

Our ref.: 1175-NRL-PSX-02-2026

ANNOUNCEMENT

February 17, 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 Half-Year Ended December 31, 2025

Dear Sir,

This is to inform you that, the Board of Directors of Nimir Resins Limited (the "Company") in its meeting held on Tuesday, February 17, 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

Un-audited interim financial statements 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 result(s) are attached (Annexure -1, 2, 3 & 4).

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.

Yours faithfully,

For **Nimir Resins Limited**

Muhammad Inam-ur-Rahim
Company Secretary



Encl. : Financial Result(s) – December 31, 2025 (Annexure-1, 2, 3 & 4)

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Nimir Resins Limited

Annexure - 1

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

Items	December 31, 2025 (Un-audited) Rs. '000'	June 30, 2025 (Audited) Rs. '000'
ASSETS		
Non Current Assets		
Property, plant and equipment	1,178,074	1,180,732
Right-of-use assets	99,214	33,641
Long term deposits	62,914	54,271
	1,340,202	1,268,644
Current Assets		
Stores and spares	32,959	29,457
Stock in trade	2,005,124	2,441,886
Trade debts	2,963,685	2,294,694
Loans and advances	119,456	94,835
Prepayments and other receivables	67,289	5,196
Tax refunds due from Government	416,079	488,609
Cash and bank balances	341,914	152,345
	5,946,506	5,507,022
Total Assets	7,286,708	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	1,413,211	1,413,211
Sponsors' interest free loans	6,886	6,886
Capital reserve	1,281	1,281
Revenue reserve	1,522,914	1,357,932
Surplus on revaluation of property, plant and equipment	622,727	628,438
	3,567,019	3,407,748
Non Current Liabilities		
Lease liabilities	85,241	28,946
Loan from related parties - unsecured	21,569	21,569
Post employment benefits obligations	75,568	70,016
Deferred tax liability	1,900	11,923
	184,278	132,454
Current Liabilities		
Trade and other payables	729,061	905,261
Unclaimed dividends	1,253	1,266
Accrued mark up	44,166	39,964
Short term borrowings	2,569,628	2,060,468
Current portion of Non-current liabilities	17,452	16,838
Provision for taxation	173,851	211,667
	3,535,411	3,235,464
Contingencies and Commitments	-	-
Total Equity and Liabilities	7,286,708	6,775,666

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Annexure - 2

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

Items	Half Year Ended December 31,		Quarter Ended December 31,	
	2025	2024	2025	2024
	Rs. '000'	Rs. '000'	Rs. '000'	Rs. '000'
Revenue from sales	6,968,137	5,667,898	3,907,344	3,078,654
Less:				
- Sales tax	(1,081,089)	(900,526)	(607,734)	(493,070)
Net sales	5,887,048	4,767,372	3,299,610	2,585,584
Cost of sales	(5,286,893)	(4,240,940)	(2,972,292)	(2,301,282)
Gross Profit	600,155	526,432	327,318	284,302
Operating expenses:				
- Distribution costs	(85,912)	(71,926)	(45,949)	(37,267)
- Administrative expenses	(92,544)	(72,012)	(47,131)	(38,214)
	(178,456)	(143,938)	(93,080)	(75,481)
Operating Profit	421,700	382,494	234,238	208,821
Other operating expenses	(33,073)	(27,588)	(24,567)	(22,843)
Finance cost	(139,097)	(194,410)	(63,161)	(84,499)
Other income	12,802	15,440	9,962	12,705
	(159,368)	(206,558)	(77,766)	(94,637)
Profit before Levy and Taxation	262,331	175,936	156,472	114,184
Levy / final taxation	-	-	-	-
Profit before taxation	262,331	175,936	156,472	114,184
Taxation	(100,338) 0	(41,483) 0	(59,642) 0	(16,938)
Net Profit for the Period	161,993	134,453	96,830	97,246
Earnings per Share - Basic and Diluted	1.15	0.95	0.69	0.69

Annexure - 3

Statement of Changes in Equity For The Half-Year Ended December 31, 2025 (Un-Audited)

Items	Issued, Subscribed and Paid up Share Capital	Sponsors' Interest Free Loans	Capital Reserves	Revenue Reserves	Surplus on Revaluation of Property, Plant and Equipment	Total
			Share Premium Reserve	Unappropriated 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	-	-	-	134,453	-	134,453
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	134,453	-	134,453
Incremental depreciation for the period on surplus on revaluation of property, plant and equipment - net of deferred tax	-	-	-	4,504	(4,504)	-
Transfer of revaluation surplus related to disposal of asset - net of deferred tax	-	-	-	158,191	-	158,191
Transactions with owners						
Final dividend - 2024	-	-	-	(141,321)	-	(141,321)
Balance as at December 31, 2024	1,413,211	6,886	1,281	1,239,407	788,757	3,449,542
Balance as at June 30, 2025	1,413,211	6,886	1,281	1,357,932	628,438	3,407,748
Net profit for the period	-	-	-	161,993	-	161,993
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	161,993	-	161,993
Incremental depreciation for the period on surplus on revaluation of property, plant and equipment - net of deferred tax	-	-	-	2,989	(2,989)	-
Related deferred tax due to change in rate	-	-	-	-	(2,722)	(2,722)
Balance as at December 31, 2025	1,413,211	6,886	1,281	1,522,914	622,727	3,567,019

Annexure - 4

Statement of Cash Flows For The Half-Year Ended December 31, 2025 (Un-Audited)

Items	Half Year Ended December 31,	
	2025	2024
	Rs. '000'	Rs. '000'
Cash Generated from Operations	54,714	450,228
Finance cost paid	(132,402)	(206,675)
Income tax paid	(140,216)	(108,816)
Gratuity paid	(4,948)	(1,350)
Workers' welfare fund paid	(8,961)	-
Workers' (profit) participation fund paid	(21,405)	(23,424)
Net Cash (Used in) / Generated from Operating Activities	(253,218)	109,963
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(3,040)	(1,053)
Proceeds from disposal of property, plant and equipment	860	204,000
Addition in right-of-use assets - net	(2,534)	-
Capital work in progress - property, plant and equipment	(36,270)	(15,718)
Long term deposits - against right of use assets	(8,643)	(8,076)
Net Cash (Used in) / Generated from Investing Activities	(49,627)	179,153
CASH FLOW FROM FINANCING ACTIVITIES		
Long term financing repaid	(5,000)	(5,000)
Lease rentals paid	(11,733)	(8,851)
Dividend paid	(13)	(139,969)
Short term borrowings - net	509,160	(145,174)
Net Cash Generated from / (Used in) Financing Activities	492,414	(298,994)
Net Increase / (Decrease) in Cash and Cash Equivalents	189,569	(9,878)
Cash and cash equivalents at the beginning of the period	152,345	78,471
Cash and Cash Equivalents at the End of the Period	341,914	68,593