

# REGENT ENTERPRISES LIMITED

Regd. Office:-E-205 (LGF), Greater Kailash II, New Delhi-110048  
Telephone no. 011 29211178, 9910303928, CIN-L15500DL1994PLC153183  
Email: [legal@regententerprises.in](mailto:legal@regententerprises.in), Website: [www.regententerprises.in](http://www.regententerprises.in)

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November 10, 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 and period ended on September 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 and period ended on September 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 the Quarterly and Year to Date 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 and half year ended September 30, 2022 and the statement of assets and liabilities as on that date and the statement of cash flows for the half year ended on that date ('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"), which has been signed by us for identification purpose.
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 express a conclusion on these Unaudited 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:**  
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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.

5. Emphasis of Matter

We draw your attention to note no. 7 of notes to financial results for the quarter and half year ended 30<sup>th</sup> September, 2022 which states that the Company has incurred loss after tax of INR 517.37 Lakhs for the quarter ended 30.09.2022, majorly due to external market factors including instable market conditions and rate fluctuations of the edible oils. The company is hopeful that the market conditions will improve and the prices will stabilize in the near future.

Our conclusion is not modified in respect of this matter.

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



A handwritten signature in blue ink, appearing to read "Chintan Jain".

**Chintan Jain**

Partner

M. No. 442215

UDIN: 22442215BCRWEL1643

Date: 10<sup>th</sup> November, 2022

Place: Ghaziabad

**REGENT ENTERPRISES LIMITED**

Reg. Office:- E-205 (LGF), Greater Kailash-II, New Delhi-110048  
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**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022**

(Rs. In Lakh)

Sr. No.	Particulars	Quarter ended September 30, 2022	Previous Quarter ended June 30, 2022	Corresponding Quarter ended September 30, 2021	Year to date figures for current period ended September 30, 2022	Year to date figures for corresponding period ended September 30, 2021	Year ended March 31 2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	<b>Income</b>						
	Revenue from operations	18,193.05	18,041.95	15,526.12	36,235.00	28,732.85	64,001.83
	Other Income	9.78	6.51	0.58	16.29	4.11	466.93
	<b>Total Income</b>	<b>18,202.82</b>	<b>18,048.47</b>	<b>15,526.71</b>	<b>36,251.29</b>	<b>28,736.97</b>	<b>64,468.76</b>
II	<b>Expenses:</b>						
	Cost of Material Purchased/Consumed	17,391.87	17,528.14	15,483.57	34,920.01	28,091.00	62,764.98
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	906.47	27.12	(467.12)	933.59	(289.73)	(632.98)
	Employee Benefits Expense	55.19	45.84	48.92	101.03	97.41	203.53
	Finance Costs	0.21	0.22	4.06	0.44	4.45	1.46
	Depreciation and Amortization Expense	21.81	21.30	13.47	43.11	54.53	98.15
	Other Expenses	367.36	416.52	388.97	783.88	671.89	2,153.07
	<b>Total Expenses</b>	<b>18,742.91</b>	<b>18,039.14</b>	<b>15,471.89</b>	<b>36,782.05</b>	<b>28,629.55</b>	<b>64,588.21</b>
III	<b>Profit/(Loss) before exceptional, extraordinary items and tax for the period/ year (I-II)</b>	<b>(540.09)</b>	<b>9.33</b>	<b>54.82</b>	<b>(530.76)</b>	<b>107.42</b>	<b>(119.45)</b>
IV	Exceptional Items	-	(0.10)	(49.84)	(0.10)	(50.97)	231.02
V	<b>Profit/(loss) before extraordinary items tax (III-IV)</b>	<b>(540.09)</b>	<b>9.23</b>	<b>4.98</b>	<b>(530.86)</b>	<b>56.45</b>	<b>111.57</b>
VI	Extraordinary items (Prior period items)	(0.31)	-	-	(0.31)	-	-
VII	<b>Profit/(Loss) before Tax (V-VI) :-</b>	<b>(540.40)</b>	<b>9.23</b>	<b>4.98</b>	<b>(531.17)</b>	<b>56.45</b>	<b>111.57</b>
VIII	<b>Tax expense:</b>						
	Current year tax	-	-	9.00	-	25.00	-
	Current tax expense relating to prior years	(23.04)	0.26	1.77	(22.78)	2.59	4.10
	Deferred tax	-	-	-	-	-	(19.59)
IX	<b>Profit/(Loss) after tax for the Period (VII-VIII):-</b>	<b>(517.37)</b>	<b>8.98</b>	<b>(5.79)</b>	<b>(508.38)</b>	<b>28.86</b>	<b>127.05</b>
X	<b>Total Comprehensive Income/ (loss) for the period</b>	<b>(517.37)</b>	<b>8.98</b>	<b>(5.79)</b>	<b>(508.38)</b>	<b>28.86</b>	<b>127.05</b>
XI	<b>Earning per equity share (Face value of Rs. 10 each) *</b>						
	Basic (Rs.)	(1.55)	0.03	(0.02)	(1.52)	0.09	0.38
	Diluted (Rs.)	(1.55)	0.03	(0.02)	(1.52)	0.09	0.38
	Paid-up Equity Share Capital (Face Value of Rs. 10 Per Share)	3,345.63	3345.63	3,345.63	3,345.63	3,345.63	3,345.63

\* Basic and Diluted earnings per share for all the periods, except for year ended March 31, 2022 are not annualised

Note: The above Financial Result were reviewed by the Audit Committee at its meeting held on 10.11.2022 at 10:30 AM and approved by the Board of Directors at its meeting held on 10.11.2022 at 11:00 AM.

Place : Ghaziabad

Date : 10.11.2022



For Regent Enterprises Limited

*Vikas Kumar*

Vikas Kumar  
Whole Time Director

(DIN: 05308192)

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**REGENT ENTERPRISES LIMITED**  
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**Statement of Cash Flows**  
 For the Half Year Ended 30 September, 2022

	(Rs. In Lakhs)	
Particulars	As at Sept 30, 2022	As at March 31, 2022
<b>Cash Flows from Operating Activities</b>		
Net Profit Before tax	(531.17)	111.57
<b>Adjustment For:</b>		
Depreciation	43.11	98.15
Interest Paid	5.02	1.57
<b>Operating Profit before Working capital Changes</b>	<b>(482.72)</b>	<b>211.29</b>
<b>Adjustment for Changes in current Liabilities</b>		
Trade Payable	1,055.94	535.20
Other Current Liabilities	6.74	(444.60)
<b>Adjustment for Changes in Current Assets</b>		
Trade Receivable	(1,848.38)	694.03
Inventories	933.59	(632.97)
Other Current Assets	420.65	(466.91)
<b>Cash generated from operations</b>	<b>85.81</b>	<b>(103.96)</b>
Income tax paid	(22.78)	4.10
<b>Net cash from operating activities</b>	<b>108.28</b>	<b>(108.07)</b>
<b>Cash Flows from Investing Activities</b>		
Purchase of Fixed Assets	(1.42)	(15.21)
Right to Use Assets	(49.89)	(47.04)
Proceeds From Investment	-	195.68
Proceeds/ (Repayment) from Loan and other Current Assets	3.00	0.16
<b>Net cash from Investing activities</b>	<b>(48.31)</b>	<b>133.58</b>
<b>Cash Flows from Financing Activities</b>		
Repayment of Borrowing	(2.27)	(9.02)
Interest Paid	(5.02)	(1.57)
Payment of lease liability	(16.21)	(25.37)
<b>Net cash from Financing activities</b>	<b>(23.50)</b>	<b>(35.96)</b>
Net Increase/Decrease in cash & cash equivalent during the year	36.47	(10.44)
Add- Opening Cash & cash equivalent	55.23	65.68
<b>Cash &amp; cash equivalent at the end of the year</b>	<b>91.70</b>	<b>55.23</b>

**Note:**

The above Financial Result were reviewed by the Audit Committee at its meeting held on 10.11.2022 at 10:30 AM and approved by the Board of Directors at its meeting held on 10.11.2022 at 11:00 AM.

Place : Ghaziabad

Date : 10.11.2022

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For Regent Enterprises Limited  
  
*Vikas Kumar*  
 Vikas Kumar  
 Whole Time Director  
 (DIN: 05308192)

REGENT ENTERPRISES LIMITED

Reg. Office:- E-205 (LGF), Greater Kailash-II, New Delhi-110048  
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BALANCE SHEET AS AT SEPTEMBER 30, 2022

(Rs. In Lakhs)

S.No	Particular's	As at	As at
		Sept 30, 2022	March 31, 2022
		Unaudited	Audited
	<b>Assets</b>		
1	<b>Non-current assets</b>		
(a)	Property, plant and equipment	21.33	23.80
(b)	Right of Use Assets	74.51	63.85
(c)	Financial assets		
	Loans	423.11	423.11
	Other Financial Assets	64.19	67.19
(d)	Deferred tax assets (net)	43.86	43.86
(e)	Other Non- Current Assets	56.40	56.40
	<b>Total Non- Current Assets</b>	<b>683.40</b>	<b>678.20</b>
2	<b>Current assets</b>		
(a)	Inventories	1,082.11	2,015.70
(b)	Financial assets		
(i)	Trade Receivables	4,614.33	2,765.95
(ii)	Cash and Cash equivalents	90.46	54.00
(iii)	Bank Balances other than (ii) above	1.24	1.24
(c)	Current tax assets (net)	105.40	62.23
(d)	Other current assets	455.86	919.67
	<b>Total Current Assets</b>	<b>6,349.40</b>	<b>5,818.78</b>
	<b>TOTAL ASSETS</b>	<b>7,032.80</b>	<b>6,496.99</b>
	<b>Equity and Liabilities</b>		
1	<b>Equity</b>		
(a)	Equity share capital	3,345.63	3,345.63
(b)	Other Equity	60.14	568.52
	<b>Total Equity</b>	<b>3,405.77</b>	<b>3,914.16</b>
2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
(a)	Financial liabilities		
(i)	-Borrowings	2.13	3.89
(ii)	-Lease Liabilities	14.23	30.44
(b)	Other non-current liabilities	5.00	5.00
(c)	Provisions	-	12.57
	<b>Total Non-current liabilities</b>	<b>21.37</b>	<b>51.90</b>
	<b>Current liabilities</b>		
(a)	Financial liabilities		
(i)	Borrowings	3.44	3.96
(ii)	Lease Liabilities	66.56	41.78
(iii)	Trade Payables		
	a) Total Outstanding dues to MSME	146.45	115.94
	b) Total Outstanding dues of other than MSME	3,252.87	2,227.44
(b)	Other Financial liabilities	97.67	94.25
(c)	Other Current Liabilities	33.73	37.66
(d)	Provisions	4.95	9.90
	<b>Total Current liabilities</b>	<b>3,605.66</b>	<b>2,530.93</b>
	<b>TOTAL EQUITY AND LIABILITES</b>	<b>7,032.80</b>	<b>6,496.99</b>

Note: The above Financial Result were reviewed by the Audit Committee at its meeting held on 10.11.2022 at 10:30 AM and approved by the Board of Directors at its meeting held on 10.11.2022 at 11:00 AM.

Place : Ghaziabad

Date : 10.11.2022



For Regent Enterprises Limited

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 10th November, 2022 at 10:30 AM and approved by the Board of Directors at its meeting held on 10.11.2022 at 11:00 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 March 2023 as certain transactions which may impact the tax position were not concluded till the date of this result.
- 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 The Company has incurred loss after tax of INR 517.37 Lakh for the quarter ended 30.09.2022, majorly due to external market factors including instable market conditions and rate fluctuations of the edible oils. The company is hopeful that the market conditions will improve and the prices will stabilise in the near future.
- 8 Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period

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