexpired period of lease agreement. These vehicles are registered exclusively in the name of the respective banks.

NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UNAUDITED)

FOR THE QUARTER ENDED SEPTEMBER 30, 2026

Note 7

Short term borrowings

Banking companies - Secured

Running finance

Borrowings / finance against trust receipts

September 2026	June 2026
(Un-audited)	(Audited)
Rs. '000'	Rs. '000'
605,713	640,304
1,456,325	1,777,925
2,062,038	2,418,229

- 7.1** The Company has obtained various funded and unfunded financial facilities from different banks for a total sanctioned limit of Rs. 8,414 million (2026: Rs. 8,414 million) including running finance facilities amounting to Rs. 1,605 Million (2026: Rs. 1,605 Million). Mark-up on short term borrowings is charged using 1 to 6 Months KIBOR+ spread of up to 1.25% (2026: 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 0.25% (2026: 0.05% to 0.25%) 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.

Note 8

Contingencies and Commitments

8.1 Contingencies

There are no material contingencies outstanding as at the reporting date (2026: Nil).

8.2 Guarantees

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

Sui Northern Gas Pipelines Limited
Pakistan State Oil Company Limited
Total Parco Pakistan Limited

September 2026	June 2026
(Un-audited)	(Audited)
Rs. '000'	Rs. '000'
44,525	44,525
6,000	6,000
8,000	8,000
58,525	58,525
1,310,541	655,631
62,409	12,314
1,372,950	667,945

8.3 Commitments

Letters of credit
Capital work in progress - Capital expenditure

NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UNAUDITED)

FOR THE QUARTER ENDED SEPTEMBER 30, 2026

Note 9

Cost of Sales

Opening stock of finished goods
Cost of goods manufactured
Closing stock of finished goods
Cost of sales

Quarter Ended	
September 2026	September 2025
(Un-audited)	(Un-audited)
Rupees '000'	Rupees '000'
738,577	638,822
2,904,329	2,235,141
3,642,906	2,873,963
(798,481)	(559,362)
2,844,425	2,314,601

Note 10

Taxation

Current tax:

- Current period
- Super tax

Deferred tax

Quarter Ended	
September 2026	September 2025
(Un-audited)	(Un-audited)
Rs. '000'	Rs. '000'
75,628	35,395
20,863	12,205
96,491	47,600
(4,720)	(6,903)
91,771	40,697

Note 11

Earning per Share – Basic and Diluted

Net Profit for the period	Rupees '000'
Weighted average number of shares	Number '000'
Earning per share – Basic and Diluted	Rupee

Quarter Ended	
September 2026	September 2025
(Un-audited)	(Un-audited)
156,325	65,163
141,321	141,321
1.11	0.46

NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UNAUDITED)

FOR THE QUARTER ENDED SEPTEMBER 30, 2026

Note 12

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 Party	Relationship	Nature of Transaction	Quarter Ended	
			September 2026	September 2025
			(Un-audited)	(Un-audited)
			Rupees '000'	Rupees '000'
Transaction with related party				
Nimir Industrial Chemicals Ltd		Purchase of goods	57,614	81,678
Associated company		Sales of goods	-	603
		Services received	11,473	12,068
		Services provided	1,501	1,747
		Other expenses reimbursed	577	353
Nimir Chemcoats Ltd		Sales of goods	38,253	27,622
Associated company		Services received	406	-
		Other expenses reimbursed	553	797
Nimir Energy Ltd		Purchase of goods	4,585	-
Associated company		Services provided	363	330
		Other expenses reimbursed	574	503
Rudolf Pakistan (Private) Limited				
Associated company			197,993	196,567
Extract4life (Pvt) Ltd		Sales of goods	-	9,720
Associated company (Ceased to be an associated)				
Contribution to staff retirement benefits				
		Gratuity fund charge	5,700	5,250
Key Management Personal				
		Remuneration	39,733	35,429

NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UNAUDITED)

FOR THE QUARTER ENDED SEPTEMBER 30, 2026

Note 13

Segment Reporting

13.1 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

13.2 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
Rupees '000'		

Segment Results for the Quarter Ended September 30, 2026 (Un-audited)

Sales	2,228,107	1,063,401	3,291,508
Segment results	230,304	115,415	345,719
Other operating expenses			(18,767)
Finance costs			(81,128)
Other income			2,272
Profit before taxation			248,096

Segment Results for the Quarter Ended September 30, 2025 (Un-audited)

Sales	1,449,257	1,138,181	2,587,438
Segment results	49,328	138,133	187,461
Other operating expenses			(8,506)
Finance costs			(75,935)
Other income			2,840
Profit before taxation			105,860

- Information about major customers

One customer of the Company accounts for 7.51% (2025: 8.06%) of total sales for the period. Revenue from such customer was Rs. 247.031 million (2025: Rs. 208.527 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).

NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UNAUDITED)

FOR THE QUARTER ENDED SEPTEMBER 30, 2026

Note 14

Shariah Compliance Disclosure

Balance as at reporting date

Loans and advances as per islamic mode
Shariah compliant bank deposits/bank balances/overdrawn
Interest or markup accrued on any conventional loan or advances
Long term and short term Shariah compliant investments

September	June
2026	2026
(Un-audited)	(Audited)
Rs. '000'	Rs. '000'
868,784	1,056,558
15,025	122,873
34,050	27,964
-	-
Quarter Ended	
September	September
2026	2025
(Un-audited)	(Un-audited)
-	-
3,291,508	2,587,438
-	-
(1,896)	(786)
-	-
37,355	19,624
-	-
-	-
44,334	43,461

Transactions during the period

Profit earned from Shariah compliant bank deposits/bank balances
Revenue earned from a Shariah compliant business segment
Gain / loss or dividend earned from Shariah compliant investments
Exchange (loss) / gain earned from actual currency
Shariah compliant exchange gain earned
Mark up paid on Islamic mode of financing
Shariah compliant miscellaneous income
Relationship with Shariah compliant banks
Interest paid on any conventional loan or advance

- 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.

Note 15

General

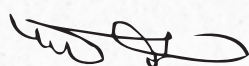
15.1 Corresponding figures are re-arranged / reclassified, wherever necessary, for the purpose of comparison and for better presentation. No material reclassifications have been made in this condensed interim financial information (un-audited).

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

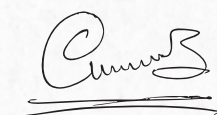
Note 16

Authorization of Financial Information

This condensed interim financial information (un-audited) is authorized for issuance on Tuesday, October 20, 2026 by the Board of Directors of the Company.



Chief Executive Officer



Director



Chief Financial Officer

Better Life Through Chemistery

Financials



E- Brochure



Corporate Video



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