

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

August 12, 2024

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 ended on June 30, 2024.

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, 2024 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 the Quarterly Unaudited Financial Results of Regent Enterprises Limited pursuant to the Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015, as amended

Review Report to The Board of Directors Regent Enterprises Limited

1. We have reviewed the accompanying statement of unaudited financial results of Regent Enterprises Limited (the "Company") for the quarter ended June 30, 2024 (the "Unaudited Financial Results") attached herewith, being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (*Listing Obligations and Disclosure Requirements*) Regulations, 2015 (the "*Listing Regulations, 2015*"), as amended (the "*Listing Regulations*").
2. The Unaudited Standalone Financial Results is the responsibility of the Company's Management and is 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, (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. Our responsibility is to issue a report on these financial results based on our review.
3. We conducted our review of the Unaudited Financial Results 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.



Corporate Office:
"Pipara Corporate House"
Near Bandhan Bank Ltd.,
Netaji Marg, Law Garden,
Ahmedabad - 380006

Mumbai Office:
#3, 13th floor, Tradelink,
'E' Wing, A - Block, Kamala
Mills, Senapati Bapat Marg,
Lower Parel, Mumbai - 400013

New York Office:
1270, Ave of Americas,
Rockefeller Center, FL7,
New York – 10020, USA
+1 (646) 387 - 2034

Delhi Office:
Green Park Desq Work,
Gate No. 1, 49/1 Yusuf Sarai,
Nr. Green Park Metro
station, Delhi - 110016

Dubai Office:
1011, B-Block,
Mazaya Centre,
Sheikh Zayed Rd - AI
Wasl - Dubai - UAE

Singapore Office:
3 Shenton Way,
Shenton House,
08 – 09A,
Singapore - 068805

T: + 91 79 40 370370

E: pipara@pipara.com

naman@pipara.com

Chintan.jain@pipara.com

info@pipara.com

www.pipara.com

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.

For Pipara & Co LLP
Chartered Accountants
FRN: 107929W/W100219



Chintan Jain
Partner
Membership Number 442215
UDIN: 24442215BKGSOM1163

Date: 12th August, 2024
Place: Ghaziabad

REGENT ENTERPRISES LIMITED					
Reg. Office:- E-205 (LGF), Greater Kailash-II, New Delhi-110048					
CIN: L15500DL1994PLC153183, Email: legal@regententerprises.in					
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30 JUNE, 2024					
(Rs. In Lakh except per share data)					
S.No	Particulars	For the quarter ended on			For the Year
		30 June 2024	31 March 2024	30 June 2023	Ended on
		Unaudited	Audited	Unaudited	Audited
I	Income				
i	Revenue from operations	14,607.21	22,733.88	13,607.35	67,267.26
ii	Other income	0.13	(53.80)	23.34	10.41
II	Total Income (A)	14,607.33	22,680.07	13,630.69	67,277.67
III	Expenses				
i	Cost of Material Purchased/ Consumed	14,142.10	22,248.49	12,817.50	65,435.45
ii	Changes in inventories of Finished Goods, Work in Progress and Stock in trade	(250.16)	(96.62)	327.67	(168.37)
iii	Employee benefits expense	52.38	57.77	50.79	219.48
iv	Finance Cost	0.10	0.10	0.30	0.72
v	Depreciation and amortization expense	12.90	14.22	10.88	42.51
vi	Other expenses	542.48	452.68	400.50	1,726.50
IV	Total Expenses (B)	14,499.81	22,676.64	13,607.65	67,256.29
V	Profit/(Loss) before Exceptional and Extraordinary items and Tax (A-B)	107.52	3.43	23.04	21.38
	(i) Exceptional items	-	(0.86)	-	-
	(ii) Extraordinary items	-	0.00	-	61.50
VI	Profit/(loss) after Exceptional and Extraordinary items before Tax	107.52	2.57	23.04	82.88
VII	Tax Expense				
i	Current year tax	-	26.43	-	26.43
ii	Current tax expense relating to prior years	8.24	-	5.91	6.49
iii	Deferred tax	-	(14.78)	-	(14.78)
VIII	Profit/(loss) for the period from continuing operations (VI-VII)	99.29	(9.08)	17.13	64.74
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)	99.29	(9.08)	17.13	64.74
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 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	-	-	-	-
XIV	Total Comprehensive Income for the period (XII+XIII) Comprising Profit (Loss) and Other comprehensive	99.29	(9.08)	17.13	64.74
XV	Earning Per Equity Share				
	Basic	0.30	(0.03)	0.05	0.19
	Diluted	0.30	(0.03)	0.05	0.19
XVI	Paid-up Equity Share Capital (Face Value Rs. 10/- per share)	3,345.64	3,345.64	3,345.64	3,345.64

Note: The above financial results were reviewed by the Audit Committee at its meeting held on 12.08.2024 at 11.00 AM and Approved by the Board of Directors at its meeting held on 12.08.2024 at 11.30 AM.

Place: Ghaziabad
Date: 12 August, 2024

For Regent Enterprises Limited



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 August, 2024 at 11:00 AM and approved by the Board of Directors at its meeting held on 12.08 2024 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 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 2025.
- 5 No complaint was received from the shareholder during the quarter. 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
Whole Time Director
(DIN: 05308192)