



FRONTLINE CORPORATION LTD.

Corporate Office :
4th Floor, Shalin Bldg., Nehru Bridge Corner,
Ashram Road, Ahmedabad - 380 009.
Ph.: 26578863/26578201/26579750, Fax: 079-26576619, 26580287
E-mail : frontline1@dataone.in
Website : www.frontlinecorporation.com

CIN: L63090WB1989PLC099645

Date: February 14, 2026

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 Limited, 7, Lyons Range, Kolkata – 700 001 Script Code-016057
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Most Respectfully,

Dear Sir/Madam,

Sub: Outcome of Board Meeting held at 3.30 p.m. - Un-Audited Financial Results for the Nine months and 3rd Quarter ended 31st December, 2025

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we inform that upon the review and recommendation by the Audit Committee of the Company, the Board of Directors of the Company at their meeting held today considered took on and approved the Un-Audited Financial Results for the Nine months and 3rd Quarter ended 31st December, 2025.

Accordingly, we are enclosing herewith:

1. The Standalone Un-Audited Financial Results for the Nine months and 3rd Quarter ended 31st December, 2025;
2. Limited Review Report received from M/S Paresh Thothawala & Co., Chartered Accountants and Statutory Auditors of the Company;

The meeting of Board of Directors commenced at 3.30 p.m. and concluded at 4.00 p.m.

We request you to kindly acknowledge receipt of the same for your information and records

Thanking you,

**Yours sincerely,
For Frontline Corporation Limited**

**Suresh Kumar Verma
Company Secretary & Compliance Officer
FCS 3725
Encl: As above**

Independent Auditor's Review Report On standalone unaudited quarterly financial results of Frontline Corporation Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF
FRONTLINE CORPORATION LIMITED**

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Frontline Corporation Limited ("the Company") for the quarter ended 31st December, 2025 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) 34, 'Interim Financial Reporting', prescribed under section 133 of the companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone Financial Results prepared in accordance with applicable Indian Accounting Standards 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 as amended time to time, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Paresh Thothawala & Co.
Chartered Accountants
Firm Registration No: 114777W**

Paresh Krushnakant Thothawala
Digitally signed by Paresh Krushnakant Thothawala
Date: 2026.02.14 16:00:36 +05'30'

**Paresh K Thothawala
Partner
Membership No: 048435**



**Date: 14th February, 2026
Place: Ahmedabad
UDIN: 26048435TJFIZY9328**

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE 3RD QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2025

Particulars	(Rupees in Lakhs)					
	Quarter Ended			9 Months Ended		Year Ended
	31st December 2025	30th September 2025	31st December 2024	31st December 2025	31st December 2024	31st March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from operations	2,795.61	2,585.79	2,534.30	8,530.06	7,545.52	10,395.62
Other income	78.44	80.59	80.92	232.36	266.37	436.51
Total Income	2,874.04	2,666.38	2,615.22	8,762.41	7,811.89	10,832.13
Expenses						
Cost of materials consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	1,938.14	1,757.86	1,852.53	5,805.48	5,476.05	7,464.30
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	21.75	(14.85)	13.10	17.76	(52.96)	(177.78)
Employee benefits expense	149.18	159.84	143.47	445.41	414.99	569.80
Finance costs	18.15	19.72	18.10	59.85	59.12	83.92
Depreciation and amortization expense	57.94	53.57	49.11	167.20	145.80	219.31
Other expenses	629.28	618.06	446.95	2,060.62	1,518.68	2,314.93
Total expenses	2,814.45	2,594.20	2,523.27	8,556.33	7,561.69	10,474.47
Profit/(loss) before exceptional items and tax	59.59	72.18	91.95	206.08	250.20	357.66
Exceptional Items	-	-	-	-	-	-
Profit/(loss) before tax	59.59	72.18	91.95	206.08	250.20	357.66
Tax expense:						
Current tax	15.18	17.85	16.67	51.03	36.18	55.89
Taxes of Earlier Periods	-	-	-	-	-	-
Deferred tax	(1.50)	(0.45)	4.54	(2.97)	13.63	12.92
Profit (Loss) for the period from continuing operations	45.92	54.77	70.74	158.02	200.39	288.85
Profit/(loss) from discontinued operations	-	-	-	-	-	-
Tax expense of discontinued operations	-	-	-	-	-	-
Profit/(loss) from Discontinued operations (after tax)	-	-	-	-	-	-
Profit/(loss) for the period	45.92	54.77	70.74	158.02	200.39	288.85
Other Comprehensive Income						
Items that will not be reclassified to profit or loss	0.27	0.14	(1.99)	0.411	(5.97)	0.50
Income tax relating to items that will not be reclassified to profit and loss account	(0.07)	(0.03)	0.50	(0.10)	1.50	(0.13)
Total Comprehensive Income for the period	46.12	54.88	69.25	158.33	195.92	289.22
Paid-up equity share capital (Face Value of the Share Rs. 10/- each)	497.75	497.75	497.75	497.75	497.75	497.75
Earnings per equity share (for continuing operation):						
Basic	0.92	1.10	1.42	3.17	4.03	5.80
Diluted	0.92	1.10	1.42	3.17	4.03	5.80
Earnings per equity share (for discontinued operation):						
Basic	-	-	-	-	-	-
Diluted	-	-	-	-	-	-
Earnings per equity share (for continuing & discontinued operation):						
Basic	0.92	1.10	1.42	3.17	4.03	5.80
Diluted	0.92	1.10	1.42	3.17	4.03	5.80

1. This audited Standalone Financial Results and Segment Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 14, 2026.

2. These Financial Results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.

3. Previous period/year figures have been reclassified, as considered necessary, to conform with current period presentation, where applicable.

4. The Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

for FRONTLINE CORPORATION LIMITED

PLACE: AHMEDABAD
DATE: 14-02-2026

Pawankumar Agarwal
Managing Director
(DIN NO: 00060418)

FRONTLINE CORPORATION LIMITED

Registered office - 4, B. B. D. BAG (EAST), STEPHEN HOUSE, ROOM NO.-5, 1ST FLOOR, KOLKATA-700 001.
Corporate Office - 4TH FLOOR, SHALIN BUILDING, NEAR NEHRU BRIDGE CORNER, ASHRAM ROAD, AHMEDABAD - 380 009.
Website - frontlinecorporation.org , Email - frontlinecorporplimited@gmail.com,
CIN No. - L63090WB1989PLC099645

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE 3RD QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2025

Segment wise Revenue, Results & Capital Employed

Particulars	Quarter Ended			9 Months Ended		
	31st December 2025	30th September 2025	31st December 2024	31st December 2025	31st December 2024	31st March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 SEGMENT REVENUE						
A) Transportation	560.81	617.00	404.42	1970.95	1352.45	2133.50
B) Trading	1291.77	1156.88	1205.91	3835.89	3502.23	4645.84
C) Wind Energy	53.65	75.14	26.70	177.37	158.22	176.24
D) Renting of Immovable Properties	28.28	28.26	39.51	83.09	97.27	108.79
E) Petrol Pump	819.71	679.15	819.26	2358.67	2309.35	3168.26
F) Other Income	119.82	109.95	119.43	336.43	392.37	599.51
TOTAL	2874.05	2666.38	2615.22	8762.41	7811.89	10832.13
Less:						
Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Net Sales/Income						
From Operations	2874.05	2666.38	2615.22	8762.41	7811.89	10832.13
2 SEGMENT RESULTS						
Profit Before Tax and Interest from						
A) Transportation	(1.15)	65.52	16.86	114.72	71.89	106.68
B) Trading	85.64	32.18	100.37	185.69	234.27	293.15
C) Wind Energy	26.37	44.60	5.44	87.15	65.80	81.88
D) Renting of Immovable Properties	20.93	15.27	32.05	55.03	70.47	71.72
E) Petrol Pump	4.61	1.06	8.25	11.93	6.01	9.62
F) Others	(58.67)	(66.72)	(52.92)	(188.59)	(139.12)	(121.47)
TOTAL	77.73	91.90	110.05	265.93	309.32	441.58
Less:						
i) Interest Expenditure	18.14	19.72	18.10	59.85	59.12	83.92
ii) Other Unallocable						
Expenditure Net Off						
Unallocable Income	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PROFIT BEFORE TAX	59.59	72.18	91.95	206.08	250.20	357.66
3 CAPITAL EMPLOYED						
(Segment Assets - Segment Liabilities)						
A) Transportation	528.28	632.89	369.34	528.28	369.34	659.37
B) Trading	(2550.27)	(2569.13)	(2608.01)	(2550.27)	(2608.01)	(2618.42)
C) Wind Energy	140.15	175.99	167.90	140.15	167.90	192.52
D) Renting of Immovable Properties	989.94	997.19	1045.75	989.94	1045.75	1011.67
E) Petrol Pump	116.92	93.64	132.89	116.92	132.89	158.81
Capital Employed in Segments	(774.97)	(669.42)	(892.12)	(774.97)	(892.12)	(596.06)
ADD:						
Unallocable Corporate Assets Less Corporate Liabilities	2143.66	2001.29	2021.67	2143.66	2021.67	1816.08
TOTAL	1368.69	1,331.87	1,129.55	1368.69	1129.55	1,220.02

for FRONTLINE CORPORATION LIMITED

Pawan Kumar Agarwal
Managing Director
(DIN NO: 00060418)

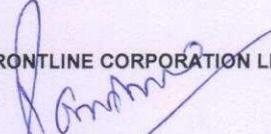
PLACE: AHMEDABAD
DATE: 14-02-2026

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GEOGRAPHICAL SEGMENT						
Particular	Quarter Ended			9 Months Ended		
	31st December 2025	30th September 2025	31st December 2024	31st December 2025	31st December 2024	31st March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
SEGMENT REVENUE						
A) Ahmedabad	1794.04	1758.79	1555.06	5665.89	4762.27	6565.81
B) Kolkatta	884.97	733.94	894.96	2536.59	2521.75	3439.34
C) Banglore	195.03	173.65	165.20	559.93	527.87	826.98
Other Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
Total	2874.04	2666.38	2615.22	8762.41	7811.89	10832.13
SEGMENT RESULTS						
A) Ahmedabad	83.86	83.73	66.23	254.77	248.97	370.39
B) Kolkatta	4.83	(5.44)	22.37	3.53	8.30	4.63
C) Banglore	(29.10)	(6.11)	3.35	(52.22)	(7.08)	(17.35)
Other Unallocable	0.00	0.00	0.00	0.00	0.00	0.00
Total	59.59	72.18	91.95	206.08	250.20	357.66
SEGMENT CAPITAL EMPLOYED						
A) Ahmedabad	3184.86	3143.69	2870.21	3184.86	2870.21	2920.09
B) Kolkatta	(2154.33)	(2168.34)	(2204.00)	(2154.33)	(2204.00)	(2200.56)
C) Banglore	338.15	356.52	463.34	338.15	463.34	500.50
Total	1368.69	1331.87	1129.55	1368.69	1129.55	1220.02

for FRONTLINE CORPORATION LIMITED


 Pawankumar Agarwal
 Managing Director
 (DIN NO: 00060418)

PLACE: AHMEDABAD
DATE: 14-02-2026