

FRONTIER CERAMICS LIMITED

Corporate Briefing Session

November 27, 2025

CONTENTS

BOARD OF DIRECTORS

OPERATIONAL HIGHLIGHTS

STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDED JUNE
30-2025

MANAGEMENT OVERVIEW ON FINANICL PERFORMACE

BALANCE SHEET (ASSETS)

BALANCE SHEET (LIABILITIES)

FUTURE OUTLOOK

QUESTION & ANSWER

BOARD OF DIRECTORS

Ms. Shabina Anjum	Chairperson & Independent Director
Mr. Nadeem Khalid	Chief Executive Officer
Mr. Javid Khalid	Non-Executive Director
Mr. Zia Khalid	Executive Director
Mr. Muhammad Riaz Khan	Independent Director
Mr. M. Nehmatullah Toor	Non-Executive Director
Mr. Omer Khalid	Non-Executive Director
Ms. Numrah Khalid	Executive Director

OPERATIONAL HIGHLIGHTS

Profit and Loss Account

	2025 Rupees	2024 Rupees
Sales	4,390,409,288	3,419,349,654
Cost of Sales	(3,989,523,886)	(3,346,735,485)
Gross Profit	400,885,402	72,614,169
Operating Expenses		
- Selling & Distribution cost	(14,692,658)	(15,650,082)
- Administrative & General expenses	(48,409,930)	(46,842,340)
- Other expenses	(27,978,298)	(3,934,555)
	(91,080,886)	(66,426,977)
Operating profit	309,804,516	6,187,192
Other Income	5,852,387	38,065,632
Finance Cost	(29,100,601)	(143,179,581)
Profit/(loss) before levy and taxation	286,556,302	(98,926,757)
Levy	-	(26,012,929)
Profit/(loss) before taxation	286,556,302	(124,939,686)
Taxation	(139,059,982)	15,026,532
Profit/(loss) after taxation	147,496,320	(109,913,154)
Earnings/(loss) per share - basic and diluted	3.89	(2.90)

Balance Sheet

Share Capital	378,738,210	378,738,210
Long Term Financing	118,740,891	533,262,876
Property, plant and equipment	2,431,513,871	2,645,543,774
Current assets	1,300,691,971	1,124,269,724
Current liabilities	1,869,424,778	1,651,262,510

Key Financial Ratios

Gross Profit ratio (%)	9.13%	2.12%
Operating profit ratio (%)	7.06%	0.18%
Net Profit/(loss) after Taxation ratio (%)	3.36%	-3.21%
Units Sold (SQM)	5,956,814	4,740,907
No. of Employees	745	787

FRONTIER CERAMICS LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE PERIOD ENDED

	30-Jun-2025	30-Jun-2024
Sales - net	4,390,409,288	3,419,349,654
Cost of sales	(3,989,523,886)	(3,346,735,485)
Gross profit	400,885,402	72,614,169
Distribution cost	(14,692,658)	(15,650,082)
Administrative expenses	(48,409,930)	(46,842,340)
Other operating expenses	(27,978,298)	(3,934,555)
Operating profit	309,804,516	6,187,192
Other income	5,852,387	38,065,632
Finance cost	(29,100,601)	(143,179,581)
Profit/(loss) before levy and taxation	286,556,302	(98,926,757)
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Profit/(loss) before taxation	286,556,302	(124,939,686)
Taxation	(139,059,982)	15,026,532
Profit/(loss) after taxation	147,496,320	(109,913,154)
Profit/ (loss) per share - basic and diluted	3.89	(2.90)

MANAGEMENT OVERVIEW ON FINANCIAL PERFORMANCE

During the year, the overall economic environment remained challenging, with the construction sector being particularly affected. Limited availability of project financing, rising costs of key construction materials, and subdued consumer purchasing power continued to constrain activity in the sector. Consequently, a number of projects faced delays or cancellations, leading to a notable slowdown in both housing and commercial construction activities.

Besides these challenges, the Company's performance remained, Alhamdulillah, satisfactory with revenue increased by 28.40% as compared to previous year by utilizing the production capacity of the Plant more efficiently during the year. The Company recorded a Profit before tax of Rs. 286.56 million as compared to loss before tax Rs 98.93 million. Earnings per share increased to Rs 3.89 as compared to loss per share Rs (2.90) previous year.

FRONTIER CERAMICS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT

	30-Jun-2025	30-Jun-2024
ASSETS		
NON CURRENT ASSETS		
Property, plant and equipment	2,431,024,130	2,645,028,257
Investment property	489,741	515,517
	2,431,513,871	2,645,543,774
Long term deposits	5,925,450	5,925,450
Long term advances	550,880,130	592,148,042
	2,988,319,451	3,243,617,266
CURRENT ASSETS		
Stores, spares and loose tools	233,692,687	275,632,704
Stock in trade	561,169,457	492,897,078
Trade debts	21,829,614	21,829,614
Other receivables	-	3,628,800
Due from related parties	236,469,796	-
Advances	71,010,671	65,692,331
Tax refunds due from Government	111,861,137	162,950,265
Taxation - net	-	28,490,906
Cash and bank balances	64,658,609	73,148,026
	1,300,691,971	1,124,269,724
TOTAL ASSETS	4,289,011,422	4,367,886,990

FRONTIER CERAMICS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT

30-Jun-2025

30-Jun-2024

EQUITY AND LIABILITIES

SHARE CAPITAL AND RESERVES

Share capital	378,738,210	378,738,210
Discount on issue of right shares	(180,795,726)	(180,795,726)
	197,942,484	197,942,484
Revaluation surplus on property, plant and equipment	1,201,961,278	1,269,707,082
Unappropriated profit	522,622,187	307,380,063
	1,922,525,949	1,775,029,629

NON CURRENT LIABILITIES

Long term financing	-	-
Loan from related parties	118,740,891	533,262,876
Gas infrastructure development cess	-	-
Liability under diminishing Musharaka	-	-
Deferred liability	25,393,458	25,393,458
Deferred taxation	352,926,346	382,938,517
	497,060,695	941,594,851

CURRENT LIABILITIES

Unclaimed dividend	3,189,224	3,189,224
Current portion of liability under diminishing Musharaka	-	8,714,873
Current portion of long term financing	-	13,097,821
Current portion of GIDC payable	129,395,113	129,379,479
Due to related parties	1,891,360	37,576,325
Contract liability	744,354,190	836,755,119
Trade and other payables	990,594,891	622,549,669
	1,869,424,778	1,651,262,510
	4,289,011,422	4,367,886,990

TOTAL EQUITY AND LIABILITIES

FUTURE OUTLOOK

Looking ahead, we remain cautiously optimistic about the future. We will continue to prioritize product innovation, customer satisfaction, and operational excellence by increasing the production capacity more efficiently. The Company's unwavering dedication to excellence and customer satisfaction has remained steadfast. Even in these challenging times, our customers' unwavering trust continues to serve as a driving force.

The Company remains committed to improving its operational performance and adapting to evolving conditions. Our focus will remain to increase operational cost efficiencies and mitigate the challenge of rising input costs. Similarly, we are also working aggressively on localization of raw materials, alternate sources of energy and improved modes of transportation.

**Question
&
Answer**