

# REGIS INDUSTRIES LIMITED

(Formerly known as BHARTIA BACHAT LIMITED)

CIN NO: L51109WB1982PLC034759

Date: 22.10.2024

To,  
Listing Department,  
BSE Limited,  
P J Tower, Dalal Street,  
Mumbai-400001

To,  
The Secretary,  
The Calcutta Stock Exchange Ltd,  
7, Lyons Range,  
Kolkata – 700001

Scrip Code: 543208

Scrip Code: 012169

Security ID: REGIS

Dear Sir/Madam,

**Sub: Un-Audited Financial Result quarter ended on 30<sup>th</sup> September 2024 pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015.**

**Ref: Regulations 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Second proviso to Regulation 30(6) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby inform you that the Board of Directors of the Company met in their meeting held on today i.e. **Tuesday 22th October 2024.**

1.) Considered and approved Un-audited financial results for the quarter ended as on 30<sup>th</sup> September 2024.

The meeting commenced at 05:00 P.M. and concluded at 05:35.P.M.

Kindly take the same on your record and oblige.

Thanking You  
Yours Faithfully,  
For REGIS INDUSTRIES LIMITED



CHNDRAKANT PARMAR  
DIRECTOR

# Regis Industries Limited

Formerly known as Bhartiya Bachat Limited

CIN:- L51109WB1982PLC034759

Regd. Office: 2, Barretto Lane, Kolkata - 700069

Email:- bhartiabachatlimited@yahoo.com

## Statement of Audited Financial Results for the Quarter & Half Year Ended September 30, 2024

Sl no.	Particulars	Quarter Ended			Six Months Ended		(Rs. In lacs)
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	Year Ended 31 Mar 2024
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>INCOME</b>						
(a)	Revenue From Operation	405.95	635.55	559.59	1,041.50	615.10	1,542.24
(b)	Other Income	2.10	0.19	0.24	2.29	0.24	0.32
	<b>Total Income from Operations (Net)</b>	<b>408.05</b>	<b>635.74</b>	<b>559.83</b>	<b>1,043.79</b>	<b>615.34</b>	<b>1,542.56</b>
<b>2</b>	<b>EXPENSES</b>						
(a)	Cost of material consumed	399.94	660.07	643.76	1,060.01	698.31	1,616.20
(b)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-	-
(c)	Employee benefit expense	1.38	1.38	1.25	2.76	2.49	5.55
(d)	Finance Costs	-	-	-	-	-	-
(e)	Depreciation and amortization expense	-	-	-	-	-	-
(f)	Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1.91	7.60	1.40	9.51	6.08	13.87
	<b>Total Expenses</b>	<b>403.24</b>	<b>669.05</b>	<b>646.41</b>	<b>1,072.29</b>	<b>706.88</b>	<b>1,635.62</b>
<b>3</b>	<b>Profit / (Loss) from operations before exceptional items Tax (1-2)</b>	<b>4.82</b>	<b>(33.31)</b>	<b>(86.58)</b>	<b>(28.49)</b>	<b>(91.54)</b>	<b>(93.06)</b>
<b>4</b>	Exceptional Items	-	-	-	-	-	-
<b>5</b>	<b>Profit / (Loss) before Tax (3 ± 4)</b>	<b>4.82</b>	<b>(33.31)</b>	<b>(86.58)</b>	<b>(28.49)</b>	<b>(91.54)</b>	<b>(93.06)</b>
<b>6</b>	Tax Expense	-	-	-	-	-	-
<b>7</b>	<b>Net Profit / (Loss) after Tax (5 - 6)</b>	<b>4.82</b>	<b>(33.31)</b>	<b>(86.58)</b>	<b>(28.49)</b>	<b>(91.54)</b>	<b>(93.06)</b>
<b>8</b>	Other Comprehensive Income (net of tax )	-	-	-	-	-	-
<b>9</b>	<b>Total Comprehensive Income for the period (7 ± 8)</b>	<b>4.82</b>	<b>(33.31)</b>	<b>(86.58)</b>	<b>(28.49)</b>	<b>(91.54)</b>	<b>(93.06)</b>
<b>10</b>	Paid-up equity share capital (Face Value of Rs.10/- each)	1,720.76	1,720.76	1,620.76	1,720.76	1,620.76	1,720.76
<b>11</b>	Other Equity	-	-	-	-	-	929.18
<b>12</b>	<b>Earnings Per Share (of Rs. 10/- each) (not annualised):</b>						
(a)	Basic	0.03	(0.19)	(0.53)	(0.17)	(0.56)	(0.54)
(b)	Diluted	0.03	(0.19)	(0.53)	(0.17)	(0.56)	(0.54)



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(Rs. in Lakhs)

Standalone Statement of Assets and Liabilities		As at 30th September, 2024	As at 31st March, 2024
Particulars		Un-Audited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	Property, plant and equipment	-	-
	Capital work-in-progress	-	-
	Other intangible assets	-	-
	Investments in subsidiaries, associates and joint ventures	-	-
	<b>Financial assets</b>		
	Investments	-	-
	Loans	478.00	70.00
	Other financial assets	-	-
	Income Tax assets (net)	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	<b>Sub-total - Non-Current Assets</b>	<b>478.00</b>	<b>70.00</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	2,033.16	1,480.93
	<b>Financial assets</b>		
	Investments	-	-
	Trade receivables	-	-
	Cash and cash equivalents	1.77	1.46
	Bank balances other than Cash and Cash equivalents above	1.30	938.73
	Loans, Current	-	-
	Other financial assets	63.56	115.60
	Other current assets	44.81	44.54
	Assets classified as held for sale	-	-
	<b>Sub-total - Current Assets</b>	<b>2,144.61</b>	<b>2,581.26</b>
	<b>TOTAL - ASSETS</b>	<b>2,622.61</b>	<b>2,651.26</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	Equity Share capital	1,720.76	1,720.76
	Other equity	900.69	929.18
	<b>Sub-total - Shareholders' funds</b>	<b>2,621.45</b>	<b>2,649.94</b>
<b>2</b>	<b>LIABILITIES</b>		
	<b>Non-current liabilities</b>		
	<b>Financial liabilities</b>		
	Borrowings, non-Current	-	-
	Provisions	-	-
	Income tax liabilities (net)	0.04	0.04
	Other non-current liabilities	-	-
	<b>Sub-total - Non-current liabilities</b>	<b>0.04</b>	<b>0.04</b>
<b>3</b>	<b>Current liabilities</b>		
	<b>Financial liabilities</b>		
	Borrowings, Current	-	-
	Trade payables, Current	-	-
	Other financial liabilities	-	-
	Other current liabilities	1.13	1.28
	Provisions	-	-
	Current tax liabilities (net)	-	-
	<b>Sub-total - Current liabilities</b>	<b>1.13</b>	<b>1.28</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>2,622.61</b>	<b>2,651.26</b>



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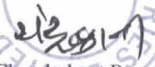
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## Notes:

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 22, 2024
- 2 The Statutory Auditors have carried out a limited review of the above financial result.
- 3 Company has only one segment and hence no separate segment result has been given.
- 4 The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
- 5 This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

By order of the Board  
For, Regis Industries Limited

  
Chandrakant Parmar  
Wholetime Director

Place : Kolkata

Date : 22nd October, 2024



# Regis Industries Limited

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(Rs. in Lakhs, unless otherwise stated)

Particulars	30.09.2024	30.09.2023
	Rupees	Rupees
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Profit before tax	- 28.49	- 91.54
Adjustment For :		
Share of (profit)/loss from investment in partnership firm	-	-
Depreciation/amortization on continuing operation	-	-
Interest expenses	-	-
<b>Operating profit before working capital changes</b>	<b>- 28.49</b>	<b>- 91.54</b>
<b>Movement in Working Capital :</b>		
Increase/(decrease) in Inventory	- 552.23	168.38
Increase/(decrease) in Trade receivables	-	176.12
Increase/(decrease) in Short Term Loan & Advances	-	-
Increase/(decrease) in Current Liabilities	- 0.15	-
Increase/(decrease) in Trade Payable	-	-
Increase/(decrease) in Other Current Assets	51.77	3.50
Direct taxes paid (net of refunds)	-	-
<b>Net Cash Flow from Operating Activities(A)</b>	<b>- 529.11</b>	<b>- 95.78</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Investments /withdrawl in Partnership Firm	-	-
Purchase / Sale of Fixed Assets	-	-
Increase/(decrease) in Long Term Loan & Advances	408.00	-
<b>Net Cash Flow from Investing Activities(B)</b>	<b>408.00</b>	<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceed (Repayment) from long term borrowing	-	96.31
Proceed (Repayment) from short term borrowing	-	-
Proceed from Preferential Warrants	-	-
<b>Net Cash Flow from Financing Activities(C)</b>	<b>-</b>	<b>96.31</b>
Net increase/(decrease) in cash & cash equivalents(A+B+C)	- 937.11	0.53
Cash and Cash equivalents (Opening Balance)	940.18	0.80
<b>Cash and Cash equivalents (Closing Balance)</b>	<b>3.07</b>	<b>1.33</b>

Previous year figure have been regrouped/ reclassified wherever necessary

As per our report of even date

FOR, RISHI SEKHRI AND ASSOCIATES

Chartered Accountants

FRN: 128216W

SD/-

CA RISHI SEKHRI

PARTNER

M.NO. 126656

PLACE: MUMBAI

DATE: 22.10.2024

For and on Behalf of the Board

For, Regis Industries Limited

Chandrakant Parmar

Wholetime Director

Place: Kolkata

DATE: 22.10.2024



# RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050.  
Tel.: 9820501848, Email: rishisekhri@gmail.com

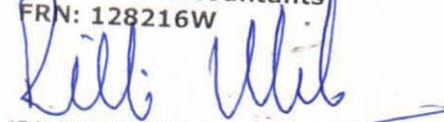
## Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended Review Report To

### The Board of Directors

#### Regis Industries Limited (Formerly known as Bhartia Bachat Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of Regis Industries Limited (Formerly known as Bhartia Bachat Limited (the "Company") for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 misstatements. 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, 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 principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, Rishi Sekhri and Associates  
Chartered Accountants  
FRN: 128216W



CA Rishi Sekhri  
Partner

M.NO. 126656

PLACE: Mumbai

Date: 22/10/2024

UDIN: 24126656BKAKZV1252

