

FU-WANG**富王磁磚**

FU-WANG CERAMIC INDUSTRY LTD.

Date: 29 January 2026

The Executive Director
Bangladesh Securities and Exchange Commission (BSEC)
Securities Commission Bhaban
Plot # E-6/C, Agargaon
Sher-e-Bangla Nagar
Dhaka-1207

Subject: **Submission of Un-audited Financial Statements (Q2) for the period ended 31 December 2025.**

Dear Sir,

We would like to inform you that the Board of Directors of the Company in its meeting held today, the 29 January 2026 at 3:30 pm (ended at 6.15pm) and took the following decisions:

1. The information relating to Un-audited Financial Statements (Q2) for the period ended 31 December 2025 is given below:

Financial Performance	31 December 2025	31 December 2024
Earnings Per Share (EPS)	0.05	0.11
Net Operating Cash Flow Per Share (NOCFPS)	(0.01)	0.20
Financial Position	As of 31 December 2025	As of 30 June 2025
Net Asset Value per share (NAV)	12.05	12.00

Note: i. EPS : EPS decreased due to decrease in Sales/Turnover.
ii. NOCFPS : NOCFPS decreased due to decrease in Sales/Turnover.

2. The Board of Directors decided to extend the Independent Directorship of Mr. Narayan Roy, FCA for second tenure i.e. 3 (three) years with effect from 1st February 2026.
3. The Board of Directors decided not to extend the Independent Directorship of Mr. Mohammad Hamidur Rashid, FCA for second tenure as he expressed his unwillingness to continue.

Thanking you.

Md. A. Halim Thakur
Company Secretary

Encl: A copy of the un-audited financial statements (Q2) for the period ended 31 December 2025.

- Copy to: 1. The Chief Executive Officer, Dhaka Stock Exchange PLC.
2. The Chief Executive Officer, Chittagong Stock Exchange PLC


Fu-Wang Ceramic Industry Ltd.
Statement of Financial Position (Un-Audited)
As at December 31, 2025

Particulars	Notes	Amount in Taka	
		Dec 31, 2025	Jun 30, 2025
Assets			
Non-Current Assets			
Property, Plant and Equipment (net of accumulated Capital Work in Progress)	3.00	4,742,972,708	4,368,910,646
		3,535,951,046	3,053,923,813
		1,207,021,663	1,314,986,833
Current Assets			
Inventories	4.00	4,490,562,112	4,391,078,303
Trade and Other Receivables	5.00	3,436,275,681	3,432,813,821
Advances, Deposits and Prepayments		99,185,563	97,861,707
Cash and Cash Equivalents	6.00	632,157,229	545,183,789
		322,943,639	315,218,985
Total Assets		9,233,534,820	8,759,988,949
Equity and Liabilities			
Shareholders' Equity			
Share Capital	7.02	1,641,992,342	1,635,538,709
Share Premium		1,362,690,930	1,362,690,930
Retained Earnings	8.00	76,062,352	76,062,352
		203,239,060	196,785,427
Non-Current Liabilities			
Long Term Loan Net off Current Maturity		3,841,501,611	2,895,989,601
Deferred Tax	9.00	3,680,074,012	2,747,302,341
		161,427,600	148,687,260
Current Liabilities			
Current Maturity of Long Term Loan		3,750,040,867	4,228,460,639
Short Term Bank Loans and Others	10.00	1,261,302,504	1,274,982,947
Trade and Other Payables		2,254,294,665	2,620,598,198
Unpaid Dividend Account	11.00	68,725,478	68,449,003
Liabilities for Expenses		7,856,803	7,875,142
Liabilities for Goods		46,154,826	46,237,174
Provision for Income Tax	12.00	27,195,446	130,446,682
		84,511,145	79,871,492
Total Equity and Liabilities		9,233,534,820	8,759,988,949
Net Asset Value (NAV) Per Share	13.00	12.05	12.00


Company Secretary


CFO


Director



Managing Director (Current Charge)




Chairman

Fu-Wang Ceramic Industry Ltd.
Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)
For the period from July 01, 2025 to December 31, 2025

Particulars	Notes	Six Months (Jul to Dec)		Second Quarter (Oct to Dec)	
		01.07.2025 to 31.12.2025	01.07.2024 to 31.12.2024	01.10.2025 to 31.12.2025	01.10.2024 to 31.12.2024
Turnover (Net of SD & VAT)	14.00	446,646,756	488,246,772	248,746,627	257,078,732
Cost of Goods Sold		(292,567,918)	(322,840,972)	(163,926,501)	(170,703,506)
Gross Profit		154,078,838	165,405,800	84,820,126	86,375,226
Administrative & Selling Expenses	15.00	(28,507,241)	(29,886,528)	(14,965,496)	(15,551,779)
Other Income	16.00	831,643	863,458	273,654	301,734
Provision for Gratuity		(1,600,000)	(1,600,000)	(800,000)	(800,000)
		(29,275,598)	(30,623,070)	(15,491,842)	(16,050,045)
Operating Profit		124,803,240	134,782,730	69,328,284	70,325,181
Finance Income	17.00	16,486,851	13,422,449	7,498,425	6,955,966
Net Profit before Financing &		141,290,091	148,205,179	76,826,709	77,281,147
Finance Expenses		(116,264,785)	(126,825,546)	(59,127,914)	(69,179,221)
Net Profit before Tax and WPPF		25,025,306	21,379,633	17,698,795	8,101,926
Contribution to WPPF and Welfare		(1,191,681)	(1,018,078)	(842,800)	(385,806)
Net Profit before Tax		23,833,625	20,361,555	16,855,995	7,716,120
Income Tax Expenses	18.00	(17,379,992)	(5,274,377)	(13,914,318)	(2,272,337)
Net Profit after Tax		6,453,633	15,087,178	2,941,677	5,443,783
Earnings Per Share (EPS)	19.00	0.05	0.11	0.02	0.04


Company Secretary


CFO


Director


Managing Director (Current Charge)


Chairman



Fu-Wang Ceramic Industry Ltd.
Statement of Changes in Equity (Un-Audited)
For the period from July 01, 2025 to December 31, 2025

Particulars	Share Capital	Share Premium	Retained Earnings	Total
Balance as at July 01, 2025	1,362,690,930	76,062,352	196,785,427	1,635,538,709
Net profit after tax	-	-	6,453,633	6,453,633
Balance as at December 31, 2025	1,362,690,930	76,062,352	203,239,060	1,641,992,342


For the period from July 01, 2024 to December 31, 2024

Balance as at July 01, 2024	1,362,690,930	76,062,352	191,992,318	1,630,745,600
Net profit after tax	-	-	15,087,178	15,087,178
Balance as at December 31, 2024	1,362,690,930	76,062,352	207,079,496	1,645,832,778


Company Secretary


CFO


Director



Managing Director (Current Charge)


Chairman



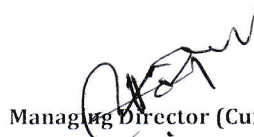
Fu-Wang Ceramic Industry Ltd.
Statement of Cash Flows (Un-Audited)
For the period from July 01, 2025 to December 31, 2025

Particulars	Notes	Amount in Taka	
		01.07.2025 to 31.12.2025	01.07.2024 to 31.12.2024
A. Cash flows from operating activities			
Collections from Turnover and Others	22.00	446,156,200	486,556,265
Payment to Creditors, Suppliers, Employees and Others	23.00	(445,920,794)	(437,489,149)
Cash generated from operations		235,406	49,067,116
Income Tax Paid		(1,713,115)	(21,867,660)
Net cash (used in) / from operating activities	21.00	(1,477,709)	27,199,456
B. Cash flows from investing activities			
Acquisition of property, plant and equipment		(551,752,572)	(30,799,143)
Capital Work in Progress		107,965,170	(693,090,222)
Interest income from FDR		16,485,194	13,418,984
Net cash (used in) / from investing activities		(427,302,208)	(710,470,382)
C. Cash flows from financing activities			
Short Term Loan		(366,303,532)	111,422,645
Long Term Loan Received/(Paid)		919,091,227	725,847,553
Finance Expenses		(116,264,785)	(126,825,546)
Dividend Refund/(Paid)		(18,340)	(6,308)
Net cash (used in) / from financing activities		436,504,571	710,438,345
D. Net increase / (decrease) in cash and cash equivalents (A+B+C)		7,724,653	27,167,419
E. Cash and cash equivalents at the beginning of the period		315,218,985	295,368,731
F. Cash and cash equivalents at the end of the period		322,943,639	322,536,150
Net Operating cash flows per share	20.00	(0.01)	0.20


Company Secretary


CFO


Director


Managing Director (Current Charge)


Chairman

