

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

May 29, 2025

To,
The Department of Corporate Services
Bombay Stock Exchange Limited,
P. J. Towers, Dalal Street,
Fort Mumbai-400001.

Scrip Code: 512624

Sub: Financial Results for the quarter and financial year ended on March 31, 2025.

Dear Sir,

In terms of the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the financial results for the Quarter and financial year ended on March 31, 2025 alongwith Auditor' Report 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 REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

To
The Board of Directors
Regent Enterprises Limited

Opinion

We have (a) audited the Financial Results for the year ended March 31, 2025 and (b) reviewed the Financial Results for the quarter ended March 31, 2025 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Financial Results for the Quarter and Year Ended March 31, 2025 (the "Statement") of Regent Enterprises Limited (the "Company"), being submitted by the Company pursuant to the requirements of Regulation 33) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2025:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2025

With respect to the Financial Results for the quarter ended March 31, 2025, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us are sufficient and appropriate to provide a basis for our audit opinion.



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 Sheikh Zayed Rd - Al
 Wasl - **Dubai - UAE**

Singapore Office:
 3 Shenton Way,
 Shenton House,
 # 08 - 09A,
Singapore - 068805

Management's Responsibility for the Financial Results

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2025 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Statements

(a) Audit of the Financial Results for the year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2025 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.



- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company and its branch to express an opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Financial Results for the quarter ended March 31, 2025

We conducted our review of the Financial Results for the quarter ended March 31, 2025 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs specified under section 143(10) of the Act 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



Other Matters

- The Statement includes the results for the Quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.
- The company included in its financial statements the net balances of receivables and payables owed to or from a particular party. These balances resulted from transactions involving purchases and sales with the same parties, adjusted as at year-end. This approach aimed to accurately present the company's financial position by offsetting the net payable and receivable amounts of a particular party.

Our opinion on the Statement is not modified in respect of this matter.

For **Pipara & Co LLP**
Chartered Accountants
Firm Registration no. 107929W/W100219



Chintan Jain
Partner

Membership No. 442215

Date: May 29, 2025
Place: Ghaziabad

UDIN: 25442215BMOBAB9364

REGENT ENTERPRISES LIMITED

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

CIN: L15500DL1994PLC153183, Website- www.regententerprises.in

FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2025

(Rs. In Lakh except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.03.2024	31.12.2024	31.03.2025	31.03.2024
		Unaudited	Unaudited	Unaudited	Audited	Audited
	Income					
I	Revenue from operations	19,840.98	22,733.88	22,436.86	74,924.84	67,267.26
II	Other Income	0.87	(53.80)	0.58	2.10	10.41
III	Total Income (I+II):-	19,841.86	22,680.07	22,437.44	74,926.94	67,277.67
IV	Expenses:					
i.	Cost of Material Purchased	19,602.10	22,248.49	22,158.80	72,914.33	65,435.45
ii.	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(18.10)	(96.62)	(75.68)	(184.90)	(168.37)
iii.	Employee Benefit Expense	54.41	57.77	55.49	220.71	219.48
iv.	Financial Cost	0.22	0.10	0.45	0.96	0.72
v.	Depreciation and amortization expense	13.21	14.23	13.23	53.30	42.51
vi.	Other expenses	419.99	452.68	275.63	1,383.68	1,726.50
	Total Expenses (IV):-	20,071.84	22,676.64	22,427.92	74,388.08	67,256.29
V	Profit/(Loss) before exceptional and extraordinary items and Tax (III-IV)	(229.99)	3.43	9.51	538.85	21.38
VI	Prior-period expenses	(0.16)	-	-	(11.46)	-
	Exceptional Items	0.06	(0.86)	0.41	-	-
	Extraordinary Items	0.31	-	29.00	(363.76)	61.50
VII	Profit/(Loss) after Exceptional Item and before Tax (V-VI) :-	(229.77)	2.57	38.92	163.63	82.88
VIII	Tax expense:					
i.	Current year tax	59.00	26.43	-	59.00	26.43
ii.	Current tax expense relating to prior years	12.48	-	-	12.48	6.49
iii.	Deferred tax	(10.36)	(14.78)	-	(10.36)	(14.78)
IX	Profit/(Loss) for the Period (VII-VIII):-	(290.89)	(9.07)	38.92	102.51	64.74
X	Earning per equity share					
i.	Basic	(0.87)	(0.03)	0.12	0.31	0.19
ii.	Diluted	(0.87)	(0.03)	0.12	0.31	0.19
XI	Paid-up Equity Share Capital (Face Value Rs. 10 per share)	3,345.63	3,345.63	3,345.63	3,345.63	3,345.63

* Basic and Diluted EPS for all periods, except for the year ended March 31, 2025 and March 31, 2024, are not annualised.

For Regent Enterprises Limited

Place : Ghaziabad

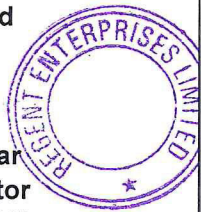
Date : 29.05.2025

Vikas Kumar

Vikas Kumar

Whole Time Director

(DIN: 05308192)



REGENT ENTERPRISES LIMITED

CIN: L15500DL1994PLC153183

AUDITED STATEMENT OF ASSETS & LIABILITIES AS ON 31ST MARCH, 2025

(Rs. In lacs)

S.No	Particulars	As at March 31, 2025	As at March 31, 2024
I	Assets		
1	Non-current assets		
(a)	Property, plant and equipment	15.98	21.95
(b)	Right To Use Assets	200.47	228.49
(c)	Capital work-in-progress	2.40	-
(d)	Intangible Assets under Development	-	-
(e)	Financial Assets		
(i)	Other Financial Assets	28.20	26.45
(f)	Deferred tax assets (Net)	84.23	73.87
(g)	Non Current Tax Assets (Net)	0.47	23.66
(h)	Other non-current Assets	8.51	8.51
	Sub Total Non Current Assets	340.25	382.91
2	Current assets		
(a)	Inventories	1,472.54	1,287.64
(b)	Financial assets:		
(i)	Trade Receivable	2,788.31	4,008.82
(ii)	Cash and Cash equivalent	64.80	92.07
(c)	Other financial Assets	0.40	0.27
(d)	Other current assets	957.92	916.10
	Sub Total Current Assets	5,283.97	6,304.89
	TOTAL ASSETS	5,624.23	6,687.81
II	Equity and Liabilities		
	Equity		
(a)	Equity share capital	3,345.63	3,345.63
(b)	Other Equity	622.26	519.75
	Total Equity	3,967.90	3,865.39
	Liabilities		
1	Non-current liabilities		
(a)	Financial liabilities:		
(i)	Lease Liabilities	182.37	205.77
(b)	Provisions	15.88	16.27
	Sub Total Non Current Liabilities	198.25	222.04
2	Current liabilities		
(a)	Financial liabilities:		
(i)	Borrowings	-	0.31
(ii)	Lease Liabilities	36.21	26.59
(iii)	Trade Payable		
a)	Total Outstanding dues of MSME	562.90	295.95
b)	Total Outstanding dues of Others than MSME	647.12	2,154.42
(b)	Other current liabilities	201.84	118.95
(c)	Provisions	10.01	4.15
	Sub Total Current Liabilities	1,458.08	2,600.38
	Total Liabilities		
	TOTAL EQUITY AND LIABILITES	5,624.23	6,687.81



For Regent Enterprises Ltd.

Vikas Kumar

Whole Time Director
(DIN-05308192)

Place : Ghaziabad

Date : 29.05.2025

REGENT ENTERPRISES LIMITED
CIN: L15500DL1994PLC153183
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025

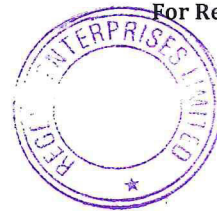
Rs. In Lacs.

Particulars	As at March 31, 2025	As at March 31, 2024
Cash Flows from Operating Activities		
Net Profit Before tax	163.63	82.88
Adjustment For:		
Provision for Gratuity	2.61	2.06
Depreciation	53.30	42.51
Sundry Balance written off	32.34	-
Interest Paid	23.49	0.17
Provision for Expenses and Interest Accured	2.21	16.48
Provision for Leave Encashment	0.65	0.38
Operating Profit before Working capital Changes	278.23	144.47
Adjustment for Changes in Liabilities		
Trade Payable	(1,239.88)	(1,514.80)
Other Current Liabilities	82.89	(34.85)
Adjustment for Changes in Assets		
Trade Receivable	1,187.69	1,663.77
Inventories	(184.90)	(168.37)
Other assets	(43.70)	(194.77)
Cash generated from operations	80.33	(104.54)
Income tax paid	48.29	32.92
Net cash from operating activities	32.03	(137.46)
Cash Flows from Investing Activities		
Purchase of Fixed Assets	(4.05)	(6.81)
Sale of Fixed Assets	-	0.30
Right to Use Assets (Ind AS)	(17.67)	(190.02)
Deposited with statutory authorities	-	157.72
Proceeds/ (Repayment) from Loan and other Current Assets	-	-
Net cash from Investing activities	(21.71)	(38.80)
Cash Flows from Financing Activities		
Proceeds/Repayment From Borrowing	(0.31)	(3.58)
Interest Paid (Lease and others)	(0.00)	(0.17)
Payment of lease liability	(37.27)	191.05
Net cash from Financing activities	(37.59)	187.31
Net Increase/Decrease in cash & cash equivalent during the year	(27.27)	11.05
Add- Opening Cash & cash equivalent	92.06	81.01
Cash & cash equivalent at the end of the year	64.80	92.06

The accompanying notes form an integral part of the financial statements

1. The Cash Flow Statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard - 7 "Cash Flow Statement".
2. Previous year's figures have been regrouped wherever necessary.

Place : Ghaziabad
Date : 29.05.2025



For Regent Enterprises Ltd.

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 were reviewed by the Audit Committee at its meeting held on 29.05.2025 at 11.00 A.M. and approved by the Board of Directors at its meeting held on 29.05.2025 at 11:30 A.M. The statutory auditors have reviewed/audited 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 figures of the last quarter are the balancing figures between the audited figures in respect of full financial year and the published year to date figures upto the third quarter of the current financial year.
- 4 The Company has no subsidiaries or associates companies as at 31st March 2025.
- 5 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.
- 6 Company received one complaint from its shareholder during the period ended March 2025 which was addressed.
- 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.
- 9 Company has incurred bargain settlement loss during FY 2024-25 of INR 363.75 Lacs against the profit of INR 61.50 Lacs in FY 2023-24. The same has been disclosed as exceptional item in the annual audited financial results.
- 8 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

Date:29.05.2025
Place: Ghaziabad

REGENT ENTERPRISES LIMITED

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

Telephone no. 011 41610287, CIN-L15500DL1994PLC153183

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May 29, 2025

To,
The Department of Corporate Services
Bombay Stock Exchange Limited,
P. J. Towers, Dalal Street,
Fort Mumbai-400001.

Scrip Code: 512624

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/ Ma'am,

I, Ameet M Ganatra, Chief Financial Officer of the Company hereby declare that the Statutory Auditors of the Company, M/s. Pipara & Co. LLP, Chartered Accountants (Firm Registration No.: 107929W/W100219) have issued their Audit Report on Audited Financial Results of the Company for the Financial Year ended 31st March 2025, with unmodified opinion.

This is for your kind information please.

Thanking you
Yours faithfully,

For Regent Enterprises Limited

Ameet M Ganatra
Chief Financial Officer

