

REGENT ENTERPRISES LIMITED

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

Telephone no. 011 41610287, CIN-L15500DL1994PLC153183

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

February 13, 2025

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: Unaudited Financial Results for the quarter and period ended on December 31, 2024.

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 December 31, 2024 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*

M. No. A55560

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, 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"), 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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068805

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.

5. **Emphasis of Matter Paragraph**

As of the date of signing this report, there are outstanding receivable and payable balances for which confirmation of balances is still pending.

Our conclusions are not modified in respect of these matters.

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



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

Date: 13th February, 2025
Place: Ghaziabad

Chintan Jain
Partner
Membership No. 442215
UDIN: 25442215BMOAZE3231

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED DECEMBER 31, 2024

(Rs. In Lakh)

Sr. No.	Particulars	Quarter ended December 31, 2024	Previous Quarter ended Sept 30, 2024	Corresponding Quarter ended December 31, 2023	Year to date figures for current period ended December 31, 2024	Year to date figures for corresponding period ended December 31, 2023	Year ended March 31 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
	Revenue from operations	22,436.85	18,039.80	18,105.06	55,083.86	44,533.38	67,267.26
	Other Income	0.58	0.52	26.55	1.22	64.21	10.41
	Total Income	22,437.44	18,040.32	18,131.61	55,085.08	44,597.60	67,277.67
II	Expenses:						
	Cost of Material Purchased/Consumed	22,158.80	17,011.33	17,423.47	53,312.23	43,186.96	65,435.45
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(75.68)	159.04	321.25	(166.80)	(71.75)	(168.37)
	Employee Benefits Expense	55.49	58.42	53.37	166.30	161.71	219.48
	Finance Costs	0.45	0.20	0.12	0.74	0.62	0.72
	Depreciation and Amortization Expense	13.23	13.95	8.84	40.08	28.29	42.51
	Other Expenses	275.63	376.47	362.11	963.69	1,273.82	1,726.50
	Total Expenses	22,427.92	17,619.41	18,169.17	54,316.24	44,579.65	67,256.29
III	Profit/(Loss) before exceptional, extraordinary items and tax (I-II)	9.51	420.90	(37.56)	768.84	17.95	21.38
IV	Exceptional Items	0.41	(0.47)	1.62	(0.06)	0.86	-
V	Profit/(Loss) before extraordinary items tax (III-IV)	9.92	420.43	(35.94)	768.78	18.80	21.38
VI	Extraordinary items	29.00	(165.24)	61.50	(375.38)	61.50	61.50
VII	Profit/(Loss) before Tax (V-VI) :-	38.92	255.19	25.56	393.40	80.30	82.88
VIII	Tax expense:						
	Current year tax	-	-	-	-	-	26.43
	Current tax expense relating to prior years	-	-	0.26	-	6.49	6.49
	Deferred tax	-	-	-	-	-	(14.78)
IX	Profit/(Loss) after tax for the Period (VII-VIII):-	38.92	255.19	25.30	393.40	73.81	64.74
X	Total Comprehensive Income/ (loss) for the period	38.92	255.19	25.30	393.40	73.81	64.74
XI	Earning per equity share (Face value of Rs. 10 each) *						
	Basic (Rs.)	0.12	0.76	0.08	1.18	0.22	0.19
	Diluted (Rs.)	0.12	0.76	0.08	1.18	0.22	0.19
	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, 2024 are not annualised

Note: The above Financial Results were reviewed by the Audit Committee at its meeting held on 13.02.2025 at 11:00 AM and approved by the Board of Directors at its meeting held on 13.02.2025 at 11:30 AM.

Place : Ghaziabad

Date : 13.02.2025



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 13th February, 2025 at 11:00 AM and approved by the Board of Directors at its meeting held on 13th February, 2025 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 2025 as certain transactions which may impact the tax position were not concluded till the date of this result.
- 6 One complaint was received from a shareholder during the quarter and resolved. 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.

For Regent Enterprises Limited



Vikas Kumar
Vikas Kumar

Whole Time Director
DIN: 05308192

Date: 13.02.2025
Place: Ghaziabad