

Dated: 29th May, 2017

To,
The Manager (CRD)
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001

Subject: Outcome of the Board Meeting held on 29th May, 2017.

Reference: Scrip Code - 508980

Dear Sir,

This is to request you to kindly take on record the following items, which were approved by Board of the Directors at the meeting held on 29th May, 2017 at 3.30 pm for the fourth Quarter & for Financial Year 2017-18.

1. Audited Financial Results and the Auditors Report for the year ended 31st March, 2017.
2. Statement of Assets & Liabilities.
3. Auditors Report as per Regulation 33 of Listing Regulations.
4. Declaration as per proviso of Regulation 33(3) of Listing Regulation.

The meeting concluded at 8.05 P.m

Kindly take the same on your records and acknowledge the receipt.

Thanking You,

For Frontier Capital Limited


Usha Iyengar
Director
DIN: 03447551



Frontier Capital Limited

7th Floor, Tower 1, Equinox Business Park,
Peninsula Techno Park, LBS Marg, Kurla (west),
Mumbai - 400070

CIN: L65990MH1984PLC033128

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FRONTIER CAPITAL LIMITED (FORMERLY FRONTIER LEASING & FINANCE LIMITED)
 Registered Office: 7th Floor, Tower 1, Equinox Business Park, L.B.S. Marg, Kurla (West), Mumbai 400 070

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2017

INR in Lacs

PARTICULARS	STANDALONE					
	Quarter Ended		Year Ended		Year Ended	
	31.03.2017	31.12.2016	31.03.2016	31.03.2017	31.03.2016	31.03.2016
Audited	Un-Audited	Audited	Audited	Audited	Audited	
Income from Operations	59.05	(23.35)	39.84	76.03	214.59	214.59
Total Income from operations	59.05	(23.35)	39.84	76.03	214.59	214.59
Employee Benefits Expense	0.79	1.25	1.10	3.29	5.08	5.08
Depreciation / amortisation	11.42	11.41	11.43	45.66	45.69	45.69
Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	(62.95)	61.15	26.28	204.92	118.03	118.03
- Provision for Bad and Doubtful debts	0.00	54.99	0.00	126.34	13.08	13.08
- Bad debts written off	0.00	-	(0.00)	0.00	22.38	22.38
- Unrealised interest income on Non-performing Assets	0.00	0.00	0.00	54.56	33.34	33.34
- Bill discounting charges/ penal interest written off	0.00	-	17.51	0.00	17.51	17.51
- Other Expenditure	7.82	6.16	8.77	24.02	31.72	31.72
Total Expenditure	(50.74)	73.81	38.81	253.87	168.80	168.80
Profit / (Loss) from operations before other income, interest and exceptional items	109.79	(97.16)	1.03	(177.84)	45.79	45.79
Other Income	(0.87)	4.79	6.42	17.52	6.81	6.81
Profit / (Loss) from ordinary activities before Finance Costs and tax	108.92	(92.37)	7.45	(160.32)	52.60	52.60
Finance Costs	-	0.17	-	0.40	0.15	0.15
Profit / (Loss) from ordinary activities before tax	108.92	(92.54)	7.45	(160.72)	52.45	52.45
Provision for Tax (including deferred tax)	17.10	(17.39)	0.01	(36.53)	13.96	13.96
Profit / (Loss) after tax	91.82	(75.15)	7.44	(124.19)	38.49	38.49
Paid-up Equity Share Capital (Face Value : Rs 10 per share)	26.22	26.22	24.50	26.22	24.50	24.50
Reserves (excluding revaluation reserves)				316.75	442.66	442.66
Earnings Per Share (Basic) (Rs.)*	35.02	(28.66)	3.04	(47.37)	15.71	15.71
Earnings Per Share (Diluted) (Rs.)*	35.02	(28.66)	3.04	(47.37)	15.71	15.71
(*Not Annualised)						
Aggregate of Non Promoter Shareholding:						
- Number of Shares	68,653	68,653	51,490	68,653,00	51,490	51,490
- Percentage of Shareholding	26.19%	26.19%	21.02%	26.19%	21.02%	21.02%
Promoters & Promoters Group shareholding						
a) Pledged / Encumbered	Nil	Nil	Nil	Nil	Nil	Nil
-Number of Shares	NA	NA	NA	NA	NA	NA
-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	NA	NA	NA	NA	NA	NA
-Percentage of shares (as a % of the total Share Capital of the Company)	NA	NA	NA	NA	NA	NA
b) Non-Encumbered	193,510	193,510	193,510	193,510	193,510	193,510
-Number of Shares	100,000%	100,000%	100,000%	100,000%	100,000%	100,000%
-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	73.81%	73.81%	78.98%	73.81%	78.98%	78.98%
-Percentage of shares (as a % of the total Share Capital of the Company)	73.81%	73.81%	78.98%	73.81%	78.98%	78.98%

For Frontier Capital Limited
For Frontier Capital Limited
 Director/Authorised Signatory
 Director/Authorised Signatory

Frontier Capital Limited

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PARTICULARS	STANDALONE	
	31.03.2017 Audited	31.03.2016 Audited
A. EQUITY AND LIABILITIES		
SHAREHOLDERS' FUND:		
Share Capital	1,426.22	1,424.50
Reserves and Surplus	316.75	442.66
	1,742.97	1,867.16
NON CURRENT LIABILITIES		
Deferred Tax Liability (net)	-	6.47
Long term provisions	-	0.01
	-	6.47
CURRENT LIABILITIES		
Short Term Borrowings	58.87	4.00
Trade payables	11.72	5.84
Other Current Liabilities	1.47	1.26
Short Term Provisions	127.56	21.05
	199.62	32.15
TOTAL	1,942.58	1,905.79
B. ASSETS		
NON CURRENT ASSETS		
FIXED ASSETS		
Tangible Assets	2.61	4.63
Intangible Assets	32.72	76.36
Non-Current Investments	-	-
Long Term Portion of Receivables under Financing Activities	-	3.20
Long term loans and advances	-	2.67
Other Non Current Assets	-	2.35
Deferred Tax Liability (net)	35.97	-
	71.30	89.21
CURRENT ASSETS		
Cash and cash equivalents	74.38	28.38
Short Term Portion of Receivables under Financing Activities	3.23	5.86
Short term loans and advances	1,788.18	1,651.84
Other current assets	5.48	130.50
	1,871.27	1,816.57
TOTAL	1,942.58	1,905.79

Notes:

- 1 The above financial results were reviewed and approved by the Board of Directors at their meeting held on May 29, 2017
- 2 Investor Complaints: Pending as on March 31, 2017 - Nil, received during the quarter Nil, disposed off Nil, balance as on March 31, 2017 Nil.
- 3 Comparative figures are regrouped, wherever necessary.

Date: 29.05.2017
Place : Mumbai

For Frontier Capital Limited

 Director/Authorised Signatory
 For Frontier Capital Limited
 Director/Authorised Signatory

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**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF FRONTIER CAPITAL LIMITED**

Report on the Financial Statements

We have audited the accompanying financial statements of **Frontier Capital Limited** ("the Company"), which comprise the Balance Sheet as at 31st March 2017, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

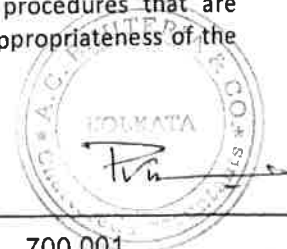
Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the



accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2017, and its loss and its cash flows for the year ended on that date.

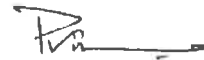
Report on Other Legal and Regulatory Requirements

1. As required by the Master Direction- Non-Banking Financial Companies Auditor's Report (Reserve Bank) Directions, 2016 ("the Directions") issued by the Reserve Bank of India ("the Bank") in exercise of powers conferred by Section 45MA(1A) of the Reserve Bank of India Act, 1934 and on the basis of such checks as we considered appropriate and according to the information and explanations given to us, we hereby report on the matters specified in paragraphs 3 and 4 of the said Directions to the extent applicable:
 - i. The Company is engaged in the business of a non-banking financial institution and has duly obtained a Certificate of Registration (COR) from the Bank.
 - ii. The Company has more than 50% of its assets in financial assets and it has earned more than 50% of its income from financial assets. In terms of its principal business criteria (financial asset/income pattern) as on 31st March, 2017, the Company is entitled to continue to hold CoR issued by the Bank.
 - iii. The Company meets the Net Owned Fund requirement as laid down in the Master Direction - Non-Banking Financial Company – Non-Systemically Important Non-Deposit taking Company (Reserve Bank) Directions, 2016.
 - iv. The Board of Directors of the company have duly passed a resolution for non-acceptance of the "Public Deposits" within the meaning of paragraph 3 (xv) of the Master Direction - Non-Banking Financial Companies Acceptance of Public Deposits (Reserve Bank) Directions 2016, for the financial year ended 31st March, 2017.
 - v. The Company has not accepted any "Public Deposits" within the meaning of paragraph 3 (xv) of the Master Direction - Non-Banking Financial Companies Acceptance of Public Deposits (Reserve Bank) Directions 2016, during the year ended 31st March, 2017.
 - vi. The company has complied with the prudential norms relating to income recognition, accounting standards, asset classification and provisioning for bad and doubtful debts as applicable to it in terms of Master Direction - Non-Banking Financial Company – Non-Systemically Important Non-Deposit taking Company (Reserve Bank) Directions, 2016.
 - vii. The Company is not systematically important non-deposit taking NBFC as defined in Master Direction - Non-Banking Financial Company - Systemically Important Non-Deposit taking Company and Deposit taking Company (Reserve Bank) Directions, 2016 & accordingly para 3(C)(iv) of the Directions is not applicable.



2. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the Annexure 'A' a statement on the matters specified in paragraphs 3 and 4 of the Order.
3. As required by Section 143 (3) of the Act, we report that:
- i. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - ii. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - iii. The Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - iv. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - v. Based on the written representations received from the directors as on 31st March, 2017 taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2017 from being appointed as a director in terms of Section 164 (2) of the Act.
 - vi. With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"; and
 - vii. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements – *Refer Note 2.24 to the financial statements;*
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were not amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. The company has provided requisite disclosures in its financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016 and based on audit procedures and relying on the management representation, we report that the disclosures are in accordance with the books of accounts maintained by the company and as produced to us by the management (*Refer Note No. 2.28 to the financial statements*).

For A.C. Bhuteria & Co.
Chartered Accountants
(Firm's Registration No. 303105E)



Priyanka Choraria
Partner
(Membership No.308885)

Place of Signature: Kolkata
Date: 29th May, 2017



Annexure 'A' to Independent Auditor's Report referred to in Paragraph 2 under the heading of "Report on Other Legal and Regulatory Requirements" of our report of even date.

- (i)
 - (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - (b) The fixed assets have been physically verified by the management in a phased manner, during the year which in our opinion is reasonable having regard to the size of the Company and nature of its business. No discrepancies were noticed on such verification.
 - (c) There are no immovable properties held by the Company, and accordingly clause 3(ii)(c) of the Order is not applicable.
- (ii) The Company does not have any inventory and therefore paragraph 3(ii) of the Order is not applicable.
- (iii) In our opinion and according to the information and explanations given to us and examination of records we considered necessary, the Company has not granted any loan, secured or unsecured, to Companies, firms or parties covered in the register maintained under Section 189 of the Companies Act, 2013 ('the Act'). Accordingly, paragraph 3(iii) of the Order is not applicable to the Company.
- (iv) In our opinion and according to the information and explanations given to us, the Company has not given any loan/guarantee/security to or on behalf of any party referred to in Section 185 of the Companies Act 2013. The Company being a Non-Banking Finance Company is engaged in the business of financing of companies, hence, provisions of Section 186 of the Companies Act 2013 is not applicable to the Company.
- (v) On the basis of our examination of books and records of the Company, in our opinion and according to the information and explanations given to us, the company has not accepted deposits during the year and therefore the directives issued by the Reserve bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act 2013 and the rules framed there under are not applicable to the Company.
- (vi) In our opinion, the Company is not required to maintain Cost records under section 148(1) of the Companies Act 2013.
- (vii)
 - (a) According to the information and explanations given to us and on the basis of our examination of the books and records of the Company, the company is regular in depositing undisputed statutory dues including income-tax and other material statutory dues with the appropriate authorities.

According to the information and explanations given to us and on the basis of our examination of the books and records of the Company, no undisputed amounts payable in respect of provident fund, income tax, sales tax, value added tax, duty of customs, service tax, cess and other material statutory dues were in arrears as at



31st March 2017 for a period of more than six months from the date they became payable.

- (b) According to the information & explanation give to us, there are no dues of Income tax and other applicable Statutory Dues which have not been deposited on account of any dispute, except as under:

Name of the Statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relate (Financial year)	Forum where dispute is pending
Income Tax Act, 1961	Income Tax Demand	9,93,02,950	2012-13	Commissioner of Income Tax (Appeals), Mumbai

- (viii) The Company does not have any loans or borrowings from any financial institution, banks or government. The company has not issued debentures during the year. Accordingly, paragraph 3(viii) of the Order is not applicable.
- (ix) The Company did not raise any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3 (ix) of the Order is not applicable.
- (x) On the basis of our examination of books and records of the Company and according to the information and explanation provided to us, no fraud by the company or on the Company by its officers or employees has been noticed or reported during the year.
- (xi) The Company has not paid any managerial remuneration and hence, the provisions of Section 197 read with Schedule V of the Companies Act 2013 is not applicable to the Company, and accordingly, paragraph 3 (xi) of the Order is not applicable.
- (xii) In our opinion and according to the information and explanations given to us, the Company is not a nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any related party transactions requiring compliance under Section 177 and Section 188 of the Companies Act 2013. Details of transactions with the related parties have been disclosed in the financial statements as required by the applicable accounting standards.
- (xiv) According to the information and explanations give to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year.
- (xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.



- (xvi) The Company is required to be registered under section 45-IA of the Reserve Bank of India Act 1934 as a Non-Banking Finance Company and the registration has been so obtained.

For A.C. Bhuteria & Co.
Chartered Accountants
(Firm's Registration No. 303105E)



Priyanka Chøraria
Partner
(Membership No.308885)

Place of Signature: Kolkata
Date: 29th May, 2017



Annexure - B to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Frontier Capital Limited** ("the Company") as of 31st March, 2017 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For A.C. Bhuteria & Co.
Chartered Accountants
(Firm's Registration No. 303105E)



Priyanka Choraria
Partner
(Membership No.308885)

Place of Signature: Kolkata
Date: 29th May, 2017



DECLARATION ON STANDALONE FINANCIAL RESULTS

(Pursuant to the second proviso to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)

The Board of Directors of the Company in its meeting held on 29th May 2017 has approved the Standalone Financial Results for the fourth quarter and year ended 31st March 2017 and we hereby declare that the Statutory Auditors of the Company, M/s. A. C. Bhuteria, Chartered Accountants, Kolkata (FRN: 303105E) have issued an Audit Report with unmodified opinion on the said results.

This declaration is issued in compliance with the provisions of second proviso to the Regulation 33 (3) (d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 read with SEBI Circular No. CIR/CFD/CMD/50/2016 dated 27th May 2016.

For Frontier Capital Limited



Usha Iyengar
Director
DIN: 03447551



Place: Mumbai

Date : 29th May, 2017

Frontier Capital Limited

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