

REGENT ENTERPRISES LIMITED

Regd. Office:-E-205 (LGF), Greater Kailash II, New Delhi-110048
Telephone no. 011-24338696, Email: stradersltd@gmail.com
Fax No. 011-24338696; Website: www.regententerprises.in
CIN-L15500DL1994PLC153183

Date: 14th July, 2020

To,
Department of Corporate Services,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai-400001
SCRIP CODE: 512624

SUB: Outcome of Board Meeting held on 14th July, 2020

Dear Sir,

In compliance with the SEBI (Listing Obligation & Disclosures Requirements) Regulation, 2015, please find below the outcome of the Board Meeting of Regent Enterprises Limited held today, i.e. July 14, 2020 commenced at 04:00 p.m. and concluded at 04:45 p.m.

1. Audited Financial Statements Approval

In compliance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015, the Audited Financial Results of the Company for the quarter and year ended on 31st, March 2020 duly reviewed by the Audit Committee and approved by the Board of Directors of the Company are attached herewith.

2. Submission of Auditor Report


The Auditors' Report dated July 14, 2020 on the Audited Financial Statements for the quarter and year ended on 31st, March 2020 issued by the Statutory Auditor of the Company i.e. M/s Rajan K. Gupta & Co., Chartered Accountants is attached herewith.

The results are also being uploaded on the Company's website at <http://regententerprises.in>

Kindly take the same on your records.

Thanking You.

For Regent Enterprises Limited


Vikas Kumar
Whole Time Director
DIN: 05308192

Rajan K. Gupta & Co.

Chartered Accountants

Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company
Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements)
Regulation, 2015

To
Board of Directors
M/s Regent Enterprises Limited
E-205, LGF, Greater Kailash-II, New Delhi – 110048

We have audited the quarterly financial results of M/s Regent Enterprises Limited (CIN:L15500DL1994PLC153183) for the quarter ended 31st March, 2020 and the year to date results for the period 1st April, 2019 to 31st March 2020 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management.

Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



Vaishali Office : 2nd Floor, Corporate Suites, 34, Ansal Plaza Sector-1, Vaishali Ghaziabad U.P.-201010, Ph. : 0120-4552353, Mob. : 9818183850
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E-mail : rajan@carajangupta.com, Web : www.carajangupta.com

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the loss and other financial information for the quarter ended 31st March, 2020 as well as the year to date results for the period from 1st April, 2019 to 31st March, 2020.

For Rajan K Gupta & CO.

FRN : 005945C



Rajan Gupta

Partner

M.No. 074696

Dated : 14th July, 2020

Place : Vaishali

UDIN : 20074696AAAAHQ5789

<p style="text-align: center;">REGENT ENTERPRISES LIMITED Reg. Office:- E-205 (LGF), Greater Kailash-II, New Delhi-110048 CIN: L15500DL1994PLC153183 AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED ON 31ST MARCH,2020 (Rs. In Lakh except per share data)</p>						
Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2020	31.03.2019	31.12.2019	31.03.2020	31.03.2019
		Audited	Audited	Unaudited	Audited	Audited
	Income					
I	Revenue from operations	14273.18	15468.78	44,201.41	58474.59	113596.04
II	Other Income	37.73	5.62	21.27	59.00	18.94
III	Total Income (I+II):-	14310.91	15474.40	44,222.68	58533.59	113614.98
IV	Expenses:					
i.	Cost of Material Purchased/Consumed	14328.72	14380.95	40,947.94	55276.66	104690.44
ii.	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(235.26)	(59.43)	497.28	262.02	3757.69
iii.	Employee Benefit Expense	46.78	60.18	100.59	147.37	184.91
iv.	Financial Costs	13.21	14.31	4.24	17.45	57.25
v.	Depreciation and Amortization Expense	36.60	67.17	117.83	154.43	133.76
vi.	Other Expenses	238.54	1058.51	2,402.68	2641.22	4674.53
	Total Expenses (IV):-	14428.58	15521.69	44,070.56	58499.15	113498.58
V	Profit/(Loss) before exceptional and extraordinary items and Tax (III-IV)	(117.67)	(47.29)	152.12	34.44	116.40
VI	Exceptional Items	(8.59)	(26.09)	-	(8.59)	(26.09)
VII	Profit/(Loss) after Exceptional Item and before Tax (V-VI)	(126.26)	(21.20)	152.12	43.03	142.49
VIII	Tax expense:					
i.	Current year tax	(20.64)	(24.10)	45.64	25.00	25.00
ii.	Current tax expense relating to prior years	(6.67)	(0.04)	1.48	(5.19)	6.55
iii.	Deferred tax	(2.75)	3.50	-	(2.75)	3.50
IX	Profit/(Loss) for the Period from Continuing Operations(VII-VIII):-	(109.534)	(0.56)	105.000	25.98	107.44
X	Profit/(Loss) from Discontinued Operations	-	0.00	-	-	-
XI	Tax Expenses of Discontinued Operations	-	0.00	-	-	-
XII	Profit/(Loss) from Discontinued Operations (after Tax) (X-XI):-	-	0.00	-	-	-
XIII	Profit/(Loss) for the Period (IX+XII):-	(109.53)	(0.56)	105.000	25.98	107.44
XIV	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to profit or loss	0.00	(74.00)	-	0.00	(74.00)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	-	0.00	-
	B. (i) Items that will be reclassified to profit or loss	(93.30)	6.24	-	(93.30)	6.24
	(ii) Income tax relating to items that will be reclassified to profit or loss	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)	(202.83)	(68.32)	105.000	(67.32)	39.68
XVI	Earning per equity share					
i.	Basic	(0.33)	(0.00)	0.31	0.08	0.32
ii.	Diluted	(0.33)	(0.00)	0.31	0.08	0.32
XVII	Paid-up Equity Share Capital (FaceValue Rs. 10 per share)	3345.63	3345.63	3,345.63	3345.63	3,345.63
XVIII	Reserve and Surplus	496.75	564.06	669.06	496.75	564.06
XIX	Net worth	3842.38	3909.69	4014.688	3842.38	3,909.69
XX	Debt service coverage ratio (DSCR)				10.97	9.48
XXI	Interest service coverage ratio (ISCR)				77.47	108.36
XXII	Debt equity Ratios				-	-
Note:						
<p>The above Financial Result were reviewed by the Audit Committee at it's meeting held on 14.07.2020 at 3.00 P.M. and Approved by the Board of Directors at its meeting held on 14.07.2020 at 4.00 P.M.</p> <p>1 No complaint received from the shareholder during the quarter.Hence, at present no complaint pending against the company.</p> <p>2 India and the Global Markets has experienced the disruption due to COVID-19 Pandemic.The company does estimate some impact on its performance in short to medium term. The company is closely monitoring COVID-19 related developments, its operations, liquidity and capital resources to mitigate the overall impact of this unprecedented situation.</p> <p>3 Previous year's figures regrouped and rearranged, wherever necessary.</p>						
<p>For Regent Enterprises Limited</p> <p><i>Vikas Kumar</i></p> <p>Vikas Kumar Whole Time Director (DIN: 05308192)</p>						
Place : New Delhi						
Date : 14.07.2020						

REGENT ENTERPRISES LIMITED

CIN: L15500DL1994PLC153183

AUDITED STATEMENT OF ASSETS & LIABILITIES AS ON 31ST MARCH, 2020


(Rs. In lacs)

S.No	Particular's	As at March 31, 2020	As at March 31, 2019
	Assets		
1	Non-current assets		
(a)	Property, plant and equipment	524.39	631.09
(b)	Capital work - in - progress	-	-
(c)	Goodwill	-	-
(d)	Financial Assets		
(i)	Investments	-	93.30
(ii)	Loans	-	-
(e)	Other non - current assets	251.91	237.03
(f)	Deferred tax assets (net)	3.65	0.89
	Sub Total Non Current Assets	779.95	962.31
2	Current assets		
(a)	Inventories	816.79	1,078.81
(b)	Financial assets:		
(i)	Trade Receivable	3,841.11	2,116.13
(ii)	Cash and Cash equivalent	27.75	30.05
(iii)	Bank Balances	189.11	189.26
(iv)	Loan	935.61	443.11
(c)	Current tax assets (net)	23.08	15.59
(d)	Other current assets	1,155.42	1,057.23
	Sub Total Current Assets	6,988.87	4,930.18
	TOTAL ASSETS	7,768.82	5,892.49
	Equity and Liabilities		
1	Equity		
(a)	Equity share capital	3,345.63	3,345.63
(b)	Other Equity	496.75	564.06
	Total Equity	3,842.38	3,909.68
2	Liabilities		
	Non-current liabilities		
(a)	Financial liabilities:		
(i)	- Borrowings	8.11	-
(c)	Deferred tax liabilities (net)	-	-
(d)	Other non-current liabilities	15.00	18.00
	Sub Total Non Current Liabilities	23.11	18.00
	Current liabilities		
(a)	Financial liabilities:		
(i)	- Borrowings	-	-
(ii)	- Trade Payable		
	a) Total Outstanding dues of MSME	80.87	65.86
	b) Total Outstanding dues of Others than MSME	3,246.47	1,550.00
(iii)	- Other Financial liabilities	6.76	15.42
(b)	Other current liabilities	559.95	327.30
(c)	Provisions	9.29	6.22
	Sub Total Current Liabilities	3,903.33	1,964.80
	Total Liabilities		
	TOTAL EQUITY AND LIABILITIES	7,768.82	5,892.49

Notes :

- The Company is operating only in one segment hence segment reporting is not given.
- The figures of the last quarter are the balancing figures between the audited figures in respect of full financial year ended on 31st March, 2020 and unaudited published year to date figures upto the third quarter ended on 31st December, 2019 which were subject to limited review.
- The Company does not have subsidiary/associate.
- The above results have been reviewed by Audit Committee and approved by Board of Directors of the company at its meeting held on 14th July, 2020.
- Figures, wherever required, are regrouped/rearranged.

For Regent Enterprises Ltd.


Vikas Kumar

Whole Time Director

(DIN-05308192)

Place : NEW DELHI

Date : 14.07.2020

REGENT ENTERPRISES LIMITED

Statement of Cash Flows

For the Year Ended 31 March, 2020

(Rs. In lacs)

Particulars	As at 31.03.2020	As at 31.03.2019
Cash Flows from Operating Activities		
Net Profit Before tax	43.03	142.49
Adjustment For:		
Provision for gratuity	2.43	(1.17)
Depreciation	154.43	133.76
(Profit)/ Loss on Sale of Investment	(12.03)	-
Interest Paid	4.06	8.66
Provision for Expenses	(0.15)	-
Provision for Leave Encashment	0.79	1.72
Loss/(Gain) on valuation of Financial Asstes measured at FVOCI	(93.30)	(67.76)
Operating Profit before Working capital Changes	99.26	217.70
Adjustment for Changes in current Liabilities		
Short Term Borrowing	-	-
Trade Payable	1,711.48	(5,881.19)
Other Current Liabilities	223.99	(834.71)
Adjustment for Changes in Current Assets		
Trade Receivable	(1,724.98)	1,240.01
Inventories	262.02	3,757.69
Other Current Assets	(610.69)	568.16
Cash generated from operations	(38.92)	(932.34)
Income tax paid	19.80	32.94
Net cash from operating activities	(58.72)	(965.28)
Cash Flows from Investing Activities		
Purchase of Fixed Assets	(77.00)	(478.32)
Proceeds From Investment	93.30	67.76
Proceed from Loan and other Current Assets	(2.38)	550.32
Profit on sale of Fixed Assets	41.30	-
Net cash from Investing activities	55.22	139.76
Cash Flows from Financing Activities		
Proceeds From Borrowing	8.11	(23.93)
Interest Paid	(4.06)	(8.66)
Repayment of deposits	(3.00)	-
Net cash from Finanacing activities	1.05	(32.59)
Net Increase/Decrease in cash & cash equivalent during the year	(2.45)	(858.11)
Add- Opening Cash & cash equivalent	219.32	1,077.43
Cash & cash equivalent at the end of the year	216.87	219.32

Note:

- The above Financial Result were reviewed by the Audit Committee at it's meeting held on 14.07.2020 at 3.00 P.M. and Approved by the Board of Directors at its meeting held on 14.07.2020 at 4.00
- No complaint received from the shareholder during the quarter.Hence, at present no complaint
- Previous year's figures regrouped and rearranged, wherever necessary.

For Regent Enterprises Limited

Vikas Kumar
Vikas Kumar

Whole Time Director
(DIN: 05308192)

Place : New Delhi

Date : 14.07.2020

REGENT ENTERPRISES LIMITED

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Date: 14th July, 2020

To,
Department of Corporate Services,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai-400001
SCRIP CODE: 512624

SUB: Declaration regarding Auditor's Report with an unmodified opinion for the Financial year ended 31st March, 2020


Dear Sir/ Madam,

Pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, We hereby declare that the Statutory Auditor of the Company, M/s Rajan K. Gupta & Co., Chartered Accountants have issued the Auditor's Report with the unmodified opinion on the Audited Financial Results of the Company for the Financial year ended 31st March 2020.

You are requested to take note of same.

Thanking You,

Yours faithfully
FOR REGENT ENTERPRISES LIMITED


VIKAS KUMAR
WHOLE TIME DIRECTOR
DIN: 05308192

FOR REGENT ENTERPRISES LIMITED


AMEET M GANATRA
CHIEF FINANCIAL OFFICER
PAN: AHJPG7435P