



Date: 8th October, 2025

To,

The General Manager, Dept. of Corporate Services BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001, Script Code-532042	The Company Secretary, The Calcutta Stock Exchange Association Ltd., 7, Lyons Range, Kolkata – 700 001. Script Code-016057
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Dear Sir/Madam,

Sub: Certificate for Non-Applicability of Corporate Governance Report for the Quarter ended on 30.09.2025

As per Regulation 15 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the compliance with the Corporate Governance provisions specified in Regulations 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27 and Clauses (b) to (i) of sub-regulation (2) of Regulation 46 and Para C, D and E of Schedule V shall not apply to the following class of Companies:

- The listed Companies having paid up equity share capital not exceeding Rs. 10 Cr. And net worth not exceeding Rs. 25 Cr., as on the last day of the previous Financial Year;
- Companies whose equity share capital is listed exclusively on the SME Exchange.

The Paid up Capital and Reserves for the last three years is as under:

(Amount in Lakhs)			
Particulars	2024 - 2025	2023 - 2024	2022 - 2023
Paid up Capital	497.75	497.75	497.75
Reserves and Surplus	1041.12	751.90	635.74
Total	1538.87	1249.65	1133.49

Further as on 30th September, 2025 the Paid up Capital is Rs. 497.75 Lakhs.

Hence looking to the above figures the provision of Corporate Governance is not applicable. We are also enclosing herewith the Certificate issued by Practising Company Secretary i.e. Jalan Alkesh & Associates

Thanking You
Yours faithfully
For, Frontline Corporation Limited

Company Secretary & Compliance Officer
Sureshkumar Verma
F 3725



B.Com, Company Secretaries
Resolution Professional
(IBBI / IPA-002/IP/N 00718/2018-2019 / 12199)

Jalan Alkesh & Associates

304, Agrawal Arcade, Nr. Ambawadi Circle,
Ambawadi, Ahmedabad - 380006
Tel. : (079) 40024082 (M) 98255 - 55097
E-mail : jalanalkesh@gmail.com

TO WHOM SO EVER IT MAY CONCERN

This is to Certify that Frontline Corporation Limited having CIN : L63090WB1989PLC099645 and Registered Address at 4, B.B.D. Bag (East), Stephen House, Room No - 5, 1st Floor, Kolkata, West Bengal, 700001 has the following Paid up Capital and Free Reserves during the last three years as under :

(Amount in Lakhs)

Particulars	2024 - 2025	2023 - 2024	2022 - 2023
Paid up Capital	497.75	497.75	497.75
Reserves and Surplus	1041.12	751.90	635.74
Total	1538.87	1249.65	1133.49

Further the Paid up Share Capital of the Company as on 30th September, 2025 is Rs. 497.75 Lakhs.

The above Certificate is issued at the request of Frontline Corporation Limited

Thanking You



For, Jalan Alkesh & Associates
Company Secretary


Alkesh Jalan
Proprietor
C.P No. 4580

Date : 08/10/2025

Place : Ahmedabad

UDIN: F010620G001496357