

REGENT ENTERPRISES LIMITED

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

Telephone no. 011 29211178, CIN-L15500DL1994PLC153183

Email: legal@regententerprises.in, Website: www.regententerprises.in

February 12, 2024

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

Scrip Code: 512624

SUB: OUTCOME OF THE MEETING OF BOARD OF DIRECTORS HELD ON FEBRUARY 12, 2024.

In terms of Regulations 29, 30, 33 & 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the meeting of Board of Directors was held on Monday, February 12, 2024 which was commenced at 11:30 AM and concluded at 12:10 P.M and approved the following matter:

1. Unaudited Financial Results for the Quarter and period ended on December 31, 2024.

The Unaudited Financial Results alongwith notes thereon with the Limited Review Report received from Auditor has been enclosed herewith.

Further in terms of Regulation 47 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, the company has published the summarized Unaudited financial result for said Quarter and period in the prescribed format in the newspapers and full text of the results are available on the website of the company i.e. www.regententerprises.in.

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 period ended December 31, 2023 ('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



A handwritten signature in blue ink, appearing to read "Chintan Jain".

Chintan Jain

Partner

Membership No. 442215

UDIN: 24442215BKGSMV9753

Date: 12th February, 2024

Place: Ghaziabad

REGENT ENTERPRISES LIMITED

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED ON DECEMBER 31, 2023

(Rs. In Lakh except per share data)

Sr. No.	Particulars	3 Months Ended (31.12.2023)	Preceding 3 Months Ended (30.09.2023)	Corresponding 3 Month ended in the previous year (31.12.2022)	Year to date figures for Current Period ended (31.12.2023)	Year to Date Figures for Previous Period ended (31.12.2022)	Previous Year ended (31.03.2023)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
I	Revenue from operations	18,105.06	12,820.97	20,443.42	44,533.38	56,678.42	74,184.73
II	Other Income	26.55	14.32	538.92	64.21	555.22	650.24
III	Total Income (I+II):-	18,131.61	12,835.29	20,982.35	44,597.60	57,233.64	74,834.97
IV	Expenses:						
i.	Cost of Material Purchased	17,423.47	12,945.99	19,626.08	43,186.96	54,546.09	71,918.95
ii.	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	321.25	(720.68)	(8.19)	(71.75)	925.39	896.43
iii.	Employee Benefit & Expense	53.37	57.55	56.36	161.71	157.39	208.52
iv.	Finance Costs	0.12	0.20	0.27	0.62	0.71	1.11
v.	Depreciation and Amortization Expense	8.84	8.57	21.86	28.29	64.97	87.15
vi.	Other Expenses	362.11	511.20	752.41	1,273.82	1,536.29	1,898.31
	Total Expenses (IV):-	18,169.17	12,802.84	20,448.79	44,579.65	57,230.85	75,010.47
V	Profit/(Loss) before exceptional and extraordinary items and Tax (III-IV)	(37.55)	32.46	533.55	17.95	2.79	(175.50)
VI	Exceptional Items	1.62	(0.76)	-	0.86	(0.10)	33.62
VII	Extraordinary Items(Prior Period Items)	61.50	-	-	61.50	-	-
VIII	Profit/(Loss) after Exceptional and Extraordinary Items and before Tax (V-VI) :-	25.56	31.70	533.55	80.30	2.69	(141.88)
IX	Tax expense:						
i.	Current year tax	-	-	13.00	-	13.00	-
ii.	Current tax expense relating to prior years	0.26	0.15	0.26	6.49	(22.78)	(13.13)
iii.	Deferred tax	-	-	-	-	-	(15.23)
X	Profit/(Loss) for the Period from Continuing Operations(VII-IX):-	25.30	31.55	520.29	73.81	12.47	(113.51)
XI	Profit/(Loss) for the Period (IX+XII):- (After Tax)	25.30	31.55	520.29	73.81	12.47	(113.51)
XII	Total Comprehensive Income for the period Comprising Profit (Loss)	25.30	31.55	520.29	73.81	12.47	(113.51)
XIII	Earning Per Equity share						
i.	Basic	0.08	0.09	1.56	0.22	0.04	(0.34)
ii.	Diluted	0.08	0.09	1.56	0.22	0.04	(0.34)
XIV	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 the year ended 31.03.2023 are not annualised.

Note:
1 The above Financial Result were reviewed by the Audit Committee at its meeting held on 12.02.2024 at 11.00 A.M. and Approved by the Board of Directors at its meeting held on 12.02.2024 at 11.30 A.M.

Place : Ghaziabad

Date : 12.02.2024



For Regent Enterprises Limited

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

Notes:

- 1) The Statement of financial results 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 12th February, 2024 at 11:00 AM and approved by the Board of Directors at its meeting held on 12th February at 11:30 AM. 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').
- 3) 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.
- 4) Company will calculate the impact of income tax and deferred tax at the year-end March 2024.
- 5) No complaint was received from the shareholder during the quarter. Hence, at present no complaint is pending against the company.
- 6) 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.
- 7) Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period

Place : Ghaziabad

Date : 12.02.2024

For Regent Enterprises Limited



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