

REGENT ENTERPRISES LIMITED

(Formerly Known as Spine Traders Limited)

Reg. Office:- E-205 (LGF), Greater Kailash-II, New Delhi-110048

CIN: L15500DL1994PLC153183

AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST MARCH, 2017

(Rs. In Lakh except per share data)

| Sr. No. | Particulars | Quarter Ended | | | Year Ended | |
|---------|---|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | (Audited) | (Unaudited) | (Audited) | (Audited) | (Audited) |
| | | 31.03.2017 | 31.12.2016 | 31.03.2016 | 31.03.2017 | 31.03.2016 |
| 1 | Income | | | | | |
| i. | Revenue from operations | 26750.86 | 24605.72 | 17421.35 | 86675.33 | 32692.65 |
| ii. | Other Income | 14.21 | 0.00 | 0.06 | 14.21 | 0.06 |
| | Total Income:- | 26765.07 | 24605.72 | 17421.41 | 86689.54 | 32692.71 |
| 2 | Expenses: | | | | | |
| i. | Purchase of Stock-in-Trade | 24073.47 | 19784.57 | 14001.47 | 78872.63 | 33022.30 |
| ii. | Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | 548.94 | 1930.84 | 1991.32 | (506.22) | (3507.90) |
| iii. | Employee Benefit Expense | 35.86 | 27.26 | 7.60 | 113.23 | 13.06 |
| iv. | Financial Costs | 2.12 | 0.17 | 0.35 | 3.14 | 5.62 |
| v. | Depreciation and Amortization Expense | 7.83 | 7.13 | 23.16 | 26.56 | 23.16 |
| vi. | Other Expenses | 2074.71 | 2826.99 | 1375.06 | 8087.54 | 3098.01 |
| | Total Expenses :- | 26742.93 | 24576.96 | 17398.96 | 86596.88 | 32654.25 |
| 3 | Profit before exceptional and extraordinary items and Tax:- | 22.15 | 28.76 | 22.45 | 92.66 | 38.46 |
| 4 | Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | Profit before extraordinary Items and Tax | 22.15 | 28.76 | 22.45 | 92.66 | 38.46 |
| 6 | Extraordinary Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7 | Profit Before Tax | 22.15 | 28.76 | 22.45 | 92.66 | 38.46 |
| 8 | Tax expense: | | | | | |
| i. | Current year tax | 31.65 | 0.00 | 9.87 | 31.65 | 9.87 |
| ii. | Deferred tax | (2.08) | 0.00 | 2.05 | (2.08) | 2.05 |
| iii. | MAT Credit | (1.51) | 0.00 | 0.00 | (1.51) | 0.00 |
| iv. | Earlier Year Tax | (6.21) | 0.00 | 0.00 | (6.21) | 0.00 |
| 9 | Profit(Loss) after Tax | 0.30 | 28.76 | 10.53 | 70.81 | 26.54 |
| 10 | Total Paid-up Equity Share Capital (Face Value Rs.10 Per Share) | 3345.63 | 3345.63 | 3345.63 | 3345.63 | 3345.63 |
| 11 | Total Reserve | - | - | - | 562.01 | 491.20 |
| 12 | Earning per equity share: | | | | | |
| i. | Basic | 0.001 | 0.086 | 0.031 | 0.212 | 0.079 |
| ii. | Diluted | 0.001 | 0.086 | 0.031 | 0.212 | 0.079 |
| 13 | Debt Service Coverage Ratio (No.of Times) | | | | | |
| | -With Exceptional Item | - | - | - | 171.47 | - |
| | -Without Exceptional Item | - | - | - | 171.47 | - |
| 14 | Interest Service Coverage Ratio (No.of Times) | | | | | |
| | -With Exceptional Item | - | - | - | 748.29 | - |
| | -Without Exceptional Item | - | - | - | 748.29 | - |

Note:

- The above Financial Result were reviewed by the Audit Committee and Approved by the Board of Directors at its meeting held on 30.05.2017
- 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.

Place : New Delhi
Date : 30.05.2017

For Regent Enterprises Limited

Vikas Kumar
Vikas Kumar Director
(DIN: 05308192)

REGENT ENTERPRISES LIMITED

(Formerly Known as Spine Traders Limited)

CIN: L15500DL1994PLC153183

STATEMENT OF ASSETS & LIABILITIES AS ON 31ST MARCH, 2017

| S.No | Particular's | As at 31st March,2017 | As at 31st March,2016 |
|----------|---|-----------------------|-----------------------|
| A | Equity & Liabilities | | |
| 1 | Shareholder's Fund | | |
| | (a) Share Capital | 3345.63 | 3345.63 |
| | (b) Reserve and Surplus | 562.01 | 491.20 |
| | (c) Money received against share warrants | 0.00 | - |
| | Sub total shareholder's Fund | 3907.64 | 3836.83 |
| 2 | Share Application Money (pending allotment) | 0.00 | - |
| 3 | Non-Current Liabilities | | |
| | (a) Long-Term Borrowings | 15.63 | 8.50 |
| | (b) Deferred Tax Liabilities (Net) | 0.00 | 0.72 |
| | (c) Other Long Term Liabilities | 13.00 | - |
| | (d) Long Term Provisions | 0.00 | - |
| | Sub total-Non-Current Liabilities | 28.63 | 9.22 |
| 4 | Current Liabilities | | |
| | (a) Short-Term Borrowings | 0.00 | 19.70 |
| | (b) Trade Payables | 5363.51 | 4789.40 |
| | (c) Other Current Liabilities | 2468.21 | 3923.59 |
| | (d) Short-Term Provisions | 33.76 | 10.85 |
| | Sub total-Current Liabilities | 7865.48 | 8743.54 |
| | TOTAL-EQUITY & LIABILITIES | 11801.75 | 12589.59 |
| B | ASSETS | | |
| 1 | Non-Current Assets | | |
| | (a) Fixed Assets | 146.53 | 101.47 |
| | (b) Goodwill on consolidation | - | - |
| | (c) Non-current investments | 610.51 | 737.30 |
| | (d) Deferred tax assets (net) | 1.36 | - |
| | (e) Long term loans and advances | 513.21 | 575.79 |
| | (f) Other Non-current Assets | - | - |
| | Sub total-Non-Current Assets | 1271.61 | 1414.56 |
| 2 | Current Assets | | |
| | (a) Current investments | - | - |
| | (b) Inventories | 4014.13 | 3507.91 |
| | (c) Trade receivables | 6283.74 | 7252.02 |
| | (d) Cash and cash equivalents | 110.29 | 29.21 |
| | (e) Short-term loans and advances | 121.98 | 385.89 |
| | (f) Other current Assets | - | - |
| | Sub total-Current Assets | 10530.14 | 11175.03 |
| | TOTAL ASSETS | 11801.75 | 12589.59 |

Notes :

- The Company is operating only in one segment hence segment reporting is not given.
- The figures of the last quarter are the balancing figures between the audited figures in respect of full financial year ended on 31st March, 2017 and unaudited published year to date figures upto the third quarter ended on 31st December, 2016 which were subject to limited review.
- The Company does not have subsidiary/associate.
- The above results have been reviewed by Audit Committee and approved by Board of Directors of the company at its meeting held on 30th May, 2017.
- Figures, wherever required, are regrouped/rearranged.

For Regent Enterprises Ltd.

(Vikas Kumar)

Director

Director

DIN-05308192

Place : NEW DELHI

Date : 30.05.2017

Rajan K. Gupta & Co.

Chartered Accountants

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors,
M/s Regent Enterprises Limited,
E-205 (LGF) Greater Kailash-II,
South Delhi,
Delhi- 110048

We have audited the quarterly and yearly financial results of **M/s Regent Enterprises Limited** for the quarter ended **31st March, 2017** and the year to date result for the period **01st April 2016 to 31st March 2017** attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial result have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management.

Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the institute of Chartered Accountants of India and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence, supporting the amounts disclosed as financial results. An Audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our Opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:



- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit/loss and other financial information for the quarter ended 31st March 2017 as well as the year to date results for the period from 01st April, 2016 to 31st March, 2017.

For **Rajan K Gupta & Co**
Chartered Accountants
Firm Regn.No. 005945C




Rajan Gupta
F.C.A., Partner
M. No. 074696

Place: Delhi
Date: 30th May 2017

REGENT ENTERPRISES LIMITED

(Formerly Spine Traders Limited)
Registered Office:-E-205 (LGF)
Greater Kailash II, New Delhi-110048
CIN-L15500DL1994PLC153183

Date: May 30, 2017

To,
Department of Corporate Services,
BSE LIMITED,
P.J. Towers, Dalal Street,
Mumbai-400001

SCRIP CODE: 512624

SUB: DECLARATION UNDER REGULATION 33(3)(d) OF SEBI (LISTING OBLIGATION & DISCLOSURE REQUIREMENTS) REGULATION, 2015

Dear Sir,

We, Regent Enterprises Limited, having its registered office at E-205(LGF), Greater Kailash-II, New Delhi 110048, do hereby declare and confirm that the Audit Report issued by the Statutory Auditor of the Company on Audited Financial Results for the quarter and year ended on 31st March, 2017 is with unmodified opinion and a statement to this effect is being made pursuant to Clause 4.1 of the Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 issued by the Securities and Exchange Board of India.

Kindly take the same on your records.

Thanking You.

For Regent Enterprises Limited



RAM MOHAN CHAUDHARY
CFO