



# Frontier Springs Ltd.

REGD. OFFICE & FACTORY : KM 25/4, KALPI ROAD, RANIA, KANPUR DEHAT - 209 304 U.P. (INDIA)  
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CIN No. : L17119UP1981PLC005212

February 10, 2025

To,  
The BSE Limited  
Corporate Relationship Department  
1<sup>st</sup> Floor, New Trading Wing,  
Rotunda Building, PJ, Towers,  
Dalal Street, Fort, Mumbai-400001  
Fax No.: 022-22723121, 22722037,  
Scrip Code: 522195

**Subject: Outcome of Board Meeting**

Dear Sir/Madam

In compliance to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 this is 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 nine months ended December 31, 2024.

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 nine months ended December 31, 2024:

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

The meeting commenced at 1:10 p.m. and concluded at 3.30 p.m.

Kindly take the above on record and oblige.

Thanking You

Yours Faithfully,

For Frontier Springs Limited

Dhruv Bhasin

Digitally signed by Dhruv  
Bhasin  
Date: 2025.02.10 15:35:01  
+05'30'


Dhruv Bhasin

(Company Secretary & Compliance Officer)

Encl's: As above

Part I- Statement of Un-Audited Standalone Financial Results for the Illrd Quarter and Nine months ended on 31st. December, 2024							
Sl. NO.	Particulars	Quarter Ended			Nine Months Ended		Financial Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Un-Audited)			(Un-Audited)		(Audited)
I	Revenue from Operations (Net)	5826.84	5223.71	3302.42	16125.97	9127.09	13541.48
II	Other Income	5.85	12.75	4.95	84.93	15.20	61.20
III	<b>Total Income (I+II)</b>	<b>5832.69</b>	<b>5236.46</b>	<b>3307.37</b>	<b>16210.90</b>	<b>9142.29</b>	<b>13602.68</b>
IV	<b>EXPENSES</b>						
a)	Cost of Material Consumed	3007.07	2669.77	1565.87	8255.46	4619.30	6574.28
b)	Purchase of Stock-in-Trade	-	-	-	-	-	-
c)	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(114.00)	(113.70)	8.50	(114.98)	(181.55)	89.72
d)	Employee Benefit Expenses	143.45	148.36	118.32	426.56	319.49	453.50
e)	Finance cost	6.26	4.50	4.15	15.29	14.11	19.97
f)	Depreciation & Amortisation Expenses	100.75	102.29	86.38	298.40	263.53	371.24
g)	Other Expenses	1542.96	1450.44	1093.55	4267.62	3034.87	4347.01
	<b>Total Expenses (IV)</b>	<b>4686.49</b>	<b>4261.66</b>	<b>2876.77</b>	<b>13148.35</b>	<b>8069.75</b>	<b>11855.72</b>
V	<b>Profit/(Loss) before exceptional items and Tax (III-IV)</b>	<b>1146.20</b>	<b>974.80</b>	<b>430.60</b>	<b>3062.55</b>	<b>1072.54</b>	<b>1746.96</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before Tax (V-VI)</b>	<b>1146.20</b>	<b>974.80</b>	<b>430.60</b>	<b>3062.55</b>	<b>1072.54</b>	<b>1746.96</b>
VIII	<b>Tax Expenses:</b>						
	1. Current Tax	265.42	236.55	101.25	728.32	255.49	432.55
	2. Previous Year Tax	0.00	0.00	0.93	0.00	0.93	0.93
	3. Deferred Tax	7.72	9.40	6.31	34.04	22.59	14.87
IX	<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>873.06</b>	<b>728.85</b>	<b>322.11</b>	<b>2300.19</b>	<b>793.53</b>	<b>1298.61</b>
X	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expenses of discontinuing operations	-	-	-	-	-	-
XII	Profit/ (Loss) from discontinuing operations after Tax (X-XI)	-	-	-	-	-	-
XIII	<b>Profit/(Loss) for the period (IX+XII)</b>	<b>873.06</b>	<b>728.85</b>	<b>322.11</b>	<b>2300.19</b>	<b>793.53</b>	<b>1298.61</b>
XIV	<b>Other Comprehensive Income</b>						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	(63.08)	141.54	113.46	117.88	260.54	297.99
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	35.62	28.55	29.67	65.57	75.00
XV	<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other comprehensive Income for the period)</b>	<b>809.98</b>	<b>834.77</b>	<b>407.02</b>	<b>2388.40</b>	<b>988.50</b>	<b>1521.60</b>
XVI	<b>Paid-up Equity Share Capital (Face Value of Rs.10/- per share)</b>	<b>396.32</b>	<b>396.32</b>	<b>396.32</b>	<b>396.32</b>	<b>396.32</b>	<b>396.32</b>
XVII	<b>Earning per equity share (for continuing operation):</b>						
	(1) Basic Earning per share (in Rs.)	20.57	21.20	10.33	60.64	25.10	38.63
	(2) Diluted Earning per share (in Rs.)	20.57	21.20	10.33	60.64	25.10	38.63
XVIII	<b>Earning per equity share (for discontinuing operation):</b>						
	(1) Basic Earning per share (in Rs.)	-	-	-	-	-	-
	(2) Diluted Earning per share (in Rs.)	-	-	-	-	-	-
XIX	<b>Earning per equity share (for discontinuing &amp; continuing operation):</b>						
	(1) Basic Earning per share (in Rs.)	20.57	21.20	10.33	60.64	25.10	38.63
	(2) Diluted Earning per share (in Rs.)	20.57	21.20	10.33	60.64	25.10	38.63
<b>Segment wise Revenue Results and Capital Employed for the Illrd Quarter and Nine Months ended on 31st. December, 2024</b>							
Sl. NO.	Particulars	Quarter Ended			Half Year Ended		Financial Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Un-Audited)			(Un-Audited)		(Audited)
1.	<b>Segment Revenue (Net of GST)</b>						
a)	Coil springs,Air-spring & Forging items	5826.84	5223.71	3302.42	16125.97	9127.09	13540.59
b)	Roofing Sheets	0	0.00	0.00	0.00	0.00	0.89
	<b>Net Sales/ Income from Operations</b>	<b>5826.84</b>	<b>5223.71</b>	<b>3302.42</b>	<b>16125.97</b>	<b>9127.09</b>	<b>13541.48</b>
	<b>Segment Results:</b>						
	<b>Profit/Loss before Interest &amp; Taxes</b>						
a)	Coil springs & Forging items	1284.90	1118.51	568.79	3427.77	1503.83	2308.23
b)	Roofing Sheets	0.00	0.00	0.00	0.00	0.00	0.14
	<b>Total</b>	<b>1284.90</b>	<b>1118.51</b>	<b>568.79</b>	<b>3427.77</b>	<b>1503.83</b>	<b>2308.37</b>
	Less:						
i)	Interest (net)	2.72	1.80	0.91	6.38	5.12	6.23
ii)	Un-allocable expenditure net of income	135.98	141.91	137.28	358.84	426.17	555.18
	<b>Total Profit before Tax</b>	<b>1146.20</b>	<b>974.80</b>	<b>430.60</b>	<b>3062.55</b>	<b>1072.54</b>	<b>1746.96</b>
3.	<b>Capital Employed</b>	-	-	-	-	-	-

For and on behalf of the Board of Directors

  
 (Kundan Lal Bhatia)  
 Chairman Cum Managing Director  
 DIN: 00581799

Place : Kanpur  
 Date: 10-02-2025



**NOTES:-**

- 1 The above standalone Un-Audited financial results have been prepared in accordance with the Companies (Indian Accounting 2015 as amended, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- 2 The above standalone financial results , after review by Audit committee have been and approved and taken on record by the Board of Directors at its meeting held on 10-02-2025.
- 3 The Statutory Auditors have carried out audit of the standalone financial results for the quarter ended 31st.Dec.,2024 as required under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements ) Regulations, 2015.
- 4 The Previous periods figures have been re-grouped/ re-arranged, wherever necessary to conform to current period's classification disclosures.
- 5 Number of Investor requests for the Quarter ended 31st. Dec., 2024 : Beginning- Nil Received- Nil,Disposed off -Nil and pending -Nil .

(Rs. In Lacs)

Particulars	Quarter Ended 31.12.2024	Preceding Quarter Ending 30.09.2024	Corresponding 3 months Ended in the Previous Year 31.12.2023	Nine Months ended 31.12.2024	Preceding Nine Months ended 31.12.2023	Financial Year Ended 31.03.2024
<b>Net Profit as per GAAP (Accounting Standard)</b>	873.06	728.85	322.11	2300.19	793.53	1298.61
Fair value Adjustment of Investment	-	-	-	-	-	-
Re-measurement gains and (losses) of Defined Benefit obligations (net)	(63.08)	105.92	84.91	88.21	194.97	222.99
Other Gain and (loss)	-	-	-	-	-	-
Deferred Tax Impacts	-	-	-	-	-	-
Proposed Dividend	-	-	-	-	-	(59.08)
<b>Net Profit as per Ind AS</b>	<b>809.98</b>	<b>834.77</b>	<b>407.02</b>	<b>2388.40</b>	<b>988.50</b>	<b>1462.52</b>
<b>Total Comprehensive Income for the period (Comprising Profit / (Loss) for ( after tax) and other Comprehensive income (after tax )</b>	<b>809.98</b>	<b>834.77</b>	<b>407.02</b>	<b>2388.40</b>	<b>988.50</b>	<b>1462.52</b>

For and on behalf of the Board of Directors

Meeting commencement time:  
Meeting conclusion time:1:10 P.M.  
3:30 P.M.Place : Kanpur  
Date : 10-02-2025(Kundan Lal Bhatia)  
Chairman Cum Managing Director  
DIN: 00581799

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**Annexure-1**

**Auditor's Review Report on Unaudited Standalone Quarterly Financial Results for the  
period ending 31st December, 2024**

**To the Board of Directors of Frontier Springs Limited**

We 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 31st December, 2024. The Statement has been prepared by the Company pursuant to the requirements of regulation 33 of 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. Our responsibility is to issue a report on these financial statements based on our review.

We have 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 we 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 an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, to the best of my knowledge and as per information and explanation provided to us by the management to our satisfaction nothing has come to our attention that causes us 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 there



SANJAY NANDANI & CO.  
CHARTERED ACCOUNTANTS

229, 2<sup>ND</sup> FLOOR, 63/2, CITY CENTRE,  
THE MALL, KANPUR-208 001  
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under 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 SANJAY NANDANI & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO. - 006941C


(SANJAY MALHOTRA)

PARTNER

MEMBERSHIP NO.: 071140

Place: Kanpur

Date: 10/02/2025

UDIN: 25071140BMHEOG3902

**Note:** This report is given on the request of the management to be furnished to board of directors as per the requirement of Security Exchange Board of India Regulation 2015, read with SEBI Circular Number CIR/CFD/FAC/62/2016 dated July 5, 2016, this is to be submitted before BSE and is categorically not for use of management for any other purpose.