



REGENCY TRUST LTD.

November 9, 2022

To,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400 001

Scrip Code : **511585**
Sub : **Outcome of Board Meeting**

Dear Sir / Madam,

This is to inform you that, the Board of Directors of the Company at its meeting held on Wednesday, November 9, 2022 inter alia, has considered and approved the following:

1. Standalone Unaudited Financial Results along with limited review report, Asset and liability statement and Cash Flow Statement of the Company for the half year ended September 30, 2022.
2. Disclosure of Related Party Transactions pursuant to Regulation 23(9) of SEBI (LODR), 2015 for the half year ended September 30, 2022

The time of commencement of the Board Meeting was 03.00 PM and the time of conclusion was 4.10 PM

You are requested to take note of the same.

Thanking You,

Yours faithfully,

For **Regency Trust Limited**



Rajesh Kapoor
Managing Director
DIN - 02757121

REGENCY TRUST LIMITED

Statement of Standalone Unaudited Financial Results for the quarter and Half year ended September 30, 2022

(Rs. in Lakhs)

Sr.No.	Particulars	Figures for 3 months ended	Figures for preceeding 3 months ended	Figures for corresponding 3 months ended in the previous year	Year to date Figures for current period ended	Year to date Figures for previous period ended	Figures for the previous year ended
		30-Sep-2022	30-Jun-2022	30-Sep-2021	30-Sep-2022	30-Sep-2021	31-Mar-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	36.00	51.00	26.00	87.00	60.00	165.50
II	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III	Total Income (I + II)	36.00	51.00	26.00	87.00	60.00	165.50
IV	Expenses:						
	Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock in Trade	0.00	0.00	0.00	0.00	9.60	9.60
	Changes in Inventories of finished goods, work-in-progress and stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
	Employee benefits Expense	8.35	1.65	1.62	10.00	14.32	23.25
	Finance Costs	0.02	0.00	0.00	0.02	0.00	0.00
	Depreciation & amortisation expense	0.20	0.22	0.23	0.42	0.46	0.89
	Other Expenses	28.68	46.39	22.17	75.07	28.42	134.71
	Total Expenses (IV)	37.25	48.26	24.02	85.51	52.80	168.45
V	Profit / (loss) before exceptional items and tax (III-IV)	-1.25	2.74	1.98	1.49	7.20	-2.95
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.37
VII	Profit / (loss) before tax (V-VI)	-1.25	2.74	1.98	1.49	7.20	-2.58
VIII	Tax Expense:						
	(1) Current tax	0.00	0.83	0.60	0.83	1.64	0.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	-1.25	1.91	1.38	0.66	5.56	-2.58
X	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(loss) from Discontinuing operations (after tax)(X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit / (Loss) for the period (IX+XII)	-1.25	1.91	1.38	0.66	5.56	-2.58
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	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total comprehensive income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	-1.25	1.91	1.38	0.66	5.56	-2.58
XVI	Earnings per equity share (for continuing operation): (1) Basic (2) Diluted	0.00 0.00	0.02 0.02	0.01 0.01	0.01 0.01	0.06 0.06	0.00 0.00
XVII	Earnings per equity share (for discontinued operation): (1) Basic (2) Diluted	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
XVIII	Earnings per equity share (for discontinued & continuing operation): (1) Basic (2) Diluted	0.00 0.00	0.02 0.02	0.01 0.01	0.01 0.01	0.06 0.06	0.00 0.00
	NOTES:						
1	The above Results have been reviewed by the Audit Committee and taken on Record by the Board of Directors at its meeting held today.						
2	The result is provisional and unaudited and subject to change, regrouping and restatement.						

Place: Mumbai
Date: November 9, 2022

For Regency Trust Limited




Rajesh Kapoor
Managing Director
DIN: 02757121

REGENCY TRUST LIMITED			
(Rs. in Lakhs)			
STATEMENT OF ASSETS AND LIABILITIES			
	Particulars	Figures as at the end of	Figures as at the end of
		current reporting	the previous reporting
		period	period
		September 30, 2022	March 31, 2022
		Unaudited	Audited
ASSETS			
1	Non-current assets		
	(a) Property, plant and equipment	6.11	5.06
	(b) Capital work-in-progress	-	-
	(c) Investment property	-	-
	(d) Goodwill	-	-
	(e) Other intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others (to be specified) - Advances	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Total non-current assets	6.11	5.06
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	54.30	43.70
	(iii) Cash and cash equivalents	0.97	2.38
	(iv) Bank balances other than (iii) above	5.10	0.13
	(v) Loans	-	-
	(vi) Others to be specified - Deposit	-	-
	(c) Current tax assets (net)	-	-
	(d) Other current assets	25.90	8.49
	Total current assets	86.27	54.70
	Total assets	92.38	59.76
1	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity share capital	100.00	100.00
	(b) Other equity	-73.77	-74.44
	Total equity	26.23	25.56
	LIABILITIES		
2	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (net)	0.16	0.16
	(d) Other non-current liabilities	-	-
	Total non-current liabilities	0.16	0.16
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	61.17	26.63
	(ii) Trade payables	3.56	0.11
	(iii) Other financial liabilities (other than those specified in item (a))	-	-
	(b) Other current liabilities	-	-
	(c) Provisions, current	1.26	7.30
	(d) Current tax liabilities (Net)	-	-
	Total current liabilities	65.99	34.04
	Total liabilities	66.15	34.20
	Total Equity and Liabilities	92.38	59.76

For Regency Trust Limited




Rajesh Kapoor
Managing Director

Place: Mumbai
Date: November 9, 2022

REGENCY TRUST LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Particulars	September 30, 2022	March 31, 2022
		(in lakhs)	(in lakhs)
A	Cash Flow From Operating Activities		
	Net Profit before tax and Extraordinary Items	1.50	(2.95)
	Adjustment for :		
	Depreciation	0.42	0.89
	Operating Profit before working Capital Changes	1.92	(2.06)
	Adjustment for Capital Changes:		
	Increase/Decrease in Current Liabilities & Provisions	28.51	15.18
	Increase/Decrease in Trade Payables	3.45	(0.06)
	Increase/Decrease in Fixed Assets	-1.47	-
	Increase/Decrease in Cash Loans and advances	-17.42	(3.31)
	Increase/Decrease in Trade Receivables	-10.60	(21.80)
	Cash Generated From Operations	4.39	(12.05)
	Income Tax / Deferred Tax Paid	0.83	-
	Extraordinary items	0.00	0.37
	Net cash from Operating Activities	3.56	(11.68)
B	Net Cash From Investing Activities	-	-
C	Net Cash Flow From Financing Activities	-	-
	Net increase (Decrease) in cash & cash equivalent (A+B+C)	3.56	(11.68)
	Opening Balance of Cash & Cash Equivalents	2.51	14.19
	Closing Balance of Cash & Cash Equivalents	6.07	2.51

As per our Report of even date

For Regency Trust Limited




Place: Mumbai
Date : November 9, 2022

Rajesh Kapoor
Managing Director
DIN-02757121



DD & COMPANY

CHARTERED ACCOUNTANTS

The Limited Review Report for listed entities other than banks and insurance companies - unaudited standalone quarterly and year to date results
Review Report

To,
The Board of Directors
Regency Trust Limited
Mumbai

We have reviewed the accompanying statement of unaudited financial results of Regency Trust Limited for the period ended September 30, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of 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.

Place: Mumbai
Date: November 9, 2022

For M/s DD & Company
Chartered Accountants
Firm Registration No: FRN/129273W

CA. Dinesh Agarwal, Proprietor
Membership No: 045393

UDIN:22045393BCOSAX2554

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