

# REGENT ENTERPRISES LIMITED

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

Telephone no. 011 41610287, CIN-L15500DL1994PLC153183

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August 12, 2024

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: OUTCOME OF THE MEETING OF BOARD OF DIRECTORS HELD ON AUGUST 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, August 12, 2024 which was commenced at 11:30 AM and concluded at 12:10 P.M and approved the following matter:

- Unaudited Financial Results for the quarter ended on June 30, 2024.

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

Further in terms of Regulation 47 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, company has published the summarized unaudited financial result for said Quarter in the prescribed format in the newspapers and full text of the result are available on the website of the company i.e. [www.regententerprises.in](http://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 Unaudited Financial Results of Regent Enterprises Limited pursuant to the Regulation 33 of the SEBI [Listing Obligation 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 ended June 30, 2024 (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").
2. The Unaudited Standalone 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 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 Statement is 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  
Membership Number 442215  
UDIN: 24442215BKGSOM1163

Date: 12<sup>th</sup> August, 2024  
Place: Ghaziabad

| <b>REGENT ENTERPRISES LIMITED</b><br>Reg. Office:- E-205 (LGF), Greater Kailash-II, New Delhi-110048<br>CIN: L15500DL1994PLC153183, Email: legal@regententerprises.in<br><b>STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30 JUNE, 2024</b><br>(Rs. In Lakh except per share data) |  |                          |                  |                  |                  |
|--|--|--------------------------|------------------|------------------|------------------|
| S.No   | Particulars  | For the quarter ended on |                  |                  | For the Year     |
|  |  | 30 June 2024             | 31 March 2024    | 30 June 2023     | Ended on         |
|  |  | Unaudited                | Audited          | Unaudited        | Audited          |
| <b>I</b>   | <b>Income</b>  |                          |                  |                  |                  |
| i  | Revenue from operations  | 14,607.21                | 22,733.88        | 13,607.35        | 67,267.26        |
| ii   | Other income   | 0.13                     | (53.80)          | 23.34            | 10.41            |
| <b>II</b>  | <b>Total Income (A)</b>  | <b>14,607.33</b>         | <b>22,680.07</b> | <b>13,630.69</b> | <b>67,277.67</b> |
| <b>III</b>   | <b>Expenses</b>  |                          |                  |                  |                  |
| i  | Cost of Material Purchased/ Consumed   | 14,142.10                | 22,248.49        | 12,817.50        | 65,435.45        |
| ii   | Changes in inventories of Finished Goods, Work in Progress and Stock in trade                                | (250.16)                 | (96.62)          | 327.67           | (168.37)         |
| iii  | Employee benefits expense  | 52.38                    | 57.77            | 50.79            | 219.48           |
| iv   | Finance Cost   | 0.10                     | 0.10             | 0.30             | 0.72             |
| v  | Depreciation and amortization expense  | 12.90                    | 14.22            | 10.88            | 42.51            |
| vi   | Other expenses   | 542.48                   | 452.68           | 400.50           | 1,726.50         |
| <b>IV</b>  | <b>Total Expenses (B)</b>  | <b>14,499.81</b>         | <b>22,676.64</b> | <b>13,607.65</b> | <b>67,256.29</b> |
| <b>V</b>   | <b>Profit/(Loss) before Exceptional and Extraordinary items and Tax (A-B)</b>                                | <b>107.52</b>            | <b>3.43</b>      | <b>23.04</b>     | <b>21.38</b>     |
|  | (i) Exceptional items  | -                        | (0.86)           | -                | -                |
|  | (ii) Extraordinary items   | -                        | 0.00             | -                | 61.50            |
| <b>VI</b>  | <b>Profit/(loss) after Exceptional and Extraordinary items before Tax</b>                                    | <b>107.52</b>            | <b>2.57</b>      | <b>23.04</b>     | <b>82.88</b>     |
| <b>VII</b>   | <b>Tax Expense</b>   |                          |                  |                  |                  |
| i  | Current year tax   | -                        | 26.43            | -                | 26.43            |
| ii   | Current tax expense relating to prior years  | 8.24                     | -                | 5.91             | 6.49             |
| iii  | Deferred tax   | -                        | (14.78)          | -                | (14.78)          |
| <b>VIII</b>  | <b>Profit/(loss) for the period from continuing operations (VI-VII)</b>                                      | <b>99.29</b>             | <b>(9.08)</b>    | <b>17.13</b>     | <b>64.74</b>     |
| <b>IX</b>  | <b>Profit/(loss) from discontinued operations</b>  | <b>-</b>                 | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>X</b>   | <b>Tax Expenses of discontinued operations</b>   | <b>-</b>                 | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>XI</b>  | <b>Profit/(loss) from discontinued operations (after Tax) (IX-X)</b>   | <b>-</b>                 | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>XII</b>   | <b>Profit/(loss) for the Period (VIII+XI)</b>  | <b>99.29</b>             | <b>(9.08)</b>    | <b>17.13</b>     | <b>64.74</b>     |
| <b>XIII</b>  | <b>Other comprehensive income</b>  |                          |                  |                  |                  |
|  | 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                                     | -                        | -                | -                | -                |
| <b>XIV</b>   | <b>Total Comprehensive Income for the period (XII+XIII) Comprising Profit (Loss) and Other comprehensive</b> | <b>99.29</b>             | <b>(9.08)</b>    | <b>17.13</b>     | <b>64.74</b>     |
| <b>XV</b>  | <b>Earning Per Equity Share</b>  |                          |                  |                  |                  |
|  | Basic  | 0.30                     | (0.03)           | 0.05             | 0.19             |
|  | Diluted  | 0.30                     | (0.03)           | 0.05             | 0.19             |
| <b>XVI</b>   | <b>Paid-up Equity Share Capital (Face Value Rs. 10/- per share)</b>  | <b>3,345.64</b>          | <b>3,345.64</b>  | <b>3,345.64</b>  | <b>3,345.64</b>  |

Note: The above financial results were reviewed by the Audit Committee at its meeting held on 12.08.2024 at 11.00 AM and Approved by the Board of Directors at its meeting held on 12.08.2024 at 11.30 AM.

Place: Ghaziabad  
Date: 12 August, 2024

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 12th August, 2024 at 11:00 AM and approved by the Board of Directors at its meeting held on 12.08 2024 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 i.e. March 2025.
- 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.

**For Regent Enterprises Limited**



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