



REGENT
ENTERPRISES LTD.

2024-25 ANNUAL REPORT



www.regententerprises.in



info@regententerprises.in

Particulars	Page Nos.
Company' Directory	01
Notice of 31 st Annual General Meeting	02
Directors' Report	15
Annexures to the Director's Report	
-Management Discussion and Analysis Report	22
-Secretarial Audit Report	25
-Compliance Report on Corporate Governance Part-I	28
-Compliance Report on Corporate Governance Part-II	44
-Details of Remunerations under section 197 of Companies Act, 2013	45
-Details of Conservation of Energy, Technology Absorption and Foreign Exchange Earning & Outgo	46
Auditor's Report	47
Balance Sheet	56
Statement of Profit & Loss Account	57
Cash Flow Statement	58
Statement of Changes in Equity	59
Notes Forming part of Financial Statements	60

Company's Directory

- | | |
|--|---|
| 1. Board of Directors | Mr. Vikas Kumar (Whole Time Director)
Mrs. Bhawna Sharma (Independent Director)
Mr. Neeraj Singh (Independent Director)
Mr. Sachin Jain (Non- Executive Director) |
| 2. Chief Financial Officer | Mr. Ameet M Ganatra |
| 3. Company Secretary & Compliance Officer | Mrs. Mamta Sharma |
| 4. Statutory Auditors | M/s. Pipara & Co LLP , Chartered Accountants Pipara Corporate House Nr. Gruh Finance, Netaji Marg, Law Garden, Ahmedabad -380006 |
| 5. Secretarial Auditors | M/s. Sharma Vijay & Associates, Company Secretaries
Office No. 6, 1st Floor, Kamla Place, Sohna Chowk, Gurugram-1220018, Haryana |
| 6. Registrar & Share Transfer Agent | M/s. Satellite Corporate Services Pvt. Ltd.
A 106 & 107, Dattani Plaza, East West Compound, Andheri Kurla Road, Safed Pool Sakinaka, Mumbai - 400072. Email: service@satellitecorporate.com |
| 7. Registered Office | E-205 (LGF), Greater Kailash-II, New Delhi- 110048.
Email: legal@regententerprises.in
Website: www.regententerprises.in |
| 8. Corporate Office | R-1/93, RDC Raj Nagar, 2nd floor Adjacent to Telephone Exchange Ghaziabad 201002. |
| 9. CIN | L15500DL1994PLC153183 |
| 10. FSSAI Lic. No. | 10018051002346 |
| 11. ISIN | INE769D01016 |

NOTICE

NOTICE is hereby given that the 31st Annual General Meeting of the members of Regent Enterprises Limited will be held on Tuesday, September 23, 2025 at 12:00 noon through Video Conferencing (VC)/Other Audio Visual Means(OAVM) to transact the following businesses:-

Ordinary Business:

(1) To receive, consider and adopt the audited Financial Statements of the Company for the Financial Year ended on 31st March, 2025 including Balance Sheet, Profit & Loss Account and Cash Flow Statement with notes etc., together with the Director's Reports (including its Annexures) and Auditor's Report for the said financial year.

(2) To appoint a director in place of Mr. Vikas Kumar (DIN: 05308192), who retires by rotation and being eligible, offers himself for the re-appointment.

(3) To consider and if thought fit, to pass with or without modification(s), the following Resolution(s) as **Special Resolution:**

❖ **Appointment of Mrs. Sunita (DIN:11212449) as Non-Executive Independent Director of the company for a term of Five years.**

"RESOLVED THAT pursuant to the provisions of Section 149, 150, 152 read with Schedule IV and any other applicable provisions of the Companies Act 2013, Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) and Regulation 16, 17 and 25 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Articles of Association of the company, Mrs. Sunita (DIN:11212449) who was appointed by the board on recommendation of Nomination and Remuneration committee as an Additional Director of the company under section 161(1) of the Act, in the capacity of Non Executive Independent Director, who has submitted the declaration that she meets the criteria for independence under Section 149(6) of the Act and the Rules made thereunder and Regulation 16(1)(b) of the LODR Regulations and in respect of her the company has received the notice in writing by a member of the company under Section 160 of the Act, proposing her candidature for the office of director, be and is hereby appointed as Non-Executive Independent Director of the Company, not liable to retire by rotation, to hold office for a period of 5 (Five) consecutive years w.e.f. 29.07.2025 to 28.07.2030 at a payment of sitting fee, as approved by board in consultation with Nomination and Remuneration committee, to perform such duties and functions as defined under the Schedule IV of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015."

"RESOLVED FURTHER THAT the board of directors of the company be and are hereby authorized to comply with all other legal and procedural requirements under the Companies Act, 2013 and rules & regulations framed there under."

(4) To consider and if thought fit, to pass with or without modification(s), the following Resolution(s) as **Ordinary Resolution:**

***Appointment of M/s. Sahni Bansal & Associates as Statutory Auditors of the company for a first term of 5 years."**

"RESOLVED THAT pursuant to the provisions of Section 139, 142 and other applicable provisions of the Companies Act, 2013 and Companies (Audit and Auditors) Rules, 2014 as amended from time to time and MCA Notification no. S.O. 1833(E) dated 7th May, 2018 and applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and pursuant to the recommendation of Board of directors of the company, M/s. Sahni Bansal & Associates, Chartered Accountants, Ghaziabad (Firm Registration No. 514470C) having Peer Review No. 015936 be and is hereby appointed as the statutory auditors of the company for a first term of 5 years from the conclusion of this 31st Annual General Meeting till the conclusion of 36th Annual General Meeting to be held in the year 2030 on such terms and conditions and at a remuneration of Rs. 7,50,000/- per annum plus applicable Goods and Service Tax (GST) including the increment in such remuneration as decided mutually between the board of directors and the Statutory Auditors from time to time."

"RESOLVED FURTHER THAT the board of directors of the company be and is hereby authorized to sign and file requisite e-form with Registrar of Companies and to do all such acts, deeds, matters and things which may deem necessary to give effect to this resolution."

Special Business:

(5) To consider and if thought fit, to pass with or without modification(s), the following Resolution(s) as **Ordinary Resolution:**

Appointment of M/s. Sharma Vijay & Associates as Secretarial Auditors of the company for a period of 5 years.

"RESOLVED THAT pursuant to the provisions of Section 204 and other applicable provisions of the Companies Act, 2013 and rule 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended from time to time and regulations 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and subject to any other applicable circulars/notification as issued from time to time and pursuant to the recommendation by Board of directors of the company, M/s. Sharma Vijay & Associates, a peer reviewed Company Secretaries (Peer Review No. 2166/2022), having membership No. 45793 and certificate of Practice number -19035, Hisar, be and is hereby appointed as the Secretarial Auditors of the Company for a period of 5 (Five) years i.e. from 01.04.2025 to 31.03.2030 to hold office from the conclusion of this 31st Annual General Meeting till the conclusion of 36th Annual General Meeting to be held in the year 2030 on such terms and conditions and at a remuneration of Rs. 45,000/- per annum plus applicable Goods and Service Tax (GST) and reimbursement of out of pocket expenses as agreed between the Board of Directors and the Secretarial Auditors."

"RESOLVED FURTHER THAT the board of directors of the company be and is hereby authorized to sign and file requisite e-form with Registrar of Companies and to do all such acts, deeds, matters and things which may deem necessary to give effect to this resolution."

(6) To consider and if thought fit, to pass with or without modification(s), the following Resolution(s) as **Special Resolution:**

❖ **Remuneration to Mr. Sachin Jain (DIN: 07865427), Non Executive Director.**

“RESOLVED THAT pursuant to the provisions of section 197(3) and Section II of Schedule V and any other applicable provisions of the Companies Act, 2013 and rules made thereunder and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, subject to any circular, notification, orders and guidelines if any, as applicable and approval of any concerned authority(ies) and Articles of Association of the company, the remuneration to Mr. Sachin Jain, Non Executive Director, by way of monthly payment upto Rs. 80,000/- (Rs. 9.60 Lacs per annum) for the financial year 2025-26, falling within the limits as prescribed under the Schedule V, be and is hereby approved.”

“RESOLVED FURTHER THAT the remuneration payable to Mr. Sachin Jain, shall not exceed the overall ceiling as provided section II of Schedule V of the Companies Act, 2013 including the increment in remuneration every year and subject to the such other limits or any relaxation by the Central Government in Guidelines/circulars/notification so as not to exceed the limits as specified in Schedule V to the Companies Act, 2013 by suitably amending it to give effect to such modification, relaxation or variation without any further reference in general meeting.”

“RESOLVED FURTHER THAT the Board of directors be and is hereby authorized to do all such acts, deeds, matters and things as may be considered necessary, usual or expedient, to give effect to the aforesaid resolution.”

By order of the Board
 For **REGENT ENTERPRISES LIMITED**

Sd/-
Mamta Sharma
Company Secretary
& Compliance Officer

Date: August 13, 2025
 Place: Ghaziabad

NOTES:-

1. Pursuant to the General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 (“SEBI Circular”) and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, the AGM shall be conducted through VC / OAVM.

2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the EGM/AGM through VC/OAVM and participate there at and cast their votes through e-voting.

3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters,

Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the EGM/AGM without restriction on account of first come first served basis.

4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.regententerprises.in. The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

7. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time.

8. The shareholders of the company are hereby informed that the necessary declaration for Beneficial ownership in the prescribed forms requires to be disclosed to the company or its R & T agent within time frame as prescribed whenever the shareholder falls under the criteria as specified under Section 90 of the Companies Act, 2013 and Companies (Significant Beneficial Owners) Rules, 2018 as amended on 8th February, 2019 and SEBI Circular No. SEBI/HO/CFD/CMD1/CIR/P/2018/149 and further amended on March 12, 2019 via Circular No. SEBI/HO/CFD/CMD1/CIR/P/2019/36. All are requested to make the compliances within time to avoid any legal complications.

9. The Ministry of Corporate Affairs ('MCA'), Government of India, through its Circular No. 17/2011 and circular dated 18/2011 dated 29th April, 2011 has implemented the "Go Green Initiative". Accordingly the Company encourages members to intimate/update their e-mail addresses to receive the Annual Report and other communication electronically in support of the "Go Green" initiative of the Ministry of Corporate Affairs (MCA). Members may intimate/ update their e-mail address to the R&T Agent i.e. Satellite Corporate Services Pvt. Ltd, E-mail- service@satellitecorporate.com or e-mail id- info@satellitecorporate.com or legal@regententerprises.in with their name and folio details. The Company will send all communication including the Annual Report via e-mail to the members who have provided their e-mail addresses to the Company/Depositories. A copy of the Annual Report will also be available on the Company's website www.regententerprises.in.

10. The Members are requested to inform any change of their address immediate in respect of their electronic share accounts and physical shares (quoting their Client Ids/Folio No.'s) Name as registered with the R & STA, Address, email ID, PAN, DPID/Client ID or Folio Number and Number of shares held by the Members to the R&T Agent of the company.

11. If the member has not registered their E-mail address with the Depository Participant(s) (DP)/ Company, may in case of holding shares in demat mode, please contact their respective DP and those who are holding shares in physical mode are required to contact to RTA of the Company on e-mail id i.e.

service@satellitecorporate.com and get the same registered for smooth communication or receiving of Annual Report and Notice or any other document in future.

12. SEBI vide its circular ref. no. SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 dated March 16, 2023 has mandated the physical securities holders to furnish/update their PAN, Nomination, Contact details, Bank account details and Specimen signature for their corresponding folio numbers with Registrar and Share Transfer Agent of the company i.e. Satellite Corporate Services Pvt. Ltd, Mumbai. Hence members of the company holding shares in physical mode are requested to update their aforesaid details to avoid any difficulties in future.

13. Pursuant to SEBI circular dated January 27, 2023, it is informed to the members of the company that "If you have any dispute against a listed company and or its Registrar and Share Transfer Agent (RTA) on delay or default in processing your request, as per SEBI circular dated 30.05.2022, you can file for arbitration with Stock Exchange. For more details, please see the web links of the stock exchanges BSE- <http://tiny.cc/m1l2vz>, NSE - <http://tiny.cc/s1/2vz>.

The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013, setting out all material facts in respect of the Special Business/Special resolution are set out in Item No. 3 to 5 of the accompanying Notice is annexed hereto.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins on Saturday, September 20, 2025 from 9:30 AM and ends on Monday, September 22, 2025 at 5:00 PM. The remote e-voting module shall be disabled by NSDL for voting thereafter. **The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Tuesday, September 16, 2025, may cast their vote electronically.** The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being **Tuesday, September 16, 2025.**

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp . You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual

	meeting & voting during the meeting. 2. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select “Register Online for IDeAS Portal” or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on  App Store   Google Play 
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and

	then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000.
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911.

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.

b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.

b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

(i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

a) Click on **"Forgot User Details/Password?"** (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

b) **Physical User Reset Password?"** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

- After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
- Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".

3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to cssharmavijay@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Mr. Narendra at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to legal@regententerprises.in.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to legal@regententerprises.in. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.**
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.

2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at legal@regententerprises.in. The same will be replied by the company suitably.

EXPLANATORY STATEMENTS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013.

Item No. 3

In terms of the provisions of Section 149, 161(1) & Schedule IV and any other applicable provisions of the Companies Act 2013, Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) and Regulation 16, 17 and 25 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the board of directors of the company in consultation with Nomination and Remuneration Committee has approved the appointment of Mrs. Sunita (DIN:11212449) as an Additional Director in the category of Non Executive Independent Director of the company for a term of 5(Five) consecutive years from 29.07.2025 to 28.07.2030 in their meeting held on Tuesday, July 29, 2025. Further the company has also received the notice in writing by a member of the company proposing the candidature of Mrs. Sunita for the appointment as Non Executive Independent Director of the company under section 160 of the Companies Act, 2013 and rule 13 of Companies (Appointment and Qualifications of Directors) Rules, 2014 as amended from time to time.

It is confirmed that in the opinion of the Board, Mrs. Sunita, Independent Director fulfils the conditions as specified under the Companies Act, 2013 and the rules made thereunder and she is independent of the management.

The details in terms of regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are as follows:

S.No.	Particulars	Remarks
a.	Brief resume of the director	Name – Sunita
		Date of Birth-01-01-1985
b.	Nature of expertise in specific functional areas	Management and Administration
c.	Disclosure of relationships between directors inter-se	There is no any relationship between directors inter-se.
d.	Names of listed entities in which the person also holds the directorship and the membership of Committees of the board along with listed entities from which the person has resigned in the past three years.	None
e.	Shareholding of non-executive directors in the listed entity, including shareholding as a beneficial owner.	None
f.	In case of independent directors, the skills and capabilities required for the role and the manner in which the proposed person meets such requirements.	Mrs. Sunita has skill and capability in management as defined above as identified by the Nomination & Remuneration committee.

Accordingly Resolution set out in Item No. 3 of the notice seeks the approval of the members for the appointment of Mrs. Sunita as Independent Director of the company, for a period of five consecutive years.

Save and except the above, none of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 3 of the Notice, except as a member of the Company, if any. The Board recommends the special resolution set out at Item No. 3 of the Notice for approval by the members.

Item No. 4

*Pursuant to the provisions of Section 139, 142 and other applicable provisions of the Companies Act, 2013 and Companies (Audit & Auditors) Rules, 2014 and applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and after evaluating and considering various factors such as competent team of Chartered Accountants and experience in various fields viz. accounting, taxation, TDS, indirect taxes, different types of audit etc. and based on the recommendation of the audit committee, the board of directors of the company in their meeting held on 11.09.2025 has approved the appointment of M/s. Sahni Bansal & Associates, Chartered Accountants, Ghaziabad (Firm Registration No. 514470C) and recommended for the approval by the shareholders for appointment of said firm for the first term of five years to hold office from the conclusion of this 31st Annual General Meeting till the conclusion of 36th Annual General Meeting to be held in the year 2030 at a remuneration of Rs. 7,50,000/-plus applicable Goods and Service Tax (GST) including the increment in such remuneration as decided mutually between the board of directors and the statutory auditors. The said firm has consented its appointment as the statutory auditors and have confirmed that they are not disqualified to be appointed as statutory auditors in terms of the provisions of the proviso to Section 139(1), Section 141(2) and Section 141(3) of the Act and the provisions of the Companies (Audit and Auditors) Rules, 2014.

M/s. Sahni Bansal & Associates is a renowned Chartered Accountancy firm based in Ghaziabad, Uttar Pradesh

with around three decades of experience in providing comprehensive auditing and assurance services. The said firm consists deep industry expertise as well as law and GST expertise. M/s. Sahni Bansal & Associates has conducted various types of audits for a diverse range of entities including the Audit of various nationalized and scheduled banks as well as the revenue and concurrent audit of such banks, statutory audit of Government institutions. Their audit approach is ensuring the accuracy and compliant of financial statements with relevant rules and regulations. The firm's excellence has earned them recognition and achievement. Accordingly the board recommends the appointment of the said firm.

Save and except the above, none of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the resolution set out at Item No. 4 of the Notice, except as a member of the Company, if any.

Accordingly Resolution set out in Item No. 4 of the notice seeks the approval of the members by way of ordinary resolution and the Board recommends the same for approval by the members.

Item No. 5

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and rule 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended and regulations 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended on December 12, 2024 vide SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024, the listed companies are required to appoint a peer reviewed Company Secretary (Company Secretary in practice, who is either practicing individually or as a sole proprietor or as a partner of a Peer Reviewed Practice Unit, holding a valid certificate of peer review issued by the Institute of Company Secretaries of India) as Secretarial Auditor of the company for a period of 5(five) years with the approval by its shareholders in the Annual General Meeting.

Accordingly to comply the same and based on the recommendation of the Audit Committee, the Board of Directors of the Company is proposed the appointment of M/s. Sharma Vijay & Associates, Hisar as Secretarial Auditors of the company for a period of 5(Five) years in this 31st Annual General Meeting till the 36th Annual General Meeting to be held in the year 2030 at a remuneration of Rs. 45,000/- (Rupees Forty Five Thousand Only) plus applicable Goods and Service Tax (GST) and reimbursement of out of pocket expenses. The Firm "Sharma Vijay & Associates" is a firm focused on corporate laws, registered as a Practicing Company Secretaries Firm with "The Institute of Company Secretaries of India". Mr. Vijay Sharma, the founder and owner of the said firm, is the member of "The Institute of Company Secretaries of India" and Commerce Graduate and possess more than 9 years of experience in various corporate laws and secretarial audit, merger, demerger, dealing with various statutory authorities and having vision of providing best and economic corporate consultancy services to the corporates. Hence the board recommends the re-appointment of the said firm.

Save and except the above, none of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or Interested, financially or otherwise, in the resolution set out at Item No. 5 of the Notice, except as a member of the Company, if any.

Accordingly Resolution set out in Item No. 5 of the notice seeks the approval of the members by way of ordinary resolution and the Board recommends the same for approval by the members.

Item No. 6

In terms of the provisions of section 197(3) and Section II of Schedule V of the Companies Act, 2013, a company

may pay the remuneration to its Non Executive Director as per the table defined under the section II of the aforesaid schedule being the “other director”. Accordingly it is proposed to pay the remuneration to Mr. Sachin Jain, Non Executive Director (DIN: 07865427) being Other Director an amount upto Rs. 80,000/- per month (Rs. 9.60 Lacs per annum) within the limits as prescribed under the Schedule V in case of inadequate profits of the company.

The said remuneration is under the limit and increment thereof will be subject to the limits as defined under the said schedule. The nomination and remuneration committee has recommended and the board of directors has approved the same in their meeting held on 29.05.2025.

Accordingly Resolution set out in Item No. 6 of the notice seeks the approval of the members for said remuneration to Mr. Sachin Jain.

Save and except the above, none of the Directors except Mr. Sachin Jain / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or Interested, financially or otherwise, in the resolution set out at Item No. 6 of the Notice, except as a member of the Company, if any. The Board recommends the special resolution set out at Item No. 6 of the Notice for approval by the members.

**By order of the Board
For REGENT ENTERPRISES LIMITED**

**Date: August 13, 2025
Place: Ghaziabad**

Sd/-
**Mamta Sharma
Company Secretary
& Compliance Officer**

**replaced via Corrigendum to the Notice dated 11.09.2025.*

Director's Report

To,
 The Members,
 Regent Enterprises Limited

Your Directors feels pleasure to present the 31st Annual Report of the company along with the Audited Financial Statements for the Financial Year ended March 31, 2025 in terms of the Companies Act, 2013 and rules & regulations made there under & Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

The Financial Statements have been prepared according to the relevant accounting standards as applicable to the company.

1. FINANCIAL PERFORMANCE

The financial highlights of the financial Year ended on March 31, 2025 are as follows:

(Amount in Rs.)			
Sr. No.	Particulars	Current Year Ended March 31, 2025	Current Year Ended March 31, 2024
I	Revenue from operations	7,49,24,83,987	6,72,67,25,982
II	Other Income	2,09,755	10,41,112
III	Total Revenue (I + II)	7,49,26,93,742	6,72,77,67,094
IV	Expenses:		
	Purchase of Stock-in-Trade	7,28,96,33,730	6,54,35,45,261
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(1,84,90,134)	(1,68,37,102)
	Employee Benefit Expense	2,20,71,120	2,19,48,008
	Financial Costs	95,988	72,238
	Other Expenses	14,01,68,042	16,56,77,215
	Total Expenses	7,43,34,78,746	6,72,13,78,335
V	Earnings before Interest , Tax depreciation and Amortization(EBITDA) (III - IV)	5,92,14,996	1,33,61,474
VI	Depreciation and Amortization expenses	53,29,526	42,51,110
	Profit before tax and Extra ordinary items (V - VI)	5,38,85,470	91,10,364
	Prior Period Expenses	(11,46,235)	(6,49,030)
	Extraordinary items	(3,63,75,894)	61,50,000
VII	Profit/(loss before Tax) (EBT)	1,63,63,341	1,46,11,334
VIII	Tax Expenses:		
	(1) Current tax	59,00,000	26,42,618
	(2) Current Tax Expenses for Prior Years	12,48,116	69,72,716
	(3) Deferred tax	(10,36,032)	(14,78,228)
IX	Profit/(Loss) after Tax (VII-VIII)(PAT)	1,02,51,257	64,74,229
X	Other Comprehensive Income (i) Item that will not be reclassified to profit or loss (ii) Item that will be reclassified to profit or loss	-	-
XI	Total Comprehensive Income for the Period (IX+X)	1,02,51,257	64,74,229

2. DIVIDEND

The Company has earned the profit of Rs. 1,02,51,257/- during the financial year 2024-25 and for the future growth and development of the company's business your Directors do not recommend any dividend for the financial year 2024-25.

3. COMPANY'S PERFORMANCE

During the year, revenue from operations for the financial year 2024-25 is 7,49,24,83,987/- which is higher as compared to the previous year which was Rs. 6,72,67,25,982/-

Earning(Loss) before Tax (EBT) for the financial year 2024-25 is amounted to 1,63,63,341/- as compared to Rs. 1,46,11,334/- in the previous year 2023-24.

Profit(Loss) after Tax (PAT) for the year 2024-25 is 1,02,51,257/- as compared to Rs. 64,74,229/- for the previous year 2023-24.

There was no any changes in the nature of business of the company during the year under review.

4. DEPOSIT

During the year under review, the Company has not accepted any money by way of deposit from the open public and members as per the provisions of Section 73 of the Companies Act, 2013 and Companies (Acceptance of Deposits) Rules, 2014 as amended from time to time.

5. TRANSFER TO RESERVE

During the financial year ended 31st March 2025, the company has not transferred any amount to the specific reserve of the Company.

6. MATERIAL CHANGES AND COMMITMENT, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE END OF FINANCIAL YEAR TO WHICH THESE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the End of the financial year to which this financial statements relates and on the date of the report.

7. DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATION IN FUTURE.

There were no significant and material orders passed by the Regulators/Courts/Tribunals that would impact the going concern status of the Company and its future operations.

8. DETAILS OF SUBSIDIARY/JOINT VENTURES/ASSOCIATES COMPANIES

The company has no subsidiary/Joint Ventures/Associates Companies as at the end of financial year under review.

9. THE STATE OF THE COMPANY'S AFFAIRS

i) Further Issue of Capital:-

There is no change in the authorized, issued and paid-up capital of the Company during the financial year 2024-25.

ii) Change in accounting year:-

There is no change in the accounting year.

iii) Manpower training and executive development programs:-

There were no such activities taken place during the year 2024-25.

10. MANAGEMENT'S DISCUSSION AND ANALYSIS REPORT

The Management's Discussion and Analysis Report for the year 2024-25, as stipulated under Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is presented in a separate section forms part of the Annual Report as - **Annexure I** to the Director's report.

11. AUDITORS AND AUDITOR'S REPORT

Statutory Auditors

M/s Pipara & Co LLP, Chartered Accountants (FRN: 107929W/W100219), was appointed as statutory auditors

of the company in the 27th Annual General Meeting of the Company held in the year 2021 for a period of five years and the tenure of said firm will be concluded in the forthcoming 31st Annual General Meeting.

The notes on accounts referred to in the auditor's report are self-explanatory and there are no qualifications, reservations or adverse remarks in the Report and therefore do not need any further comment.

The board of directors in their meeting, on recommendation of Audit Committee, has approved the re-appointment of M/s Pipara & Co LLP, Chartered Accountants (FRN: 107929W/W100219), as statutory auditors of the company for the second and final terms of 5 years subject to the approval by members of the company in the forthcoming the 31st Annual General Meeting and the said firm will hold the office till the conclusion of 36th Annual General Meeting to be held in the year 2030 and the said firm have also confirmed that they are not disqualified from being re-appointed as Statutory Auditors of the Company.

On 02.09.2025, M/s. Pipara & Co LLP, Chartered Accountants has resigned not intended to be reappointed in the ensuing AGM. Accordingly the reappointment of the said firm has been rescinded and the board in their meeting held on September 11, 2025 has recommended for the appointment of M/s. Sahni Bansal & Associates, Chartered Accountants, Ghaziabad (Firm Registration No. 514470C) for a first term of five years i.e. from the conclusion of this 31st Annual General Meeting till the conclusion of 36th Annual General Meeting to be held in the year 2030."

Secretarial Auditors

The board has appointed M/s. Sharma Vijay & Associates, Practicing Company Secretaries (C.O.P :19035) to carry out secretarial audit under the provisions of Section 204 of the Companies Act, 2013, for the financial year 2024-25.

The report of Secretarial Auditor is annexed to this report as **Annexure II**.

Further pursuant to the provisions of regulations 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended on December 12, 2024 vide SEBI (Listing Obligations and Disclosure Requirements) (Third Amendment) Regulations, 2024, the listed companies are required to appoint a peer reviewed Company Secretary (Company Secretary in practice, who is either practicing individually or as a sole proprietor or as a partner of a Peer Reviewed Practice Unit, holding a valid certificate of peer review issued by the Institute of Company Secretaries of India) as Secretarial Auditor of the company for a period of 5(five) years with the approval by its shareholders in the Annual General Meeting.

Accordingly, to comply the same and based on the recommendation of the audit committee, the board of directors of the company in their meeting held on 29.05.2025 has proposed the appointment of M/s. Sharma Vijay & Associates, Hisar having Peer Review No. 2166/2022 as Secretarial Auditors of the company for a period of 5(Five) years in this 31st Annual General Meeting till the 36th Annual General Meeting to be held in the year 2030 and the same has been consented by the said firm.

The secretarial auditor's report are self-explanatory and there are no qualifications, reservations or adverse remarks in the report and therefore do not need any further comment.

12. DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, the Board of Directors, to the best of their knowledge and ability, confirm that:

- in the preparation of the annual accounts, the applicable accounting standards have been followed and there are no material departures;
- we have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year March 31, 2025, and of the profit of the Company for that period;
- we have taken proper and sufficient care for the 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 fraud and other irregularities;
- we have prepared the annual accounts on a going concern basis;

- we have laid down internal financial controls to be followed by the Company and such internal financial controls are adequate and operating effectively;
- We have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Based on the framework of internal financial controls and compliance systems established and maintained by the company, work performed by the internal, statutory and secretarial auditors and external consultants and the reviews performed by management and the relevant Board committees, including the audit committee, the board is of the opinion that the Company's internal financial controls were adequate and effective during the financial year 2024-25.

13. DIRECTORS AND KEY MANAGERIAL PERSONNEL

During the year under review, there was no change in the board of the company and Mr. Vikas Kumar, Whole Time Director, Mr. Ameet M Ganatra , Chief Financial Officer and Mrs. Mamta Sharma, Company Secretary continue as Key Managerial Personnel of the company.

In accordance with the provisions of Section 152 of the Companies Act, 2013 and in terms of the Articles of Association of the company, Mr. Vikas Kumar, is liable to retire by rotation and being eligible, offers himself for the re-appointment at the ensuing Annual General Meeting.

14. NUMBER OF BOARD MEETINGS

4 meetings of the Board were held during the Financial Year 2024-25. The maximum gap between any two meetings was less than one hundred and twenty days, as stipulated under section 173 of Companies Act, 2013 and Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards For details of the meetings of the Board, please refer to the Corporate Governance Report as **Annexure-III**, which forms part of this report.

15. BOARD OF EVALUATION

The Board of Directors has carried out an annual evaluation of its own performance, Board committees and individual Directors pursuant to the provisions of the Act and the Corporate Governance requirements as prescribed by Securities and Exchange Board of India ("SEBI") under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The performance of the board was evaluated by the board after seeking inputs from all the directors on the basis of the criteria such as the board composition and structure, effectiveness of Board processes, information and functioning, etc.

The Board and the Nomination and Remuneration Committee ("NRC") reviewed the performance of the individual directors on the basis of the criteria such as the contribution of the individual director to the board and committee meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc.

In a separate meeting of independent Directors, performance of non-independent Directors was evaluated and performance of the Board as a whole was evaluated, taking into account the views of executive Directors and non-executive Directors. The same was discussed in the Board meeting that followed the meeting of the independent Directors, at which the performance of the Board, its committees and individual Directors was also discussed.

16. INDEPENDENT DIRECTOR'S MEETING

During the year under review, the performance evaluation of every director was executed by Independent Directors in their meeting held on May 15, 2024.

17. INTERNAL FINANCIAL CONTROL SYSTEM AND ITS ADEQUACY

The details in respect of internal financial control and their adequacy are included in the Management Discussion & Analysis Report which forms part of this report. The company regularly gets its accounts audited by the internal auditor. However the company has maintain the feature of recording audit trail of each and every transaction, creating an edit log of each change made in books of account along with the date when such changes were made and non disabling of Audit Trail in the accounting software maintaining for keeping its books of

account in electronic mode during the financial year 2024-25.

18. CORPORATE GOVERNANCE REPORT

The company has been complied the mandatory and the non mandatory requirements of Corporate Governance as stipulated under regulation 27 and schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. A separate report on Corporate Governance along with Secretarial Auditors' Certificate on compliance with the Corporate Governance norms has been annexed to this report as **Annexure-III**.

19. WEBLINK OF ANNUAL RETURN

Pursuant to the provisions of Section 92(3) of the Companies Act, 2013 and Rule 12(1) of the Companies (Management and Administration) Rules, 2014, as amended, the Annual Return of the Company for the financial year 2023-24 is placed on the website of the company and may be accessed on the company's website at www.regententerprises.in.

20. COMPLIANCE OF SECRETARIAL STANDARDS

The Company has complied all the applicable Secretarial Standards issued by "The Institute of Company Secretaries of India" on Meetings of Board of Directors and General Meetings and any other as applicable.

21. PARTICULARS OF EMPLOYEES

In terms of the provisions of section 197 of Companies Act, 2013, read the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, as amended from time to time, none of the employee is drawing remuneration more than the limits prescribed/specified under the said rules during the financial year 2024-25. In terms of Rule 5(2) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 as amended, the details as required therein is enclosed as **Annexure IV**.

22. INTER CORPORATE LOANS, GUARANTEES AND INVESTMENTS

During the year under review, company has not given any Inter Corporate Loans, Guarantees and Investments covered under section 186 of the Companies Act, 2013.

23. RELATED PARTY TRANSCATIONS

During the year under review, None of the transactions which are material in nature and not on the market prevailing prices and not on arm's length basis and are not in its ordinary course of business has been taken place. However the details of transactions with related parties have been disclosed in the notes of Financial Statements in term of relevant Indian Accounting Standard which are self explanatory. Hence no further information's are required to be given in the form AOC -2.

Further in terms of the Section 188 Companies Act 2013 and Companies (Meetings of Board and its Powers) Rules, 2014 and further in terms of regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the policy on materiality of related party transactions and dealing with related party transactions as approved by the board has been placed on the website of the company at <http://www.regententerprises.in>.

24. VIGIL MECHANISM/ WHISTLE BLOWER POLICY

In terms of the provisions of Section 177(9) & (10) of the Companies Act, 2013 and regulation 22 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a Vigil Mechanism for directors and employees to report genuine concerns has been established. The Vigil Mechanism Policy has been uploaded on the website of the company at <http://www.regententerprises.in>.

25. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

The details of conservation of energy, technology absorption etc. as required to be given under Section 134(3) (m) of the Companies Act, 2013, and the foreign exchange earnings on account of the operation of the company during the financial year 2024-25 are disclosed in **Annexure-V** to this report.

26. CORPORATE SOCIAL RESPONSIBILITY POLICY

The company has been formulated the Corporate Social Responsibility Policy and placed on the website of the company. However for the financial year 2024-25, the company does not fulfill the criteria to be fallen under section 135 of the Companies Act, 2013. Hence the company was not required to spent on CSR during the year. The details of constitution of CSR committee have been mentioned in the annexures of the directors report.

27. DECLARATION OF INDEPENDENT DIRECTORS

All the Independent directors viz. Mrs. Bhawna Sharma and Mr. Neeraj Singh have submitted their disclosure to the board that they fulfill all the requirements as to qualify for their continuity of appointment as an Independent Director under provisions of section 149 the Companies Act, 2013 as well as Regulations 16 & 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further in terms of Schedule V of Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, a certificate from a company secretary in practice that none of the directors on the board of the company have been debarred or disqualified from being appointed or continuing as directors of companies by the Board/Ministry of Corporate Affairs or any such statutory authority of all directors as on March 31, 2025 is being Annexed herewith.

Further in terms of Rule 6 of Companies (Appointment and Qualification of Directors) Rules, 2014 and notification no. G.S.R. 804(E) dated 22nd October, 2019, Mr. Neeraj Singh and Mrs. Bhawna Sharma, Independent Directors of the company have renewed their registration with Indian Institute of Corporate Affairs (Institute) for a further one year validity period during the year.

28. FAMILIARISATION PROGRAMME AND TRAINING TO INDEPENDENT DIRECTORS

During the year under review, the company has conducted the familiarization programmes for the Independent Directors in terms of the provisions of regulation 25 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, on various contents including their roles, rights, responsibilities in the company, nature of the industry in which the company operates, business model of the company and other related matters. The details of the same has been placed on the website of the company i.e. www.regententerprises.in.

29. COMPANY'S POLICY RELATING TO DIRECTORS APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES.

The company's policy relating to appointment of directors, payment of managerial remuneration, directors qualification, positive attributes, independence of directors and other related matters as provided under Section 178(3) of the Companies Act, 2013 and Remuneration Policy for Directors and Key Managerial Personnel are placed on the website of the company i.e. www.regententerprises.in.

30. PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE

As per the requirement of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 and rules made there under, your Company has constituted Internal Complaints Committee (ICC) which is responsible for Redressal of complaints related to sexual harassment.

Your Directors declared and confirm that, during the year under review, there is no case filed under Sexual Harassment of Women at workplace (Prevention, Prohibition & Redressal) Act, 2013.

31. GENERAL DISCLOSURES

No disclosure or reporting is required in respect of the following items as there were no transactions on these items during the year under review:

1. Details relating to deposits covered under Chapter V of the Companies Act, 2013.
2. Issue of equity shares with differential rights as to dividend, voting or otherwise.
3. Issue of shares (including sweat equity shares) to employees of the Company under any scheme save and except ESOS referred to in this Report.

4. Neither the Managing Director nor the Whole-time Directors of the Company receive any remuneration or commission from any of its subsidiaries.
5. In terms of section 143 (12) of the Companies Act, 2013 it is hereby confirmed that there are no frauds reported by auditors other than those which are reportable to the Central Government.
6. In terms of sub-section (1) of section 148 of the Companies Act, 2013, the maintenance of cost records as specified by the Central Government is not required by the Company as the company has no any manufacturing activities and accordingly such accounts and records are not made and maintained by the company.
7. There is no any application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year under review
8. There is no such case of one time settlement and the valuation while taking loan from the Banks or Financial Institutions.

ACKNOWLEDGEMENT

The Directors would like to express their sincere thanks and appreciation for the assistance and co-operation received from the Banks, Government Authorities, Dealers, Distributors, Customers and Shareholders during the year.

The Directors also wish to take on record their deep sense of appreciation for the committed services of the employees at all levels, which has made our Company successful in the business.

By order of the Board
For **Regent Enterprises Limited**

Date: September 11, 2025
Place: Ghaziabad

Sd/-
Sachin Jain
Director
DIN: 07865427

Sd/-
Vikas Kumar
Whole Time Director
DIN: 05308192

MANAGEMENT DISCUSSION AND ANALYSIS REPORT**Industrial Structure and Developments**

India's Economic status for the year was remained stable. The edible oil sector is characterized by higher competitive intensity with the presence of a large number of national as well regional players. In the edible oil industry, companies have a combination of in-house crushing/refining and outsourcing. The competition in the edible oil industry has increased over the years, evident from the increasing pace of product launches and variants, greater marketing push by companies and their efforts to expand geographic presence.

India's Economic status for the year has been stable. With Consumer price index and current account deficit under control, markets have rebounded. The Export market did not rise up to the expectations. The Economy has shown remarkable resilience to both external and domestic shocks. The country had good and timely rains which contributed to Country's growth. Rupee has gradually appreciated to 85 levels after touching all time lows of 87. The Government of India in order to support farmers has increased customs duty by 20% in the month of Oct, 2024 which resulted in a big spurt in the prices of edible oils denting profitability in %age.

Your company's performance for the year 2024-25 may be viewed in the context of the above mentioned economic/ market environment.

Opportunities and Threats

The demand for edible oils in India has shown a steady growth, driven by increasing population, rising income levels and living standards. Moreover, edible oils have a favourable demand growth outlook over the medium-to-long term, which is further supported by positive macro and demographic fundamentals. Within the edible oil sector, certain product segments/categories (such as cold pressed oils, organic ingredient-based categories etc.) that currently have low penetration levels and are gaining consumer acceptance offer higher growth prospects.

One of the threat is that edible oil companies face is the risk arising out of the volatility in the prices of raw materials (oilseeds), crude and refined edible oil, which may be influenced by trends in international commodity prices, currency fluctuations, domestic demand-supply dynamics and macro-economic trends. The domestic edible oil prices are directly linked to the prices of imported palm and soybean oil due to heavy reliance on imports and their substitutability with other oil varieties. While mustard oil is almost entirely produced within the country. Another economy threat is that Government of India may reduce customs duty which was increase in October, 2024 to control inflation.

The edible oil market is expected to be dominated by various national and multinational players due to the increasing import dependence of the country in the near future. Rice bran and multisource edible oil market are expected to be the fastest growing categories in the entire edible oil segment with Oils such as Mustard, Sunflower, Groundnut and Cottonseed tend to remain region specific in the near future with a moderate fluctuation in their prices.

Segment-Wise or Product-Wise Performance

In terms of the Ind AS, there is only one reportable segment i.e., edible oil segment. Hence the segment wise reporting is not applicable.

Outlook

The strong business profile drives a strong financial profile in the long term, the financial profile of an entity is also governed by the management's risk appetite and growth plans. An entity with higher profitability margins and returns on capital has greater ability to generate internal accruals, attract external capital, and withstand business adversity. The trends in operating margin and return on capital employed are analysed to establish the stability of cash flow generation and the sufficiency of the same vis-à-vis the entity's future debt-service obligations

We are optimistic of commencement of recovery in the sector in the coming year due to shift towards premium segment. Over the years we have focused on building robust sales processes like Selling to Helping, Training and Certification of sales staff, which will help us reap rewards in future as we are investing in brand building. The company is confident in spite of the possible moderation in prices in the industry, it will perform better in view of the strong fundamentals of the Indian companies and hope to improve its turnover.

Risks and Concerns

The company deals in trading, packaging & sales of Edible oils. This year despite the adverse circumstances, the company acted efficiently and neutralized the losses,. This was possible because of timely & swift actions taken by the management resulting in quick liquidation of the stocks in the falling markets and was able to come out relatively unscathed. It is drawn to your attention to the fact that the company has fared much better in the last Financial Year in comparison to other peers of this sector.

The company converted diversity into opportunity by utilizing the increase in duty, in strengthening its brand equity.

Key risks for the edible oils sector include risks from change in import-export regulations; change in the minimum support price (MSP) on oilseeds offered by the government; high dependence on monsoons and finally, the risk arising out of exchange rate fluctuations. Procurement of oilseeds at the right price and quantity, optimum utilization of processing units, their strategic location, a strong brand name and diversification of product offerings are likely to be the key success determinants for players.

The policies announced by the Government have been progressive and are expected to remain likewise in future, and have generally taken an equitable view towards various stake holders, including domestic farmers, industry, consumers etc.

Adverse changes in disposable income may impact consumption pattern. Your company has multiprocessing capabilities to cater to the variances and changing consumer preferences. Also keeping in view the overall growth of the economy, emerging health consciousness and growing retail in India, it is expected that the packaged edible oil consumption will continue to outgrow the overall edible oil growth.

Internal Control Systems and their adequacy:

The company has adequate internal control systems to ensure operational efficiency, protection and conservation of resources, accuracy and promptness in financial reporting and compliance of law and regulations. The internal control system is supported by the internal audit process. The internal auditor reviews and ensures that the audit observations are acted upon. The Audit Committee of the Board reviews the Internal Audit reports and the adequacy and effectiveness of internal controls.

Financial Performance

The financial results of operations of your Company for the year under review are detailed under the caption performance forming part of the Directors' Report. During the year, revenue from operations for the Financial Year 2024-25 is Rs. 7,49,24,83,987/- which is higher as compared to the previous year 2023-24 which was Rs. 6,72,67,25,982/-.

Earning(Loss) before Tax (EBT) for the financial year 2024-25 is amounted to 1,63,63,341/- as compared to Rs. 1,46,11,334/- in the previous year 2023-24.

Profit(Loss) after Tax (PAT) for the year 2024-25 is 1,02,51,257/- as compared to Rs. 64,74,229/- for the previous year 2023-24.

Human Resources:

The relationship with the employees continues to be cordial. The company recognizes the importance and contribution of its employees for its growth and development and constantly endeavors to train nurture and groom its people. The Company puts emphasis on attracting and retaining the right talent/competent person. The company places emphasis on training and development of employees at all levels and has introduced methods and practices for Human Resource Development. The company has 44 employees on permanent pay roll.

Details of Significant Changes

As required, the details of changes of 25% or more as compared to the immediately previous financial year in key financial ratios along with detailed reasons therefore are as under:

S.No.	Particulars	Current Year 31.03.2025	Previous Year 31.03.2024	Reasons of change
1.	Debtors Turnover	22.05	13.90	Due to strict credit policy
2.	Inventory Turnover	0.02	0.02	Negligible
3.	Interest Coverage Ratio	0.00	0.00	None
4.	Current Ratio	3.62	2.42	Economies of volume, better utilization of cash flows and resources.
5.	Debt Equity Ratio	0.00	0.00	None
6.	Operating Profit Margin (%)	0.72%	0.13%	Due to higher operating profit during the year
7.	Net Profit Margin (%)	0.14%	0.10%	Due to higher net profit during the year
8.	Change in Return on Net Worth	0.03	0.02	Due to higher profit during the year

Cautionary Statement:

Statements in this Management Discussion and Analysis describing the company's objectives, projections, estimates and expectations may be forward looking statement within the meaning of applicable laws and regulations. Actual results might differ materially from those either expressed or implied.

FORM NO. MR-3
SECRETARIAL AUDIT REPORT

For The Financial Year Ended 31st March, 2025

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No. 9

of the Companies (Appointment and Remuneration Personnel) Rules, 2014 and Regulation 24A of the SEBI(LODR) 2015]

To,
The Members
Regent Enterprises Limited

I have conducted Secretarial Audit pursuant to Section 204 of the Companies Act, 2013, for the compliance of the applicable Statutory Provisions and the adherence to good corporate practices by **Regent Enterprises Limited** (hereinafter called as "the Company"). The Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts / statutory compliances and expressing my opinion thereon.

Based on my verification of the books, papers, minutes books, forms, returns filed and other records maintained by the Company and also the information provided by the management and according to the examinations carried out by me and explanations furnished and representations made to me by the Company, its officers during the conduct of Secretarial Audit, I hereby report that in my opinion, the Company has during the Audit Period covering the Financial Year ended on 31st March, 2025 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

1. I have examined the Books, papers, Minute books, forms and returns filed and other records maintained by **Regent Enterprises Limited** (hereinafter called as "the Company") for the financial year ended on 31st March, 2025 according to the provisions of:
 - i. The Companies Act, 2013 (the Act) and the Rules made there under;
 - ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the Rules made there under;
 - iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
 - iv. Foreign exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment and External Commercial Borrowings.
 - v. The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
 - a. The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b. The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c. The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - d. The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015.
 - vi. Other law specifically applicable to company, namely:
 - a. Food Safety and Standards Act, 2006.

As per explanations given to me in the representations made by the management and relied upon by me, during
Annual Report 2024-25

the audit period, there were no action/event under the provisions of the following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') to the Company:

- a. The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; N.A
- b. The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; N.A
- c. The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; N.A
- d. The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; N.A
- e. The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998. N.A
- f. The Securities and Exchange Board of India (Depositories & Participants) Regulations, 2018.
- g. Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; N.A.

I have also examined compliance with the applicable clauses of the following:

- i. Secretarial Standards issued by The Institute of Company Secretaries of India.
- ii. The Listing Agreements entered into by the Company with Bombay Stock Exchange (BSE).

Based on information received & records maintained, I further report that:-

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. There was not any change in the composition of the Board of Directors during the period under review.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were generally sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period, no events occurred which had bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines etc.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

For Sharma Vijay & Associates
Practicing Company Secretary

Sd/-
Vijay Sharma
M. No.: ACS45793
COP: 19035

Date: 29.05.2025
Place: Gurugram

UDIN: A045793G000520751
Peer Review Number: 2166/2022

This Report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

‘Annexure A’

**To,
The Members,
Regent Enterprises Limited**

Our report of even date is to be read along with this letter.

1. Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
2. I have followed the audit practices and process as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. I believe that the process and practices, I followed provide a reasonable basis for our opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Where ever required, I have obtained the Management representation about the Compliance of laws, rules and regulations and happening of events etc.
5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedure on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

**For Sharma Vijay & Associates
Practicing Company Secretaries**

**Sd/-
Vijay Sharma
M. No.: ACS45793
COP: 19035**

COMPLIANCE REPORT ON CORPORATE GOVERNANCE -PART-I
IN TERMS OF REGULATION 27, 34 & SCHEDULE V OF THE SEBI (LISTING OBLIGATIONS AND
DISCLOSURE REQUIREMENTS) REGULATIONS, 2015
(MANDATORY REQUIREMENTS)

1. COMPANY'S PHILOSOPHY ON CODE OF GOVERNANCE

The company firmly believes in effective Corporate Governance practices and follows all the applicable laws in true and letter spirit. Corporate Governance is an ethically driven process that constitutes the strong foundation on which successful commercial enterprises are built and enhance the organization wealth generating capacity. The Company also believes in fair, transparent and ethical governance practices. The imperative for Corporate Governance lies not merely in drafting a code of Corporate Governance, but in practicing it to achieve desired results.

2. BOARD OF DIRECTORS

The board of the company is well formed with optimum combination of executive, non-executive, independent Directors alongwith Woman Director in compliance of the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Companies Act, 2013. The Board of the company is consisting of four Directors. The Whole Time Director manages the day to day affairs of the Company. Non-executive and Independent Directors did not have any pecuniary relationship of transactions with the company during the period under review. There are no material transactions where they have had personal interests that conflict the Company.

The board consist sufficient participation of independent directors. The Board's actions and decisions are aligned with the Company's best interest.

The Company Secretary in consultation with the board of directors, finalize the agenda of the board and committee meetings, which is distributed to the board/committee members as well in advance in terms of Companies Act, 2013 and relevant Secretarial Standard as issued by "Institute of Company Secretaries of India". In terms of the regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. There is no inter-se relationship among other directors as on date.

(a) Composition & Category of Directors

S.No.	Nature of Directorship	Nos.
1.	Promoter Director	None
2.	Executive Director	1
3.	Non Executive Director	1
4.	Independent Non Executive Director	2
5.	Nominee Director	None
	Total	4

(b) Attendance at the Board meetings and Annual General Meetings of each Director during the years:

Name of the Director	Designation/ Category	Relationship with others director	Number of shares held in the Company as on 31 st March, 2025.	No. of Board Meetings		Last AGM held on 28.06.2024 attended
				Held	Attended	
Mr. Vikas Kumar	Whole Time Director	None	86901			Yes
Ms. Bhawna Sharma	Non Executive & Independent Director	None	-			Yes
Mr. Neeraj Singh	Non Executive & Independent Director	None	-			Yes
Mr. Sachin Jain	Non Executive & NonIndependent Director	None	882507			Yes

Note : The Company has not issued any convertible instruments during the financial year 2024-25.

(c) Number of Board meetings held, dates on which held

4 Board Meetings were held during the year 2024-25 and the maximum gap between two meetings was not exceed one hundred twenty days.

Dates: 15.05.2024, 12.08.2024, 12.11.2024 & 13.02.2025 respectively.

(d) Inter-se Relationship between Directors:- There is no any relationship between Directors interse.

(e) Other provisions as to Board or Board Committees in which they are a member or Chairperson of :

Name of the Director*	No. of Outside Directorship Held				Outside Committees \$	
	Listed Company and category of Directorship	Unlisted Public Company	Private Company	Others	Member	Chairman/Chairperson
Mr. Vikas Kumar	None	None	None	None	None	None
Ms. Bhawna Sharma	None	None	None	None	None	None
Mr. Neeraj Singh	None	None	None	None	None	None
Mr. Sachin Jain	None	None	None	None	None	None

\$ In accordance with Regulation 27, 34 and Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 membership/chairmanship of only the Nomination and Remuneration Committee, Audit committee and Stakeholders Relationship Committee in all public limited companies (excluding Regent Enterprises limited) as on date have been considered.

(f) Web links for the details of familiarization programmers imparted to Independent director's disclosures:

The details of familiarization programmers imparted to Independent directors is disclosed on the website of the company. The web link of the same is www.regententerprises.in.

(g) Chart setting out the skills/expertise/competence of the board of directors as required in the context of its business(es) and sector(s) for it to function effectively and those actually available with the board in terms of the regulation 34(3) read with part C of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

S. No.	Name of Directors	Designation	Skills/Expertise/Competence
1)	Mr. Sachin Jain	Non Executive Director & Chairman	Mr. Sachin Jain aged about 44 years is the Commerce Graduate and having more than 11 years experience and the sound knowledge in handling of matter related with sales and Marketing, and promoting the Brands of the company. However he is also having the immense knowledge in accounting area. He is contributing to the company since 2017. Under his chairmanship the company is exploring much.

2)	Mr. Vikas Kumar	Whole Time Director	Mr. Vikas Kumar aged about 51 years is the Science Graduate and having the vast knowledge and experience more than 21 years in the field of Management, Administration And Commercial Activities. He is associated with the edible oil Industry since long time and under his leadership the company is growing more and made a place in the market of its brand and name in the most part of India.
3)	Mr. Neeraj Singh	Independent Director	Mr. Neeraj Singh aged about 37 years is the Arts Graduate and having the sound knowledge of Business Development, Team Management and Marketing Management. He has around 10 years of experience in the same field. Mr. Neeraj earlier has provided the various valuable advises in the growth of the company.
4)	Mrs. Bhawna Sharma	Independent Director	Mrs. Bhawna Sharma aged 34 years is the Commerce Graduate from University of Delhi and Law Graduate from Chaudhary Charan Singh University, Meerut, Uttar Pradesh. She is having the sound knowledge of Corporate and Civil Laws and Financial Management.

(h) Chart setting out the skills/expertise/competence as identified by the board of directors as required in the context of its business(es) and sector(s) for it to function effectively and those actually available with the board in terms of the regulation 34(3) read with part C of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

S.No.	Role	Skills/Expertise/Competence
1)	Human Resource Development	Strategic Human Resource Management, Manpower Planning & Recruitment, Statutory compliances.
2)	Commercial & Procurement	Procurement of Material, Vendor Management, Storage and Warehousing.
3)	Quality Assurance	Quality Review, Control and Development.
4)	Sales & Marketing	Sales and Operation Management including Marketing and Supply Chain Management.
5)	Accounts & Finance	Financial Analysis, Bank/F.I. Liaison including Taxation matters.
6)	Legal & Secretarial	Compliances as applicable to the company.

(i) Confirmation regarding Independent Directors:

It is confirmed by the board that the independent Directors fulfill the conditions as specified in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and are independent of Management. Further details are available in the Directors Report.

(j) Detailed reasons for resignation of Independent Directors:

No Independent Director has resigned from the company during the year under review.

3. AUDIT COMMITTEE

As required under regulation 18 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and section 177 of Companies Act, 2013, the company has constituted the Audit Committee.

(a) Brief description of terms of reference

As specified under Regulation 27, 34 & Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and section 177 of the Companies Act, 2013 which are as follows:

- (1) oversight of the listed entity's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
- (2) recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity;
- (3) approval of payment to statutory auditors for any other services rendered by the statutory auditors;
- (4) reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval, with particular reference to:

(a) matters required to be included in the director's responsibility statement to be included in the board's report in terms of clause (c) of sub-section (3) of Section 134 of the Companies Act, 2013;

(b) changes, if any, in accounting policies and practices and reasons for the same;

(c) major accounting entries involving estimates based on the exercise of judgment by management;

(d) significant adjustments made in the financial statements arising out of audit findings;

(e) compliance with listing and other legal requirements relating to financial statements;

(f) disclosure of any related party transactions;

(g) modified opinion(s) in the draft audit report;

- (5) reviewing, with the management, the quarterly financial statements before submission to the board for approval;

(6) reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public or rights issue, and making appropriate recommendations to the board to take up steps in this matter;

- (7) reviewing and monitoring the auditor's independence and performance, and effectiveness of audit process;

- (8) approval or any subsequent modification of transactions of the listed entity with related parties;

- (9) scrutiny of inter-corporate loans and investments;

- (10) valuation of undertakings or assets of the listed entity, wherever it is necessary;

- (11) evaluation of internal financial controls and risk management systems;

- (12) reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;

- (13) reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;

- (14) discussion with internal auditors of any significant findings and follow up there on;

- (15) reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;

- (16) discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern;

- (17) to look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors;

- (18) to review the functioning of the whistle blower mechanism;

- (19) approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate;

- (20) Carrying out any other function as is mentioned in the terms of reference of the audit committee.

- (21) reviewing the utilization of loans and/ or advances from/investment by the holding company in the subsidiary exceeding rupees 100 crore or 10% of the asset size of the subsidiary, whichever is lower including existing loans / advances / investments existing as on the date of coming into force of this provision.

- (22) consider and comment on rationale, cost-benefits and impact of schemes involving merger, demerger, amalgamation etc., on the listed entity and its shareholders.]

(b) Composition:

S.No.	Name of Director	Designation	Category
1.	Mrs. Bhawna Sharma	Independent Woman Director	Chairperson of committee
2.	Mr. Neeraj Singh	Independent Director	Member of committee
3.	Mr. Sachin Jain	Non Executive Director	Member of committee

(c) Meetings and Attendance at During the year : 4 Meeting Held on 15.05.2024, 12.08.2024, 12.11.2024 & 13.02.2025 respectively.

S.No.	Name of Director	Category	No. of meeting attended
1.	Mrs. Bhawna Sharma	Chairperson of committee	4
2.	Mr. Neeraj Singh	Member of committee	4
3.	Mr. Sachin Jain	Non Executive Director	4

4. NOMINATION AND REMUNERATION COMMITTEE

As required under Regulation 19 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and section 178 of the Companies Act, 2013, the company has constituted the Nomination & Remuneration Committee.

(a) Brief description of terms of reference

As specified under Regulation 27, 34 and Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and section 178 of the Companies Act, 2013 which are as follows:

(1) formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommend to the board of directors a policy relating to, the remuneration of the directors, key managerial personnel and other employees;

(1A). For every appointment of an independent director, the Nomination and Remuneration Committee shall evaluate the balance of skills, knowledge and experience on the Board and on the basis of such evaluation, prepare a description of the role and capabilities required of an independent director. The person recommended to the Board for appointment as an independent director shall have the capabilities identified in such description. For the purpose of identifying suitable candidates, the Committee may:

a. use the services of an external agencies, if required;

b. consider candidates from a wide range of backgrounds, having due regard to diversity; and

c. consider the time commitments of the candidates.

(2) formulation of criteria for evaluation of performance of independent directors and the board of directors;

(3) devising a policy on diversity of board of directors;

(4) identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, and recommend to the board of directors their appointment and removal.

(5) whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.

(6) recommend to the board, all remuneration, in whatever form, payable to senior management.

(b) Composition:

S. No.	Name of Director	Designation	Category
1.	Mrs. Bhawna Sharma	Independent Woman Director	Chairperson of committee
2.	Mr. Neeraj Singh	Independent Director	Member of committee
3.	Mr. Sachin Jain	Non Executive Non Independent Director	Member of committee

(c) Meetings and Attendance at During the year : 1 Meeting Held on 15.05.2024.

S.No.	Name of Director	Category	No. of meeting attended
1.	Mrs. Bhawna Sharma	Chairperson of committee	1
2.	Mr. Neeraj Singh	Member of committee	1
3.	Mr. Sachin Jain	Member of committee	1

(d) Performance Evaluation Criteria for Independent Directors:

The details for the performance evaluation has been described herein above into the Directors Report.

5. STAKEHOLDERS' RELATIONSHIP COMMITTEE

To consider and resolve the grievances of security holders of the company as specified under Section 178 and Regulation 20 and Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Stakeholder Relationship Committee has been formed to consider the following matters.

- (1) Resolving the grievances of the security holders of the listed entity including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc.
- (2) Review of measures taken for effective exercise of voting rights by shareholders.
- (3) Review of adherence to the service standards adopted by the listed entity in respect of various services being rendered by the Registrar & Share Transfer Agent.
- (4) Review of the various measures and initiatives taken by the listed entity for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the company.

(a) Composition:

S.No.	Name of Director	Designation	Category
1.	Mrs. Bhawna Sharma	Independent Woman Director	Chairperson of committee
2.	Mr. Neeraj Singh	Independent Director	Member of committee
3.	Mr. Sachin Jain	Non Executive Non Independent Director	Member of committee
4.	Mr. Vikas Kumar	Whole Time Director	Member of committee

(d) Meetings and Attendance at During the year : 6 Meeting Held on 15.05.2024, 12.08.2024, 12.11.2024, 22.11.2024, 26.12.2024 & 13.02.2025 respectively.

S. No.	Name of Director	Category	No. of meeting attended
1.	Mrs. Bhawna Sharma	Chairperson of committee	6
2.	Mr. Neeraj Singh	Member of committee	5
3.	Mr. Sachin Jain	Member of committee	6
4.	Mr. Vikas Kumar	Member of committee	6

(c) Name and Designation of the Compliance Officer:

Mrs. Mamta Sharma

Company Secretary & Compliance Officer

Email: legal@regententerprises.in & grievancesredressal@regententerprises.in.

(d) number of shareholders' complaints received during the financial year: 01

(e) number of complaints not solved to the satisfaction of shareholders: Nil

(f) number of pending complaints at the end of financial year : Nil

5A. Risk Management Committee:

The company does not fulfill the criteria to fall under the provisions to form the Risk Management committee. Hence this is not applicable to the company.

5B. Senior Management:

It is ensured that the company will provide the details of Senior Management at the request made by any shareholder of the company.

6. CORPORATE SOCIAL RESPONSIBILITY COMMITTEE

(a) Brief outline on CSR Policy of the Company:.

Our CSR activities are essentially guided by project based approach in line with the guidelines issued by the Ministry of Corporate Affairs of the Government of India from time to time as applicable.

(b) Composition of CSR Committee:

Sl. No.	Name of Director	Designation	Category
1.	Ms. Bhawna Sharma	Independent Woman Director	Chairperson of committee
2.	Mr. Sachin Jain	Non-Executive –Non Independent Director	Member of committee
3.	Mr. Vikas Kumar	Executive Director	Member of committee
4.	Mr. Neeraj Singh	Independent Director	Member of committee

(c) Meetings and Attendance at During the year : 1 Meeting Held on 15.05.2024.

S.No.	Name of Director	Category	No. of meeting attended
1.	Mrs. Bhawna Sharma	Chairperson of committee	1
2.	Mr. Neeraj Singh	Member of committee	1
3.	Mr. Sachin Jain	Member of committee	1
4.	Mr. Vikas Kumar	Member of committee	1

(d) Web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company. <http://regententerprises.in>.
7.DETAILS OF REMUNERATION AND PECUNIARY BENEFITS TO ALL THE DIRECTORS, DURING THE FINANCIAL YEAR ENDED ON MARCH 31, 2025 ARE AS PER DETAILS GIVEN BELOW :-

(Amount in Rs.)

Name of the Director	Salary	Perquisites	Sitting fees	Others	Total
Mr. Sachin Jain*	0	0	0	8,33,906	8,33,906
Mr. Vikas Kumar	8,04,000	0	0	26,916	8,30,916
Mr. Neeraj Singh	0	0	18,000	0	18,000
Mrs. Bhawna Sharma	0	0	19,000	0	19,000
TOTAL	8,04,000	0	37,000	8,60,822	17,01,822

*Remuneration in monthly payment.

NOTES:

In terms of Regulation 27, 34 & Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 related to Corporate Governance, it is confirmed that

(a) there are no pecuniary relationships or transactions of the non executive directors vis-à-vis company, except as mentioned above.

(b) the criteria of making payment to non-executive directors is performance based as detailed in the “criteria of performance evaluation” specified under the Nomination & Remuneration Policy which is available on Company’s website i.e. www.regententerprises.in.

(c) in addition to disclosures required under the Companies Act, 2013, the following disclosures shall be made:

(i) all elements of remuneration package of individual directors summarized under major groups, such as salary, benefits, bonuses, stock options, pension etc: As mentioned above.

(ii) details of fixed component and performance linked incentives, along with the performance criteria: None

(iii) service contracts, notice period, severance fees: As Applicable

(iv) stock option details, if any and whether issued at a discount as well as the period over which accrued and over which exercisable: None

* Remuneration in monthly payment as per section II of Schedule V of the Companies Act, 2013.

8. GENERAL BODY MEETINGS

(a) Location and time for last 3 years Annual General Meetings as given below:

Financial Year	Location	Date	Time A.M./ P.M.	Particulars of the Special Resolution
2024-25	The AGM of the Company was held through VC/OAVM i.e. webex mode.	28.06.2024	12:00 noon	1. Remuneration to Mr. Sachin Jain (DIN: 07865427), Non Executive Director. 2. Appointment of Mrs. Bhawna Sharma (DIN: 10560431) as Non Executive Independent Director of the company for a period of 5 years.
2023-24	The AGM of the Company was held through VC/OAVM i.e. webex mode.	24.08.2023	12:00 noon	1. Remuneration to Mr. Sachin Jain (DIN: 07865427), Non Executive Director.
2022-23	The AGM of the Company was held through VC/OAVM i.e. webex mode due to Covid-19 situation in the country.	28.07.2022	12.00 noon	1. Re-appointment of Mr. Vikas Kumar as Whole Time Director of the company for a further period of Five Years from the financial year 2022-23 to 2026-27. 2. Re-appointment of Mr. Neeraj Singh (DIN: 07863006) as Non-Executive Independent Director of the company for the second & final term of 5 (Five) years from the financial year 2022-23 to 2026-27. 3. Remuneration to Mr. Sachin Jain (DIN: 07865427), Non Executive Director.

(b) None of the special resolution was passed through Postal ballot during last year.

(c) None of the special resolution is proposed to be passed through Postal ballot.

(d) Procedure for postal ballot

As per Section 110 of the Companies Act, 2013 and Companies (Management and Administration) Rules, 2015 will be followed, if applicable.

(e) Person who conducted Postal Ballot: Not Applicable

9. MEANS OF COMMUNICATION

(a) Quarterly Results:

The Company has submitted its quarterly, half yearly and yearly financial results to the stock exchanges immediately after its approval by the Board.

(b) Newspaper wherein results normally published:

Action India in Hindi Newspaper and Aryan Age in English Newspaper.

(c) Website:

The website of Company www.regententerprises.in is operational and investors can have easy access to the relevant information as required by them.

(d) Whether it also display official news release: Yes

(e) The presentations made to institutional investors or to the analysts: Not Applicable

10. GENERAL SHAREHOLDERS INFORMATION:

a. Financial Year	:	1st April 2025 to 31st March 2026
b. Date and time of Annual General Meeting(Tentative)	:	Tuesday, September 23, 2025
c. Venue of Annual General Meeting (Tentative)	:	Online
d. Dividend payment date	:	Not declared
e. Dates of Book Closure	:	Thursday, August 21, 2025 to Friday, August 22, 2025
f. Listing on Stock Exchange	:	BSE Limited
g. Name and address of Stock Exchanges where the company securities listed and confirmation of payment of listing fee.	:	BSE Limited, P. J. Towers, Dalal Street, Fort Mumbai-400001, Mumbai and It is confirmed that the company has made the payment of annual listing fee within due time as specified by stock exchange.
h. Demat ISIN No.	:	INE769D01016
Financial for Reporting 2024-2025 (tentative schedule)		
Quarterly Financial Results	:	Date of Board Meeting
June quarter ended results (Q1)	:	Within 45 days from the end of the quarter
September quarter ended results (Q2)	:	Within 45 days from the end of the quarter
December quarter ended results (Q3)	:	Within 45 days from the end of the quarter
March quarter ended/ Financial year ended results (Q4 and yearly)	:	Within 60 days from the end of the quarter/Financial Year

(j) Suspension From Trading :

During the year under review there was no such instance occurred.

(k) Registrar And Share Transfer Agent

M/s. Satellite Corporate Services Pvt. Ltd. having its registered office at A 106 & 107, Dattani Plaza, East West Compound, Andheri Kurla Road, Safed Pool Sakinaka, Mumbai - 400072 is the Registrar And Share Transfer Agent of the company.

(l) Share Transfer System

In terms of the Regulation 7 & schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for appointment of common agency as R&T Agent for Demat and Physical Shares, company has appointed the above R&T Agent. The share transfer and Investor Grievances system is in compliance with the requirement of the Stock Exchanges and as specified under the Depository Act, 1996 and SEBI (Depositories and Participants) Regulations, 2018 and in compliance with circulars issued by SEBI from time to time. The company has Stakeholders Relationship Committee to review the status of various matters related with the shareholders.

(m) Distribution of Shareholding as on 31.03.2025.

Nominal Values (Rs.)	No. of Shareholders	%age	Total Shares	Amount (Rs.)	%age
UPTO - 5000	12266	81.17	1306459	13064590	3.91
5001 - 10000	1192	7.89	983933	9839330	2.94
10001 - 20000	668	4.42	1030770	10307700	3.08

20001 - 30000	242	1.6	624456	6244560	1.87
30001 - 40000	143	0.95	512484	5124840	1.53
40001 - 50000	130	0.86	625161	6251610	1.87
50001 - 100000	215	1.42	1629698	16296980	4.87
100001 & Above	256	1.69	26743387	267433870	79.94
Total :	15112	100	33456348	334563480	100

(n) Dematerialization of Shares and Liquidity

94.41% of total issued capital is in dematerialized form as on 31st March 2025. The equity shares are listed at BSE Ltd. All the investors are free to convert their physical shares into demat mode and investors can sale/purchase of the shares through the online platform of BSE.

(o) Outstanding GDRs/ADRs /warrants or any convertible instrument, conversion date and likely impact on equity

No GDRs/ADRs/Warrants has been issued by the company till date. Hence there are no outstanding convertible security or GDRs/ADRs/Warrants as on March 31, 2025.

(p) Commodity Price Risk or Foreign Exchange Risk and Hedging Activities

Not Applicable.

(q) Plant Locations:

Leased unit at Kribhco Infrastructure Ltd, Logistics Park, Modinagar, Ghaziabad, Uttar Pradesh, 201204.

(r) Address for Correspondence

E-205 (LGF), Greater Kailash-II, New Delhi-110048 & R-1/93, RDC Raj Nagar, 2nd floor Adjacent to Telephone Exchange Ghaziabad 201002

Investors Correspondence/ Complaints may be addressed to the following:

1. Mr. Vikas Kumar (Whole Time Director)

E-mail: grievanceredressal@regententerprises.in

2. Mrs. Mamta Sharma (Company Secretary & Compliance Officer).

E-mail: legal@regententerprises.in

(s) List of all credit ratings obtained by the entity along with any revisions thereto during the relevant financial year, for all debt instruments of such entity or any fixed deposit programme or any scheme or proposal of the listed entity involving mobilization of funds, whether in India or abroad:

The company is not required to do the rating of its securities as the company has no debt instruments hence there is no ratings available for company.

(t) CATEGORIES OF SHARE HOLDERS AS ON 31.03.2025.

Category	No. of Shares Held	Voting Strength (%)
Promoters		
Individuals / Hindu Undivided Family	0	0
Bodies Corporate	0	0
Total shareholding of Promoter and Promoter Group (A)	0	0%
Other than Promoters		
Bodies Corporate	9550780	28.55%
Resident Individuals: Individuals holding capital up to Rs. 2 Lakh	7653348	22.88%

Individuals holding capital more than Rs. 2 Lakh	12149394	36.32%
Any Others (Specify):		
NRI/ OCBs	149887	0.45%
Firms	3310709	9.90%
HUF	642230	1.92%
Total shareholding of Other Than Promoter and Promoter Group(B)	33456348	100%
Total (A+B)	33456348	100%

(u) The disclosures on related parties in terms of the provisions of Regulation 34 and Schedule V are as follows:

A. The company has made the disclosure in compliance of Indian Accounting Standard 24 into the Financial statements herein which are self explanatory itself and no further explanations are required therein.

B. Disclosure:

Sl. No.	Particulars	Amount (Rs. in Lacs)	Maximum Amount Outstanding during the year
i.	Loans and advances in the nature of loans to subsidiaries (byname and amount) -	NIL	NIL
ii.	Loans and advances in the nature of loans to associates by name and amount	NIL	NIL
iii.	Loans and advances in the nature of loans where there is a) no repayment schedule or repayment beyond seven years or b) no interest or interest below section 186 of the Companies Act 2013 by name and amount	NIL	NIL
iv.	Loans and advances in the nature of loans to firms/ companies in which directors are interested by name and amount.	NIL	NIL
v.	Investments by the loanee in the shares of parent company and subsidiary Company, when the Company has made a loan or advance in the nature of loan.	NIL	NIL
vi.	Transactions of the company with any person or entity belonging to the promoter/promoter group which hold(s) 10% or more shareholding in the listed entity.	NIL	NIL

11. OTHER DISCLOSURES:

S. No.	Particulars	Remarks
a)	Disclosures on materially significant related party transactions that may have potential conflict with the interest of company at large.	In compliance of Regulation 23 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 and Indian Accounting Standard (IndAS) 24 the Disclosure of "Related Party Transactions" has been made in the Notes to Accounts of Financial Statements. During the year under review, the company has entered into related party transactions which are at the market prevailing prices and on arm's length basis and are in its ordinary course of

		business. Hence there are no conflicts of interest in any manner whatsoever and in compliance of company policy related to related party transactions. The policy on the related party transactions are available on the website of the company www.regententerprises.in. In terms of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended on May 9, 2018, the disclosures of related party transactions on a consolidated basis has been submitted to the BSE on half yearly basis and also on the website of the company i.e. www.regententerprises.in.
b)	Disclosure of Accounting Treatment under Regulation 34 and Schedule V of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015	The company has not made any accounting Treatment different from that prescribed in an Indian Accounting Standard in the Financial Statements for the period ended on March 31, 2025. Hence the requirement to disclose in the financial statements is not applicable for the period under review.
c)	Details of establishment of Vigil Mechanism/whistle blower policy and affirmation that no personnel has been denied access to the audit committee.	In term of section 177 of the Companies Act, 2013 and Regulation 4, 18, 34 & 46 and Schedule II and V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has established the Vigil Mechanism/whistle blower policy and it is confirmed that no personnel has been denied access to the audit committee and its chairperson. The details of establishment of such mechanism are also disclosed by the company on its website i.e. www.regententerprises.in .
d)	Compliance of Mandatory requirements and adoption the Non- Mandatory requirements under the Corporate Governance.	The company has complied mandatory requirements and adopted the Non- Mandatory requirements in terms of the compliance of Corporate Governance.
e)	web link where policy for determining 'material' subsidiaries is disclosed	Not Applicable being the company does not have subsidiary company.
f)	web link where policy on dealing with related party transactions;	https://regententerprises.in/wp-content/uploads/2025/05/Revised-Related-Party-Transcation-Policy-2025-1.pdf
g)	Disclosure of commodity price risks and commodity hedging activities.	None
h)	Details of utilization of funds raised through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A).	The company has not raise the funds through preferential allotment or qualified institutions placement as specified under Regulation 32 (7A) during the financial year 2024-25.
i)	Disclosure by listed entity and its subsidiaries of 'Loans and advances in the nature of loans to firms/companies in which directors are interested by name and amount.	None

j)	Where the board had not accepted any recommendation of any committee of the board which is mandatorily required, in the relevant financial year, the same to be disclosed along with reasons thereof:	There was no any such recommendation of any committee which the board mandatorily required to be accepted during the year under review.
k)	total fees for all services paid by the listed entity and its subsidiaries, on a consolidated basis, to the statutory auditor and all entities in the network firm/network entity of which the statutory auditor is a part.	The company has paid Rs. 7,50,000/- the statutory auditor for all the services rendered by them during the financial year 2024-25. The company does not have the subsidiary company.
l)	Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013:	
	a. number of complaints filed during the financial year	Nil
	b. number of complaints disposed of during the financial year	Nil
	c. number of complaints pending as on end of the financial year	Nil
m)	Details of material subsidiaries of the listed entity; including the date and place of incorporation and the name and date of appointment of the statutory auditors of such subsidiaries."	None
n)	CEO and CFO Certification	As required under Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a Certificate duly signed by the CEO and CFO was placed before the meeting of Board of Directors held on May 29, 2025 and the same is annexed herein below.
o)	Non-compliance of any requirement of corporate governance report of sub-paras (2) to (10) above, with reasons thereof shall be disclosed.	None
p)	Disclosure of certain types of agreements binding listed entities prescribed under clause 5A of paragraph A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.	None
q)	Disclosures with respect to demat suspense account/ unclaimed suspense account:	The company does not have any shares in the demat suspense account or unclaimed suspense account:
	a. aggregate number of shareholders and the outstanding shares in the suspense account lying at the beginning of the year;	Nil
	b. number of shareholders who approached listed entity for transfer of shares from suspense account during the year	Nil

	c. number of shareholders to whom shares were transferred from suspense account during the year;	Nil
	d. aggregate number of shareholders and the outstanding shares in the suspense account lying at the end of the year;	Nil
	e. that the voting rights on these shares shall remain frozen till the rightful owner of such shares claims the shares.	None
r)	details of non-compliance by the listed entity, penalties, strictures imposed on the listed entity by stock exchange(s) or the board or any statutory authority, on any matter related to capital markets, during the last three years: None.	

CERTIFICATE OF COMPLIANCE WITH THE CODE OF CONDUCT

To
 The Members of
 Regent Enterprises Limited

This is to confirm that the Board has laid down a Code of Conduct for all Board members and Senior Management of the Company.

The Code of Conduct has also been posted on the website of the Company. It is further confirmed that all Directors and Senior Management Personnel of the Company have affirmed compliance with the Code of Conduct of the Company for the year ended 31st March, 2025 as envisaged in Regulation 26(3) of the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**.

By order of the Board
 For **Regent Enterprises Limited**
Sd/-

Vikas Kumar
 Whole Time Director
 Place: Ghaziabad
 DIN: 05308192
 Date: 29.05.2025

CERTIFICATION ON CORPORATE GOVERNANCE

To
The Members of
Regent Enterprises Limited

We have examined the compliance of conditions of Corporate Governance by **Regent Enterprises Limited** for the year ended 31st March, 2025 as stipulated in **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**. The compliance of condition of Corporate Governance is the responsibility of the management. Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring the compliance conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company. In our opinion and to the best of our information and according to the explanation given to us, we certify that the Company has complied with the conditions of Corporate Governance as stipulated in **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**.

We have been explained that no investor grievances are pending for a period exceeding one month against the Company as per the records maintained by the Company.

We further state that such compliances are neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For **Sharma Vijay & Associates**
Practicing Company Secretaries

Sd/-

Vijay Sharma

M. No.: ACS45793COP: 19035

Peer Review Number: 2166/2022

UDIN: A045793G000520718

Date: 29/05/2025

Place: Gurugram

CERTIFICATE

To,

Board of Directors,

Regent Enterprises Limited,

E-205(LGF), Greater Kailash-II, Delhi-110048

Dear Sir(s),

In terms of Regulation 17(8) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we hereby confirm that :

A. we have reviewed financial statements and the cash flow statement for the year ended on March 31, 2025 and that to the best of their knowledge and belief:

- (1) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
- (2) these statements together present a true and fair view of the company affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are, to the best of our knowledge and belief, no transactions entered into by the company during the year which are fraudulent, illegal or violative of the company code of conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the listed entity pertaining to financial reporting and we have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

D. We have indicated to the auditors and the Audit committee

- (1) significant changes in internal control over financial reporting during the period;
- (2) significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
- (3) instances of significant fraud of which they have become aware and the involvement therein, if any, of the management or an employee having a significant role in the company internal control system over financial reporting.

For Regent Enterprises Limited

Sd/-

(Vikas Kumar)

(Whole Time Director)

For Regent Enterprises Limited

Sd/-

(Ameet M Ganatra)

(Chief Financial Officer)

Place: Ghaziabad.

Date: 29.05.2025

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
 The Members of
Regent Enterprises Limited
 E-205 (LGF), Greater Kailash-II New Delhi - 110048

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Regent Enterprises Limited having CIN L15500DL1994PLC153183 and having registered office at E-205 (LGF), Greater Kailash-II, New Delhi – 110048 (hereinafter referred to as ‘the Company’), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2025 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Following are the Directors on the Board of the Company as on the date of this certificate:

Sr. No.	Name of Director	DIN
1	Vikas Kumar	05308192
2	Bhawna Sharma	10560431
3	Neeraj Singh	07863006
4	Sachin Jain	07865427

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For **Sharma Vijay & Associates**
 Company Secretaries

Sd/-
(Vijay Sharma)
 M. No. 45793
 CP No. 19035

Peer Review No.2166/2022

Dated : 29/05/2025
 Place : Gurugram
 UDIN : **A045793G000520685**

**COMPLIANCE REPORT ON CORPORATE GOVERNANCE –
PART – II**
NON-MANDATORY REQUIREMENTS

(Discretionary Requirements in terms of Regulation 27 and as specified under Part E of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

A.	The Board (i) Non-Executive Chairman's office (ii) Tenure of Independent Directors.	:	None. In terms of Section 149 of the Companies Act, 2013 and Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, Mr. Neeraj Singh, independent director have been reappointed for the second & final term of 5 years and Mrs. Bhawna Sharma has been appointed for a first term of 5 years. It is confirmed that all the independent directors have resumed the office accordingly.
B.	Shareholders rights Half Yearly Financial Results and summary of significant events during the last six months may be sent to each household of shareholders.	:	The financial results and summary of significant events during the last six months were sent to the members as and when demanded by them during the financial year.
C.	Modified opinion(s) in the Audit Report	:	There is no any modified opinion in the audit report by the statutory auditors. Hence the said clause is not applicable to the company. However the CFO of the company has made the declaration on the same in terms of the provisions of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
D.	Separate posts of Chairperson and the Managing Director or the Chief Executive Officer	:	The company has appointed separate persons to the post of the Chairperson and the Managing Director or the Chief Executive Officer, such that the Chairperson is- (a) a non-executive director; and (b) not related to the Managing Director or the Chief Executive Officer as per the definition of the term "relative" defined under the Companies Act, 2013.
E.	Reporting of Internal Audit Report	:	The Internal Auditor of the company are free to report to the Audit Committee.

DETAILS OF REMUNERATION AS REQUIRED UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013, READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014.

(i) The percentage increase in remuneration of each Director, CFO, Company Secretary during the financial year 2024-25 and ratio of the remuneration of each Director to the median remuneration of employees of the Company for the financial year 2024-25 of the Company are as under:

(Amount in Rs.)

Sr. No.	Name of Director/KMP and Designation	Remuneration of Director/KMP for financial year 2024-2025	Remuneration of Director/KMP for Financial Year 2023-2024	% increase in Remuneration in the Financial Year	Ratio of remuneration/ to median remuneration of employees in the Financial Year
1.	Vikas Kumar (Whole Time Director)	8,30,916	7,20,000	11.67	2.67:1
2.	Mr. Sachin Jain (Non Executive Director)	8,33,906	7,20,000	11.67	2.67:1
3.	Mrs. Veenu Jain (Independent Woman Director)	0	23,000	Not Applicable	None
4.	Mrs. Bhawna Sharma (Independent Woman Director)	19,000	0	Not Applicable	None
5.	Mr. Neeraj Singh (Independent Director)	18,000	19,500	Not Applicable	0.06:1
6.	Mamta Sharma (Company Secretary)	5,56,937	4,80,000	11.90	Not Applicable
7.	Ameet M Ganatra (CFO)	1,20,000	1,20,000	None	Not Applicable

(ii) The median remuneration of employees of the Company is Rs. 300716.50/- in the financial year 2024-25 which was Rs. 2,69,867/- during the previous financial year 2023-24 and the percentage increase in the median remuneration of employees in the financial year 2024-25 is 11.43%.

(iii) There were 44 permanent employees on the rolls of the Company as on March 31, 2025.

(iv) average percentile increase already made in the salaries of employees is not more than 10%.

(v) There was no any employee in the company during the year 2024-25 whose remuneration exceeds the limits as specified under Rule 5(2)(i), 5(2)(ii) & 5(2)(iii). However the details of Top 10 employees of the company will be provided upon request made by any member to the company on legal@regententerprises.in.

(a) **Variations in the market capitalization of the Company:** The market capitalization as on March 31, 2025 is Rs. 20.17 Crore which was Rs. 12.38 Crore on March 31, 2024 in previous year.

(b) **Price Earnings ratio** of the Company is Rs. 19.45 as on March 31, 2025 and the same was Rs. 19.47 as on March 31, 2024.

(vi) The key parameters for the variable component of remuneration availed by the directors are considered by the board of directors based on the recommendations of the nomination and remuneration committee as per the remuneration policy for directors, key managerial personnel and other employees.

(vii) It is hereby affirmed that the remuneration paid is as per the Remuneration Policy for Directors, Key Managerial Personnel and other Employees.

PARTICULARS UNDER SECTION 134(3) (m) OF THE COMPANIES ACT, 2013 READ WITH COMPANIES (ACCOUNTS) RULES, 2014 FOR THE YEAR ENDED ON MARCH 31, 2023.

A) CONSERVATION OF ENERGY:

- ❖ Company ensures that the Packaging/Manufacturing operations are conducted in the manner whereby optimum utilization and maximum possible savings of energy is achieved.
- ❖ Additional investments and proposals, if any, being implemented for reduction in consumption of energy:
- ❖ Packaging/Manufacturing process improvements to reduce overall cycle.
- ❖ Impact of measures a) and b) above for reduction of energy consumption and consequent impact on the cost of production of goods: As per Table A
- ❖ Total energy consumption and energy consumption per unit of production: As mentioned in Form-A.

B) TECHNOLOGY ABSORPTION:

Company's products are Packaged by using in-house know how and no outside technology is being used for manufacturing activities. Therefore no technology absorption is required.

C) FOREIGN EXCHANGE EARNINGS AND OUTGO:

(Rupees in Lakhs)

Particulars	Year ended 2024-2025	Year ended 2023-2024
Total Foreign Exchange used	39.52	31.61
Total Foreign Exchange earned	-Nil-	-Nil-

FORM-A for disclosure of particulars with respect of Conservation of Energy:

(Rupees in Lakhs)

POWER & FUEL CONSUMPTION	2024-2025	2023-2024
Electricity Expenses	41.67	42.92
Boiler & Diesel Generator Set Fuel	2.88	19.79

INDEPENDENT AUDITORS' REPORT

To
The Members of
Regent Enterprises Limited
CIN: L15500DL1994PLC153183

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Regent Enterprises Limited (the "Company"), which comprise the Balance Sheet as at March 31, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 (the "Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025 and its profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made 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 is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Sr. No.	Key Audit Matter	Auditor's Response
1.	Disclosure of net receivable/ payable balance from a particular party	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. We have obtained invoices of purchase and sales on sample basis, sending external independent confirmation, examined supporting schedules, and reviewed the disclosure as part of audit process.
2.	Provision of Doubtful Trade Receivables	The company created provision for the outstanding receivables from two parties in during the current financial year. We have enquired about the recovery notices shared by Company to these Companies and the same has been duly shared with us. As part of audit process, we have made

		ageing analysis, held discussion with management, evaluated the reasonableness of assumptions, tested the mathematical accuracy, and reviewed the disclosure as part of audit process.
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Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. 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 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 statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibility for the audit of financial statements:

Our objectives are to obtain reasonable assurance about whether the financial statements 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 these financial statements.

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 financial statements, 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 financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's 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 Company's ability 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 financial statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements 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 financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements:

1. As required by Section 143(3) of the Act, based on our audit we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flows dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.
- (e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

(h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.

ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company during the year ended March 31, 2025.

iv. (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

(d) The reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 is applicable from April 1, 2023. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account, which have a feature of recording audit trail (edit log) facility and the same has been operated with effect from April 3, 2023 and continues to be in use as of the date of this audit report, without any instance of the audit trail feature being tampered with.

2. As required by the Companies (Auditor's Report) Order, 2020 (the "Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For Pipara & Co LLP
Chartered Accountants
FRN No. 107929W/W100219
Sd/-

Chintan Jain
Membership No. 442215
UDIN: 25442215BMOBAD6258

Place: Ghaziabad
Date: May 29, 2025

Annexure 'A' to the Independent Auditor's Report of even date on the Financial Statements of Regent Enterprises Limited

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Regent Enterprises Limited of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of subsection 3 of Section 143 of the Companies Act, 2013 (the "Act")

We have audited the Internal Financial Controls over Financial reporting of Regent Enterprises Limited (the "Company") as of March 31, 2025 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls:

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility:

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial controls over financial reporting is process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements of external purposes in accordance with generally accepted accounting principles. A Company's Internal Financial Controls over Financial Reporting includes those policies and procedures that (1) pertain to maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditure of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over financial reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may

occur and not be detected. Also, Projections of any evaluation of the Internal Financial Controls over Financial Reporting to future periods are subject to the risk that the Internal Financial Controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on Internal Control over financial reporting criteria established by the company considering the essential components of internal controls stated in the Guidance note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Pipara & Co LLP
Chartered Accountants
FRN No. 107929W/W100219

Sd/-

Chintan Jain
Membership No. 442215
UDIN: 25442215BMOBAD6258

Place: Ghaziabad
Date: May 29, 2025

Annexure 'B' to the Independent Auditor's Report of even date on the Financial Statements of Regent Enterprises Limited

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Regent Enterprises Limited of even date)

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

i) In respect of the Company's Property, Plant and Equipment and Intangible Assets:

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment and relevant details of right-of-use assets.

(B) The Company has maintained proper records showing full particulars of intangible assets.

(b) The Company has a program of physical verification of Property, Plant and Equipment and right-of-use assets so to cover all the assets once every three years which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain Property, Plant and Equipment were due for verification during the year and were physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) Based on our examination, we report that, no immovable properties are held in the name of the Company (other than properties where the company is the lessee and the lease agreements are duly executed in favor of the lessee) as at the balance sheet date, hence reporting under clause 3(i) (c) of the Order is not applicable.

(d) The Company has not revalued any of its Property, Plant and Equipment (including right-of-use assets) and intangible assets during the year.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

ii) (a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable. In our opinion and based on information and explanations given to us, the coverage and procedure of such verification by the Management is appropriate having regard to the size of

the Company and the nature of its operations. No discrepancies of 10% or more in the aggregate for each class of inventories were noticed on such physical verification of inventories, when compared with the books of account.

(b) According to the information and explanations given to us, the Company has not been sanctioned working capital limits in excess of ₹ 5 Crores, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii) (b) of the Order is not applicable.

iii) The company has not made any investments in, provided any guarantee or security, and granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties during the year, and hence reporting under clause (iii) of the Order is not applicable.

iv) The Company has not granted any loans, made investments or provided guarantees or securities and hence reporting under clause (iv) of the Order is not applicable.

v) The Company has not accepted any deposits or amounts which are deemed to be deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the Rules framed there under to the extent notified.

vi) According to information and explanation given to us, the maintenance of cost records has not been specified by the Central Government under subsection (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

vii) In respect of statutory dues:

(a) According to information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, GST, indirect taxes and other material statutory dues have been generally deposited during the year by the company with the appropriate authorities.

There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Employees' State Insurance, Income-tax, duty of custom, cess and other material statutory dues in arrears as at 31 March 2025 for a period of more than six months from the date they became payable.

(b) Basis the information and explanation provided by the Company, details of statutory dues referred to in sub-clause (a) above as on March 31, 2025 on account of disputes are given below:

Nature of the Statue	Nature of dues	Forum where dispute is pending	Period to which the Amount Relates	Disputed Amount (in INR Lacs)	Amount deposited (in INR Lacs)
Goods & Service Tax Act, 2017	Good and Service Tax	Company got unfavorable order from Asstt. Commissioner Sector-14 Ghaziabad and planning to go to Tribunal against the order.	2019-20	6.17	6.17

viii) According to the information and explanations given to us and the records of the Company examined by us, there is no income surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961, that has not been recorded in the books of account.

ix) As the Company does not have any loans or other borrowings from any lender as at the balance sheet date, the reporting under clause 3(ix)(a) to (f) of the Order is not applicable to the Company.

x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause 3(x) (a) of the Order is not applicable.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x) (b) of the Order is not applicable.

xi) a) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company, noticed or reported during the year, nor have we been informed of any such case by the Management.

b) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, a report under Section 143(12) of the Act, in Form ADT 4, was not required to be filed. Accordingly, the reporting under clause 3(xi) (b) of the Order is not applicable to the Company.

c) During the course of our examination of the books and records of the Company carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, and as represented to us by the management, no whistle-blower complaints have been received during the year by the Company. Accordingly, the reporting under clause 3(xi) (c) of the Order is not applicable to the Company.

xii) The Company is not a Nidhi Company as per the Nidhi Rules, 2014. Accordingly, the provision of the paragraph 3 clause (xii) of the order are not applicable.

xiii) According to information and explanations given to us and on the basis of our examination of the books of accounts, and records, all transactions with the related parties are in compliance with section 177 and 188 of Companies Act, 2013 and the details have been disclosed in the Financial Statements as required under Indian Accounting Standard 24 "Related Party Disclosures" specified under Section 133 of the Act.

xiv) (a) In our opinion and according to the information and explanation given to us, the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered the internal audit reports of the company issued till date, for the period under audit.

xv) In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or directors of its related entities or persons connected with them and hence provisions of section 192 of the Companies Act, 2013 are not applicable.

xvi) (a) The company is not required to be registered under section 45 IA of the Reserve Bank of India Act, 1934 and accordingly, the provisions of clause 3 (xvi) of the CARO 2020 is not applicable to the Company.

(b) The company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;

(c) The company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, the reporting under clause 3(xvi)(c) of the Order is not applicable to the Company.

(d) Based on the information and explanations provided by the management of the Company, the Group does not have any CICs, which are part of the Group. We have not, however, separately evaluated whether the information provided by the management is accurate and complete. Accordingly, the reporting under clause 3(xvi)(d) of the Order is not applicable to the Company.

xvii) The Company has not incurred any cash losses in the financial year 2024-25 and the immediately preceding financial year.

xviii) There has been no resignation of the statutory auditors during the year and accordingly the reporting under clause (xviii) is not applicable.

xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.

We, however, state that this is not an assurance as to future viability of the company. We further state that our reporting is based on the facts upto the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

xx) a) There are no unspent amounts towards Corporate Social Responsibility (CSR) on other than ongoing projects requiring a transfer to a Fund specified in Schedule VII to the Companies Act in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause 3(xx)(a) of the Order is not applicable for the year.

b) There are no unspent amounts towards Corporate Social Responsibility (CSR) on any remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of subsection (6) of section 135 of the said Act.

xxi) The company does not have any Subsidiary/ Associate or Joint Venture Company. Accordingly, the provision of the clause 3 (xxi) of the order is not applicable.

For Pipara & Co LLP
Chartered Accountants
FRN No. 107929W/W100219

Sd/-

Chintan Jain
Membership No. 442215
UDIN: 25442215BMOBAD6258

Place: Ghaziabad
Date: May 29, 2025

Balance Sheet as at March 31, 2025

(Amount in INR Lacs)

S.No	Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
	Assets			
1	Non-current assets			
(a)	Property, plant and equipment	1	15.98	21.95
(b)	Right-of-use Assets	2	200.47	228.49
(c)	Capital work-in-progress	3	2.40	-
(d)	Intangible assets under development	4	-	-
(e)	Financial Assets			
(i)	Other Financial Assets	5	28.20	26.45
(f)	Deferred tax assets (net)	6	84.23	73.87
(g)	Non Current Tax Assets (Net)	11	0.47	23.66
(h)	Other Non-Current Assets	12	8.51	8.51
2	Current assets			
(a)	Inventories	7	1,472.54	1,287.64
(b)	Financial assets			
(i)	Trade Receivables	8	2,788.31	4,008.82
(ii)	Cash and Cash equivalents	9	64.80	92.07
(iii)	Other financial assets	10	0.40	0.27
(c)	Other current assets	12	957.92	916.10
	TOTAL ASSETS		5,624.23	6,687.81
	Equity and Liabilities			
1	Equity			
(a)	Equity share capital	13	3,345.63	3,345.63
(b)	Other Equity	14	622.26	519.75
	Total Equity		3,967.90	3,865.39
2	Liabilities			
	Non-current liabilities			
(a)	Financial liabilities:			
(i)	Lease Liabilities	15	182.37	205.77
(b)	Provisions	16	15.88	16.27
	Current liabilities			
(a)	Financial liabilities			
(i)	Borrowings	17	-	0.31
(ii)	Lease Liabilities	18	36.21	26.59
(iii)	Trade Payable	19		
	- Outstanding dues of MSME		562.90	295.95
	- Outstanding dues of Others than MSME		647.12	2,154.42
(b)	Other current liabilities	20	201.84	118.95
(c)	Provisions	21	10.01	4.15
	Total Liabilities		1,656.33	2,822.42
	TOTAL EQUITY AND LIABILITIES		5,624.23	6,687.81

The accompanying notes are an integral part of the financial statements
As per our Report of even date attached

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

Sd/-
Chintan Jain
Partner
Membership No. 442215
UDIN: 25442215BMOBAD6258

Place: Ghaziabad
Date: 29th May, 2025

**For and on behalf of Board of Directors
of Regent Enterprises Limited**

Sd/-
Vikas Kumar
Whole Time Director
DIN: 05308192

Sd/-
Sachin Jain
Director
DIN: 07865427

Sd/-
Ameet M Ganatra
CFO
PAN: AHJPG7435P

Sd/-
Mamta Sharma
Company Secretary
PAN-GURPS1484P

Statement of Profit and Loss for the year ended 31st March, 2025
(Amount in INR Lacs)

Particulars	Note No	For year ended March 31, 2025	For year ended March 31, 2024
Revenue from operations	22	74,924.84	67,267.26
Other income	23	2.10	10.41
Total Income		74,926.94	67,277.67
Expenses			
Cost of Material Consumed		72,896.34	65,435.45
Changes in inventories of Finished Goods, Work-in-Progress and Stock in trade	24	(184.90)	(168.37)
Employee benefit expenses	25	220.71	219.48
Finance Costs	26	0.96	0.72
Depreciation and amortization expenses	1 & 27	53.30	42.51
Other expenses	28	1,401.68	1,656.77
Total Expenses		74,388.08	67,186.57
Profit before Exceptional items and Tax		538.85	91.10
Prior-period expenses	29	(11.46)	(6.49)
Extraordinary items	30	(363.76)	61.50
Profit/(loss) before tax		163.63	146.11
Tax expense			
Current tax		59.00	26.43
Current tax expense relating to prior years	28(a)	12.48	69.73
Deferred tax	6	(10.36)	(14.78)
Profit/(loss) for the year		102.51	64.74
Total comprehensive income for the period		102.51	64.74
Earnings per share	31		
(i) Basic		0.31	0.19
(ii) Diluted		0.31	0.19
<i>The accompanying notes are an integral part of the financial statements</i> <i>As per our Report of even date attached</i>			
For Pipara & Co LLP Chartered Accountants Firm Registration No. 107929W/W100219		For and on behalf of Board of Directors of Regent Enterprises Limited	
Sd/- Chintan Jain Partner Membership No. 442215		Sd/- Vikas Kumar Whole Time Director DIN: 05308192	
Sd/- Mamta Sharma Company Secretary PAN-GURPS1484P		Sd/- Ameet M Ganatra CFO PAN: AHJPG7435P	
Place: Ghaziabad Date: 29th May, 2025			

Statement of Cash Flows for the year ending 31st March, 2025

(Amount in INR Lacs)		
Particulars	For year ended March 31, 2025	For year ended 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/Amortisation	53.30	42.51
Sundry Balance written off	32.34	-
Interest Paid	23.49	0.17
Provision for Expenses and Interest Accrued	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 current Liabilities		
Trade Payables	(1,239.88)	(1,514.80)
Other Current Liabilities	82.89	(34.85)
Adjustment for Changes in Current Assets		
Trade Receivables	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	(137.45)
Cash Flows from Investing Activities		
Purchase of Fixed Assets	(4.05)	(6.81)
Sale of Fixed Assets	-	0.30
Right to Use Assets	(17.67)	(190.02)
Deposit with statutory authorities	-	157.72
Net cash from Investing activities	(21.71)	(38.80)
Cash Flows from Financing Activities		
Proceeds/ Repayment From Borrowing	(0.31)	(3.58)
Interest Paid	(0.00)	(0.17)
Change in lease liability	(37.28)	191.05
Net cash from Financing activities	(37.59)	187.31
Net Increase/Decrease in cash & cash equivalent during the year	(27.27)	11.06
Add- Opening Cash & cash equivalent	92.07	81.01
Cash & cash equivalent at the end of the year	64.80	92.07

The accompanying notes are an integral part of the financial statements

As per our Report of even date attached

For Pipara & Co LLP

Chartered Accountants

Firm Registration No. 107929W/W100219

Sd/-

Chintan Jain

Partner

Membership No. 442215

Place: Ghaziabad

Date: 29th May, 2025

**For and on behalf of Board of Directors
of Regent Enterprises Limited**

Sd/-

Vikas Kumar

Whole Time Director

DIN: 05308192

Sd/-

Mamta Sharma

Company Secretary

PAN-GURPS1484P

Sd/-

Sachin Jain

Director

DIN: 07865427

Sd/-

Ameet M Ganatra

CFO

PAN: AHJPG7435P

Statement Of Change In Equity For The Year Ended 31st March, 2025

A. Equity Share Capital					(Amount in INR Lacs)	
S.No.	Particulars	As at 01.04.2024	Change during the year	As at 31.03.2025		
1	Authorized Share Capital (Equity Share)	8,000.00	-	8,000.00		
	Total	8,000.00	-	8,000.00		
2	Issued, Subscribed & Fully Paid-up Share Capital	3,345.63	-	3,345.63		
	Total	3,345.63	-	3,345.63		
(Amount in INR Lacs)						
S.No.	Particulars	As at 01.04.2023	Change during the year	As at 31.03.2024		
1	Authorized Share Capital (Equity Share)	8,000.00	-	8,000.00		
	Total	8,000.00	-	8,000.00		
2	Issued, Subscribed & Fully Paid-up Share Capital	3,345.63	-	3,345.63		
	Total	3,345.63	-	3,345.63		
B. OTHER EQUITY						
(Amount in INR Lacs)						
S.No.	Particulars	Balance at the begning of Reporting Period 01.04.2024	Transfer to retained Earning	Any Other Changes	Balance at the end of the Reporting Period 31.03.2025	Figure at the Beginning of the Previous Reporting Period
1	Capital Reserve	109.24	-	-	109.24	109.24
2	Share Premium Reserve	243.00	-	-	243.00	243.00
3	General Reserve	172.24	-	-	172.24	172.24
4	Retained Earning/Profit & Loss Account	(4.73)	102.51	-	97.78	(69.47)
	Total	519.75	-	-	622.26	455.01
(Amount in INR Lacs)						
S.No.	Particulars	Balance at the begning of Reporting Period 01.04.2023	Transfer to retained Earning	Any Other Changes	Balance at the end of the Reporting Period 31.03.2024	Figure at the Beginning of the Previous Reporting Period
1	Capital Reserve	109.24	-	-	109.24	109.24
2	Share Premium Reserve	243.00	-	-	243.00	243.00
3	General Reserve	172.24	-	-	172.24	172.24
4	Retained Earning/Profit & Loss Account	(69.47)	64.74	-	(4.73)	44.04
	Total	455.01	64.74	-	519.75	568.52
The accompanying notes are an integral part of the financial statements						
As per our Report of even date attached						
For Pipara & Co. LLP			For and on behalf of Board of Directors			
Chartered Accountants			of Regent Enterprises Limited			
Firm Registration No. 107929W/W100219						
Sd/-			Sd/-			
Chintan Jain			Vikas Kumar		Mamta Sharma	
Partner			Whole Time Director		Company Secretary	
Membership No. 442215			DIN: 05308192		PAN-GURPS1484P	
			Sd/-		Sd/-	
			Sachin Jain		Ameet M Ganatra	
			Director		CFO	
Place: Ghaziabad			DIN: 07865427		PAN: AHJPG7435P	
Date: 29th May, 2025						

STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES AND PRACTICES

(Annexed to and forming part of the financial statements for the year ended 31st March, 2025)

1. Company overview

M/s Regent Enterprises Limited ("the Company") was incorporated on 13 July 1994 in India under the provision of the Companies Act, 1956. The Company operates in the industry of edible oil and allied products. The registered office located at E-205 (LGF) Greater Kailash-II, South Delhi, Delhi, India - 110048.

2. Basis of preparation of financial statements

a. Statement of compliance

These financial statements are prepared in accordance with Indian Accounting Standard (Ind AS), under the historical cost convention on accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ("the Act") (to the extent notified) and guidelines issued by the Securities and Exchange Board of India (SEBI). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter.

b. Functional currency and presentation currency

The financial statements are presented in 'Indian Rupees' (INR), which is the currency of the primary economic environment in which the Company operates (the functional currency).

These financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at fair values at the end of each reporting period, as explained in the accounting policies below. Historical Cost: Assets are recorded at the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire them at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation, or in some circumstances (for example, income taxes), at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

c. All financial information has been rounded off to the nearest Lakhs, up to 2 decimal places except as otherwise indicated.

3. Key sources of estimation uncertainty and critical accounting judgements

The preparation of the financial statements in conformity with Ind AS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on a periodic basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The following are the significant areas of estimation, uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements:

a. Income taxes

Significant judgments are involved in determining provision for income taxes, including the amount expected to be paid or recovered in connection with uncertain tax positions. The ultimate realization of deferred income tax assets is dependent upon the generation of future taxable income during the periods in which the temporary differences become deductible. Management considers the scheduled reversals of deferred tax liabilities and the projected future taxable income in making this assessment. Based on the level of historical taxable income and projections for future taxable income over the periods in which the deferred income tax assets are deductible, management believes that the Company will realize the benefits of those deductible differences. The amount of the deferred income tax assets considered realizable, however, could be reduced in the near term if estimates of future taxable income during the carry forward period are reduced.

b. Measurement of defined benefit obligations:

The determination of the Company's defined benefit obligation depends on certain assumptions, which include selection of the discount rate. The discount rate is set by reference to government bonds. Significant assumptions are required to be made when setting the criteria for bonds to be included in the population from which the yield

curve is derived. The most significant criteria considered for the selection of bonds include the issue size of the corporate bonds, quality of the bonds and the identification of outliers which are excluded. These assumptions are considered to be a key source of estimation uncertainty as relatively small changes in the assumptions used may have a significant effect on the Company's financial statements within the next year. Further information on the carrying amounts of the Company's defined benefit obligation sensitivity of those amounts to changes in discount rate are provided in notes to account.

c. Useful lives of Property, plant and equipment and intangible assets :

The cost of property, plant and equipment is depreciated over the estimated useful life, which is based on the technical evaluation made by the Company considering various factors including expected usage of the asset, expected physical wear and tear, the repair and maintenance program and technological obsolescence arising from changes and the residual value.

d. Inventory Obsolescence :

Inventories are measured at the lower of cost and the net realizable value (net of price protection rebates). Adjustments to reduce the cost of inventory to its realizable value, if required, are made at the product level. Factors influencing these adjustments include changes in demand, rapid market changes, product life cycle, product pricing, physical deterioration and other issues. Revisions to these adjustments would be required if these factors differ from the estimates.

e. Revenue recognition :

The Company has assessed its revenue arrangements based on substance of the transaction and business model against specific criteria to determine if it is acting as principal or agent.

f. Other estimates :

Non-financial assets are tested for impairment by determining the recoverable amount. Determination of recoverable amount is based on value in use, which is present value of future cash flows. The key inputs used in the present value calculations include the expected future growth in operating revenues and margins in the forecast period, long-term growth rates and discount rates.

g. Provisions, liabilities and contingencies:

Provisions and liabilities are recognized in the period when it becomes probable that there will be a future outflow of funds resulting from past events that can reasonably be estimated. The timing of recognition requires application of judgement to existing facts and circumstances which may be subject to change.

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Potential liabilities that are possible but not probable of an outflow of resources embodying economic benefits are treated as contingent liabilities. Such liabilities are disclosed in the notes but are not recognized.

h. Impairment of property plant and equipment :

Impairment of property plant and equipment determining whether the property, plant and equipment are impaired requires an estimate in the value in use of cash generating units. It requires to estimate the future cash flows expected to arise from the cash generating units and a suitable discount rate in order to calculate present value. When the actual cash flows are less than expected, a material impairment loss may arise.

i. Fair value measurements

Some of the Company's assets and liabilities are measured at fair value for financial reporting purposes. In estimating the fair value of an asset or a liability, the Company uses market-observable data to the extent it is available. Management analyses the movements in the values of assets and liabilities which are required to be re-measured or re-assessed as per the Company's accounting policies. For this analysis, the management verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents.

4. Summary of significant accounting policies

a. Property, Plant and Equipment and Depreciation

Property, Plant and Equipment is stated at cost, net of accumulated depreciation and impairment losses, if any. The cost of Property, Plant & Equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly

attributable expenditure on making the asset ready for its intended use, other incidental expenses and interest on borrowings attributable to acquisition of qualifying Property, Plant & Equipment up to the date the asset is ready for its intended use. The cost of an item of Property, Plant & Equipment is recognised as an asset if, and only if, it is probable that the economic benefits associated with the item will flow to the Company in future periods and the cost of the item can be measured reliably. Expenditure incurred after the Property, Plant and Equipment have been put into operations, such as repairs and maintenance expenses are charged to the statement of profit and loss during the period in which they are incurred.

The subsequent cost incurred by an entity for improvement of Property, Plant & Equipment is added to the carrying value of the item of Property, Plant & Equipment and for the items replacing existing Property, Plant & Equipment, an entity recognises in the carrying amount of an item of Property, plant & equipment, the cost of replacing part of such an item when that cost is incurred if the recognition criteria are met. The carrying amount of those parts that are replaced is derecognised in accordance with the derecognition provisions.

An item of Property, Plant & Equipment is de-recognised upon disposal or when no future economic benefits are expected to arise from the continued use of the assets. Any gain or loss arising on the disposal or retirement of an item of Property, Plant & Equipment, is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the Statement of Profit and Loss.

Depreciation on Property, Plant and Equipment

Depreciable amount of Property, Plant and Equipment is the cost of an asset less its estimated residual value.

Property, Plant and Equipment is depreciated on the Written Down Value method as per the useful life prescribed in Schedule II to the Companies Act, 2013 or useful life of the assets has been assessed as under based on technical advice, taking into account the nature of the asset, the estimated usage of the asset, the operating conditions of the asset, past history of replacement, anticipated technological changes, manufacturers warranties and maintenance support, etc.

Particulars	Useful lives estimated by management (Years)	Useful lives as per schedule II
Office Equipment	05	05
Furniture & Fixtures	10	10
Vehicles	08	08
Plant & Machinery	15	15
Computer	3	3

b. Intangible assets and amortisation of intangible assets:

i. Intangible assets are initially measured at cost. Such intangible assets are subsequently measured at cost less accumulated amortization and impairment losses, if any.

The intangible assets, that are not yet ready for their intended use are carried at cost and are reflected under intangible assets under development. Direct costs associated in developing the intangible assets are capitalized when the following criteria are met, otherwise, it is recognised in statement of profit and loss as incurred.

- it is technically feasible to complete the intangible asset so that it will be available for use,
- management intends to complete the intangible asset and put it to use,
- there is ability to use the intangible asset,
- there is an identifiable asset that will generate expected future economic benefits and
- there is an ability to measure reliably the expenditure attributable to the intangible asset during its development

ii. Intangible assets are amortized on written down value basis over the useful life prescribed in Schedule II to the Companies Act, 2013 or technical estimate made by the Company, whichever is lower. The useful lives of intangible assets (computer software) is 3 years.

iii. The estimated useful life of the intangible assets is reviewed at the end of each financial year and the amortization method is revised to reflect the changed pattern, if any.

iv. An intangible asset is de-recognised on disposal or when no future economic benefits are expected from its use. Gains or losses arising from de-recognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset are recognised in the statement of profit and loss when the asset is de-recognised.

c. Impairment of property, plant and equipment, and intangible assets.

The Company assesses at each reporting date as to whether there is any indication that any Property, Plant and Equipment and Intangible Assets may be impaired. If any such indication exists, the recoverable amount of an asset is estimated to determine the extent of impairment, if any. An impairment loss is recognised in the Statement of Profit and Loss to the extent, asset's carrying amount exceeds its recoverable amount. The recoverable amount is higher of an asset's fair value less cost of disposal and value in use. Value in use is based on the estimated future cash flows, discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and risk specific to the assets. The impairment loss recognised in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

d. Leases

At inception of a contract, the Company assesses whether a contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

As a lessee

The Company recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the end of the lease term, unless the lease transfers ownership of the underlying asset to the Company by the end of the lease term or the cost of the right-of-use asset reflects that the Company will exercise a purchase option. In that case the right-of-use asset will be depreciated over the useful life of the underlying asset, which is determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the Company's incremental borrowing rate.

The Company determines its incremental borrowing rate by obtaining interest rates from various external financing sources that reflects the terms of the lease and type of the asset leased.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments, including in-substance fixed payments;
- variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- amounts expected to be payable under a residual value guarantee; and
- the exercise price under a purchase option that the Company is reasonably certain to exercise, lease payments in an optional renewal period if the Company is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Company is reasonably certain not to terminate early.

The lease liability is measured at amortised cost using the effective interest method. It is re-measured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Company's estimate of the amount expected to be payable under a residual value guarantee, if the Company changes its assessment of whether it will exercise a purchase, extension or termination option or if there is a revised in – substance fixed lease payment.

When the lease liability is re-measured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in statement of profit and loss if the carrying amount of the right-of-use asset has been reduced to zero.

The Company presents right-of-use assets and lease liabilities separately on the face of the Balance sheet.

Short-term leases

The Company has elected not to recognise right-of-use assets and lease liabilities for short-term leases. The Company recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

e. Inventories

Inventories are stated at the lower of cost and net realisable value. Costs of inventories are determined on a first-

in-first-out basis. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale. The cost includes cost of purchases, which are net of discounts and rebates and other costs incurred in bringing the inventories to their present location and condition.

f. Foreign currency transactions

In preparing the Financial Statements of the Company, transactions in foreign currencies, other than the Company's functional currency, are recognised at the rate of exchange prevailing at the dates of the transactions. At the end of each reporting period, monetary assets and liabilities denominated in foreign currencies are translated at the rate prevailing at that date. Non-monetary items that are measured in terms of historical cost in a foreign currency are not re-translated.

Exchange differences on monetary items are recognised in the statement of profit and loss in the period in which these arise, as appropriate.

The Financial Statement are presented in Indian Rupees, which is the functional currency of the Company and the currency of the primary economic environment in which the Company operates, and all values are rounded off to the nearest Lakhs, up to 2 decimal places except as otherwise indicated.

g. Revenue recognition

Revenue with contracts with customers/ Income from services:

The Company recognises revenue when (or as) a performance obligation is satisfied, i.e. when 'control' of the goods or services underlying the particular performance obligation is transferred to the customer.

Revenue from sale of products or services is recognised upon transfer of control of promised products or services to customers in an amount that reflects the consideration expected to be received in exchange for those products or services.

Revenue from services is recognised over period of time and in the accounting period in which the services are rendered.

Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discounts, price concessions and incentives, if any, as specified in the contract with the customer. Revenue also excludes taxes collected from customers.

Revenue towards satisfaction of a performance obligation is measured at the amount of transaction price (net of variable consideration) allocated to that performance obligation. The transaction price of goods sold, and services rendered is net of variable consideration on account of various discounts and schemes offered by the Company as part of the contract.

h. Other income

i. Revenue in respect of other income is accounted on accrual basis except Insurance claim received. Insurance Claim are treated as Expenses in the Year in which it occurs and offered to income in the year in which it actually received.

ii. For all financial instruments measured at amortised cost, interest income is recorded using the effective interest rate (EIR), which is the rate that exactly discounts the estimated future cash payments or receipts through the expected life of the financial instrument to the gross carrying amount of the financial asset.

iii. Interest income is recognised on accrual basis.

i. Employee benefits

i. Short-term employee benefits

Short-term employee benefits are determined as per Company's policy/scheme on an undiscounted basis. A liability is recognised for benefits accruing to employees in respect of salaries, performance incentives and compensated absences in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service.

ii. Defined benefit plan

A defined benefit plan is a post-employment benefit plan other than a defined-contribution plan. The Company's

obligation in respect of defined benefit plans is calculated separately for each plan by estimating the amount of future benefit that employees have earned in the current and prior periods.

The benefit vests upon completion of five years of continuous service and once vested it is payable to employees on retirement or on termination of employment. In case of death while in service, the gratuity is payable irrespective of vesting.

iii. Defined contribution plan

A defined contribution plan is a post-employment benefit plan under which an entity pays fixed contributions to a separate entity and will have no legal or constructive obligation to pay further amounts. The Company makes monthly contributions towards Government administered schemes such as the provident fund and employee state insurance scheme. Obligations for contributions to defined contribution plans are recognised as an employee benefit expense in the statement of profit and loss in the periods during which the related services are rendered by the employees.

iv. Long-term employee benefits

The Company's obligation in respect of long-term employee benefits other than post-employment benefits is the amount of future benefit that employees have earned in return for their service in the current and prior periods. The obligation is measured on the basis of an annual independent actuarial valuation using the projected unit credit method as at each balance sheet date.

j. Current Tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in profit or loss because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax

Deferred tax is recognised on temporary differences between the carrying amounts of the assets and liabilities in the financial statement and the corresponding tax bases used in the computation of the taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences and deferred tax assets are recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which deductible temporary differences can be utilised. Such deferred tax assets and liabilities are not recognised if the temporary difference arises from the initial recognition (other than in a business combination) of assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised based on tax laws and rates that have been enacted or substantively enacted at the reporting date.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to set off current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Company intends to settle its current tax assets and liabilities on a net basis.

Current tax and deferred tax for the year

Current and deferred tax are recognised in the statement of profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognised in other comprehensive income or directly in equity respectively.

k. Provisions

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows to net present value using an appropriate pre-tax discount rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognised as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

Contingent Liabilities
 A present obligation that arises from past events, where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is disclosed as a contingent liability. Contingent liabilities are also disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non- occurrence of one or more uncertain future events not wholly within the control of the Company.

Claims against the Company, where the possibility of any outflow of resources in settlement is remote, are not disclosed as contingent liabilities.

Contingent assets are not recognised in the Financial Statements since this may result in the recognition of income that may never be realised. However, when the realisation of income is virtually certain, then the related asset is not a contingent asset and is recognised.

l. Financial Instruments

Financial assets and financial liabilities are recognised in the Company's Balance Sheet when the Company becomes a party to the contractual provisions of the instruments. Financial assets and financial liabilities are initially measured at fair value, except for trade receivables that do not have a significant financing component which are measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in profit or loss.

m. Financial assets

- i. On initial recognition, a financial asset is classified as measured at
 - Amortised Cost
 - Fair value through profit and loss
- ii. A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at Fair Value Through Profit or Loss (FVPTL):
 - The asset is held within a business model whose objective is to hold assets to collect contractual flows; and
 - The contractual terms of the financial asset give rise on specific dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.
- iii. All financial assets not classified as measured at amortised cost as described above are measured at FVPTL. This includes all derivative financial assets. On initial recognition, the Company may irrevocably designate a financial asset that otherwise meet the requirements to be measured at amortised cost as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

All recognised financial assets are measured subsequently in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Subsequent Measurement

All recognised financial assets are measured subsequently in their entirety at either amortised cost or fair value, depending on the classification of the financial assets.

Investments in equity instruments at FVTOCI

On initial recognition, the Company may make an irrevocable election (on an instrument-by-instrument basis) to designate investments in equity instruments as at FVTOCI. Designation at FVTOCI is not permitted if the equity investment is held for trading or if it is contingent consideration recognised by an acquirer in a business combination. Investments in equity instruments at FVTOCI are initially measured at fair value plus transaction costs. Subsequently, they are measured at fair value with gains and losses arising from changes in fair value recognised in other comprehensive income and accumulated in a separate component of equity. The cumulative gain or loss is not reclassified to statement of profit and loss on disposal of the equity investments, instead, it is transferred to retained earnings. Dividends on these investments in equity instruments are recognised in profit or loss in accordance with Ind AS 109, unless the dividends clearly represent a recovery of part of the cost of the investment. The Company designated all investments in equity instruments that are not held for trading as at FVTOCI on initial recognition.

Impairment of financial assets

The Company applies the expected credit loss model for recognising impairment loss on financial assets that are measured at amortised cost, trade receivables and other contractual rights to receive cash or other financial asset.

The amount of expected credit losses is updated at each reporting date to reflect changes in credit risk since initial recognition of the respective financial instrument. The Company always recognises lifetime expected credit losses (ECL) for trade receivables. The Company recognises lifetime ECL when there has been a significant increase in credit risk since initial recognition. However, if the credit risk on the financial instrument has not increased significantly since initial recognition, the Company measures the loss allowance for that financial instrument at an amount equal to 12-month ECL.

Financial assets, other than those at FVTPL, are assessed for indicators of impairment at the end of each reporting period. In case of financial assets, the Company follows the simplified approach permitted by Ind AS 109 – Financial Instruments – for recognition of impairment loss allowance. The application of simplified approach does not require the Company to track changes in credit risk of trade receivable. The Company calculates the expected credit losses on trade receivables using a provision matrix on the basis of its historical credit loss experience.

De-recognition of Financial Assets:

The Company de-recognises a financial asset when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognise the financial asset and also recognises an associated liability.

On de-recognition of a financial asset, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in Other Comprehensive Income and accumulated in other equity is recognised in Statement of profit and loss.

Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

n. Financial liabilities and equity instruments Classification as Debt or Equity:

Debt or equity instruments issued by the Company, are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Equity Instruments:

An equity instrument is any contract that evidences a residual interest in the assets of the Company after deducting all of its liabilities. Equity instruments issued by the Company are recognised at the proceeds received, net of direct issue costs.

Financial Liabilities:

Financial liabilities that are not held-for-trading and are not designated as at FVTPL are measured at amortised cost at the end of subsequent accounting periods. The carrying amounts of financial liabilities that are subsequently measured at amortised cost are determined based on the effective interest method. Interest expense is included in the 'Finance cost' line item.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the amortised cost of a financial liability.

Financial liabilities are classified, at initial recognition and measured at amortising cost using effective interest method:

- Loans and borrowings
- Payables

All financial liabilities are recognised initially at fair value and in the case of loans and borrowings and payables, are recognised net of directly attributable transaction costs. The Company's financial liabilities include trade and other payables, loans and borrowings including bank overdrafts, financial guarantee contracts and derivative financial instruments.

Life of the financial liability, or (where appropriate) a shorter period, to the amortised cost of a financial liability.

De-recognition of Financial Liabilities:

The Company de-recognises financial liabilities when and only when, the Company's obligations are discharged, cancelled or have expired. The difference between the carrying amount of the financial liability de-recognised and the consideration paid and payable is recognised in statement of profit and loss.

o. Offsetting of Financial Instruments:

Financial assets and financial liabilities are offset and the net amount is reported in the attainment of balance sheet, if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

p. Derivative financials instruments

The Company uses foreign currency forward contracts to hedge its risks associated with foreign currency fluctuations relating to certain firm commitments and highly probable forecast transactions. The Company does not use derivative financial instruments for speculative purposes. Forward contracts are initially recognised at fair value on the date the contract is entered into and are subsequently remeasured at fair value at each reporting date. The resulting gain or loss is recognised in the statement of profit and loss.

q. Fair value measurement

Some of the Company's accounting policies or disclosures require the measurement of fair value for both financial and non-financial assets and liabilities.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the time of measurement.

The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- i. In the principal market for the asset or liability, or
- ii. In the absence of a principal market, in the most advantageous market for the asset or liability.
- iii. The principal or the most advantageous market must be accessible by the Company.

All assets and liabilities (for which fair value is measured or disclosed in the financial statement) are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is

directly or indirectly observable other than quoted prices included in Level 1.

Level 3 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

At each reporting date, management analyses the movements in the values of assets and liabilities which are required to be re-measured or re-assessed as per the Company's accounting policies. For this analysis, the management verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents.

r. Cash flow statement

Cash flows are reported using the indirect method, whereby profit for the period is adjusted for the effects of transactions of non-cash nature, any deferrals or accruals of operating cash receipts or payments and items of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated based on the nature of transactions.

s. Earnings per share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

Diluted earnings per share is computed by dividing the profit after tax as adjusted for dividend, interest and other charges to expense or income (net of any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which would have been issued on the conversion of all dilutive potential equity shares.

Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at average market value of the outstanding shares. Dilutive potential equity shares are determined independently for each period presented. The number of equity shares and potentially dilutive equity shares are adjusted for share splits / reverse share splits and bonus shares, as appropriate.

t. Dividend to shareholders

Final dividend distributed to Equity shareholders is recognised in the period in which it is approved by the members of the Company in its Annual General Meeting. Interim dividend is recognised when approved by the Board of Directors at the Board Meeting. Both final dividend and interim dividend are recognised in the Statement of Changes in Equity.

u. Borrowing Cost

Borrowing cost includes interest, amortization of ancillary costs incurred in connection with the arrangement of borrowings and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Borrowing costs, if any, directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalized, if any. All other borrowing costs are expensed in the period in which they occur.

v. Segment Reporting

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker (CODM) of the Company. The CODM is responsible for allocating resources and assessing performance of the operating segments of the Company.

x. Events after Reporting date

Where events occurring after the Balance Sheet date provide evidence of conditions that existed at the end of the

reporting period, the impact of such events is adjusted within the financial statement. Otherwise, events after the Balance Sheet date of material size or nature are only disclosed.

y. Current and Non-Current Classification: -

The Company presents assets and liabilities in the Balance Sheet based on current/ non-current classification. An asset is treated as current by the Company when:

- i. it expects to realise the asset, or intends to sell or consume it, in its normal operating cycle;
- ii. it holds the asset primarily for the purpose of trading;
- iii. it expects to realise the asset within twelve months after the reporting period;
- iv. the asset is cash or a cash equivalent (as defined in Ind AS 7) unless the asset is restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period. All other assets are classified as non-current.

A liability is treated as current by the Company when:

- i. it expects to settle the liability in its normal operating cycle;
- ii. it holds the liability primarily for the purpose of trading;
- iii. the liability is due to be settled within twelve months after the reporting period;
- iv. it does not have an unconditional right to defer settlement of the liability for at least twelve months after the reporting period. Terms of a liability that could, at the option of the counterparty, result in its settlement by the issue of equity instruments do not affect its classification. All other liabilities are classified as non-current.

Note 1 : Property, plant and equipment

(Amount in INR Lacs)

Particulars	Plant and Equipments	Vehicles	Computers	Office Equipments	Furnitures & Fixture	Lab Equipments	Total
At 01st April, 2024	11.24	44.13	9.17	2.88	1.35	1.35	70.12
Addition	0.91	-	-	0.74	-	-	1.65
Disposals	-	-	-	-	-	-	-
At 31st March, 2025	12.15	44.13	9.17	3.62	1.35	1.35	71.76
Depreciation and Impairment							
At 01st April, 2024	3.63	36.45	4.71	1.98	0.77	0.63	48.17
Depreciation	1.40	2.40	2.81	0.65	0.15	0.20	7.61
Disposals / Adjustment	-	-	-	-	-	-	-
At 31st March, 2025	5.03	38.85	7.53	2.63	0.92	0.83	55.78
Net Block							
at 31st March, 2025	7.12	5.28	1.64	0.99	0.43	0.52	15.98
at 31st March, 2024	7.61	7.68	4.46	0.90	0.58	0.72	21.94

Note 2 : Right of Use Assets

(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
<u>Gross Carrying Cost</u>		
Opening balance	553.10	329.60
Additions to right of use assets	17.67	223.51
Closing balance of carrying cost	570.77	553.10
<u>Accumulated Depreciation</u>		
Opening balance	324.61	291.13
Amortization for the year	45.68	33.49
Closing balance of accumulated depreciation	370.30	324.61
<u>Net Carrying Cost</u>		
As at March 31, 2025	200.47	
As at March 31, 2024		228.49

Note 3 : Capital work-in-progress

(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Opening balance	-	-
Addition during the year	2.40	-
Capitalised during the year	-	-
Closing balance	2.40	-

Note 4 : Intangible assets under development

(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Opening balance	-	2.00
Addition during year	-	-
Deletion/ Transfer/ Capitalised during year	-	(2.00)
Closing balance	-	-

Note 5 : Other Financial Assets
(Non Current - unsecured, considered good)
(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Security Deposits (Rental)	14.39	12.50
Security Deposits (Others)	13.81	13.95
Total	28.20	26.45

Note 6 : Deferred Tax Assets/(Liabilities)
(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Opening Deferred Tax/(Liabilities)	73.87	59.09
Recognized during the year - Assets/(Liabilities)	10.36	14.78
Closing Deferred Tax/(Liabilities)	84.23	73.87

Note 7 : Inventories
(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Raw Material	715.35	756.60
Packing materials	118.63	114.54
Finished Goods	633.12	413.32
Stores, spares and consumables	5.43	3.18
Total	1,472.54	1,287.64

Note 8 : Trade Receivables
(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Trade receivables-Unsecured*		
Trade Receivables - Considered good	2,706.33	3,991.04
Trade Receivables - Credit impaired	119.72	22.71
	2,826.06	4,013.75
Loss allowance for credit impaired	(37.74)	(4.93)
Total	2,788.31	4,008.82

*Not due from related parties (refer note no. 35 for ageing of trade receivables)

Note 9 : Cash and cash equivalents
(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Balances with banks:		
In current account	56.38	80.29
In deposit account	1.01	1.01
Cash on hand	7.41	10.77
Total	64.80	92.07

Note 10 : Other Financial Assets
(Current - unsecured, considered good)

(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Other receivables (Accrued Interest)	0.40	0.27
Total	0.40	0.27

Note 11 : Non-Current Tax Assets (Net)

(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Advance Tax (Net of provision)	-	23.66
Receivable from income tax department (Net of provision)	0.47	-
Total	0.47	23.66

Note 12 : Other Assets

(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Non Current		
Balance with Government Authorities (Taxes paid under protest and Others)	8.51	8.51
Total Other Non-current Assets	8.51	8.51
Current		
Balance with Government Authorities (GST, TDS, etc.)	571.96	447.43
Advance to Vendors/ Others	376.33	459.33
Prepaid Expenses	4.54	6.53
Other current assets	5.09	2.82
Total	957.92	916.10
Note : INR 571.96 Lakhs includes Input Tax Credit of INR 0.22 Lakhs pertaining to a GST registration that has been cancelled.		

Note 13 : Equity Share Capital

a) Authorised, Issued, Subscribed and paid-up share capital

(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Authorized shares capital 8,00,00,000 (Previous Year 8,00,00,000) equity shares of Rs.10/- each	8,000.00	8,000.00
Issued, subscribed and paid-up capital 3,34,56,348 (Previous Year 3,34,56,348) equity shares of Rs.10/- each	3,345.63	3,345.63
Total	3,345.63	3,345.63

(b) Rights / preferences / restrictions attached to equity shares

The Company has only one class of shares referred to as equity shares having par value of Rs. 10 per share. Each holder of equity share is entitled to one vote per share. The company declares and pays dividend in Indian Rupees. The final dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting, except in case of interim dividend. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

(c) Details of shareholders holding more than 5% shares in the company

Name of Shareholder	As at March 31, 2025	As at March 31, 2024
Equity shares of Rs. 10 each fully paid up		
Parvati Minerals Private Limited		
-No. of Shares	4,000,000	4,000,000
-% held	11.96%	11.96%
Bharath Dhanekula		
-No. of Shares	1,000,009	1,750,377
-% held	2.99%	5.23%
JMD Enterprises		
-No. of Shares	3,174,580	2,345,883
-% held	9.49%	7.01%
Nutraoil Private Limited		
-No. of Shares	1,941,663	1,628,014
-% held	5.81%	4.87%

(d) Disclosure of shareholding of promoters as defined in the Companies Act 2013 at end of year

Shares held by promoters as at 31st March, 2025 & 2024		
Promoter Name	No. of Shares	% of total Shares
-	-	-
Total	-	-

Note 14 : Other Equity
(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
<i>Reserve and Surplus</i>		
<u>Capital Reserve</u>		
Opening Balance	109.24	109.24
Addition/(Deduction) During the Year	-	-
(A) Closing Balance	109.24	109.24
<u>Securities Premium reserve</u>		
Opening Balance	243.00	243.00
Addition/(Deduction) During the Year	-	-
(B) Closing Balance	243.00	243.00
<u>General Reserve</u>		
Opening Balance	172.24	172.24
Addition/(Deduction) During the Year	-	-
(C) Closing Balance	172.24	172.24
<u>Retained Earning</u>		
Balance brought forward from previous year	(4.73)	(69.47)
Add:-Transfer from Profit and Loss Account	102.51	64.74
(D) Closing Balance	97.78	(4.73)
Total	622.26	519.75

Note:

- 1 The securities premium reserves was created out of the issue of equity shares at premium. This reserve can be utilized for capitalization of fully paid bonus equity shares considering the requirements of the Companies Act, 2013.
- 2 The General reserve is used from time to time to transfer profits from retained earnings for appropriation purpose. As the general reserve is created by a transfer from one component of equity to another and is not an item of other comprehensive income, items included in the general reserve will not be reclassified subsequently to profit or loss.
- 3 Retained earnings represents profits generated and retained by the Company post distribution of dividends to the equity shareholders in the respective years. This reserve can be utilized for distribution of dividend by the Company considering the requirements of the Companies Act, 2013.

Note 15 : Lease Liabilities (Non-current)
(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Lease Liabilities	182.37	205.77
Total	182.37	205.77

Note 16 : Other non-current liabilities (Provisions)
(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Provision for gratuity	11.96	11.85
Provision for leave encashment	3.93	4.42
Total	15.88	16.27

Note 17 : Borrowings (Current)
(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Current Maturities of Long Term Debt		
-HDFC Bank Limited	-	0.31
Total	-	0.31

Note 18 : Lease Liabilities (Current)
(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Lease Liabilities	36.21	26.59
Total	36.21	26.59

Note 19 : Trade Payable
(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Trade Payables		
Total outstanding dues to micro enterprises and small enterprises	562.90	295.95
Total outstanding dues of creditors other than micro enterprises and small enterprises	647.12	2,154.42
Total	1,210.02	2,450.37

Note:

(a) Trade Payables are payables in respect of the amount due on account of goods purchased or services received in the normal course of business.

(b) The identification of suppliers as Micro and Small enterprises covered under the " Micro, small and medium enterprises development act, 2006" was done on the basis of the information to the extent provided by the suppliers of the company.

Refer note no. 33 for MSME disclosure and note no. 36 for trade payable ageing

Note 20 : Other Liabilities
(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Expenses Payable	80.13	74.74
Advance from customers	106.81	26.45
Statutory Liabilities	12.04	15.73
Others	2.86	2.03
Total	201.84	118.95

Note 21 : Provisions
(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
For Employment Benefit		
-Provision for gratuity*	4.57	2.07
-Provision for Leave Encashment*	1.63	0.50
Others		
-Provision for Expenses	3.80	1.59
Total	10.01	4.15

* Provision for Gratuity and Leave Encashment has been made as per the Actuarial Valuation.

Refer note no. 34 for details

Note 22 : Revenue from operations
(Amount in INR Lacs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Revenue from sale of goods	74,924.84	67,261.53
Revenue from sale of services	-	5.73
Total	74,924.84	67,267.26

Note 23 : Other Income
(Amount in INR Lacs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest Income	1.27	7.33
Gain on foreign exchange fluctuation	0.35	0.06
Liabilities/ provision written back	0.48	3.03
Total	2.10	10.41

Note 24 : Inventories

(Amount in INR Lacs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Closing Stock		
Raw Material	715.35	756.60
Finished Goods/ Packing Material / Stores and consumables	757.18	531.04
	1,472.54	1,287.64
Opening Stock		
Raw Material	756.60	557.49
Finished Goods/ Packing Material / Stores and consumables	531.04	561.78
	1,287.64	1,119.27
Changes in inventory (Increase)/Decrease	(184.90)	(168.37)

Note 25 : Employee Benefit Expenses

(Amount in INR Lacs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Salary, wages and other Perquisites	180.77	184.22
Contribution to EPF & ESIC	7.28	6.70
Bonus	7.45	6.30
Gratuity	2.61	2.06
Leave Encashment	0.65	0.28
Staff Welfare	5.50	5.11
Director Remuneration	16.08	14.40
Director Sitting Fees	0.37	0.43
Total	220.71	219.48

Note 26 : Finance Costs

(Amount in INR Lacs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Bank Charges	0.96	0.55
Interest on Vehicle Loan	0.00	0.17
Total	0.96	0.72

Note 27 : Depreciation and amortization expenses

(Amount in INR Lacs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Depreciation Expenses	7.61	9.02
Amortization Expenses	45.68	33.49
Total	53.30	42.51

Note 28 : Other expenses
(Amount in INR Lacs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
<u>Direct Expenses</u>		
Bargain rate difference (Net)	-	19.72
Boiler & Generator Maintenance	2.88	19.79
Brokerage on Purchase	45.77	27.78
Custom Clearing Charges	2.09	1.92
Custom Duty	18.00	132.84
Electricity Expenses	41.67	42.92
Freight & Carriage Inward	400.65	487.87
Insurance (Oil)	11.37	11.37
Interest on Direct Taxes	0.01	0.25
Job Work Charges	171.46	161.43
Laboratory Expenses	1.19	1.05
Rake Unloading & Handling Charges	7.51	5.28
Rent - Plant & Machinery	22.08	26.80
Rent-Factory	5.83	10.53
Storage tank Charges	-	6.45
<u>Office and Administrative Expenses</u>		
Business Promotion Expenses	55.85	37.62
Conveyance & Travelling Expenses	23.52	22.02
Electricity Expenses	0.90	0.09
Filing Fee	0.04	-
Fine & Penalty	0.21	3.69
GST Paid (out of assessment order GST Authorities)	0.37	0.56
Insurance (Other)	4.46	5.83
Interest On Lease Liability and others	23.49	14.11
Legal & Professional Charges	10.27	8.16
Listing Fees	3.25	3.25
Loss on Sale of Fixed Assets	-	-
Membership & Subscription	0.53	0.75
Miscellaneous Expenses	12.77	14.59
Payment To Auditors (Details Refer Note 28(b) Below)	8.25	6.00
Printing & Stationery, Postage & Telegram Expenses.	3.33	1.53
Rate & taxes	1.86	9.42
Rent- office	3.28	3.35
Repair & Maintenance	13.37	9.64
Security Expenses	16.15	12.86
Telephone & Internet Expenses	1.28	2.38
Trademark & Royalty Expenses	10.20	10.20
Vehicle Running & Maintenance	69.75	46.69
<u>Selling and Distribution Expenses</u>		
Advertisement Expenses	87.75	21.01
Commission & Brokerage	39.33	37.67
Donation	0.40	-
Freight and Cartage	151.77	213.20
Licence Fees	0.02	0.08
Loading and Unloading Expenses	0.52	0.17
Loss on Damaged Material	-	1.16
Provision for expected credit loss	32.82	4.54
Rebate & Discount	88.15	184.86
Sales Promotion Expenses	7.27	25.34
Total	1,401.68	1,656.77
Note 28(a) : Tax Expense		
Income Tax Paid in respect of assessment of prior year	12.48	69.73
Total	12.48	69.73

Note 28(b) : Details of Payment made to auditor

(Amount in INR Lacs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
<u>Auditor's Remuneration Comprises:-</u>		
To Statutory Auditor's		
Statutory and Tax Audit Fees	6.50	4.25
Other Professional Fees	1.00	1.00
To Internal Auditor's	-	-
Internal Audit Fees	0.75	0.75
Other Professional Fees	-	-
Total	8.25	6.00

Note 29 : Prior period expenses

(Amount in INR Lacs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Prior period expenses (net)	11.46	-
Total	11.46	-

Note 30 : Extraordinary and prior period items

(Amount in INR Lacs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Bargain settlement loss/ (income)	363.76	(61.50)
Prior period expenses	-	-
Total	363.76	(61.50)

Note 31 : Earning per share

Particulars	As at March 31, 2025	As at March 31, 2024
Net profit attributable to equity shareholders		
Profit after tax	102.51	64.74
Nominal value of equity share (Rs)	10.00	10.00
Total number of equity shares outstanding at the	33,456,348	33,456,348
Total number of equity shares outstanding at the end	33,456,348	33,456,348
Weighted average number of equity shares	33,456,348	33,456,348
Basic/ diluted earning per share (Rs)	0.31	0.19

Note 32 : Corporate Social Responsibility

Pursuant to requirements of section 135 of the companies Act, 2013, CSR provisions is not applicable to company.

Note 33 : Dues to micro, small and medium enterprises

In Terms of requirements of the Micro, Small and Medium Enterprises Development Act, 2006, the Company has continuously sought confirmation. Based on the information available with the company, below are the details of principal / interest amount due to micro and small enterprises.

Particulars	As at March 31, 2025	As at March 31, 2024
1. The principal amount and the interest due (to be shown separately) thereon remaining unpaid to any supplier as at the end of the accounting year; Principal due as at end of the year Rs. 5,62,89,604/- and Interest due as at year end Rs. -Nil-)	562.90	295.95
2. The amount of interest paid by the Company in terms of section 16 of Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), along with the amounts of the payment made to the supplier beyond the appointed day during accounting year;	-	-
3. The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under this Act;	-	-
4. The amount of interest accrued and remaining unpaid at the end of the accounting year; and	-	-
5. The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise, for the purpose of disallowance as a deductible expenditure under section 23 of this Act.	-	-

Note:-

1. The above information has been determined to the extent such parties have been identified on the basis of the information available with the Company. This has been relied upon by the auditors.
2. There are no dues of Micro, Small and Medium Enterprises exceeding 45 days from the date of invoice and hence, no interest is payable for the year ended March 31, 2025 and March 31, 2024.

34 Employee Benefits
(Amount in INR Lacs)

The following table sets out the details of the defined retirement plans and the amounts recognised in the financial statements:

These defined benefit plans expose the Company to actuarial risks, such as longevity risk, interest rate risk and market (investment) risk.

Reconciliation of net defined benefit liability/assets

The following table shows a reconciliation from the opening balances to the closing balances for the net defined benefit liability/ assets and its components:

Particulars	As on 31st March, 2025		As on 31st March 2024	
	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Obligation at the beginning of the year	13.92	4.91	11.86	4.63
Current service cost	3.14	1.21	2.76	1.36
Interest cost	1.01	0.36	0.87	0.34
Past service cost	-	-	-	-
Benefits settled	-	-	-	-
Actuarial (gains)/ losses recognised in the year	(1.54)	(0.92)	(1.58)	(1.42)
Present Value of Obligation as at the end of the year	16.53	5.56	13.92	4.91

B Amount recognised in Balance sheet

Particulars	As on 31st March, 2025		As on 31st March 2024	
	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Present value of the Obligation as at end of the year	16.53	5.56	13.92	4.91
Fair Value of Plan assets at year end	-	-	-	-
Net assets/(liability) recognized in balance sheet	(16.53)	(5.56)	(13.92)	(4.91)

C Assets and liabilities relating to employee benefits

Particulars	As on 31st March, 2025		As on 31st March 2024	
	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Net defined benefit liability	16.53	5.56	13.92	4.91
Total employee benefit liability	16.53	5.56	13.92	4.91
Current (Refer Note no. 22)	4.57	1.63	2.07	0.50
Non-Current (Refer Note No. 17)	11.96	3.93	11.85	4.42

D Expense recognised in profit or loss

Particulars	As on 31st March, 2025		As on 31st March 2024	
	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Current service cost	3.14	1.21	2.76	1.36
Past Service Cost	-	-	-	-
Interest cost	1.01	0.36	0.87	0.34
Actuarial (gains)/ losses recognised in the year	(1.54)	(0.92)	(1.58)	(1.42)
Net cost recognized for the year	2.61	0.65	2.06	0.28

E Major Actuarial Assumptions

Particulars	As on 31st March, 2025		As on 31st March 2024	
	Gratuity	Leave Encashment	Gratuity	Leave Encashment
Discount rate	6.79%	6.79%	7.24%	7.23%
Future salary growth	5.00%	5.00%	5.00%	5.00%
Mortality Table	100% IALM (2012 - 14)		100% IALM (2012 - 14)	
Method Used	Projected unit credit (PUC) Method		Projected unit credit (PUC) Method	

The Company expects to pay INR 2.61 Lakhs and INR 0.65 Lakhs contributions to Gratuity and Leave Encashment in financial year 2025-2026.

Note 35 : Ageing for trade receivables

Ageing for trade receivable outstanding as at 31st March, 2025 is as follows:-

(Amount in INR Lacs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	
(a) Undisputed, considered good	2,706.33	-	-	-	-	2,706.33
(b) Undisputed, credit impaired	-	0.32		96.70	22.71	119.72
Total						2,826.06
Less: Allowance for doubtful debts						(37.74)
Total Trade Receivable						2,788.31

Ageing for trade receivable outstanding as at 31st March, 2024 is as follows:-

(Amount in INR Lacs)

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1 - 2 Years	2 - 3 Years	More than 3 Years	
(a) Undisputed, considered good	3,973.65	14.69	2.70	-	-	3,991.04
(b) Undisputed, credit impaired	-	-		13.54	9.17	22.71
Total						4,013.75
Less: Allowance for doubtful debts						(4.93)
Total Trade Receivable						4,008.82

Note 36 : Ageing for Trade Payables

Ageing for trade payable outstanding as at 31st March, 2025 is as follows:- (Amount in INR Lacs)

Particulars	Outstanding for following periods from due date				Total
	Less than 1 year	1 - 2 Years	2 - 3 Years	More than 3 years	
MSME	559.02	3.87	-	-	562.90
Others	539.99	107.13	-	-	647.12
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-
Total	1,099.01	111.01	-	-	1,210.02

Ageing for trade payable outstanding as at 31st March, 2024 is as follows:- (Amount in INR Lacs)

Particulars	Outstanding for following periods from due date				Total
	Less than 1 year	1 - 2 Years	2 - 3 Years	More than 3 years	
MSME	295.95	-	-	-	295.95
Others	2,047.59	106.14	0.69	-	2,154.42
Disputed dues - MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-
Total	2,343.54	106.14	0.69	-	2,450.37

Note 37 : Related Party Disclosures
Name of Related Party and their relationship
Key Managerial Personnel

Vikas Kumar (Whole time director)

Sachin Jain (Non-executive and non-independent director)

Bhawna Sharma (Non-executive and independent director, appointed with effect from 01.04.2024)

Neeraj Singh (Non-executive and independent director)

Mamta Sharma- Company Secretary

Ameet M. Ganatra- Chief Financial Officer

(Amount in INR Lacs)

S.No	Particulars	As at March 31, 2025	As at March 31, 2024
	The following is a summary of significant related party		
	Director and relative of the director of the company		
1	Vikas Kumar (Salary and Bonus)	8.31	7.47
2	Sachin Jain (Salary and Bonus)	8.34	7.50
3	Veenu Jain (Director Sitting Fees)	-	0.23
4	Neeraj Singh (Director Sitting Fees)	0.18	0.20
5	Mamta Sharma- Company Secretary (Salary and Bonus)	5.60	5.00
6	Bhawna Sharma (Director Sitting Fees)	0.19	-
7	Ameet M. Ganatra- Chief Financial Officer	1.20	1.20

Note 38 : Contingent Liabilities

The Company does not have any contingent liabilities as at the reporting date.

Note 39 - Disclosure pursuant to Indian Accounting Standard (Ind AS) - 116 : Leases

The amount recognized in the Standalone statement of profit and loss in respect of right of use asset and
(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Interest on lease liabilities	23.44	7.63
Depreciation of right of use assets (included as a part of depreciation and amortization expenses)	45.68	33.49

The following is the movement in lease liabilities for the year ended 31 March 2025:-

(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Balance as at the beginning of the year	232.36	41.31
Lease liabilities recognized during the year	17.67	233.63
Interest expense on lease liabilities	23.44	7.63
Lease liabilities written back during the year	(0.24)	-
Cash outflow	(54.65)	(50.21)
Balance as at the end of the year	218.58	232.36

Following are the changes in the carrying value of right of use assets for the year ended 31 March 2025:-

(Amount in INR Lacs)

Particulars	As at March 31, 2025	As at March 31, 2024
Balance as at the beginning of the year (Net)	228.49	38.47
Additions	17.67	223.51
Derecognition/Amortization	(45.68)	(33.49)
Balance as at the end of the year	200.47	228.49

Maturity analysis of lease liabilities

(Amount in INR Lacs)

The future lease liabilities are as under:	As at March 31, 2025	As at March 31, 2024
Due in 1st year	36.21	26.59
Due in 1st to 2nd year	42.74	30.38
Due after 2nd after	139.63	175.38

Note 40 : Disclosures on financial Instruments

The following table presents the carrying amounts and fair value of each category of financial assets and liabilities as at March 31, 2025				
Particulars	As at March 31, 2025		As at March 31, 2024	
	FVTOCI	Amortized Cost	FVTOCI	Amortized Cost
Financial assets				
Other Financial Assets - Non current (Security Deposits)	-	28.20	-	26.45
Trade Receivables	-	2,788.31	-	4,008.82
Cash and Cash Equivalents	-	64.80	-	92.07
Other Financial Assets - Current	-	0.40	-	0.27
TOTAL	-	2,881.71	-	4,127.60
Financial liabilities				
Borrowings - Non current	-	-	-	-
Lease liabilities - non current	-	182.37	-	205.77
Borrowings - Current	-	-	-	0.31
Lease liabilities - Current	-	36.21	-	26.59
Trade Payables	-	1,210.02	-	2,450.37
TOTAL	-	1,428.60	-	2,683.05

Note 41 - Financial Risk Management

These financial risk management policies are applied in order to mitigate potential adverse impact on the financial performance. The note below explains how the Company's exposure to various risks, such as market risk foreign exchange, interest rate risk, credit risk, liquidity risk and capital risk are addressed/mitigated.

Market Risks

1 Foreign Exchange Risk

Company has no payable/ receivable balances denominated in foreign currencies. Most of the transactions of the Company are in Indian rupees.

(i) Sensitivity analysis

Company has no payable/ receivable balances denominated in foreign currencies and sensitivity analysis was not applicable.

2 Interest Risk Management

The Company has not taken any borrowing from banks/ FI except vehicle loan. Hence the Company is not required to determine the sensitivity analyses with regard to interest rate risk.

Credit Risk Management

Credit risk is minimized through conservative credit policy by the Company. The Company sells to both small retailers and large format retailers, giving them a credit period of 30- 90 days. The Company mitigates credit risk by strict receivable management procedures and policies. The Company has a dedicated independent team to review credit and monitor collection of receivables on a pan India basis.

Liquidity Risk Management

The Company has built an appropriate liquidity risk management framework for its short, medium and long-term funding and liquidity requirements. The Company manages liquidity risk by maintaining adequate reserves by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and financial liabilities.

The following table details the Company's remaining contractual maturity for its non-derivative financial liabilities.

(Amount in INR Rs.)

Particulars	As at 31st March 2025				Total
	Due in 1st year	Due in 2nd year	Due in 3rd to 5th year	Due after 5 years	
Lease liabilities (Non-current)	-	42.74	139.63	-	182.37
Borrowing (Non- current)	-	-	-	-	-
Trade payable	1,210.02	-	-	-	1,210.02
Lease liabilities (Current)	36.21	-	-	-	36.21
Borrowing (Current)	-	-	-	-	-
Total financial liabilities	1,246.23	42.74	139.63	-	1,428.60

(Amount in INR Rs.)

Particulars	As at 31st March 2024				Total
	Due in 1st year	Due in 2nd year	Due in 3rd to 5th year	Due after 5 years	
Lease liabilities (Non-current)	-	30.39	129.76	45.62	205.77
Borrowing (Non- current)	-	-	-	-	-
Trade payable	2,450.37	-	-	-	2,450.37
Lease liabilities (Current)	26.59	-	-	-	26.59
Borrowing (Current)	0.31	-	-	-	0.31
Total financial liabilities	2,477.27	30.39	129.76	45.62	2,683.05

The following table details the Company's remaining contractual maturity for its non-derivative financial assets. The table has been drawn up based on the undiscounted cash flows of financial assets based on the earliest date on which the Company can collect the cash flows.

Particulars	As at 31st March 2025		As at 31st March 2024	
	< 1 Year	> 1 Year	< 1 Year	> 1 Year
Loans (Non Current)	-	-	-	-
Other Financial Assets - Non current (Security Deposits)	-	28.20	-	26.45
Trade Receivables	2,788.31	-	4,008.82	-
Cash and Cash Equivalents	64.80	-	92.06	-
Other Financial Assets - Current	0.40	-	0.27	-
Total financial assets	2,853.52	28.20	4,101.15	26.45

Interest Rate Risk Management

Interest rate risk is the risk that the fair value or future cash flows of a financial instruments will fluctuate because of changes in market interest rates. However, the company is not significantly exposed to interest rate risk as at the respective reporting dates.

Capital Risk Management

The Company manages its capital to ensure that the Company will be able to continue as a going concern while maximizing the return to shareholder through the optimization of the debt and equity balance.

The capital structure of the Company consists of debt, represents the borrowings net of cash and bank balances as disclosed in the respective notes above and total equity of the Company comprising issued share capital and other equity attributable to the shareholders, as disclosed in the statement of changes in equity. The gearing ratio at the end of the financial period is as below:

Particulars	As at 31st March 2025	As at 31st March 2024
Debt (Refer note 15, 17 and 18) (<i>inclusive of lease liability</i>)	218.58	232.67
Cash and Cash Equivalent and Other Bank Balances (Refer Note 9)	64.80	92.07
Net Debt (A)	153.78	140.60
Total Equity (Refer Note 13 & 14)	3,967.90	3,865.39
Net debt equity ratio (A/B)	0.04	0.04

Note 42 - Operating Segments

Reportable segments include components of an enterprise about which separate financial information is available which is evaluated regularly by the chief operating decision maker (the "CODM") in deciding how to allocate resources and in assessing performance. 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.. The Board of Directors is the CODM of the Company and makes operating decisions, assesses financial performance and allocates resources based upon discrete financial information. Since the Company operate in a single operating segment, separate segment reporting has not been made under Indian Accounting Standard (Ind- AS 108)- "Operating Segment". Further, the operation of company comprises a single geographical segment, India.

Note 43 - Key Financial Ratios

Particulars	As at March 31, 2025	% Change	As at March 31, 2024	Remarks
Current Ratio	3.62	49.75	2.42	Economies of Volume, Better utilization of Cash flows and Resources
Debt-Equity Ratio	-	-	-	No Debt in current year
Debt Service Coverage Ratio	0.71	37.36	0.52	Due to profit in current year
Return on Equity Ratio	0.03	57.94	0.02	Due to profit in current year
Inventory turnover ratio	0.02	3.15	0.02	-
Trade Receivables turnover ratio	22.05	58.60	13.90	-
Trade payables turnover ratio	39.73	95.23	20.35	-
Net capital turnover ratio	19.58	7.84	18.16	-
Net profit ratio (%)	0.14%	36.82	0.10%	Due to profit in current year
Return on Capital employed	0.05	131.22	0.02	Due to profit in current year
Return on investment	0.03	28.10	0.02	Due to profit in current year

1 Current Ratio is computed by dividing Current Assets by Current liabilities.

2 Debt Equity Ratio is computed by dividing Borrowings by Total Equity Fund.

3 Debt Service Coverage Ratio computed by dividing profit after tax, finance cost & depreciation expenses by Interest expenses, lease payments & principal repayments.

4 Return on Equity computed by dividing Profit After Tax numbers by average shareholders fund.

5 Inventory turnover ratio computed by dividing Average Stock $\{(Opening + Closing\ stock)/2\}$ by Cost of goods sold.

6 Trade receivable ratio computed by dividing revenue from operations by average sundry debtors incl. accrued income.

7 Trade Payable ratio computed by dividing other expenses and Cost of goods sold by average sundry creditors including accrued expenses.

8 Net capital turnover ratio computed by dividing total revenue by Working Capital.

9 Net profit ratio computed by dividing Profit After Tax by total revenue.

10 Return on capital employed computed by dividing Earning before Interest and Tax by capital employed.

11 Return on investment computed by dividing Profit after Tax by capital invested (Capital employed-Cash equivalents).

Note 44 - Additional Regulatory Information required by schedule III to the Companies Act, 2013

1 The Company does not have any benami property held in its name. No proceedings have been initiated on or are pending against the Company for holding benami property under the Benami Transactions (Prohibition) Act, 1988 (Act No. 45 of 1988) and Rules made thereunder.

2 The Company has not been declared wilful defaulter by any bank or financial institution or other lender or government or any government authority from where Company has availed banking facilities.

3 The Company has complied with the requirement with respect to number of layers prescribed under section 2(87) of the Companies Act, 2013 read with the Companies (Restriction on number of layers) Rules, 2017

4 Utilization of borrowed funds and share premium

4.1 The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including

foreign entities (Intermediaries) with the understanding that the Intermediary shall:

- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or;
- (b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

4.2 The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:

- (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

5 There is no income surrendered or disclosed as income during the year in tax assessments under the Income Tax Act, 1961 (such as search or survey), that has not been recorded in the books of account.

6 The Company has not traded or invested in crypto currency or virtual currency during the year.

7 The Company does not have any charges or satisfaction of charge which is yet to be registered with Registrar of Companies.

Note 45 The Accounts of the company have been prepared on "going concern basis". The Board of Directors are of the Opinion that the Current Assets and advances have realization value of an amount equivalent to their stated carrying values.

Note 46 The Company does not have any transactions with companies which are struck off under Section 248 of the Companies Act, 2013 or Section 560 of the Companies Act, 1956.

Note 47 The Company has not entered into any scheme of arrangement which has an accounting impact in current or previous financial year.

Note 48 The company has not revalued its Property, plant and equipment during the financial year 2024-25.

Note 49 Company has not availed any financial assistance from banks/ Financial Institution and hence the requirement of submission of quarterly returns comprising stock and book debts statements is not applicable.

Note 50 The Company has not entered into any agreements for loans or advances to the directors, promoters, KMP's and related parties where either loans and advances repayable on demand or without specifying any terms of period of payment.

Note 51 Previous Year's figures have been regrouped/ reclassified wherever necessary to correspond current year's classification/ disclosures.

Note 52 The financial statements were approved for issue by the Board of Directors at their meeting held on 29-May-2025.

For Pipara & Co LLP
 Chartered Accountants

Firm Registration No. 107929W/W100219

Sd/-
Chintan Jain
 Partner
 Membership No. 442215

Place: Ghaziabad
Date: 29th May, 2025

Sd/-
Vikas Kumar
 Whole Time Director
 DIN: 05308192

Sd/-
Ameet M Ganatra
 Chief Financial Officer
 PAN: AHJPG7435P

For and on behalf of Board of Directors
 For Regent Enterprises Limited

Sd/-
Sachin Jain
 Director
 DIN: 07865427

Sd/-
Mamta Sharma
 Company Secretary
 PAN-GURPS1484P



REGENT ENTERPRISES LIMITED

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

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