

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, Website: www.regententerprises.in

February 10, 2023

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 December 31, 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 December 31, 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 period ended December 31, 2022 ('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 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
Gujarat, India.

Mumbai Office :

#3, 13th Floor, Tradelink,
'E' Wing, A-Block,
Kamala Mills, Senapati
Bapat Marg, Lower Parel,
Mumbai - 400 013, India.

Surat Office :

D-612, International
Trade Centre,
Majura Gate,
Surat - 395 003
Gujarat, India.

Delhi Office :

1602, Ambadeep Building,
KG Marg, Connaught Place,
New Delhi-110001
India.

Contact :

T: 91 79 40 370370
F: 91 79 40 370376
E: pipara@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
M. No. 442215

Date: 10th February, 2023
Place: Ghaziabad

UDIN: 23442215BGXOUH1067

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 AND PERIOD ENDED ON DECEMBER 31, 2022

(Rs. In Lakh except per share data)

Sr. No.	Particulars	Quarter ended December 31, 2022	Previous quarter ended September 30, 2022	Corresponding quarter ended December 31, 2021	Year to date figures for Current Period ended December 31, 2022	Year to Date Figures for corresponding period ended December 31, 2021	Year ended March 31, 2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
I	Revenue from operations	20,443.42	18,193.05	15,134.01	56,679.42	43,867.66	64,001.83
	Other Income	538.92	9.78	(1.98)	555.22	2.13	466.93
	Total Income	20,982.35	18,202.83	15,132.83	57,233.64	43,869.79	64,468.76
II	Expenses:						
	Cost of Material Purchased	19,626.08	17,391.87	13,953.17	54,546.09	42,044.17	62,764.98
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(8.19)	906.47	543.69	925.39	253.96	(632.98)
	Employee Benefit & Expense	56.36	55.19	47.45	157.39	144.86	203.53
	Finance Costs	0.27	0.21	0.37	0.71	4.82	1.46
	Depreciation and Amortization Expense	21.86	21.81	21.72	64.97	76.25	98.15
	Other Expenses	752.41	367.36	336.86	1,536.29	1,008.75	2,153.07
	Total Expenses	20,448.79	18,742.91	14,903.26	57,230.85	43,532.81	64,588.21
III	Profit/(Loss) before exceptional and extraordinary items and Tax (I-II)	533.55	(540.09)	229.57	2.79	336.98	(119.45)
IV	Exceptional Items	-	-	(14.35)	(0.10)	(65.32)	231.02
V	Profit/(Loss) before extraordinary items and Tax (III-IV)	533.55	(540.09)	215.22	2.69	271.66	111.57
VI	Extraordinary Items (Prior Period Items)	-	(0.31)	-	-	-	-
VII	Profit/(Loss) after Exceptional Item and before Tax (V-VI)	533.55	(540.40)	215.22	2.69	271.66	111.57
VIII	Tax expense:						
	Current year tax	13.00	-	70.00	13.00	95.00	-
	Current tax expense relating to prior years	0.26	(23.04)	0.88	(22.78)	2.65	4.10
	Deferred tax	-	-	-	-	-	(19.59)
IX	Profit/(Loss) after tax for the period (VII-VIII)	520.29	(517.36)	144.34	12.47	174.01	127.05
X	Total Comprehensive Profit/ Loss for the period	520.29	(517.36)	144.34	12.47	174.01	127.05
XI	Earning Per Equity share (Face value of Rs. 10 each)*						
	Basic	1.56	(1.55)	0.43	0.04	0.52	0.38
	Diluted	1.56	(1.55)	0.43	0.04	0.52	0.38
XII	Paid-up Equity Share Capital (Face Value of Rs. 10 per share)	3,345.63	3,345.63	3,345.63	3,345.63	3,345.63	3,345.63

* Basic and Diluted earnings per share for all the periods except for the year ended 31.03.2022 are not annualised.

Note:

- The above Financial Result were reviewed by the Audit Committee at it's meeting held on 10.02.2023 at 10:30 AM and approved by the Board of Directors at its meeting held on 10.02.2023 at 11 AM.

Place : Ghaziabad

Date : 10.02.2023



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

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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 10.02.2023 at 10:30 AM and approved by the Board of Directors at its meeting held on 10.02.2023 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 517.36 Lakhs for the previous 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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