

REGENT ENTERPRISES LIMITED

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

Telephone no. 011 41610287, CIN-L15500DL1994PLC153183

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

November 12, 2025

To,
Corporate Relationship Deptt.,
Bombay Stock Exchange Limited
1ST Floor New Trading Ring,
Rotunda Building, P. J. Towers,
Dalal Street, Fort, **Mumbai-400 001.**

Scrip Code: 512624

Sub: Unaudited Financial Results for the quarter and period ended on September 30, 2025.

Dear Sir,


In terms of the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith unaudited financial results for the quarter and period on September 30, 2025 alongwith Limited Review Report by Statutory Auditors thereon.

This is for your kind information and record please.

Thanking You,

Yours faithfully,

For Regent Enterprises Limited


Mamta Sharma
Company Secretary
& Compliance Officer

Encl: a/a



Sahni Bansal & Associates

Chartered Accountants

113/10, I-Floor, Navyug Market, Ghaziabad (U.P.)



Independent Auditor's Limited Review Report on Quarterly Unaudited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors

M/s. REGENT ENTERPRISES LIMITED

1. We have reviewed the accompanying Statement of unaudited financial results of **M/s REGENT ENTERPRISES LIMITED** (the 'Company') for the quarter ended September 30, 2025 and year to date results for the period from 1 April 2025 to 30 September 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (the 'Listing Regulation').
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting' ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other

Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting recognized practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Emphasis of Matter Paragraph

Balance of debtors and creditors and advance as at September 30, 2025 are subject to confirmation and reconciliation, consequential effect (if any) on the financial statements remains unascertained.

Our conclusion on statement is not modified in respect of these matter

For Sahni Bansal & Associates

Chartered Accountants

FRN. 514470C



CA Pardeep Surrinder Sahni

Partner

MRN.: 093866

UDIN: 25093866BMJRUNJ94J

Place: Ghaziabad

Date: 12.11.2025

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2025

(Rs. In Lakh except per share data)

S.No	Particulars	For the quarter ended on			Year to date	Year to date	For the Year
		September	June 30,	September	September 30,	September 30,	31 March 2025
		30, 2025	2025	30, 2024	September 30, 2025	September 30, 2024	Audited
		Unaudited	Unaudited	Unaudited	Unaudited		
I	Income						
i	Revenue from operations	34,261.10	23867.08	18,039.80	58,128.18	32,647.00	74,924.84
ii	Other income	0.20	0.01	0.52	0.20	0.64	2.10
II	Total Income (A)	34,261.30	23867.09	18,040.31	58,128.39	32,647.64	74,926.94
III	Expenses						
i	Cost of Material Purchased/ Consumed	33,694.44	23439.28	17,011.33	57,133.71	31,153.43	72,896.34
ii	Changes in inventories of Finished Goods, Work in Progress and Stock in trade	(216.88)	(135.55)	159.04	(352.43)	(91.12)	(184.90)
iii	Employee benefits expense	61.59	62.66	58.42	124.25	110.80	220.71
iv	Finance Cost	0.00	0.11	0.20	0.11	0.30	0.96
v	Depreciation and amortization expense	14.29	13.17	13.95	27.46	26.85	53.30
vi	Other expenses	342.51	319.81	376.47	662.32	688.06	1,401.68
IV	Total Expenses (B)	33,895.95	23699.49	17,619.41	57,595.44	31,888.32	74,388.08
V	Profit/(Loss) before Exceptional items and Tax (A-B)	365.35	167.60	420.90	532.95	759.32	538.85
	(i) Prior Period Expenses	(4.18)	(3.07)	-	(7.25)	-	(11.46)
	(ii) Exceptional items	6.30	0.10	(165.71)	6.40	(404.84)	(363.76)
VI	Profit/(loss) after Exceptional items before Tax	367.47	164.63	255.19	532.10	354.48	163.63
VII	Tax Expense						
i	Current year tax	-	-	-	-	-	59.00
ii	Current tax expense relating to prior years	-	0.46	-	0.46	-	12.48
iii	Deferred tax	-	-	-	-	-	(10.36)
VIII	Profit/(loss) for the period from continuing operations (VI-VII)	367.47	164.17	255.19	531.64	354.48	102.51
IX	Profit/(loss) from discontinued operations	-	-	-	-	-	-
X	Tax Expenses of discontinued operations	-	-	-	-	-	-
XI	Profit/(loss) from discontinued operations (after Tax) (IX-X)	-	-	-	-	-	-
XII	Profit/(loss) for the Period (VIII+XI)	367.47	164.17	255.19	531.64	354.48	102.51
XIII	Other comprehensive income						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to Items that will not be	-	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XIV	Total Comprehensive Income for the period (XII+XIII) Comprising Profit (Loss) and Other comprehensive Income for the period	367.47	164.17	255.19	531.64	354.48	102.51
XV	Earning Per Equity Share						
	Basic	1.10	0.49	0.76	1.59	1.06	0.31
	Diluted	1.10	0.49	0.76	1.59	1.06	0.31
XVI	Paid-up Equity Share Capital (Face Value Rs. 10/- per share)	3,345.64	3,345.64	3,345.64	3,345.64	3,345.64	3,345.64

Notes: The above financial results were reviewed by the Audit Committee at its meeting held on 12.11.2025 at 11.00 AM and Approved by the Board of Directors at its meeting held on 12.11.2025 at 11.30 AM.

Place: Ghaziabad
Date: 12 November, 2025


For Regent Enterprises Limited
Vikas Kumar
 (Whole Time Director
 (DIN: 05308192)

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STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(Rs. In Lakhs)

S.No	Particular's	As at	As at
		Sept 30, 2025	March 31, 2025
		Unaudited	Audited
	Assets		
1	Non-current assets		
(a)	Property, plant and equipment	55.62	15.98
(b)	Right of Use Assets	177.87	200.47
(c)	Capital Work in Progress	1.01	2.40
(d)	Financial assets		
	Other Financial Assets	28.85	28.20
(e)	Deferred tax assets (net)	84.23	84.23
(f)	Non-current tax assets (net)	37.90	0.47
(g)	Other Non- Current Assets	12.20	8.51
	Total Non- Current Assets	397.67	340.25
2	Current assets		
(a)	Inventories	1,824.97	1,472.54
(b)	Financial assets		
(i)	Trade Receivables	4,072.17	2,788.31
(ii)	Cash and Cash equivalents	74.44	64.80
(iii)	Bank Balances other than (ii) above	-	0.40
(d)	Other current assets	2,359.44	957.92
	Total Current Assets	8,331.01	5,283.97
	TOTAL ASSETS	8,728.68	5,624.23
	Equity and Liabilities		
1	Equity		
(a)	Equity share capital	3,345.63	3,345.63
(b)	Other Equity	1,153.90	622.26
	Total Equity	4,499.54	3,967.90
2	Liabilities		
	Non-current liabilities		
(a)	Financial liabilities		
(i)	-Borrowings	-	-
(ii)	-Lease Liabilities	182.91	182.37
(b)	Provisions	14.53	15.88
	Total Non-current liabilities	197.44	198.25
	Current liabilities		
(a)	Financial liabilities		
(i)	Borrowings	-	-
(ii)	Lease Liabilities	18.28	36.21
(iii)	Trade Payables		
	a) Total Outstanding dues to MSME	443.65	562.90
	b) Total Outstanding dues of other than MSME	2,775.80	647.12
(b)	Other Current Liabilities	783.21	201.84
(c)	Provisions	10.77	10.01
	Total Current liabilities	4,031.71	1,458.08
	TOTAL EQUITY AND LIABILITES	8,728.68	5,624.23

Place : Ghaziabad

Date : 12.11.2025



For Regent Enterprises Limited

Vikas Kumar

Whole Time Director

(DIN: 05308192)

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Unaudited Cash Flow Statement
For the Half Year Ended 30 September, 2025

(Rs. In Lakhs)

Particulars	Six months ended September 2025	Six months ended September 2024
Cash Flows from Operating Activities		
Net Profit Before tax	532.10	163.63
Adjustment For:		
Depreciation	27.46	53.30
Sundry Balances Written off	65.90	32.34
Provision for Gratuity	1.50	2.61
Interest Paid	10.57	23.49
Provision for Expenses and Interest Accrued	(2.34)	2.21
Provision for Leave Encashment	0.24	0.65
Loss/(Gain) on valuation of Financial Asstes measured at FVOCI	-	-
Operating Profit before Working capital Changes	635.44	278.23
Adjustment for Changes in current Liabilities		
Trade Payable	2,009.43	(1,239.88)
Other Current Liabilities	581.37	82.89
Adjustment for Changes in Current Assets		
Trade Receivable	(1,349.75)	1,187.69
Inventories	(352.43)	(184.90)
Other Current Assets	(1,405.46)	(43.70)
Cash generated from operations	(516.83)	(197.91)
Income tax paid	37.89	48.29
Net cash from operating activities	80.71	32.03
Cash Flows from Investing Activities		
Purchase of Fixed Assets	(43.11)	(4.05)
Right to Use Assets	-	(17.67)
Deposit with statutory authorities	-	-
Proceeds/ (Repayment) from Loan and other Current Assets	-	-
Proceed from sale of Fixed Assets	-	-
Profit on sale of Fixed Assets	-	-
Net cash from Investing activities	(43.11)	(21.71)
Cash Flows from Financing Activities		
Repayment of Borrowing	-	(0.31)
Interest Paid	-	-
Repayment of Deposit	-	-
Repayment of lease liability	-	-
Change in lease liability	(27.96)	(37.28)
Net cash from Financing activities	(27.96)	(37.59)
Net Increase/Decrease in cash & cash equivalent during the year	9.64	(27.27)
Add- Opening Cash & cash equivalent	64.80	92.07
Cash & cash equivalent at the end of the year	74.44	64.80

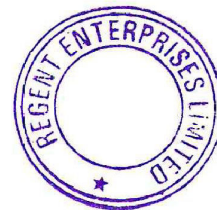
Note:

The Cash Flow Statement has been prepared under the "Indirect Method" as setout in Indian Accounting Standard -7 "Cash Flow Statement"

For Regent Enterprises Limited

Place : Ghaziabad

Date : 12.11.2025



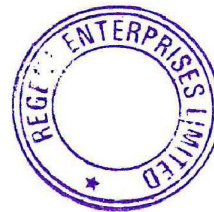
Vikas Kumar

Vikas Kumar
 Whole Time Director
 (DIN: 05308192)

Notes:

- 1 The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the recognized accounting practices and policies to the extent applicable.
- 2 The above statement of financial results was reviewed by the Audit Committee at its meeting held on 12th November, 2025 at 11:00 AM and approved by the Board of Directors at its meeting held on 12.11.2025 at 11:30 AM. The statutory auditors have performed a limited review of the financial results of the Company as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').
- 3 The Company is primarily engaged in the processing/ re-packaging and trading of edible oil which is a single segment as per Indian Accounting Standard IND AS 108.
- 4 The previous auditor ceased to hold office at conclusion of the AGM i.e., on 23rd September, 2025 due to completion of tenure. Additionally, in the 31st AGM held on 23rd September 2025, the company has appointed M/s Sahni Bansal & Associates, Chartered Accountants as the statutory auditors of company for the first term of 5 years i.e. from the conclusion of 31st AGM. Since M/s. Sahni Bansal & Associates, Chartered Accountants hold the office as on the date of filing of this Limited Review Results for Quarter 2nd of the Financial Year 2025-26 and due to non-reappointment of M/s Pipara & Co. LLP, in our view, the provision of SEBI Circular CIR/CFD/CMD1/114/2019 does not attract.
- 5 Company will calculate the impact of income tax and deferred tax at the year-end i.e. March 2026.
- 6 No complaint was received from the shareholder during the quarter ended on 30th September, 2025. Hence, at present no complaint is pending against the company.
- 7 The Company's Financial Statements are presented in Indian Rupees (INR), which is also its functional currency and all values are rounded to the nearest lakhs (00,000), except when otherwise indicated.
- 8 Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.

For Regent Enterprises Limited



Vikas Kumar

Vikas Kumar
Whole Time Director
DIN: 05308192