

REGENT ENTERPRISES LIMITED
(Formerly Known as Spine Traders Limited)
Reg. Office:- E-205 (LGF), Greater Kailash-II, New Delhi-110048
CIN: L15500DL1994PLC153183
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH SEP,2017

(Rs. In Lakh except per share data)

Sr. No.	Particulars	Figure as at the end of Current Reporting Period 30.09.2017	Year to Date Figure for the Current period ended 30.09.2017	Figure for the Previous Reporting Period 30.09.2016
	Income			
I	Revenue from operations	37626.35	66161.54	18442.87
II	Other Income	0.55	51.31	0.00
III	Total Income (I+II):-	37626.90	66212.85	18442.87
IV	Expenses:			
i.	Cost of Material Consumed	-	-	-
ii.	Purchase of Stock-in-Trade	37314.00	62094.01	19864.60
iii.	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(1878.29)	428.86	(3434.78)
iv.	Employee Benefit Expense	32.63	64.90	28.04
v.	Financial Costs	26.56	27.61	0.39
vi.	Depreciation and Amortization Expense	4.80	9.60	5.80
vii.	Other Expenses	2096.80	3479.73	1956.85
	Total Expenses (IV):-	37596.50	66104.71	18420.90
V	Profit/(Loss) before exceptional and extraordinary items and Tax (III-IV)	30.40	108.14	21.97
VI	Exceptional Items	-	-	-
VII	Profit/(Loss) after Exceptional Item and before Tax (V-VI) :-	30.40	108.14	21.97
VIII	Tax expense:			
i.	Current year tax	-	-	-
ii.	Deferred tax	-	-	-
IX	Profit/(Loss) for the Period from Continuing Operations(VII-VIII):-	30.40	108.14	21.97
X	Profit/(Loss) from Discontinued Operations	-	-	-
XI	Tax Expenses of Discontinued Operations	-	-	-
XII	Profit/(Loss) from Discontinued Operations (after Tax) (X-XI):-	-	-	-
XIII	Profit/(Loss) for the Period (IX+XII):-	30.40	108.14	21.97
XIV	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 reclassified to profit or loss	-	-	-
B. (i)	Items that will be reclassified to profit or loss	-	-	-
(ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)Comprising Profit (Loss) and Other comprehensive Income for the period)	30.40	108.14	21.97
XVI	Earning per equity share (From Continuing Operation)			
i.	Basic	0.100	0.323	0.070
ii.	Diluted	0.100	0.323	0.070
XVII	Earning per equity share (From Discontinued Operation)			
i.	Basic	-	-	-
ii.	Diluted	-	-	-
XVIII	Earning per equity share (From Discontinued & Continuing Operation)			
i.	Basic	0.100	0.323	0.070
ii.	Diluted	0.100	0.323	0.070

Note:

- The above Financial Result were reviewed by the Audit Committee and Approved by the Board of Directors at its meeting held on 13.11.2017
- The Company adopted the Indian Accounting Standard (Ind-AS) effective 01 April 2017 (Transition date 01 April 2016) and accordingly the financial results for quarter ended 30th June 2017 have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendments Rules, 2016. The Ind-AS compliant figure for the quarter ended 30th Sep 2017 are not subjected to limited review or audit in line with SEBI Circular CIR/CFD/FAC/62/2016 dated July 05, 2016. However, the management has exercised necessary due diligence to ensure that such financial results provide a true and fair view. Also as per 2.6 and 2.7 of SEBI Circular CIR/CFD/FAC/62/2016 dated July 05, 2016. the Company is not required to submit year ended 31st March 2017 camaparatives.
- Reconciliation between Standalone financial result under Ind AS for the quarter ended 30.09.2017 and 30.09.2016

Particular's	Sep-17	Sep-16
Net Profit/(Loss) as per Indian GAAP	30.40	21.97
GAAP Adjustment:-NIL	0.00	0.00
Net Profit/Loss as Per Ind AS	30.40	21.97

- No complaint received from the shareholder during the quarter.Hence, at present no complaint pending against the company.
- Previous year's figures regrouped and rearranged, wherever necessary.
- Provision for Taxation will be made at the time of Finalization of books of accounts at year end.

Place : New Delhi
Date : 13.11.2017

For Regent Enterprises Ltd.
For Regent Enterprises Limited

Vikas Kumar
Director
(DIN: 05308192)

Vikas Kumar
Director

REGENT ENTERPRISES LIMITED

(Formerly Known as Spine Traders Limited)

CIN: L15500DL1994PLC153183

STATEMENT OF ASSETS & LIABILITIES AS ON 30 SEP,2017

S.No	Particular's	As at 30th Sep,2017	As at 31st March,2017
A	Equity & Liabilities		
1	Shareholder's Fund		
	(a) Share Capital	3345.63	3345.63
	(b) Reserve and Surplus	670.15	562.01
	(c) Money received against share warrants	0.00	0.00
	Sub total shareholder's Fund	4015.78	3907.64
2	Share Application Money (pending allotment)		0.00
3	Non-Current Liabilities		
	(a) Long-Term Borrowings	47.27	15.63
	(b) Deferred Tax Liabilities (Net)	0.00	0.00
	(c) Other Long Term Liabilities	38.00	13.00
	(d) Long Term Provisions	0.00	0.00
	Sub total-Non-Current Liabilities	85.27	28.63
4	Current Liabilities		
	(a) Short-Term Borrowings	0.00	0.00
	(b) Trade Payables	7977.86	5363.51
	(c) Other Current Liabilities	3494.59	2468.21
	(d) Short-Term Provisions	31.66	33.76
	Sub total-Current Liabilities	11504.11	7865.48
	TOTAL-EQUITY & LIABILITIES	15605.16	11801.75
B	ASSETS		
1	Non-Current Assets		
	(a) Fixed Assets	136.93	146.53
	(b) Goodwill on consolidation	0.00	-
	(c) Non-current investments	370.52	610.51
	(d) Deferred tax assets (net)	1.36	1.36
	(e) Long term loans and advances	723.11	513.21
	Sub total-Non-Current Assets	1231.92	1271.61
2	Current Assets		
	(a) Current investments	0.00	-
	(b) Inventories	3621.27	4014.13
	(c) Trade receivables	7070.99	6283.74
	(d) Cash and cash equivalents	1239.38	110.29
	(e) Short-term loans and advances	2441.60	121.98
	Sub total-Current Assets	14373.24	10530.14
	TOTAL ASSETS	15605.16	11801.75

Notes :

1. The Company is operating only in one segment hence segment reporting is not given.
2. The Company does not have subsidiary/associate.
3. The above results have been reviewed by Audit Committee and approved by Board of Directors of the company at its meeting held on 13 Nov 2017
4. Figures, wherever required, are regrouped/rearranged.

For Regent Enterprises Ltd.

For Regent Enterprises Limited

Vikas Kumar
Director

(Vikas Kumar)

Director

DIN-05308192

Place : NEW DELHI

Date : 13.11.2017