

REGENT ENTERPRISES LIMITED

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

Telephone no. 011 29211178, CIN-L15500DL1994PLC153183

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

September 01, 2023

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: Rectified Unaudited Financial Results for the quarter ended on June 30, 2023.

Dear Sir,

In terms of the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and mail received from BSE for confirmation of compliance of Regulation 33(2)(b) for Quarter Ended - June 2023 regarding the signing of financial results, we hereby confirm that the Unaudited Financial Results as submitted earlier was signed by Mr. Vikas Kumar, Whole Time Director of the company. However in compliance of the same we are submitting herewith rectified financial results duly signed by Mr. Vikas Kumar (DIN: 05308192), Whole Time Director of the company for the quarter ended on June 30, 2023 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, 2023 ('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.

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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 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



A handwritten signature in blue ink, appearing to read 'Chintan Jain', written over a white rectangular background.

Chintan Jain
Partner

M. No. 442215

UDIN: 23442215BGXOWD3769

Date: 10th August, 2023
Place: Ghaziabad

REGENT ENTERPRISES LIMITED

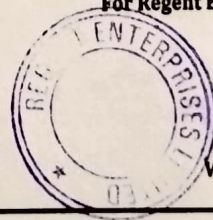
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30 JUNE, 2023
(Rs. In Lakh except per share data)

Sr. No.	Particulars	For the quarter ended on			For the year ended on
		30 June 2023	31 March 2023	30 June 2022	31 March 2023
		Unaudited	Audited	Unaudited	Audited
I	Income				
I	Revenue from operations	13,607.35	17,506.31	18,041.95	74,184.73
II	Other Income	23.34	95.02	6.51	650.24
	Total Income (I):-	13,630.69	17,601.33	18,048.47	74,834.97
IV	Expenses:				
i	Cost of Material Purchased/Consumed	12,817.50	17,372.86	17,528.14	71,918.95
ii	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	327.67	(28.96)	27.12	896.43
iii	Employee Benefit Expense	50.79	51.13	45.84	208.52
iv	Financial Costs	0.30	0.40	0.22	1.11
v	Depreciation and Amortization Expense	10.88	22.18	21.30	87.15
vi	Other Expenses	400.50	391.57	416.52	1,898.31
	Total Expenses (II):-	13,607.65	17,809.17	18,039.14	75,010.47
V	Profit/(Loss) before exceptional and extraordinary items and Tax (I-II)	23.04	(207.84)	9.33	(175.50)
VI	Exceptional Items	-	63.27	0.10	33.62
VII	Profit/(Loss) after Exceptional Item and before Tax (III-IV) :	23.04	(144.57)	9.23	(141.88)
VIII	Tax expense:				
i	Current year tax	-	(13.00)	-	-
ii	Current tax expense relating to prior years	5.91	9.65	0.26	(13.13)
iii	Deferred tax	-	(15.23)	-	(15.23)
IX	Profit/(Loss) after tax for the Period from Continuing Operations (VII-VIII):-	17.13	(125.98)	8.98	(113.51)
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):-	17.13	(125.98)	8.98	(113.51)
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)	17.13	(125.98)	8.98	(113.51)
XVI	Earning per equity share (From Continuing Operation)				
	Basic	0.05	(0.38)	0.03	(0.34)
	Diluted	0.05	(0.38)	0.03	(0.34)
XVII	Paid-up Equity Share Capital (Face Value Rs. 10/- per share)	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 10.08.2023 at 11.00 A.M. and Approved by the Board of Directors at its meeting held on 10.08.2023 at 11.30 A.M.

For Regent Enterprises Limited



Vikas Kumar

Vikas Kumar
Whole Time Director
(DIN: 05308192)

Place : Ghaziabad
Date : 10.08.2023

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 10th August, 2023 at 11:00 AM and approved by the Board of Directors at its meeting held on 10.08.2023 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 2024.
- 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.

