



FRONTIER CERAMICS LIMITED

Ref: FCL/301/2026

Date: April 30, 2026

The General Manager,
Pakistan Stock Exchange Ltd.
Stock Exchange Building.
Stock Exchange Road.
Karachi,

SUB: MANDATORY SHARIAH DISCLOSURE FOR THE HALF YEAR ENDED 31 DECEMBER, 2025

Dear Sir,

In compliance with the requirements of PSX Regulations 5.6.9A and 5A.13(e), please find attached the Shariah Disclosures for the half year ended December 31, 2025.

You may please inform the TRE certificate holders of the exchange accordingly.

Yours faithfully,

For & on behalf of Frontier Ceramics Ltd.


Rehman Khan Sherwani
Company Secretary

Copy to

The Director / HOD
Surveillance, Supervision and Enforcement Department
Securities and Exchange Commission of Pakistan (SECP)
NIC Building, 63 Jinnah Avenue, Blue Area
Islamabad.

SHARIAH DISCLOSURES UNDER CLAUSE VII OF PART I OF SCHEDULE IV OF THE COMPANIES ACT, 2017

As per the requirements of the fourth schedule to the Act, Shariah compliant companies and companies listed on the Islamic Index shall disclose the following:

	December 31, 2025 Rupees Un-audited	June 30, 2025 Rupees Audited
FINANCING STRUCTURE / MODE		
Conventional mode:		
Assets		
Short-term lending	812,982,960	236,469,796
Bank Balances	65,131,444	31,828,070
	878,114,404	268,297,866
Liabilities		
Loan from related parties	29,209,299	118,740,891
Shariah compliant mode:		
Assets		
Short-term lending	-	-
Bank Balances	62,778,727	32,717,788
	62,778,727	32,717,788
Liabilities		
Loan/advances obtained as per Islamic mode:		
Loans	-	-
Contract liabilities	926,348,929	744,354,190
Trade and other payables	1,118,103,614	990,594,891

December 31,2025			December 31,2024		
Un-audited			Un-audited		
Conventional	Shariah Compliant	Total	Conventional	Shariah Compliant	Total
.....(Rupees).....		(Rupees).....		

Statement of Profit or Loss

Sales - net	-	2,415,018,584	2,415,018,584	-	2,069,022,197	2,069,022,197
Other income						
Profit earned from conventional loan - Short term lending	23,032,615	-	23,032,615	931,238	-	931,238
Rental Income	-	2,540,160	2,540,160	-	725,760	725,760
Reversal of provision for doubtful debts	-	3,628,800	3,628,800	-	-	-
Profit earned from shariah compliant bank deposit	-	-	-	-	-	-
Exchange gain earned	-	722,926	722,926	-	-	-
Others	-	-	-	-	1,197,252	1,197,252
Gain/loss or dividend earned from shariah compliant investments	-	-	-	-	-	-
Finance costs	15,266,924	-	15,266,924	20,157,940	1,235,241	21,393,181
Markup paid on Islamic mode of financing - Ijarah	-	85,128	85,128	-	4,303,640	4,303,640
	38,299,539	2,421,995,598	2,460,295,137	21,089,178	2,076,484,090	2,097,573,268

Relationship with shariah compliant banks:

Name

Bank Al Habib Islamic Limited
Bank Alfalah Islamic Limited
Silk Emaan Islamic Bank Limited
Faysal Bank Limited
Meezan Bank Limited
UBL Ameen Limited

Relationship

Bank balance and financing
Bank balance
Bank balance
Bank balance
Bank balance
Bank balance