



# Frontier Springs Ltd.

(Leading manufacturer of Coil Springs, Forgings and Air Springs to Indian Railways)

**Registered Office: KM 25/4, Kalpi Road, Rania, Kanpur Dehat-209304**

**CIN: L17119UP1981PLC005212**

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## EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st March, 2026

(Rs. in lakhs, except per share data)

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	Total Income from operations	8254.46	8143.16	7007.69	32206.11	23133.66
2	Net Profit/(Loss) for the period before Tax	2209.20	1915.18	1578.16	8225.09	4640.70
3	Net Profit / (Loss) for the period after Tax *	1658.53	1427.85	1166.18	6131.47	3466.36
4	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after Tax) and Other Comprehensive Income (after Tax)]	1338.34	1554.66	1148.13	6033.81	3536.52
5	Equity Share Capital (Face value of Rs.10/- each)	1184.02	396.32	396.32	1184.02	396.32
6	Reserve (excluding Revaluation Reserve as shown in the Audited Balance sheet of current/Previous year)	-	-	-	17163.56	12000.17
7	Earnings Per Share restated(of Rs. 10 /- each)					
	(a) Basic (Rs.)	14.04	12.08	9.87	51.89	29.34
	(a) Diluted (Rs.)	14.04	12.08	9.87	51.89	29.34
8	EPS (on Comprehensive Income ) after enhancing the bonus shares					
	(a) Basic (Rs.)	11.33	13.16	9.72	51.07	29.93
	(a) Diluted (Rs.)	11.33	13.16	9.72	51.07	29.93
9	Impact/reductions in Earning per equity share after restated (for continuing operation):					
	(1) Basic Earning per share (in Rs.)	2.71	(1.07)	0.15	0.83	(0.59)
	(2) Diluted Earning per share (in Rs.)	2.71	(1.07)	0.15	0.83	(0.59)
	* Not annualised.					

### NOTES:-

- The above Audited financial results have been reviewed and recommended by Audit committee and approved by the Board of Directors at their meeting held on 28.05.2026.
- The Statutory Auditors have carried out audit of the financial results for the quarter ended and year ended 31st March,2026 as required under Regulation 33 of the SEBI(Listing Obligations &Disclosure Requirements ) Regulations,2015.
- This Statement has been prepared in accordance with the Companies (Indian Accounting Standards), Rules ,2015 as amended, and prescribed under Section 133 of the Companies Act, read with the relevant rules issued thereunder.
- The Previous Periods figures have been regrouped/ reclassified wherever considered necessary to conform to current period's classification/ disclosure.
- The above is an extract of the detailed format of the Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Other Disclosure Requirements) Regulations, 2015. The full format of the Financial Results are available on the on the Stock Exchange website www.bseindia.com and also on the Company's website www.frontiersprings.co. in .
- We draw attention to the fact that the Board of Directors, at its meeting held on January 22, 2026, approved the issuance of bonus equity shares in the ratio of 2 (Two) new fully paid-up equity shares of Re. 10/- each for every existing 1 (one) equity share of Re. 10/- each, which was subsequently approved by the shareholders through a postal ballot on March 05, 2026.  
Pursuant to the approval of the Allotment Committee at its meeting held on March 16, 2026, the Company allotted 78,77,022 bonus equity shares of Re. 10/- each as fully paid-up to the eligible shareholders as on the record date of March 06, 2026. Consequently, the paid-up share capital of the Company stands increased to Rs. 11,81,55,330/- consisting of 1,18,15,533 equity shares of Re. 10/- each, by capitalizing the retained earnings of the Company.
- The Board has recommended dividend,subject to the approval of members at the forthcoming Annual General Meeting of the Company of Rs 0.70 (7%) per share on Equity Shares of Rs 10/- each of the Company for the financial year 2025-26.
- During the preparation of the financial results for the period ended March 31, 2026, the Company updated its Earnings Per Share (EPS) presentation for the comparative prior periods to ensure precise conformity with Indian Accounting Standard (Ind AS) 33 and uniform comparability:  
(a) Methodology Realignment: The EPS computation numerator has been adjusted to reflect Profit After Tax (PAT) attributable to equity shareholders, moving away from Total Comprehensive Income utilized in earlier periods. This isolates core operational profits by excluding the non-operational fair value movements of long-term financial securities recognized under Other Comprehensive Income (OCI).  
(b) Capital Restructuring (Bonus Issue): Pursuant to the approval of the [Board of Directors / Shareholders] on 22/01/2026, the Company allotted bonus equity shares in the ratio of [2:1], that is two shares on existing 1 share Consequently, the basic and diluted EPS for the current period as well as all comparative prior periods have been calculated based on the enhanced post-bonus capital base of 1,18,15,533 equity shares.  
Consequent to these presentation and capital updates, the EPS of the comparative prior periods has been restated retrospectively. These administrative adjustments are confined strictly to the presentation of the EPS metric and have absolutely no impact on the reported Assets, Liabilities, Reserves, Net Profit, or Total Comprehensive Income of the Company for any period."

(Kundan Lal Bhatia)

Chairman Cum Managing Director

DIN: 00581799

Place : Kanpur  
Date: 28-05-2026