



FRONTIER CERAMICS LIMITED

October 7, 2026

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

SUBJECT: FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2026

Dear Sir,

This is to inform you that the Board of Directors of Frontier Ceramics Limited (the "Company") in their meeting held on October 07, 2026, at 2:30 PM at Toyota Rawal Motors Building near Swan Camp G.T Road Rawalpindi, recommended the following:

I. CASH DIVIDEND:	Nil
II. BONUS SHARES:	Nil
III. RIGHT SHARES:	Nil
IV. ANY OTHER ENTITLEMENT/CORPORATE ACTION:	Nil
V. ANY OTHER PRICE SENSITIVE INFORMATION	Nil

The financial results of the Company for the Year ended June 30, 2026, are attached herewith as Schedule A.

The Annual General Meeting of the Company shall be held on October 28, 2026, at 09:00 AM, at Peshawar.

The share transfer books of the Company will be closed from October 22, 2026, to October 28, 2026 (both days inclusive), Transfers received at the CDC Share Registrar Services Limited, CDC House, 99-B, Block B, S.M.C.H.5, Main Shahrah-e-Faisal, Karachi at the close of business on October 21, 2026, will be treated in time for the purpose of above entitlement to the transferees. The Annual Financial Statements (Annual Report) of the Company shall be transmitted through PUCARS at least 21 days before holding of Annual General Meeting/Annual Review Meeting.

Sincerely,


Rehman Khan Sherwani
Company Secretary

Ench: as above

CC: Deputy Director Supervision Division
Listed Companies Department
Securities and Exchange Commission of Pakistan,
NIC Building 63, Jinnah Avenue, Blue Area,
Islamabad.

Head of Operation,
Central Depository Company of Pakistan Ltd,
99-B, Block B, S.M.C.H.S.,
Main Shahrah e Faisal, Karachi.

FRONTIER CERAMICS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

		2026	2025	1-July-24
	Note	Rupees	Restated Rupees	Rupees
ASSETS				
NON-CURRENT ASSETS				
Property, plant and equipment	6	2,283,388,262	2,431,024,130	2,645,028,257
Investment property	7	465,254	489,741	515,517
		<u>2,283,853,516</u>	<u>2,431,513,871</u>	<u>2,645,543,774</u>
Long term deposits	8	5,925,450	5,925,450	5,925,450
Long term advances	9	550,880,130	550,880,130	592,148,042
		<u>2,840,659,096</u>	<u>2,988,319,451</u>	<u>3,243,617,266</u>
CURRENT ASSETS				
Stores, spares and loose tools	10	199,713,939	233,692,687	275,632,704
Stock in trade	11	469,402,911	561,169,457	492,897,078
Trade debts	12	11,738,477	21,829,614	21,829,614
Other receivables	13	35,531,760	-	3,628,800
Due from related parties	14	1,105,179,894	236,469,796	-
Advances and deposits	15	74,619,884	71,010,671	65,692,331
Tax refunds due from Government	16	63,438,230	111,861,137	162,950,265
Taxation - net	17	-	-	28,490,906
Cash and bank balances	18	86,563,586	64,658,609	73,148,026
		<u>2,046,188,681</u>	<u>1,300,691,971</u>	<u>1,124,269,724</u>
TOTAL ASSETS		<u>4,886,847,777</u>	<u>4,289,011,422</u>	<u>4,367,886,990</u>
EQUITY AND LIABILITIES				
SHARE CAPITAL AND RESERVES				
Share capital	19	378,738,210	378,738,210	378,738,210
Discount on issue of right shares	20	(180,795,726)	(180,795,726)	(180,795,726)
		<u>197,942,484</u>	<u>197,942,484</u>	<u>197,942,484</u>
Revaluation surplus on property, plant and equipment	21	1,155,188,842	1,209,596,516	1,269,707,082
Unappropriated profits		<u>637,228,809</u>	<u>417,627,957</u>	<u>307,380,063</u>
		<u>1,990,360,135</u>	<u>1,825,166,957</u>	<u>1,775,029,629</u>
NON-CURRENT LIABILITIES				
Loan from related parties	22	24,973,995	118,740,891	533,262,876
Gas infrastructure development cess	23	-	-	-
Deferred liability	24	25,393,458	25,393,458	25,393,458
Deferred tax liability	25	407,550,083	450,285,338	382,938,517
		<u>457,917,536</u>	<u>594,419,687</u>	<u>941,594,851</u>
CURRENT LIABILITIES				
Unclaimed dividend		3,189,224	3,189,224	3,189,224
Current portion of long term financing	22	-	-	13,097,821
Current portion of GIDC payable	23	250,358,275	129,395,113	129,379,479
Current portion of liability under diminishing Musharaka	24	-	-	8,714,873
Due to related parties	26	-	1,891,360	37,576,325
Contract liability	27	819,014,622	744,354,190	836,755,119
Trade and other payables	28	1,366,007,985	990,594,891	622,549,669
		<u>2,438,570,106</u>	<u>1,869,424,778</u>	<u>1,651,262,510</u>
TOTAL LIABILITIES		<u>2,896,487,642</u>	<u>2,463,844,465</u>	<u>2,592,857,361</u>
TOTAL EQUITY AND LIABILITIES		<u>4,886,847,777</u>	<u>4,289,011,422</u>	<u>4,367,886,990</u>
CONTINGENCIES AND COMMITMENTS				

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The annexed notes from 1 to 54 form an integral part of these financial statements.

CHIEF FINANCIAL OFFICER

CHIEF EXECUTIVE OFFICER

DIRECTOR

FRONTIER CERAMICS LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

		2026	2025
	Note	Rupees	Restated Rupees
Sales - net	30	4,820,595,814	4,390,409,288
Cost of sales	31	(4,497,109,257)	(3,989,523,886)
Gross profit		323,486,557	400,885,402
Distribution cost	32	(15,832,553)	(14,692,658)
Administrative expenses	33	(60,825,206)	(48,409,930)
Other operating expenses	34	(32,248,891)	(27,978,298)
Operating profit		214,579,906	309,804,516
Other income	35	92,375,944	5,852,387
Finance cost	36	(31,455,455)	(29,100,601)
Profit before levy and taxation		275,500,395	286,556,302
Levy	37	-	-
Profit before taxation		275,500,395	286,556,302
Taxation	38	(110,307,218)	(236,418,974)
Profit after taxation		165,193,178	50,137,328
Earnings per share - basic and diluted	39	4.36	1.32

The annexed notes from 1 to 54 form an integral part of these financial statements.


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 DIRECTOR

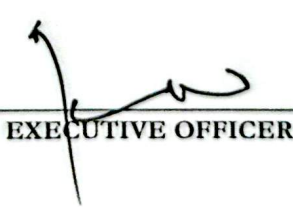
FRONTIER CERAMICS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

Share capital		Reserves		Total
		Capital	Revenue	
Issued, subscribed and paid up capital	Discount on issue of right shares	Revaluation surplus on property, plant and equipment	Unappropriated profits	

Note	Rupees				
	378,738,210	(180,795,726)	1,269,707,082	307,380,063	1,775,029,629
	-	-	-	50,137,328	50,137,328
21	-	-	(60,110,566)	60,110,566	-
	378,738,210	(180,795,726)	1,209,596,516	417,627,957	1,825,166,957
	378,738,210	(180,795,726)	1,209,596,516	417,627,957	1,825,166,957
	-	-	-	165,193,178	165,193,178
21	-	-	(54,407,674)	54,407,674	-
	378,738,210	(180,795,726)	1,155,188,842	637,228,809	1,990,360,135

The annexed notes from 1 to 54 form an integral part of these financial statements.


 CHIEF FINANCIAL OFFICER


 CHIEF EXECUTIVE OFFICER


 DIRECTOR

FRONTIER CERAMICS LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Restated Rupees
Profit after taxation		165,193,178	50,137,328
Other comprehensive income for the year		-	-
Items that will not be reclassified to profit or loss:		-	-
Items that may be reclassified to profit or loss		-	-
Total comprehensive income for the year		<u>165,193,178</u>	<u>50,137,328</u>

The annexed notes from 1 to 54 form an integral part of these financial statements.


 CHIEF FINANCIAL OFFICER


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 DIRECTOR

FRONTIER CERAMICS LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

		2026	2025 Restated
	Note	Rupees	Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash flows before working capital changes	40	630,453,603	533,315,606
Changes in working capital:			
(Increase)/decrease in current assets:			
Stores, spares and loose tools		33,978,748	41,940,017
Stock in trade		91,766,546	(68,272,379)
Trade debts		(378,977)	-
Other receivables		(35,531,760)	-
Due from related parties		(868,710,098)	(236,469,796)
Advances and deposits		(3,609,213)	(5,318,340)
Increase/(decrease) in current liabilities:			
Current portion of GIDC payable		-	15,634
Due to related parties		1,623,816	(35,684,965)
Contract liability		74,660,432	(92,400,929)
Trade and other payables		353,090,616	351,076,096
		<u>(353,109,890)</u>	<u>(45,114,662)</u>
Cash generated from operations		277,343,713	488,200,944
Finance cost paid	36	(6,974,963)	(3,943,983)
Taxes paid	17	<u>(104,619,565)</u>	<u>(89,492,119)</u>
Net cash generated from operating activities		165,749,185	394,764,842
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property and equipment	6	(44,404,121)	-
Advances paid for purchase of land		-	41,267,912
Acquisition of investment property	7	<u>-</u>	<u>-</u>
Net cash used in investing activities		(44,404,121)	41,267,912
CASH FLOWS FROM FINANCING ACTIVITIES			
Long term financing		-	(13,097,821)
Repayment of liability under diminishing musharaka		-	(8,714,873)
Receipt of loan from related parties	22	59,060,000	164,961,151
Payment of loan from related parties	22	<u>(158,500,087)</u>	<u>(587,670,628)</u>
Net cash used in financing activities		(99,440,087)	(444,522,171)
Net increase/(decrease) in cash and cash equivalents		21,904,977	(8,489,417)
Cash and cash equivalents at the beginning of the year		64,658,609	73,148,026
Cash and cash equivalents at the end of the year	18	<u>86,563,586</u>	<u>64,658,609</u>

The annexed notes from 1 to 54 form an integral part of these financial statements.

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