



FRONTIER CERAMICS LIMITED

Ref: 301/1642/2026
Date: October 30, 2026

The Managing Director
Pakistan Stock Exchange Limited
Karachi, Pakistan.

Subject: FINANCIAL RESULTS FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on Friday, October 30, 2026 at 2:30 pm at Toyota Rawal Motors Building G.T Road Swan Camp Rawalpindi, have approved Results for First Quarter ended September 30, 2026.

1) CASH DIVIDEND	NIL
2) BONUS SHARES	NIL
3) RIGHT SHARES	NIL
4) ANY OTHER ENTITLEMENT/CORPORATE ACTION	NIL
5) ANY OTHER PRICE-SENSITIVE INFORMATION	

The Financial Results of the Company are hereby attached:

The Quarterly Report of the Company for the period ended September 30, 2026 will be transmitted through PUCARS separately within specified time.

Thanking you

For & on behalf of Frontier Ceramics Ltd.


Rehman Khan
Company Secretary



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

	Note	Un-audited 30-Sep-26 Rupees	Audited 30-Jun-26 Rupees
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment			
Operating fixed assets	6.1.1	2,239,732,129	2,283,388,262
Investment property	6.1.2	459,438	465,254
		<u>2,240,191,568</u>	<u>2,283,853,516</u>
Long term deposits		5,925,450	5,925,450
Long term advances	7	550,880,130	550,880,130
		<u>2,796,997,148</u>	<u>2,840,659,096</u>
CURRENT ASSETS			
Stores, spares and loose tools		186,592,327	199,713,939
Stock in trade		476,169,469	469,402,911
Trade debts		10,928,314	11,738,477
Other receivables		6,894,720	35,531,760
Due from related parties	8	1,195,662,840	1,105,179,894
Advances		65,853,893	74,619,884
Tax refunds due from government		28,582,787	63,438,230
Cash and bank balances	9	81,914,127	86,563,586
		<u>2,052,598,477</u>	<u>2,046,188,681</u>
TOTAL ASSETS		<u><u>4,849,595,625</u></u>	<u><u>4,886,847,777</u></u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Share capital		378,738,210	378,738,210
Discount on issue of right shares	10	(180,795,726)	(180,795,726)
		<u>197,942,484</u>	<u>197,942,484</u>
Revaluation surplus on property, plant and equipment		1,155,188,842	1,155,188,842
Unappropriated profit		716,162,922	637,228,809
		<u>2,069,294,248</u>	<u>1,990,360,135</u>
NON CURRENT LIABILITIES			
Loan from related parties	11	38,569,059	24,973,995
Deferred liability		25,393,458	25,393,458
Deferred taxation		378,409,754	407,550,083
		<u>442,372,271</u>	<u>457,917,536</u>
CURRENT LIABILITIES			
Unclaimed dividend		3,189,224	3,189,224
Gas Infrastructure Development Cess	12	253,699,675	250,358,275
Due to related parties		443,549	-
Due to Financial Institution		200,000,000	-
Contract liability		767,978,323	819,014,622
Trade and other payables		1,112,618,334	1,366,007,985
		<u>2,337,929,106</u>	<u>2,438,570,106</u>
CONTINGENCIES AND COMMITMENTS	13	-	-
TOTAL EQUITY AND LIABILITIES		<u><u>4,849,595,625</u></u>	<u><u>4,886,847,777</u></u>

The annexed notes from 1 to 18 form an integral part of these financial statements.

CHIEF FINANCIAL OFFICER

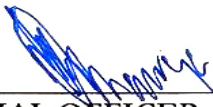
CHIEF EXECUTIVE OFFICER

DIRECTOR

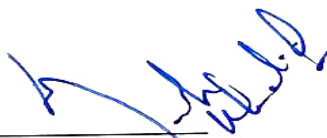
FRONTIER CERAMICS LIMITED
STATEMENT OF PROFIT OR LOSS (Un-Audited)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	For Quarter Ended	
	30-Sep-26	30-Sep-25
	Rupees	Rupees
Sales - net	1,061,784,201	1,155,427,298
Cost of sales	(958,145,599)	(1,053,052,221)
Gross profit	103,638,602	102,375,077
Distribution cost	(3,988,950)	(3,940,387)
Administrative expenses	(12,199,216)	(12,679,225)
Other operating expenses	(10,071,738)	(7,169,166)
Operating profit	77,378,697	78,586,299
Other income	34,367,755	6,712,456
Finance cost	(10,701,374)	(15,924,837)
Profit before taxation	101,045,078	69,373,918
Taxation	(22,110,964)	(25,076,027)
Profit after taxation	78,934,113	44,297,891
Earnings per share - basic and diluted	2.08	1.17

The annexed notes from 1 to 18 form an integral part of these financial statements.


CHIEF FINANCIAL OFFICER


CHIEF EXECUTIVE OFFICER


DIRECTOR

FRONTIER CERAMICS LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	2026 Rupees	2025 Rupees
Profit for the quarter	78,934,113	44,297,891
Other comprehensive income for the quarter	-	-
Effect of change in tax rate on deferred tax on revaluation surplus on property, plant and equipment	-	-
Total comprehensive income for the period	<u>78,934,113</u>	<u>44,297,891</u>

The annexed notes from 1 to 18 form an integral part of these financial statements.


 CHIEF FINANCIAL OFFICER


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 DIRECTOR

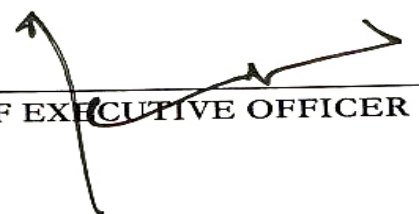
FRONTIER CEREMICS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	Share capital		Reserves		Total
	Issued, subscribed and paid up capital	Discount on issue of right shares	Capital	Revenue	
			Revaluation surplus on property, plant and equipment	Unappropriated profit	
			-----Rupees-----		
Note					
Balance as at July 01, 2025	378,738,210	(180,795,726)	1,201,961,280	522,622,187	1,922,525,951
Total comprehensive Income for the Quarter ended September 30, 2025	-	-	-	44,297,891	44,297,891
Balance as at September 30, 2025	378,738,210	(180,795,726)	1,201,961,280	566,920,078	1,966,823,842
Balance as at July 01, 2026	378,738,210	(180,795,726)	1,155,188,842	637,228,809	1,990,360,134
Total comprehensive Income for the Quarter ended September 30, 2026	-	-	-	78,934,114	78,934,114
Balance as at September 30, 2026	378,738,210	(180,795,726)	1,155,188,842	716,162,923	2,069,294,248

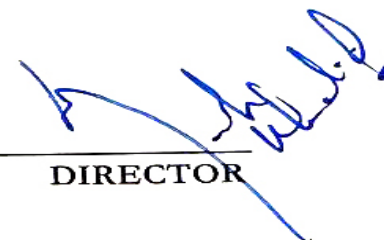
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CHIEF FINANCIAL OFFICER



CHIEF EXECUTIVE OFFICER



DIRECTOR

FRONTIER CERAMICS LIMITED
STATEMENT OF CASH FLOW
FOR FIRST QUARTER ENDED SEPTEMBER 30, 2026

	Sep 30, 2026 Rupees	Sep 30, 2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	101,045,078	69,373,918
Adjustment for:		
Depreciation	43,661,949	47,642,666
Finance Cost	10,701,374	15,924,837
Profit before working capital changes	155,408,401	132,941,421
Changes in working capital:		
Decrease / (increase) in current assets		
Stores, spares and loose tools	13,121,612	7,640,442
Stock in trade	(6,766,558)	76,352,817
Trade debts	810,163	431,186
Other receivables	28,637,040	-
Advances	8,765,991	(27,655,738)
Short term Lending	(90,482,946)	(246,220,915)
Increase / (decrease) in current liabilities		
Trade and other payables	(253,389,651)	31,426,050
Gas Infrastructure Development Cess	3,341,400	-
Due to related parties	443,549	405,954
Contract liability	(51,036,299)	172,738,171
	(346,555,699)	15,117,967
Cash generated from operations	(191,147,298)	148,059,387
Finance Cost Paid	(10,701,374)	(15,924,837)
Taxes paid	(16,395,852)	(24,719,357)
Net cash generated from operating activities	(218,244,524)	107,415,193
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of operating fixed assets	-	-
Increase in long term advances	-	-
Net cash used in investing activities	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term financing - net	-	-
Due to Financial Institution	200,000,000	-
Loan from related parties	13,595,064	(82,321,617)
Net cash used in financing activities	213,595,064	(82,321,617)
Net (Decrease)/ increase in cash and cash equivalents	(4,649,460)	25,093,576
Cash and cash equivalents at the beginning of the period	86,563,586	64,658,609
Cash and cash equivalents at the end of the period	81,914,127	89,752,186

The annexed notes from 1 to 18 form an integral part of these financial statements.


CHIEF FINANCIAL OFFICER


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DIRECTOR