

# REGENT ENTERPRISES LIMITED

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

Telephone no. 011 29211178, CIN-L15500DL1994PLC153183

Email: [legal@regententerprises.in](mailto:legal@regententerprises.in), Website: [www.regententerprises.in](http://www.regententerprises.in)

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November 10, 2023

To,  
Corporate Relationship Deptt.,  
**Bombay Stock Exchange Limited**  
1<sup>ST</sup> Floor New Trading Ring,  
Rotunda Building, P. J. Towers,  
Dalal Street, Fort, **Mumbai-400 001.**

**Scrip Code: 512624**

**Sub: Unaudited Financial Results for the quarter and period ended on September 30, 2023.**

Dear Sir,

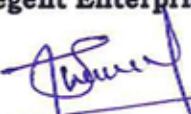
In terms of the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith Unaudited Financial Results for the quarter and period ended on September 30, 2023 alongwith Limited Review Report by Statutory Auditors thereon.

This is for your kind information and record please.

Thanking You,

Yours faithfully,

**For Regent Enterprises Limited**

  
**Mamta Sharma**  
**Company Secretary**  
**& Compliance Officer**

Encl: a/a



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of Regent Enterprises Limited pursuant to the Regulation 33 of the SEBI [Listing Obligations and Disclosure Requirements] Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
Regent Enterprises Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Regent Enterprises Limited (the "Company") for the Quarter and half year ended September 30, 2023 and the statement of assets and liabilities as on that date and the statement of cash flows for the half year ended on that date (the Unaudited Financial Results) attached herewith, being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), as amended (the "Listing Regulations"), which has been signed by us for identification purpose.
2. The Unaudited Financial Results is the responsibility of the Company's Management and is approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (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 Unaudited Financial Results based on our review.
3. We conducted our review of the Unaudited Financial Results 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Unaudited Financial Results are free of material misstatement. 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 become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting recognized practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Pipara & Co LLP**  
**Chartered Accountants**  
FRN: 107929W/W100219



**Chintan Jain**  
Partner

Date: 10<sup>th</sup> November, 2023  
Place: Ghaziabad

Membership No. 442215  
UDIN: 23442215B6X0WV4237



**REGENT ENTERPRISES LIMITED**

Regd. Office:- E-205 (LGF), Greater Kailash-II, New Delhi-110048  
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**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023**

(Rs. In Lakh)

Sr. No.	Particulars	Quarter ended September 30, 2023	Previous Quarter ended June 30, 2023	Corresponding Quarter ended September 30, 2022	Year to date figures for current period ended September 30, 2023	Year to date figures for corresponding period ended September 30, 2022	Year ended March 31 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	<b>Income</b>						
	Revenue from operations	12,820.97	13,607.35	18,193.05	26,428.32	36,235.00	74,184.73
	Other Income	14.32	23.34	9.78	37.66	16.29	650.24
	<b>Total Income</b>	<b>12,835.29</b>	<b>13,630.69</b>	<b>18,202.82</b>	<b>26,465.98</b>	<b>36,251.29</b>	<b>74,834.97</b>
II	<b>Expenses:</b>						
	Cost of Material Purchased/Consumed	12,945.99	12,817.50	17,391.87	25,763.49	34,920.01	71,918.95
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(720.68)	327.67	906.47	(393.01)	933.59	896.43
	Employee Benefits Expense	57.55	50.79	55.19	108.34	101.03	208.52
	Finance Costs	0.20	0.30	0.21	0.50	0.44	1.11
	Depreciation and Amortization Expense	8.57	10.88	21.81	19.45	43.11	87.15
	Other Expenses	511.20	400.50	367.36	911.70	783.88	1,898.31
	<b>Total Expenses</b>	<b>12,802.84</b>	<b>13,607.65</b>	<b>18,742.91</b>	<b>26,410.48</b>	<b>36,782.05</b>	<b>75,010.47</b>
III	<b>Profit/(Loss) before exceptional, extraordinary items and tax for the period/ year (I-II)</b>	<b>32.46</b>	<b>23.04</b>	<b>(540.09)</b>	<b>55.50</b>	<b>(530.76)</b>	<b>(175.50)</b>
IV	Exceptional Items	(0.76)	-	-	(0.76)	(0.10)	33.62
V	<b>Profit/(Loss) before extraordinary items tax (III-IV)</b>	<b>31.70</b>	<b>23.04</b>	<b>(540.09)</b>	<b>54.74</b>	<b>(530.86)</b>	<b>(141.88)</b>
VI	Extraordinary items (Prior period items)	-	-	(0.31)	-	(0.31)	-
VII	<b>Profit/(Loss) before Tax (V-VI) :-</b>	<b>31.70</b>	<b>23.04</b>	<b>(540.40)</b>	<b>54.74</b>	<b>(531.17)</b>	<b>(141.88)</b>
VIII	<b>Tax expense:</b>						
	Current year tax	-	-	-	-	-	-
	Current tax expense relating to prior years	0.15	5.91	(23.04)	6.06	(22.78)	(13.13)
	Deferred tax	-	-	-	-	-	(15.23)
IX	<b>Profit/(Loss) after tax for the Period (VII-VIII):-</b>	<b>31.55</b>	<b>17.13</b>	<b>(517.37)</b>	<b>48.68</b>	<b>(508.38)</b>	<b>(113.51)</b>
X	<b>Total Comprehensive Income/ (loss) for the period</b>	<b>31.55</b>	<b>17.13</b>	<b>(517.37)</b>	<b>48.68</b>	<b>(508.38)</b>	<b>(113.51)</b>
XI	<b>Earning per equity share (Face value of Rs. 10 each) *</b>						
	Basic (Rs.)	0.09	0.05	(1.55)	0.15	(1.52)	(0.34)
	Diluted (Rs.)	0.09	0.05	(1.55)	0.15	(1.52)	(0.34)
	Paid-up Equity Share Capital(Face Value of Rs. 10 Per Share)	3,345.63	3,345.63	3,345.63	3,345.63	3,345.63	3,345.63

\* Basic and Diluted earnings per share for all the periods, except for year ended March 31, 2023 are not annualised

Note: The above Financial Result were reviewed by the Audit Committee at its meeting held on 10.11.2023 at 11:00 AM and approved by the Board of Directors at its meeting held on 10.11.2023 at 11:30 AM.

Place : Ghaziabad

Date : 10.11.2023



For Regent Enterprises Limited

*Vikas Kumar*  
Vikas Kumar  
Whole Time Director  
(DIN: 05308192)

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**STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023**

(Rs. In Lakhs)

S.No	Particular's	As at	As at
		Sept 30, 2023	March 31, 2023
		Unaudited	Audited
	<b>Assets</b>		
1	<b>Non-current assets</b>		
(a)	Property, plant and equipment	22.88	26.46
(b)	Intangible Assets under Development	2.00	2.00
(c)	Right of Use Assets	17.96	38.47
(d)	Financial assets		
	Other Financial Assets	24.12	24.12
(e)	Deferred tax assets (net)	59.09	59.09
(f)	Non-current tax assets (net)	166.60	150.82
(g)	Other Non- Current Assets	11.41	67.82
	<b>Total Non- Current Assets</b>	<b>304.05</b>	<b>368.78</b>
2	<b>Current assets</b>		
(a)	Inventories	1,512.27	1,119.27
(b)	Financial assets		
(i)	Trade Receivables	2,979.26	5,672.59
(ii)	Cash and Cash equivalents	79.90	81.01
(iii)	Bank Balances other than (ii) above	0.26	0.20
(d)	Other current assets	526.43	718.28
	<b>Total Current Assets</b>	<b>5,098.13</b>	<b>7,591.35</b>
	<b>TOTAL ASSETS</b>	<b>5,402.18</b>	<b>7,960.12</b>
	<b>Equity and Liabilities</b>		
1	<b>Equity</b>		
(a)	Equity share capital	3,345.63	3,345.63
(b)	Other Equity	503.69	455.01
	<b>Total Equity</b>	<b>3,849.32</b>	<b>3,800.64</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
(a)	Financial liabilities		
(i)	-Borrowings	-	0.38
(ii)	-Lease Liabilities	-	1.40
(b)	Provisions	16.50	14.14
	<b>Total Non-current liabilities</b>	<b>16.50</b>	<b>15.92</b>
	<b>Current liabilities</b>		
(a)	Financial liabilities		
(i)	Borrowings	2.13	3.51
(ii)	Lease Liabilities	14.52	39.91
(iii)	Trade Payables		
	a) Total Outstanding dues to MSME	106.57	104.94
	b) Total Outstanding dues of other than MSME	1,099.69	3,860.23
(b)	Other Current Liabilities	310.99	126.07
(c)	Provisions	2.46	8.90
	<b>Total Current liabilities</b>	<b>1,536.36</b>	<b>4,143.56</b>
	<b>TOTAL EQUITY AND LIABILITES</b>	<b>5,402.18</b>	<b>7,960.12</b>

**Note:** The above Financial Result were reviewed by the Audit Committee at its meeting held on 10.11.2023 at 11:00 AM and approved by the Board of Directors at its meeting held on 10.11.2023 at 11:30 AM.

Place : Ghaziabad

Date : 10.11.2023

For Regent Enterprises Limited



*Vikas Kumar*  
Vikas Kumar  
Whole Time Director  
(DIN: 05308192)

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**Unaudited Cash Flow Statement  
For the Half Year Ended 30 September, 2023**

	( Rs. In Lakhs)	
Particulars	Six months ended September 2023	Six months ended September 2022
<b>Cash Flows from Operating Activities</b>		
Net Profit Before tax	54.74	(530.86)
<b>Adjustment For:</b>		
Depreciation	19.45	43.11
Provision for Gratuity	1.76	-
Interest Paid	0.11	5.02
Provision for Expenses and Interest Accured	(6.44)	-
Provision for Leave Encashment	0.59	-
<b>Operating Profit before Working capital Changes</b>	<b>70.21</b>	<b>(482.73)</b>
<b>Adjustment for Changes in current Liabilities</b>		
Trade Payable	(2,758.91)	1,055.94
Other Current Liabilities	159.52	6.74
<b>Adjustment for Changes in Current Assets</b>		
Trade Receivable	2,693.33	(1,848.38)
Inventories	(393.01)	933.59
Other Current Assets	176.01	420.65
<b>Cash generated from operations</b>	<b>(52.85)</b>	<b>568.53</b>
Income tax paid	6.06	(22.47)
<b>Net cash from operating activities</b>	<b>(58.91)</b>	<b>108.28</b>
<b>Cash Flows from Investing Activities</b>		
Purchase of Fixed Assets	(0.52)	(1.42)
Right to Use Assets	5.17	(49.89)
Deposit with statutory authorities	56.41	-
Proceeds/ (Repayment) from Loan and other Current Assets	-	3.00
<b>Net cash from Investing activities</b>	<b>61.06</b>	<b>(48.31)</b>
<b>Cash Flows from Financing Activities</b>		
Repayment of Borrowing	(1.75)	(2.27)
Interest Paid	(0.11)	(5.02)
Payment of lease liability	(1.40)	(16.21)
<b>Net cash from Financing activities</b>	<b>(3.26)</b>	<b>(23.50)</b>
Net Increase/Decrease in cash & cash equivalent during the year	(1.11)	36.46
Add- Opening Cash & cash equivalent	81.01	55.23
<b>Cash &amp; cash equivalent at the end of the year</b>	<b>79.90</b>	<b>91.70</b>

**Note:**

The Cash Flow Statement has been prepared under the "Indirect Method" as setout in Indian Accounting Standard -7 "Cash Flow Statement"

Place : Ghaziabad

Date : 10.11.2023



**For Regent Enterprises Limited**

*Vikas Kumar*

**Vikas Kumar**  
Whole Time Director  
(DIN: 05308192)



**Notes:**

- 1 The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the recognized accounting practices and policies to the extent applicable.
- 2 The above statement of financial results was reviewed by the Audit Committee at its meeting held on 10<sup>th</sup> November, 2023 at 11:00 AM and approved by the Board of Directors at its meeting held on 10<sup>th</sup> November, 2023 at 11:30 AM.
- 3 The statutory auditors have performed a limited review of the financial results of the Company as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').
- 4 The Company is primarily engaged in the processing and trading of edible oil which is a single segment as per Indian Accounting Standard IND AS 108.
- 5 Company will calculate the impact of income tax and deferred tax at the year-end March 2024 as certain transactions which may impact the tax position were not concluded till the date of this result.
- 6 No complaint was received from the shareholder during the quarter. Hence, at present no complaint is pending against the company.
- 7 The Company's Financial Statements are presented in Indian Rupees (INR), which is also its functional currency and all values are rounded to the nearest lakhs (00,000), except when otherwise indicated.
- 8 Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.



*Signature*