

REGD. OFFICE & FACTORY : KM 25/4, KALP! ROAD, RANIA, KANPUR DEHAT - 209 304 U.P. (INDIA) Tele Office : +91-5111-240212, 240213 • Fax : +91-5111-240214 CORPORATE OFFICE : E-14, PANKI INDUSTRIALAREA, SITE-I, KANPUR - 208 022 U.P. (INDIA) Tel. No. : 0512-2691207, 2691208 e-mail : info@frontiersprings.co.in • Website : http://www.frontiersprings.co.in CIN No. : L17119UP1981PLC005212

November 14, 2019

To Bombay Stock Exchange Limited Department of Corporate Affairs Floor 25, PJ Towers, Dalal Street Mumbai-400001 Script Code: 522195

## Subject: Outcome of Board Meeting

## Dear Sir/Madam

In compliance to Regulation 30(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform you that the Board of Directors of the Company has, at its meeting held today, approved the Un-Audited Financial Results for the quarter and half year ended September 30, 2019.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are hereby forwarding the following documents for the quarter and half year ended September 30, 2019:

- 1) Unaudited Financial Results
- 2) Limited Review Report on Unaudited Financial Results

The meeting commenced at 1:00 p.m and concluded at 4.00 p.m.

Kindly take the above on record and oblige.

Thanking You Yours Faithfully, For Frontier Springs Limited KM 25/4 Kalpi Road Ranla On Pany Secretary & Compliance Officer) English As above



#### FRONTIER SPRINGS LIMITED Regd. Off.: KM 25/4 Kalpi Road Rania ,Kanpur- Dehat. 209304 CIN: L17119UP1981PLC005212

E-mail: c.s@ frontiersprings.co.in, Website: http://www.frontiersprings.co.in ,

Tel. No. 0511-240212-213,0512-2691207-08 ,Mob. Mob. 9792989548 ,Fax No. 0512-2691209 ,

Part I- Statement of Un-Audited Standlone Financial Results for the IInd Quarter and Half year ended 30th September, 2019

Diff.         Particulars         30.09.2019							1	and the second se	Lacs)	
Unit Notation         C(Un-Audited)         (Du-Audited)         (Du-Audite	SI. NO.		Particulars		Quarter Ended				Year Ended	
I         Revenue from Operations (Net)         2022.22         2428.95         1933.15         4931.27         7776.93         1017           II         Other noncome         14.77         24.82         24.82         24.84         39.00         39.15         4991.27         3776.93         507.82         707.92         707.82				30.09.2019	and the second se	30.09.2018			31.03.2019	
II         Other Income         14.77         24.32         24.34         50.09         37.92         77.           IV         Total Income (HI)         2257.09         2257.09         2263.27         1927.44         4890.36         391.65         60.00         4890.36         391.65         60.00         4890.36         391.65         60.00         4890.36         391.65         60.00         4890.36         391.65         60.00         4890.36         391.65         60.00         480.65         71.65         60.00         480.65         71.65         60.00         60.00         60.00         60.00         60.00         60.00         60.00         60.00         60.00         71.00         70.00 <th></th> <th></th> <th></th> <th></th> <th>1</th> <th></th> <th></th> <th>udited)</th> <th>(Audited)</th>					1			udited)	(Audited)	
III         Total income (i+i)         2297.09         2495.27         1997.49         4890.38         3914.65         039           8)         Count of Material Constrained         1015.00         1150.57         875.64         216.577         1081.40         373           4)         Count of Material Constrained         67.62         686.66         59.75         135.28         (12.33)<								A CONTRACTOR OF A	8313.37	
IV         EXPENSES         Intervent         Inter		_				the second se			70.30	
a)         Cost of Material Consumed         1015 0.0         1190.37         875.54         2196.57         1991.46         373           0)         Durdness in Inventions of Finished Cools, Work-in-Progress and 0.         41.12         (86.44)         (87.13)         (45.32)         (74.33)         (12.3)           0)         Disclosh Table 110.88         20.38         167.1         22.26         30.00         44.69         33.           10)         Depreciation 5 Anontiation Expenses         20.38         167.1         22.16         30.00         70.13.3         22.24           10)         Depreciation 5 Anontiation Expenses         20.89.66         876.88         820.94         180.12         3348.80         733.           17 total Expenses         17.00         24.26         246.57         790.83         468.58         100.2           10)         Exceptional Items and Tax. (III-V)         242.27         384.80         241.6.37         700.83         469.8         22.7           11         Tax Expenses:         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         - <t< td=""><td></td><td>-</td><td></td><td>2537.09</td><td>2453.27</td><td>1957.49</td><td>4990.36</td><td>3814.65</td><td>8383.67</td></t<>		-		2537.09	2453.27	1957.49	4990.36	3814.65	8383.67	
b)         Purchase of Slock-h-Trade         -<	IV	a)		1015.00	1150.57	875 54	2165 57	1661.46	3736.19	
0)       Changes in investions of Finished Goods, Work-in-Progress and Stock-Trade       41.12       (86.44)       (87.13)       (45.32)       (74.33)       (125         0)       Employee Benefit Expenses       67.62       686.80       58.75       190.28       390.00       44.69       353         1)       Depression & Amotisation Expenses       60.74       60.33       51.76       (721.07)       101.30       221         0)       Other Expenses       60.74       60.33       51.76       (721.07)       101.30       221         V       Exceptional Items and Tax (III-V)       2111.82       2006.71       174.122       428.53       3344.80       735         V       Exceptional Items and Tax (III-V)       345.27       364.55       216.37       700.83       465.85       100         101       Tas Expenses:       73.00       80.00       42.59       353.00       44.99       22.21       20.0000000       42.59       153.00       44.99       22.21       2.000000000000000000000000000000000000	-				and the second se	and provide the state of particular state of the state of	2103.37	1001.40	3730.19	
d.         Binderbinition         07.62         08.06         08.75         102.02         113.00         107.00           0.         Depreciation & Annotisation Expenses         60.74         60.33         61.71         21.25         30.00         44.99         73.00         45.70         121.07         101.03         22.38         10.01         21.25         20.00         44.99         73.13         23.14         20.01 <td></td> <td>C)</td> <td>Changes in inventories of Finished Goods, Work-in-Progress and</td> <td></td> <td></td> <td></td> <td>(45.00)</td> <td>(74.00)</td> <td>(405 50)</td>		C)	Changes in inventories of Finished Goods, Work-in-Progress and				(45.00)	(74.00)	(405 50)	
e)         Finance cost         20.38         16.71         21.26         30.09         44.69         15.3           0)         Depreciation & Amorisation Expenses         60.74         60.33         51.16         12.17         10.13.2         21           0)         Operations & Amorisation Expenses         996.96         870.88         820.04         195.35.4         150.16.2         318.40         150.16.2         318.40         150.16.2         318.40         150.16.2         318.40         150.16.2         318.40         150.16.2         318.40         150.16.2         318.40         725.5         334.60.2         334.60.7         725.8         160.10         12.4.16.10         12.4.16.10         12.4.16.10         12.4.16.10         12.4.16.10         12.2.16.10									(125.50)	
Internation of Amorisation Expenses         00.74         00.33         51.76         121.07         101.38         221           International Depression (V)         Descriptional Items and Tax (III-VI)         345.27         366.86         876.88         802.09         1803.04         1801.62         378.8           VI         Exceptional Items and Tax (III-VI)         345.27         366.46         216.37         708.83         465.85         100           VI         Exceptional Items and Tax (III-VI)         345.27         364.66         216.37         709.83         465.85         100           VI         Exceptional Items and Tax (III-VI)         345.27         304.66         216.37         709.83         465.85         100           VI         Exceptional Items and Tax (III-VI)         245.27         30.0         60.00         42.50         153.00         94.80         227.35           2.0 External Tax         Tax expenses of discontinuing operations         -				and the second se					251.67	
□         □						11-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1		And a lot himse	83.15	
Total Expanses (V)         2191.82         2088.71         174.11.2         420.53         33.48 80         735           V)         Profit(Loss) before Exceptional Items and Tax (III-V)         346.77         294.65         210.37         709.83         446.55         100.7           VI         Profit(Loss) before Tax (V-V)         345.27         364.56         210.37         709.83         445.85         100.7           VI         Profit(Loss) for the period from continuing operations (VI-VII)         345.27         306.456         210.377         709.83         445.85         100.7           X         Profit(Loss) for the period from continuing operations (VI-VII)         26.37         11.01         22.99         36.38         2.14         63.7           X         Profit(Loss) for the period from continuing operations after Tax (X)         -	-	100				10 Contraction (1997)			221.58	
V         Profut(Loss) before Exceptional Items and Tax (IILIV)         946.27         946.58         217         709.83         465.85         103           VI         Exceptional Items         -	-	g)							3186.39	
VI         Exceptional items         International lead         Internat         International lead <t< td=""><td></td><td>_</td><td></td><td></td><td></td><td>the second s</td><td>the second se</td><td></td><td>7353.48</td></t<>		_				the second s	the second se		7353.48	
VII         Profut(Loss) before Tax (V-VI)         945.27         364.56         216.37         709.83         465.85         103           VII         Tax Expenses:         70.00         60.00         42.59         153.00         94.98         227           2. Defered Tax         70.00         60.00         42.59         153.00         94.98         227           2. Defered Tax         25.37         11.01         22.99         83.88         2.14         (GT           X         Profit(Loss) for the period from continuing operations         -					364.56	A CONTRACTOR OF THE OWNER OWNE		465.85	1030.19	
III         Tax Expenses:         Tax Expenses: <thtax expenses:<="" th="">         Tax Expenses:</thtax>						allow and a second second second	and the second s		-	
I. Current Tax         73.00         80.00         42.99         153.00         94.88         2222           I. 2. Dotrema Tax         25.37         11.01         22.99         358.88         2.14         63.7           X.         Profit(Loss) for the period from continuing operations (VII-VIII)         246.90         273.55         150.79         520.45         368.73         840           X.         Profit(Loss) for m discontinuing operations after Tax (X-XI)         -	_	_		345.27	364.56	216.37	709.83	465.85	1030.19	
2. Deferred Tax         20:00	/111			70.00		10.77	100			
NX         Profit/(Loss) for the period from continuing operations (VII-VIII)         246.90         273.55         150.79         520.45         356.73         840           X         Tax expenses of discontinuing operations         -	_						and a second second second		227.07	
A         Profit/Loss) from discontinuing operations         -	_			25.37	11.01	22.99	36.38	2.14	(37.16)	
XI.         Tax expenses of discontinuing operations         -	IX		Pronucloss) for the period from continuing operations (VII-VIII)	246.90	273.55	150.79	520.45	368.73	840.28	
XI.         Tax expenses of discontinuing operations         -	X		Profit//Loss) from discontinuing operations						-	
NII.         Profit (Loss) form discontinuing operations after Tax (X-X)         - <td></td> <td></td> <td></td> <td></td> <td></td> <td>and the second se</td> <td></td> <td></td> <td>-</td>						and the second se			-	
IIII         Profit/Loss) for the period (X+XII)         246.90         273.55         150.79         520.45         368.73         840           Other Comprehensive Income         A. (I) Items that will not be reclassified to profit or loss         -				-	-	-	-			
A. (1) terms that will not be reclassified to profit or loss         -         1         0         3				246.90	273.55	150.79	520.45	368.73	840.28	
Viv         (ii) income tax relating to items that will not be reclassified to profit or loss         - </td <td></td> <td></td> <td>Other Comprehensive Income</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>			Other Comprehensive Income							
VIV         profit or loss         -			A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	2	ш <b>и</b>	
NV         Bright or loss         5.90         5.80         2.86         11.70         10.28         15.70           B, Gi (litems that will be reclassified to profit or loss.         1.72         1.89         0.79         3.61         2.83         44.           VV         Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other comprehensive Income for the period)         251.08         277.46         152.86         528.54         376.18         857           VVI         Paid-up Equity Share Capital (Face Value of Rs.10/- per share)         396.32			(ii) Income tax relating to items that will not be reclassified to			-		121		
III) Income tax relating to items that will be reclassified to profit or loss         1.72         1.89         0.79         3.61         2.83         4.           XV         Total Comprehensive Income for the period (XIII+XIV) (Comprising Perofit (Loss) and Other comprehensive Income for the period)         251.08         277.46         152.86         528.54         376.18         851           VIII         Paid-up Equity Share Capital (Face Value of Rs.10/- per share)         396.32 <td>KIV  </td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	KIV									
or loss         1.72         1.89         0.79         3.61         2.63         4.           Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other comprehensive Income for the period)         251.08         277.46         152.86         528.54         376.18         851           XV         Paid-up Equity Share Capital (Face Value of Rs.10/- per share)         396.32				5.90	5.80	2.86	11.70	10.28	15.46	
XV         Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other comprehensive Income for the period)         251.08         277.46         152.86         528.54         376.18         851           XVI         Paid-up Equity Share Capital (Face Value of Rs.10/- per share)         396.32         30.32				1.72	1.89	0.79	3.61	2.83	4.30	
XV         (Comprising Profit (Loss) and Other comprehensive income for the period)         251.08         277.46         152.86         528.54         376.18         851           XV         Paid-up Equity Share Capital (Face Value of Rs.10/- per share)         396.32         <		_								
the period)         the period) <tht period)<="" th=""> <th< td=""><td>w/</td><td></td><td></td><td>251 09</td><td>277 46</td><td>450.00</td><td>500 54</td><td>276 19</td><td>851.44</td></th<></tht>	w/			251 09	277 46	450.00	500 54	276 19	851.44	
VXI         Paid-up Equity Share Capital (Face Value of Rs.10/- per share)         396.32         39	~			201.00	211.40	152.00	520.54	570.10	031.44	
Earning per equity share (for continuing operation):         Control         Con	XVI			396 32	396 32	396 32	396 32	396 32	396.32	
KIII         (1) Basic Earning per share (in Rs.)         6.37         7.04         3.88         13.42         9.55         21           (2) Diluted Earning per share (in Rs.)         6.37         7.04         3.88         13.42         9.55         21           (1) Basic Earning per share (in Rs.)         6.37         7.04         3.88         13.42         9.55         21           (1) Basic Earning per share (in Rs.)         - </td <td></td> <td></td> <td>interesting of the second se</td> <td>000.02</td> <td>000.02</td> <td>000.02</td> <td>000.02</td> <td>000.02</td> <td>000.02</td>			interesting of the second se	000.02	000.02	000.02	000.02	000.02	000.02	
(2) Diluted Earning per share (in Rs.)         6.37         7.04         3.88         13.42         9.55         21           Earning per equity share (for discontinuing operation):	(VII			6.37	7.04	3.88	13.42	9.55	21.62	
Image: Normal State         Earning per equity share (for discontinuing operation):         Image: Normal State         Normal State         Image: Normal State				the second se					21.62	
Image: constraint of the										
KIX         Earning per equity share (for discontinuing & continuing operation): (1) Basic Earning per share (in Rs.)         6.37         7.04         3.88         13.42         9.55         21           (2) Diluted Earning per share (in Rs.)         6.37         7.04         3.88         13.42         9.55         21           Segment wise Revenue Results and Capital Employed for the Ilnd Quarter and and Half year ended 30th September , 2019         (Rs. In Lacs. )           SI. No.         Particulars         Quarter Ended 30.09.2019         30.09.2018         <	VIII		(1) Basic Earning per share (in Rs.)	~	-	-	-	-	~	
VIX         operation): [1] Basic Earning per share (in Rs.)         6.37         7.04         3.88         13.42         9.55         21           (2) Diluted Earning per share (in Rs.)         6.37         7.04         3.88         13.42         9.55         21           (2) Diluted Earning per share (in Rs.)         6.37         7.04         3.88         13.42         9.55         21           Segment wise Revenue Results and Capital Employed for the IInd Quarter and and Half year ended 30th September , 2019         (Rs. In Lacs.)         (Rs. In Lacs.)           SI. NO.         Particulars         30.09.2019         30.09.2018         30.09.2019         30.09.2019         30.09.2019         30.09.2019         30.09.2019         30.09.2019         30.09.2019         30.09.2019         30.09.2019         30.09.2019         30.09.2019         30.09.2018         31.03           (Un-Audited)         (Un-Audited)         (Un-Audited)         (Un-Audited)         (Audited)         <			(2) Diluted Earning per share (in Rs.)	-	-	-		-	-	
Alx         (1) Basic Earning per share (in Rs.)         6.37         7.04         3.88         13.42         9.55         21           (2) Diluted Earning per share (in Rs.)         6.37         7.04         3.88         13.42         9.55         21           Segment wise Revenue Results and Capital Employed for the IInd Quarter and and Half year ended 30th September , 2019         (Rs. In Lacs.)           SI. No.         Particulars         Quarter Ended         Half Year Ended         Year I           30.09.2019         30.06.2019         30.09.2018         30.09.2018         30.09.2018         30.09.2018         31.03           (I) Basic Earning per share (in Rs.)         Particulars         Quarter and and Half year ended 30th September , 2019         (Rs. In Lacs.)         (Rs. In Lacs.)           SI. No.         Particulars         Quarter Ended         Half Year Ended         Year I           30.09.2019         30.09.2018         30.09.2018         30.09.2018         30.09.2018         31.03           (I) Basic Earning per share (in Rs.)         Particulars         2522.32         2427.78         1930.85         4950.10         3769.56         830           b) Roofing Sheets         0.00         1.17         2.30         1.17         7.27         10           Segment Resu			Earning per equity share (for discontinuing & continuing							
Image: Image: Image: Share (in Rs.)         6.37         7.04         3.88         13.42         9.55         21           (2) Diluted Earning per share (in Rs.)         6.37         7.04         3.88         13.42         9.55         21           Segment wise Revenue Results and Capital Employed for the IInd Quarter and and Half year ended 30th September , 2019         (Rs. In Lacs.)           SI. No.         Particulars         Quarter Ended         Half Year Ended         Year I           Segment Revene (Net of Excise duty & GST )         Image: Colspan="4">Half Year Ended         Year I           1         a) Coll springs & Forging items         2522.32         2427.78         1930.85         4950.10         376.956         830           b) Roofing Sheets         Colspan="4">Colspan= 4         Image: Colspan="4">Image: Colspan="4">Colspan= 4           Image: Colspan="4">Segment Results:         Colspan= 4         Ver         Ver         Ver           Image: Colspan="4">Colspan= 4         Ver         Ver           A Ver         Segment Revene (Net of Excise duty & GST )         Colspan= 4 <td co<="" td=""><td>XIX</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td>	<td>XIX</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	XIX								
Segment wise Revenue Results and Capital Employed for the lind Quarter and and Half year ended 30th September , 2019         (Rs. In Lacs. )           SI.NO.         Quarter Ended         Half Year Ended         Year I           SI.NO.         Particulars         Quarter Ended         Half Year Ended         Year I           Sit.NO.         Particulars         Quarter Ended         Half Year Ended         Year I           Segment Revene (Net of Excise duty & GST )         (Un-Audited)         (Un-Audited)         (Un-Audited)         (Mater Segment Revene (Net of Excise duty & GST )         Colspan= 6           a) Coil springs & Forging items         2522.32         2427.78         1930.85         4950.10         3769.56         830           Net Sales/ Income from Operations         2522.32         2428.95         1933.15         4951.27         3776.83         830           A Coll springs & Forging items         22.32         2428.64         836.40         602.11         135 <th col<="" td=""><td></td><td></td><td></td><td>Statistics of the second state of the second s</td><td></td><td></td><td></td><td></td><td>21.62</td></th>	<td></td> <td></td> <td></td> <td>Statistics of the second state of the second s</td> <td></td> <td></td> <td></td> <td></td> <td>21.62</td>				Statistics of the second state of the second s					21.62
SI. No.         Particulars         Quarter Ended         Half Year Ended         Year I           30.09.2019         30.09.2019         30.09.2018         30.09.2018         30.09.2018         30.09.2018         31.03           1.         a) Coil springs & Forging items         2522.32         2427.78         1930.85         4950.10         3769.56         830           b) Roofing Sheets         0.00         1.17         2.30         1.17         7.27         10           Segment Revene (Net of Excise duty & GST )         0.00         1.17         2.30         1.17         7.27         10           b) Roofing Sheets         0.00         1.17         2.30         1.17         7.27         10           Segment Results:		-8							21.62	
SI. No.         Particulars         30.09.2019         30.06.2019         30.09.2018         30.09.2019         30.09.2018         30.09.2019         30.09.2018         30.09.2019         30.09.2018         30.09.2019         30.09.2018         30.09.2019         30.09.2019         30.09.2019         30.09.2018         30.09.2019         (Audited)         (Un-Audited)         (Un-Audited)         (Audited)         (Audited)         (Audited)         (Audited)         (Interd)			Segment wise Revenue Results and Capital Employed for the IInd	Quarter and and	Half year ended	30th Septemb	er, 2019	(Rs. In La	acs.)	
SI. No.         Particulars         30.09.2019         30.06.2019         30.09.2018         30.09.2019         30.09.2018         30.09.2019         30.09.2018         30.09.2019         30.09.2018         31.03           1         a         Coil springs & Forging items         2522.32         2427.78         1930.85         4950.10         3769.56         3800           b)         Roofing Sheets         0.00         1.17         2.30         1.17         7.27         100           c         Net Sales/ Income from Operations         2522.32         2428.95         1933.15         4951.27         3776.83         831           Segment Results:         0.00         1.17         2.30         1.17         7.27         10           a)         Coil springs & Forging items         2522.32         2428.95         1933.15         4951.27         3776.83         831           c         Segment Results:					Quarter Ended		Half Ye	ar Ended	Year Ende	
Segment Revene (Net of Excise duty & GST )         7	SI. I	N0.	Particulars	30.09.2019					31.03.201	
1.       a) Coil springs & Forging items       2522.32       2427.78       1930.85       4950.10       3769.56       830         b) Roofing Sheets       0.00       1.17       2.30       1.17       7.27       10         Net Sales/ Income from Operations       2522.32       2428.95       1933.15       4951.27       3776.83       831         Segment Results:         Profit/Loss before Interest & Taxes         a) Coil springs & Forging items       420.23       471.28       285.64       836.40       602.11       135         b) Roofing Sheets       0.00       (1.46)       (3.00)       (1.46)       (4.28)       (6.         Total       420.23       471.28       285.64       836.40       602.11       135         b) Roofing Sheets       0.00       (1.46)       (3.00)       (1.46)       (4.28)       (6.         Total       420.23       470.82       282.64       834.94       597.83       134         Less:					(Un-Audited)		(Un-A	udited)	(Audited)	
b)         Roofing Sheets         0.00         1.17         2.30         1.17         7.27         10           Net Sales/ Income from Operations         2522.32         2428.95         1933.15         4951.27         3776.83         831           Segment Results:           Profit/Loss before Interest & Taxes	, 1	-								
Net Sales/ Income from Operations         2522.32         2428.95         1933.15         4951.27         3776.83         831           Segment Results:         Profit/Loss before Interest & Taxes	1.	-							8302.78	
Segment Results:         Profit/Loss before Interest & Taxes         420.23         471.28         285.64         836.40         602.11         135           a)         Coil springs & Forging items         420.23         471.28         285.64         836.40         602.11         135           b)         Roofing Sheets         0.00         (1.46)         (3.00)         (1.46)         (4.28)         (6.           Total         420.23         469.82         282.64         834.94         597.83         134           Less:         -         -         -         -         -         -           i)         Interest (Net)         16.73         14.91         17.86         31.62         39.02         74           ii         Unallocable expenditure net of income         58.23         90.35         48.41         93.49         92.96         236           Total Profit before Tax         345.27         364.56         216.37         709.83         465.85         103		(C)							10.59	
Profit/Loss before Interest & Taxes         420.23         471.28         285.64         836.40         602.11         135           a)         Coil springs & Forging items         420.23         471.28         285.64         836.40         602.11         135           b)         Roofing Sheets         0.00         (1.46)         (3.00)         (1.46)         (4.28)         (6.           Total         420.23         469.82         282.64         834.94         597.83         134           Less:				2522.32	2428.95	1933.15	4951.27	3776.83	8313.37	
a)         Coil springs & Forging items         420.23         471.28         285.64         836.40         602.11         1355           b)         Roofing Sheets         0.00         (1.46)         (3.00)         (1.46)         (4.28)         (6.           Total         420.23         469.82         282.64         834.94         597.83         134           Less:										
b)         Roofing Sheets         0.00         (1.46)         (3.00)         (1.46)         (4.28)         (6.           Total         420.23         469.82         282.64         834.94         597.83         134           Less:		2)		420.00	474.00	205.64	026 40	602.44	1050 70	
Total         420.23         469.82         282.64         834.94         597.83         134           Less:	_			and the second sec	and the second se				1350.70	
Less:         16.73         14.91         17.86         31.62         39.02         74           ii         Unallocable expenditure net of income         58.23         90.35         48.41         93.49         92.96         235           Total Profit before Tax         345.27         364.56         216.37         709.83         465.85         103	2.	0)							(6.45)	
i)         Interest (Net)         16.73         14.91         17.86         31.62         39.02         74           ii         Unallocable expenditure net of income         58.23         90.35         48.41         93.49         92.96         236           Total Profit before Tax         345.27         364.56         216.37         709.83         465.85         103				420.23	403.02	202.04	034,94	391.03	1344.25	
ii         Unallocable expenditure net of income         58.23         90.35         48.41         93.49         92.96         233           Total Profit before Tax         345.27         364.56         216.37         709.83         465.85         103		i)		16.73	14.91	17.86	31.62	39.02	74.61	
Total Profit before Tax         345.27         364.56         216.37         709.83         465.85         103           Capital Employed		ii		and the second sec					239.45	
Capital Employed					And and a state of the state of	and the second sec			1030.19	
	3.					2	_			

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Place : Kanpur Date- 14th November, 2019

(K.L.Bhatia) Chairman cum Mng. Director DIN: 00581799

Notes:

- The above Un-audited Financial Results have been reviewed and recommended by Audit Committee and approved by the Board of Directors at their meeting held on 14th Nov., 2019.
- 2) The above financial results of the Company have been prepared in accordance with the Indian Accounting Standards (Ind-As) notified under the Companies Act (Accounting Standards) Rules, 2015 as amended by Companies (Ind-AS) (Amendment) Rules, 2016. These financial results have been prepared in accordance with recongnition and measurement principles in Ind-AS 34 Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3) The Government of India has implemented Goods and Service Tax (GST) from July,2017 subsuming excise duty,service tax and other various indirect taxes. As per Ins-AS the revenue as reported above is net of GST.
- 4) The Reconcilation between other equity previously reported under ERS while Indian GAAP(AS) and as presented now under Ind AS for the quarter and half year ended 30th September, 2019 and previous year ended 31st March 2019 are as follows:

la constant de la con					_	(RS. III Lacs)
Particulars	Quarter Ended 30.09.2019 (Un-Audited)	Preceding Qurter Ending 30.06.2019 (Un-Audited)	Corresponding 3 months ended in the previous year 30.09.2018 (Un-Audited)	Half Year Ended 30.09.2019 (Un-Audited)	Preceding Half Year Ended 30.09.2018 (Un-Audited)	Previous Year Ended 31.3.2019 (Audited)
Net Profit as per GAAP (Accounting Standard)	246.90	273.55	150.79	520.45	368.73	840.28
Fair value Adjustment of Investment Re-measurement gains and (losses) of Defined Benefit obligations (net)	- 4.18	- 3.91	2.07	8.09	7.45	- 11.16
Other Gain and (loss)		-	~	-	-	-
Deferred Tax Impacts	=	-	-	-	*	
Proposed Dividend	0.00	0.00	0.00	0.00	0.00	(39.38)
Proposed Dividend distribution tax	0.00	0.00	0.00	0.00	0.00	(6.82)
Net Profit as per Ind AS	251.08	277.46	152.86	528.54	376.18	805.24
Total Comprehensive Income for the period (Comprising Profit / (Loss) for ( after tax) and other Comprehensive income (after tax)	251.08	277.46	152.86	528.54	376.18	805.24

5) Number of Investor Complaints for the Quarter ended 30th September, 2019 : Beginning- Nil, Received- 23, Disposed off - 23 and pending -Nil.

6) The Previous quarter/year figures have been re-grouped/ re-arranged, wherever necessary.

Meeting commencement time: Meeting coclusion time: Lu PM.

Place : Kanpur Date- 14th November, 2019 For and on behalf of the Board of Directors

(Rs. In Lacs)

(K.L.Bhatia) Chairman cum Mng. Director DIN: 00581799

## FRONTIER SPRINGS LIMITED CIN: L17119UP1981PLC005212

#### Regd. Office: KM 25/4 Kalpi Road, Rania, Kanpur Dehat. 209304 Un-Audited Financial Results for the Quarter and Half Year ended 30th September,2019 STATEMENT OF ASSETS AND LIABILITIES (Rs. in lacs)

	5		(Rs. in lacs)		
	Particulars	Six Months Ended 30.09.2019	Previous Year Ended 31.03.2019		
	ASSETS				
	Non-Current Assets				
	a) Property, Plant and Equipment	3007.65	2980.57		
	b) Capital-Work-in-Progress	133.32	40.19		
	c) Investment Properties	0.00	0.00		
	d) Other Intangible Assets	0.00	0.00		
	e) Other Intangible Assets under Development	0.00	0.00		
	f) Financial Assets	0.00	0.00		
	i) Investment	363.25	301.10		
	ii) Trade Receivables	0.00	0.00		
(	iii) Loans	31.53	31.53		
(	iv) Other Financial Assets				
(	i) Deferred Tax Assets (Net)	0.00	0.00		
(	ii) Non Current Assets	49.42	53.90		
-	Fotal Non-Current Assets	3585.17	3407.3		
2 0	Current Assets				
(	a) Inventories	1739.96	1839.5		
10	b) Financial Assets				
	i) Current Investments	0.00	0.0		
	ii) Trade Receivables	1173.52	1145.1		
	(iii) Cash and Cash Equivalents	144.26			
	(iv) Bank Balance other than Cash and Cash Equivalents	0.00			
	v) Loans	367.96			
	(vi) Other Financial Assets	0.00			
	(c) Other Current Assets	16.36			
	Total - Current Assets	3442.06			
-	TOTAL - ASSETS	7027.23	6778.7		
в	EQUITY AND LIABILITIES				
_	Equity				
	(a) Equity Share Capital	396.32	396.3		
	(b) Other Equity	3908.86			
	Total Equity	4305.18			
	Non-Current Liabilities	4303.10	5770.0		
	(a) Financial Liabilities				
		403.45	277.1		
	(i) Borrowings	0.00			
	(ii) Trade Payables	0.00	and the second se		
	(iii) Other Financial Liabilities	51.72			
	(b) Provisions				
	(c) Deferred tax liabilities (Net)	206.80			
	(d) Other Non-Current Liabilities	4.07			
	Total Non-Current Liabilities	666.04	485.2		
	Current Liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	233.98			
	(ii)Trade Payables	1415.33	and the second se		
	(iii) Other Financial Liabilities	0.00			
	(b) Other Current Liabilities	146.73			
	(c) Provisions	259.97			
	Total - Current Liabilities	2056.01	2516.8		
_	TOTAL - EQUITY AND LIABILITIES	7027.23	6778.7		

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For and on behalf of the Board of Director

(K.L.Bhatia) Chairman cum Mng. Director DIN: 00581799

Place :- Kanpur Date- 14th November, 2019

### FRONTIER SPRINGS LIMITED CIN: L17119UP1981PLC005212 REGD.OFF. :- KM-25/4, KA;PI ROAD, RANIA KANPUR-DEHAT UN-AUDITED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPT., 2019

		(Rs.in Lacs)
Particulars	FIGURES AS AT 30th SEPT.,2019	FIGURES AS AT 31st MARCH,2019
A) CASH FLOW FROM OPERATING ACTIVITIES :		
NET PROFIT BEFORE TAX AS PER STATEMENT OF PROFIT AND LOSS	721.53	1045.65
ITEM ADJUSTMENT FOR :-		
DEPRECIATION & AMORTISATION EXPENSES	121.07	221.58
FINANCE COST	39.09	83.15
RENTAL INCOME	(16.94)	(32.53)
INTEREST INCOME	(7.47)	(9.69)
INPUT CREDIT OF CENTRAL EXCISE DUTY & REFUND OF GST.	(10.44)	(14.17)
JOBWORK INCOME	(4.24)	(13.91)
LOSS ON SALE OF CAR TAKEN AS EXTRA ORDINARY ITEM	0.00	5.26
HIRE CHARGES	5.23	10.93
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	847.83	1296.27
ADJUSTMENT FOR :-		
INVENTORIES SUNDRY DEBTORS	99.58 (28.33)	(341.77) (128.73)
LOAN & ADVANCES	(119.35)	(128.73)
SUNDRY CREDITORS	(216.57)	343.88
SUNDRY PROVISIONS	149.56	66.05
CASH GENERATED FROM OPERATIONS	732.72	1102.46
EXTRA ORDINARY ITEMS TAX PAID	0.00	(5.26)
NET CASH (USED IN) FROM OPERATING ACTIVITIES (A)	(156.61) <b>576.11</b>	(231.37) <b>865.83</b>
(B) CASH FLOW FROM INVESTING ACTIVITIES :		
PURCHASE OF PROPERTY, PLANT AND EQUIPMENTS	(241.28)	(333.53)
SALE OF PROPERTY, PLANT AND EQUIPMENTS	0.00	17.53
INVESTMENT	(62.09)	(133.16)
RENT RECEIVED	16.94	32.53
INTEREST RECEIVED	7.47	9.69
INPUT CREDIT OF CENTRAL EXCISE Y & REFUND OF GST.	10.44	14.17
JOBWORK INCOME	4.24	13.91
NET CASH (USED IN)/FROM INVESTING ACTVITIES (B)	(264.28)	(378.86)
C) CASH FLOW FROM FINANCING ACTIVITIES		
PROCEEDS FROM SHARE CAPITAL	0.00	0.00
PROCEEDS/(REPAYMENT) FROM LONG TERM BORROWINGS	126.33	(300.59)
PROCEEDS/(REPAYMENT) OF SHORT TERM BORROWING	(375.71)	(45.53)
DIVIDEND PAID (INCLUDING DIVIDEND DISTRIBUTION TAX)	0.00	(46.20)
INTEREST PAID (BANK & LOAN)	(39.09)	(83.15)
HIRE CHARGES	(5.23)	(10.93)
NET CASH(USED IN)/FROM FINANCING ACTIVITIES (C)	(293.70)	(486.40)
NET(DECREASE)/INCREASE IN CASH AND	40.40	0.57
	18.13	0.57
CASH AND CASH EQUIVALENTS-OPENING	126.13	125.56
CASH AND CASH EQUIVALENTS-CLOSING	144.26	126.13

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(K.L.Bhatia) Chairman cum Mng. Director DIN: 00581799

Place : Kanpur Date- 14th November, 2019

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# <u>SANJEEVANI RAIZADA & CO.</u> CHARTERED ACCOUNTANT

## Annexure- 1

## Auditor's Review Report on Unaudited Standalone Quarterly Financial Results for the period ending 30<sup>th</sup> September.2019

## To the Board of Directors of Frontier Springs Limited

I have reviewed the accompanying statement of unaudited financial results of **Frontier Springs Limited** CIN: L17119UP1981PLC005212 Registered office KM25/4, Kalpi Road Rania, Kanpur- Dehat for the period ended 30<sup>th</sup> September,2019. The statement has been prepared by the company pursuant to the requirements of regulation 33 of the SEBI (Listing obligations and disclosure Requirements) Regulation 2015, read with SEBI Circular Number CIR/CFD/FAC/62/2016 dated july 5, 2016 This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. My responsibility is to issue a report on these financial statements based on our review.

I conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that I plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. I have not performed an audit and accordingly, I do not express an audit opinion.

Based on my review conducted as above, to the best of my knowledge and as per information and explanation provided to me by the management to my satisfaction nothing has come to my attention that causes me to believe that the statement, prepared in according with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('IND AS') specified under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular Number CIR/CFD/FAC/62/2016 dated july 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SANJEEVANI RAIZADA CO. CHARTERED ACCOUNTANTS

RAIZ FIRM REGISTRATION NO. : 021960C

Chartered owan 300 Accountants TANPUT

(SANJEEVANI RAIZADA) PROPRIETOR MEMBERSHIP NO.: 414542

Place: Kanpur Date: 12/11/2019 UDIN: **19414542AAAAHS8510** 

Note: This report is given on the request of the management to be furnished to Board of directors as per the requirement of Securities Exchange Board Of India Regulation 2015, read with SEBI Circular Number CIR/CFD/FAC/62/2016 dated july 5, 2016 and is categorically not for use of management for any other purposes.