



# Frontier Springs Ltd.

REGD. OFFICE & FACTORY : KM 25/4, KALPI ROAD, RANIA, KANPUR DEHAT - 209 304 U.P. (INDIA)  
Tele Office : +91-5111-240212, 240213 C Fax : +91-5111-240214  
e-mail : info@frontiersprings.co.in C Website : http://www.frontiersprings.co.in  
CIN No. : L17119UP1981PLC005212

November 13, 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 ended September 30, 2025.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we are hereby forwarding the following documents for the quarter ended September 30, 2025:

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

The meeting commenced at 1:15 p.m. and concluded at 3:45 p.m.

Kindly take the above on record and oblige.

Thanking You

Yours Faithfully,

For Frontier Springs Limited

Dhruv Bhasin

(Company Secretary & Compliance Officer)

Encl's: 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. 05111-240212-213, 0512-2691207-08, Fax No. 0512-2691209,

**Part I- Statement of Un-Audited Standalone Financial Results for the IInd Quarter and Half Year ended on 30th September, 2025**

Sl. NO.		Particulars	Quarter Ended			Half Year Ended		(Rs. In Lacs)
			30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	Financial Year Ended
			(Un-Audited)			(Un-Audited)		(Audited)
I		Revenue from Operations (Net)	8274.06	7534.43	5223.71	15808.49	10299.13	23133.66
II		Other Income	16.52	60.04	12.75	76.56	79.08	97.97
III		<b>Total Income (I+II)</b>	<b>8290.58</b>	<b>7594.47</b>	<b>5236.46</b>	<b>15885.05</b>	<b>10378.21</b>	<b>23231.63</b>
IV		<b>EXPENSES</b>						
	a)	Cost of Material Consumed	3847.62	3718.85	2669.77	7566.47	5248.39	11644.87
	b)	Purchase of Stock-in-Trade	-	-	-	-	-	-
	c)	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	78.83	(174.13)	(113.70)	(95.30)	(0.98)	(118.37)
	d)	Employee Benefit Expenses	140.41	145.23	148.36	285.64	283.11	580.15
	e)	Finance cost	6.37	6.56	4.50	12.93	9.03	22.52
	f)	Depreciation & Amortisation Expenses	109.18	103.57	102.29	212.75	197.65	400.79
	g)	Other Expenses	1999.77	1802.08	1450.44	3801.85	2724.66	6060.96
		<b>Total Expenses (IV)</b>	<b>6182.18</b>	<b>5602.16</b>	<b>4261.66</b>	<b>11784.34</b>	<b>8461.86</b>	<b>18590.93</b>
V		<b>Profit/(Loss) before exceptional items and Tax (III-IV)</b>	<b>2108.40</b>	<b>1992.31</b>	<b>974.80</b>	<b>4100.71</b>	<b>1916.35</b>	<b>4640.70</b>
VI		Exceptional Items	-	-	-	-	-	-
VII		<b>Profit/(Loss) before Tax (V-VI)</b>	<b>2108.40</b>	<b>1992.31</b>	<b>974.80</b>	<b>4100.71</b>	<b>1916.35</b>	<b>4640.70</b>
VIII		<b>Tax Expenses:</b>						
	1.	Current Tax	518.24	483.97	236.55	1002.21	462.90	1141.86
	2.	Previous Year Tax	0.00	0.00	0.00	0.00	0.00	0.00
	3.	Deferred Tax	19.52	33.89	9.40	53.41	26.32	32.48
IX		<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>1570.64</b>	<b>1474.45</b>	<b>728.85</b>	<b>3045.09</b>	<b>1427.13</b>	<b>3466.36</b>
X		Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XI		Tax expenses of discontinuing operations	-	-	-	-	-	-
XII		<b>Profit/(Loss) from discontinuing operations after Tax (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII		<b>Profit/(Loss) for the period (IX+XII)</b>	<b>1570.64</b>	<b>1474.45</b>	<b>728.85</b>	<b>3045.09</b>	<b>1427.13</b>	<b>3466.36</b>
XIV		Other Comprehensive Income						
		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	(12.61)	140.52	141.54	127.91	202.17	93.76
		(ii) Income tax relating to items that will be reclassified to profit or loss	(3.18)	35.37	35.62	32.19	50.88	23.60
XV		<b>Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other comprehensive Income for the period)</b>	<b>1561.21</b>	<b>1579.60</b>	<b>834.77</b>	<b>3140.81</b>	<b>1578.42</b>	<b>3536.52</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.)	39.64	40.11	21.20	79.75	40.08	89.79
		(2) Diluted Earning per share (in Rs.)	39.64	40.11	21.20	79.75	40.08	89.79
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.)	39.64	40.11	21.20	79.75	40.08	89.79
		(2) Diluted Earning per share (in Rs.)	39.64	40.11	21.20	79.75	40.08	89.79

For and on behalf of the Board of Directors

Place : Kanpur  
Date: 13-11-2025



*Kundan Lal Bhatia*

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

**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 13-11-2025.
- 3 The Statutory Auditors have carried out audit of the standalone financial results for the quarter ended 30th Sept., 2025 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 30th Sept., 2025 : Beginning- Nil Received- Nil, Disposed off - Nil, and pending - Nil.
- 6 The EPS has been calculated for the relevant period on the basis of 3938511 equity shares which excludes 49400 forfeited equity shares of the company, from the issued capital, on which 5 Rs being 50% of the amount was received.

(Rs. In Lacs)

Particulars	Quarter Ended 30.09.2025	Preceding Quarter Ending 30.06.2025	Corresponding 3 months Ended in the Previous Year 30.09.2024	Half Year ended 30.09.2025	Preceding Half Year ended 30.09.2024	Financial Year Ended 31.03.2025
			(Un-Audited)			(Audited)
Net Profit as per GAAP (Accounting Standard)	1570.64	1474.45	728.85	3045.09	1427.13	3466.36
Fair value Adjustment of Investment	-	-	-	-	-	-
Re-measurement gains and (losses) of Defined Benefit obligations (net)	(9.43)	105.15	105.92	95.72	151.29	70.16
Other Gain and (loss)	-	-	-	-	-	-
Deferred Tax Impacts	-	-	-	-	-	-
Proposed Dividend	-	-	-	-	-	(70.89)
Net Profit as per Ind AS	1561.21	1579.60	834.77	3140.81	1578.42	3465.63
Total Comprehensive Income for the period (Comprising Profit / (Loss) for (after tax) and other Comprehensive income (after tax))	1561.21	1579.60	834.77	3140.81	1578.42	3465.63

For and on behalf of the Board of Directors

Meeting commencement time: 1:15 PM.  
Meeting conclusion time: 3:45 PM.

Place : Kanpur  
Date : 13-11-2025

  
(Kundan Lal Bhatia)  
Chairman Cum Managing 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 period ended 30th Sept., 2025  
**STATEMENT OF ASSETS AND LIABILITIES**

(Rs. in lacs)

	Particulars	Current Period Ended 30.09.2025 (Un-Audited)	Previous Year Ended 31.03.2025 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	6260.75	5630.75
	(b) Capital-Work-in-Progress	29.97	101.83
	(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	3007.94	2479.55
	(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	90.66	80.04
	<b>Total Non-Current Assets</b>	<b>9420.85</b>	<b>8323.69</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	4053.19	3967.95
	(b) Financial Assets	0.00	0.00
	(i) Current Investments	0.00	0.00
	(ii) Trade Receivables	3158.74	3844.11
	(iii) Cash and Cash Equivalents	1306.40	520.35
	(iv) Bank Balance other than Cash and Cash Equivalents	0.00	0.00
	(v) Loans	264.78	252.59
	(vi) Other Financial Assets	0.00	0.00
	(c) Other Current Assets	23.18	26.44
	<b>Total - Current Assets</b>	<b>8806.29</b>	<b>8611.44</b>
	<b>TOTAL - ASSETS</b>	<b>18227.14</b>	<b>16935.13</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity Share Capital	396.32	396.32
	(b) Other Equity	15140.98	12000.17
	<b>Total Equity</b>	<b>15537.30</b>	<b>12396.49</b>
<b>2</b>	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	304.88	187.74
	(ii) Trade Payables	0.00	0.00
	(iii) Other Financial Liabilities	0.00	0.00
	(b) Provisions	105.74	29.26
	(c) Deferred tax liabilities (Net)	350.43	297.02
	(d) Other Non-Current Liabilities	10.97	10.97
	<b>Total Non-Current Liabilities</b>	<b>772.02</b>	<b>524.99</b>
<b>3</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	349.16	405.69
	(ii) Trade Payables	1017.93	2972.57
	(iii) Other Financial Liabilities	0.00	0.00
	(b) Other Current Liabilities	304.91	293.44
	(c) Provisions	245.82	341.94
	<b>Total - Current Liabilities</b>	<b>1917.82</b>	<b>4013.65</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>18227.14</b>	<b>16935.13</b>

For and on behalf of the Board of Directors

Place : Kanpur  
Date : 13-11-2025



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

**FRONTIER SPRINGS LIMITED**  
**CIN: L17119UP1981PLC005212**  
**REGD.OFF. :- KM-25/4, KALPI ROAD, RANIA KANPUR-DEHAT**  
**CASH FLOW STATEMENT FOR THE YEAR PERIOD ENDED 30th SEPT., 2025**  
**(Amount in Rs.)**

Particulars	Current Period Ended 30.09.2025	Previous Year Ended 31.03.2025
	(Un-Audited)	(Audited)
<b>A) CASH FLOW FROM OPERATING ACTIVITIES :</b>		
NET PROFIT BEFORE TAX AS PER STATEMENT OF PROFIT AND LOSS	4100.71	4640.70
ITEM ADJUSTMENT FOR :-		
DEPRECIATION & AMORTISATION EXPENSES	212.75	400.79
FINANCE COST	12.93	22.52
RENTAL INCOME	(0.96)	(1.92)
INTEREST INCOME	(10.47)	(18.92)
DISCOUNT RECD.	(1.60)	0.00
DIVIDEND RECD	(7.43)	(11.57)
CAPITAL GAIN /CAPITAL LOSS EARNED	(53.39)	(62.70)
(PROFIT)LOSS ON SALE OF CAR TAKEN AS EXTRA ORDINARY ITEMS	(2.70)	(2.86)
OTHER COMPREHENSIVE INCOME / LOSS NET OF TAX	95.73	70.17
CORPORATE SOCIAL RESPONSIBILITY EXPENSES	49.39	25.26
<b>OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES</b>	<b>4394.96</b>	<b>5061.47</b>
ADJUSTMENT FOR :-		
INVENTORIES	(85.25)	(877.44)
SUNDRY DEBTORS	685.37	(1627.25)
LOAN & ADVANCES	(19.55)	(60.26)
SUNDRY CREDITORS	(1954.64)	819.65
SUNDRY PROVISIONS	(8.18)	58.87
<b>CASH GENERATED FROM OPERATIONS</b>	<b>3012.71</b>	<b>3375.04</b>
EXTRA ORDINARY ITEMS	2.70	2.86
CORPORATE SOCIAL RESPONSIBILITY EXPENSES	(49.39)	(25.26)
TAX PAID	(1002.21)	(1141.86)
<b>NET CASH (USED IN) FROM OPERATING ACTIVITIES (A)</b>	<b>1963.81</b>	<b>2210.78</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES :</b>		
PURCHASE OF PROPERTY, PLANT AND EQUIPMENTS	(770.89)	(1476.50)
SALE OF PROPERTY, PLANT AND EQUIPMENTS	0.00	16.14
INVESTMENT	(528.39)	(681.22)
RENT RECEIVED	0.96	1.92
INTEREST RECEIVED	10.47	18.92
DISCOUNT RECD.	1.60	0.00
DIVIDEND RECD.	7.43	11.57
CAPITAL GAIN EARNED	53.39	62.70
<b>NET CASH (USED IN)/FROM INVESTING ACTIVITIES (B)</b>	<b>(1225.43)</b>	<b>(2046.47)</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
PROCEEDS FROM SHARE CAPITAL	0.00	0.00
PROCEEDS/(REPAYMENT) FROM LONG TERM BORROWINGS	117.14	71.03
PROCEEDS/(REPAYMENT) OF SHORT TERM BORROWING	(56.54)	150.37
DIVIDEND PAID	0.00	(70.89)
INTEREST PAID (BANK & OTHER LOAN)	(12.93)	(22.52)
<b>NET CASH(USED IN)/FROM FINANCING ACTIVITIES (C)</b>	<b>47.67</b>	<b>127.99</b>
<b>NET(DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>786.05</b>	<b>292.30</b>
CASH AND CASH EQUIVALENTS-OPENING	520.35	228.05
CASH AND CASH EQUIVALENTS-CLOSING	1306.40	520.35
<b>AS PER OUR REPORT OF EVEN DATE</b>		

Place : Kanpur  
Date: 13-11-2025



*15/11/25*  
**(Kundan Lal Bhatia)**  
**Chairman cum Managing Director**  
**DIN: 00581799**



**Annexure-1**

**Auditor's Review Report on Unaudited Standalone Quarterly Financial Results for the period ending 30<sup>th</sup> September, 2025**

**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 30<sup>th</sup> September, 2025. This 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 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.

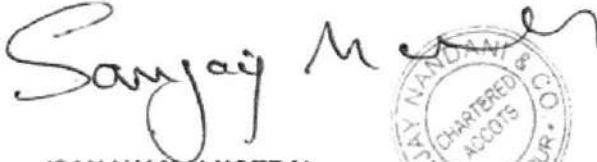
Based on our review conducted as above, to the best of my knowledge and as per information and explanation provided to us by the management to our satisfaction nothing has come to our attention that causes us to believe that the statement, prepared in according with the recognition and measurement principles 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 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



**SANJAY NANDANI & CO.**  
**CHARTERED ACCOUNTANT**

229, 2<sup>ND</sup> FLOOR, 63/2, CITY CENTRE,  
THE MALL, KANPUR-208004  
EMAIL: sanjaynandani\_co@rediffmail.com  
MOBILE: 9336118609

**For SANJAY NANDANI & CO.**  
**CHARTERED ACCOUNTANTS**  
**FIRM REGISTRATION NO.- 006941C**

  
(SANJAY MALHOTRA)  
PARTNER  
MEMBERSHIP NO.: 071140



Place: Kanpur

Date : 13/11/2025

UDIN: 25071140BMHEYQ3317

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, this is to be submitted before BSE and is categorically not for use of management for any other purposes.