

REGENT ENTERPRISES LIMITED

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

Telephone no. 011 41610287, CIN-L15500DL1994PLC153183

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

February 13, 2026

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

Scrip Code: 512624

Sub: Unaudited Financial Results for the quarter and period ended on December 31, 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 December 31, 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
M.No. F13459
Encl: a/a





Sahnii 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 December 31, 2025 and year to date results for the period from 1 April 2025 to 31 December 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



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 December 31, 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 Neha Tyagi

Partner

MRN.:422015

UDIN:26422015NZSWYB7090

Place: Ghaziabad

Date: 13.02.2026

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED ON DECEMBER 31, 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
		December	September	December	December 31,	December 31,	Ended on
		31, 2025	30, 2025	31, 2024	December 31,	December 31,	31 March 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Income						
i	Revenue from operations	27,233.00	34261.10	22,436.86	85,361.19	55,083.86	74,924.84
ii	Other income	0.06	0.20	0.58	0.26	1.22	2.10
II	Total Income (A)	27,233.06	34261.30	22,437.44	85,361.45	55,085.08	74,926.94
III	Expenses						
i	Cost of Material Purchased/ Consumed	26,482.07	33694.44	22,158.80	83,615.79	53,312.23	72,896.34
ii	Changes in inventories of Finished Goods, Work in Progress and Stock in trade	175.73	(216.88)	(75.68)	(176.70)	(166.80)	(184.90)
iii	Employee benefits expense	63.54	61.59	55.49	187.79	166.30	220.71
iv	Finance Cost	0.01	0.00	0.45	0.12	0.74	0.96
v	Depreciation and amortization expense	14.38	14.29	13.23	41.84	40.08	53.30
vi	Other expenses	317.59	342.51	275.63	979.91	963.69	1,401.68
IV	Total Expenses (B)	27,053.31	33895.95	22,427.92	84,648.75	54,316.24	74,388.08
V	Profit/(Loss) before Exceptional Items and Tax (A-B)	179.75	365.35	9.51	712.70	768.84	538.85
	(i) Prior Period Expenses	(0.11)	(4.18)	-	(7.36)	-	(11.46)
	(ii) Exceptional items	-	6.30	29.41	6.40	(375.44)	(363.76)
VI	Profit/(loss) after Exceptional Items before Tax	179.64	367.47	38.92	711.74	393.40	163.63
VII	Tax Expense						
i	Current year tax	-	-	-	-	-	59.00
ii	Current tax expense relating to prior years	(2.32)	-	-	(1.86)	-	12.48
iii	Deferred tax	-	-	-	-	-	(10.36)
VIII	Profit/(loss) for the period from continuing operations (VI-VII)	181.95	367.47	38.92	713.59	393.40	102.51
IX	Profit/(loss) from discontinued operations	-	-	-	-	-	-
X	Tax Expenses of discontinued operations	-	-	-	-	-	-
XI	Profit/(loss) from discontinued operations (after Tax) (IX-X)	0.00	-	-	0.00	0.00	-
XII	Profit/(loss) for the Period (VIII+XI)	181.95	367.47	38.92	713.59	393.40	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)	181.95	367.47	38.92	713.59	393.40	102.51
XV	Earning Per Equity Share						
	Basic	0.54	1.10	0.12	2.13	1.18	0.31
	Diluted	0.54	1.10	0.12	2.13	1.18	0.31
XVI	Paid-up Equity Share Capital (Face Value Rs. 10/- per share)	3,345.640	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 13.02.2026 at 11.00 AM and

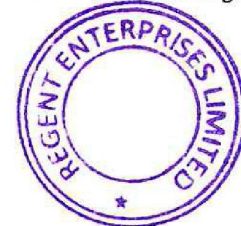
Approved by the Board of Directors at its meeting held on 13.02.2026 at 11.30 AM.

The Company Operates in Single segment i.e Edible Oils Trading, hence Segment wise reporting is not applicable.

Place: Ghaziabad

Date: 13 February, 2026

For Regent Enterprises Limited



Vikas Kumar
Whole Time Director
(DIN: 05308192)

Notes:

- 1 The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the recognized accounting practices and policies to the extent applicable.
- 2 The above statement of financial results was reviewed by the Audit Committee at its meeting held on 13th February, 2026 at 11:00 AM and approved by the Board of Directors at its meeting held on 13.02 2026 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 Company will calculate the impact of income tax and deferred tax at the year-end i.e. March 2026.
- 5 No complaint was received from the shareholder during the quarter ended on 31st December, 2025. Hence, at present no complaint is pending against the company.
- 6 The Company's Financial Statements are presented in Indian Rupees (INR), which is also its functional currency and all values are rounded to the nearest lakhs (00,000), except when otherwise indicated.
- 7 Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.

For Regent Enterprises Limited



Vikas Kumar

Vikas Kumar

Whole Time Director

DIN: 05308192