

# REGENT ENTERPRISES LIMITED

Regd. Office:-E-205 (LGF), Greater Kailash II, New Delhi-110048  
Telephone no. 011 29211178, 9910303928, CIN-L15500DL1994PLC153183  
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August 9, 2022

To,  
The Department of Corporate Services  
**Bombay Stock Exchange Limited,**  
P. J. Towers, Dalal Street,  
Fort Mumbai-400001.

Scrip Code: 512624

**Sub: Unaudited Financial Results for the quarter ended on June 30, 2022.**

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 ended on June 30, 2022 alongwith Limited Review Report by Statutory Auditors thereon.

This is for your kind information and record please.

Thanking You,

Yours faithfully,

**For Regent Enterprises Limited**

  
**Mamta Sharma**  
**Company Secretary**  
**& Compliance Officer**

Encl: a/a



## **Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and the year-to-Date Results of the Company pursuant to the Regulation 33 (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended**

**To**  
**The Board of Directors**  
**Regent Enterprises Limited**

1. We have reviewed the unaudited standalone financial results of **Regent Enterprises Limited** (the "Company") for the quarter ended June 30, 2022 which are included in the accompanying 'Unaudited Standalone Financial Results for the Quarter Ended 30<sup>th</sup> June, 2022', (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialled by us for identification purposes.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Date: 09-08-2022**

**Place: Ghaziabad**



**For, Pipara & Co LLP**  
Chartered Accountants  
(FRN: 107929W/W100219)

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GYANCHAND  
PIPARA  
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NAMAN GYANCHAND  
PIPARA  
Date: 2022.08.09  
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**Naman Pipara**  
Partner

M. No. 140234

**UDIN: 22140234AOPHDV9116**

**REGENT ENTERPRISES LIMITED**  
 Reg. Office:- E-205 (LGF), Greater Kailash-II, New Delhi-110048  
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**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30 JUNE, 2022**

(Rs. In Lakh except per share data)

Sr. No.	Particulars	For the quarter ended on			For the year ended on
		June 30 2022	March 31 2022	June 30 2021	March 31 2022
		Unaudited	Audited	Unaudited	Audited
I	<b>Income</b>				
I	Revenue from operations	18,041.95	20134.17	13,206.73	64001.83
II	Other Income	6.51	464.80	3.53	466.93
III	<b>Total Income (I):-</b>	<b>18,048.47</b>	<b>20,598.97</b>	<b>13,210.26</b>	<b>64,468.76</b>
IV	<b>Expenses:</b>				
i	Cost of Material Purchased/Consumed	17,528.14	20,720.81	12,607.43	62764.98
ii	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	27.12	(886.93)	177.38	(632.97)
iii	Employee Benefit Expense	45.84	58.67	48.49	203.53
iv	Financial Costs	0.22	(3.36)	0.39	1.46
v	Depreciation and Amortization Expense	21.30	21.90	41.06	98.15
vi	Other Expenses	416.52	1,144.32	282.92	2153.07
	<b>Total Expenses (II):-</b>	<b>18,039.14</b>	<b>21,055.39</b>	<b>13,157.66</b>	<b>64,588.21</b>
V	<b>Profit/(Loss) before exceptional and extraordinary items and Tax (I-II)</b>	<b>9.33</b>	<b>(456.42)</b>	<b>52.60</b>	<b>(119.45)</b>
VI	Exceptional Items	0.10	296.34	1.13	231.02
VII	<b>Profit/(Loss) after Exceptional Item and before Tax (III-IV) :-</b>	<b>9.23</b>	<b>(160.08)</b>	<b>51.47</b>	<b>111.57</b>
VIII	<b>Tax expense:</b>				
i	Current year tax	-	(95.00)	16.00	-
ii	Current tax expense relating to prior years	0.26	1.45	0.82	4.10
iii	Deferred tax	-	(19.59)	-	(19.59)
IX	<b>Profit/(Loss) for the Period from Continuing Operations (VII-VIII):-</b>	<b>8.98</b>	<b>(46.95)</b>	<b>34.65</b>	<b>127.05</b>
X	<b>Profit/(Loss) from Discontinued Operations</b>	-	-	-	-
XI	<b>Tax Expenses of Discontinued Operations</b>	-	-	-	-
XII	<b>Profit/(Loss) from Discontinued Operations (after Tax) (X-XI):-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit/(Loss) for the Period (IX+XII):-</b>	<b>8.98</b>	<b>(46.95)</b>	<b>34.65</b>	<b>127.05</b>
XIV	<b>Other Comprehensive Income</b>				
	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	<b>Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period )</b>	<b>8.98</b>	<b>(46.95)</b>	<b>34.65</b>	<b>127.05</b>
XVI	<b>Earning per equity share (From Continuing Operation)</b>				
	Basic	0.03	(0.14)	0.10	0.38
	Diluted	0.03	(0.14)	0.10	0.38
XVII	<b>Paid-up Equity Share Capital (Face Value Rs. 10/- per share)</b>			3,345.63	3,345.63
XVIII	<b>Reserve and Surplus</b>			476.12	568.52
XIX	<b>Net Worth</b>			3,821.75	3,914.15

Notes: The above financial results were reviewed by the Audit Committee at its meeting held on 09.08.2022 at 11.00 A.M. and Approved by the Board of Directors at its meeting held on 09.08.2022 at 11.30 A.M.

Marked For Identification  
 For, Pipara & Co LLP  
 Chartered Accountants

Place : Ghaziabad

Date : 09.08.2022

In terms of our limited review report  
 issued of even date

For Regent Enterprises Limited

Vikas Kumar  
 Director  
 (DIN: 05308192)

**Notes:**

1. The Company is primarily engaged in processing and trading of edible oil which is a single segment as per Indian Accounting Standard IND AS 108.

**2. Revenue Recognition:****a) Sales of Goods & Rendering of Services:**

The company recognises revenue when the company satisfies performance obligation by transferring a promised goods or service (*i.e., an asset*) to a customer. An asset is transferred when the customer obtain control of that asset and it is probable that the company will collect the consideration to which it will be entitled in exchange for the goods or services that will be transferred to the customers.

Revenue is measured based on the transaction price as specified in the contract with the customer. The transaction price excludes amount collected on behalf of third parties such as Goods and service Tax (GST), Value added tax (VAT) etc. which the Company collects on behalf of the government.

**b) Other Income**

i. Other Income includes storage tank charges are recognized as and when right to receive income arises, and there is no uncertainty in realization of the same.

The Company has adopted IND AS 115 “Revenue from Contracts with Customers”. The applicable of IND AS 115 did not have any material impact on the financial results of the Company.

3. The Financial Statements of the Company have been prepared to comply with the Indian Accounting standards (‘Ind AS’), including the rules notified under the relevant provisions of the Companies Act, 2013. With effect from 1st April, 2020, Ind AS 116 – “Leases” (Ind AS 116) supersedes Ind AS 17 – “Leases”. The Company has adopted Ind AS 116 using the prospective approach.

4. Impairment of Financial Assets in accordance with Ind AS 109, the Company uses ‘Expected Credit Loss’ (ECL) model.

**5. Employee Benefits Expense****Short-Term Employee Benefits**

The undiscounted amount of short-term employee benefits expected to be paid in exchange for the services rendered by employees are recognised as an expense during the period when the employees render the services.

**Post-Employment Benefits****Defined Contribution Plans:**

The Company recognises contribution payable to the provident fund scheme as an expense, when an employee renders the related service. If the contribution payable to the scheme for service received before the balance sheet date exceeds the contribution already paid, the deficit payable to the scheme is recognised as a liability. If the contribution already paid exceeds the contribution due for services received before the balance sheet date, then excess is recognised as an asset to the extent that the pre-payment will lead to a reduction in future payment or a cash refund.

#### Defined Benefit Plans:

The Company pays gratuity to the employees who have completed five years of service with the Company at the time of resignation/superannuation. The gratuity is paid @15 days basic salary for every completed year of service as per the Payment of Gratuity Act, 1972. The gratuity liability amount is contributed to the approved gratuity fund formed exclusively for gratuity payment to the employees. The gratuity fund has been approved by respective Income Tax authorities. The liability in respect of gratuity and other post-employment benefits is calculated using the Projected Unit Credit Method and spread over the period during which the benefit is expected to be derived from employees' services. Re-measurement gains and losses arising from adjustments and changes in actuarial assumptions are recognised in the period in which they occur in Other Comprehensive Income/ Expenditure.

6. The Statutory Auditors have conducted limited Review of the Financial Results for the quarter ended June, 2022 in terms of the regulation 33 of SEBI (LODR) Regulation 2015. There Limited Review Report does not have any qualification or modification.

7. The impact of Deferred Tax shall be considered at the end of the year.

8. The Figure of Previous years and quarters regrouped/ rearranged, wherever necessary.

9. No complaint received from the shareholder during the quarter. Hence, at present no complaint pending against the company.

10. The Company's Financial Statements are presented in Indian Rupees (₹), which is also its functional currency and all values are rounded to the nearest lakhs (₹00,000), except when otherwise indicated.