## 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

August 13, 2025

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 ended on June 30, 2025.

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 on June 30, 2025 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 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, 2025 (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.

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.

Our conclusions are not modified in respect of these matters.

For Pipara & Co LLP Chartered Accountants

ICAI Firm Registration Number: 107929W/W100219

Chintan Jain

Partner

Membership Number 442215 UDIN: 25442215BMOBA04386

Date: 13 August 2025 Place: Sydney, Australia

## REGENT ENTERPRISES LIMITED

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## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30 JUNE, 2025

(Rs. In Lakh except per share data) For the quarter ended on For the Year Ended on S.No **Particulars** 30 June 2025 31 March 2025 30 June 2024 31 March 2025 Unaudited Unaudited Unaudited Audited Income i Revenue from operations 23,867.08 19,840.98 14,607.21 74,924.84 ii Other income 0.01 0.87 0.13 2.10 Total Income (A) 19,841.85 23,867.09 14,607.33 74,926.94 III Expenses i Cost of Material Purchased/ Consumed 23,439,28 72,914.33 19,602.10 14,142.10 ii Changes in inventories of Finished Goods, Work in Progress and Stock in trade (135.55)(18.10) (250.16)(184.90)iii Employee benefits expense 220.71 62.66 54.41 52.38 iv Finance Cost 0.11 0.22 0.10 0.96 v Depreciation and amortization expense 13.17 13.21 12.90 53.30 vi Other expenses 319.81 419.99 542.48 1,383.68 IV Total Expenses (B) 23,699.49 20,071.83 74,388.08 14,499.81 v 167.60 (229.98) 107.52 538.85 Profit/(Loss) before Exceptional and Extraordinary items and Tax (A-B) (i) Prior Period Expenses -3.07 (0.16)(11.46)(ii) Exceptional items 0.06 (iii) Extraordinery items 0.10 0.31 (363.76) Profit/(loss) after Exceptional and Extraordinary items before Tax 107.52 164.63 (229.77) 163.63 VII Tax Expense i Current year tax 59.00 59.00 ii Current tax expense relating to prior years 0.46 12.48 8.24 12.48 iii Deferred tax (10.36)(10.36)VIII Profit/(loss) for the period from continuing operations (VI-VII) 99.29 164.17 (290.89) 102.51 Profit/(loss) from discontinued operations Tax Expenses of discontinued operations Profit/(loss) from discontinued operations (after Tax) (IX-X) Profit/(loss) for the Period (VIII+XI) 164.17 (290.89) 99.29 102.51 Other comprehensive income A. (i) Items that will not be reclassifed 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 loss Total Comprehensive Income for the period (XII+XIII)Comprising Profit 164.17 (290.89) 102.51 99 29 (Loss) and Other comprehensive Income for the period) **Earning Per Equity Share** ΧV 0.49 (0.87)0.30 0.31 Basic 0.49 0.30 0.31 Diluted (0.87)Paid-up Equity Share Capital (Face Value Rs. 10/- per share) 3.345.64 3.345.64 3.345.64 3.345.64

Notes: The above financial results were reviewed by the Audit Committee at its meeting held on 13.08.2025 at 11.00 AM and Approved by the Board of Directors at its meeting held on 13.08.2025 at 11.30 AM.

Place: Ghaziabad Date: 13 August, 2025 er Regent Enterprises Limited

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 August, 2025 at 11:00 AM and approved by the Board of Directors at its meeting held on 13.08 2025 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 2026.
- No complaint was received from the shareholder during the quarter. Hence, at present no complaint is pending against the company.
- 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