

REGENT ENTERPRISES LIMITED
(Formerly Known as Spine Traders Limited)
Reg. Office:- E-205 (LGF), Greater Kallash-II, New Delhi-110048
CIN: L15500DL1994PLC153183
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER,2017

(Rs. In Lakh except per share data)

Sr. No.	Particulars	Figure as at the end of Current Reporting Period 31.12.2017	Year to Date Figure for the Current period ended 31.12.2017	Figure for the Previous Reporting Period 31.12.2016
	Income			
I	Revenue from operations			
II	Other Income	47541.182	113702.722	24588.56
III		1.839	53.149	17.16
IV	Expenses:	Total Income (I+II):-	113755.871	24605.72
IV	i. Cost of Material Consumed			
	ii. Purchase of Stock-in-Trade	0.000	0.000	-
	iii. Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	45352.953	107446.963	19784.57
iv.	Employee Benefit Expense	869.830	1298.691	1930.84
v.	Financial Costs	27.157	92.057	27.26
vi.	Depreciation and Amortization Expense	1.817	29.427	0.17
vii.	Other Expenses	4.800	14.400	7.13
	Total Expenses (IV):-	1235.180	4714.910	2826.99
V	Profit/(Loss) before exceptional and extraordinary items and Tax (III-IV)			
VI	Exceptional Items	51.28	159.42	28.76
VII	Profit/(Loss) after Exceptional Item and before Tax (V-VI) :-	-	-	-
VIII	Tax expense:	51.28	159.42	28.76
i.	Current year tax			
ii.	Deferred tax	-	-	-
IX	Profit/(Loss) for the Period from Continuing Operations(VII-VIII):-	51.28	159.42	28.76
X	Profit/(Loss) from Discontinued Operations	-	-	-
XI	Tax Expenses of Discontinued Operations	-	-	-
XII	Profit/(Loss) from Discontinued Operations (after Tax) (X-XI):-	-	-	-
XIII	Profit/(Loss) for the Period (IX+XII):-	51.28	159.42	28.76
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	-	-	-
(ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)Comprising Profit (Loss) and Other.comprehensive Income for the period)	51.28	159.42	28.76
XVI	Earning per equity share (From Continuing Operation)			
i.	Basic	0.153	0.48	0.09
ii.	Diluted	0.153	0.48	0.09
XVII	Earning per equity share (From Discontinued Operation)			
i.	Basic	-	-	-
ii.	Diluted	-	-	-
XVIII	Earning per equity share (From Discontinued & Continuing Operation)			
i.	Basic	0.000	0.000	0.000
ii.	Diluted	0.000	0.000	0.000

Note:

- The above Financial Result were reviewed by the Audit Committee and Approved by the Board of Directors at its meeting held on 14.02.2018
- The Company adopted the Indian Accounting Standard (Ind-AS) effective 01 April 2017 (Transition date 01 April 2016) and accordingly the financial results for quarter ended 31st Dec 2017 have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendments Rules, 2016. The Ind-AS compliant figure for the quarter ended 30th Sep 2017 are not subjected to limited review or audit in line with SEBI Circular CIR/CFD/FAC/62/2016 dated July 05, 2016. However, the management has exercised necessary due diligence to ensure that such financial results provide a true and fair view. Also as per 2.6 and 2.7 of SEBI Circular CIR/CFD/FAC/62/2016 dated July 05, 2016. the Company is not required to submit year ended 31st March 2017 comparatives.
- Reconciliation between Standalone financial result under Ind AS for the quarter ended 31.12.2017 and 31.12.2016

Particular's	Dec-17	Dec-16
Net Profit/(Loss) as per Indian GAAP	51.28	28.76
GAAP Adjustment:-NIL	0.00	0.00
Net Profit/Loss as Per Ind AS	51.28	28.76

- No complaint received from the shareholder during the quarter.Hence, at present no complaint pending against the company.
- Previous year's figures regrouped and rearranged, wherever necessary.
- Provision for Taxation will be made at the time of Finalization of books of accounts at year end.

Place : New Delhi
Date : 14.02.2018

For Regent Enterprises Limited


Vikas Kumar
Director
(DIN: 05308192)