

# REGENT ENTERPRISES LIMITED

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

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Date: 13th November, 2019

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

**SUB: Outcome of Board Meeting held on 13<sup>th</sup> November, 2019**

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 held today, i.e. November 13, 2019 commenced at 05:00 p.m. and concluded at 05:30 p.m.

**1. To Approve the Un-Audited Financial Statements for the Quarter and Half year ended on 30<sup>th</sup> September, 2019**

In compliance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015, the Un-Audited Financial Results of the Company for the quarter and Half year ended on September 30<sup>th</sup>, 2019 duly reviewed by the Audit Committee and approved by the Board of Directors of the Company are attached herewith.

**2. Submission of Limited Review Report**

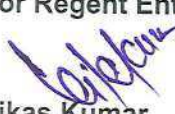
The Auditors' Review Report dated November 13, 2019 on the Un-Audited Financial Statements for the quarter and Half year ended on September 30<sup>th</sup>, 2019 issued by the Statutory Auditor of the Company i.e. M/s Rajan K. Gupta & Co., Chartered Accountants is attached herewith.

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

### LIMITED REVIEW REPORT FOR THE QUARTER ENDED ON SEPTEMBER 30, 2019

To  
The Board of Directors  
**Regent Enterprises Limited**  
New Delhi

We have reviewed the accompanying statement of Un-Audited Financial Results of **M/s Regent Enterprises Limited** for the Quarter ended 30.09.2019. 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 in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information* 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 provide 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 the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') 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.

For **Rajan K. Gupta & Co.**  
Chartered Accountants  
FRN: 005945C

Rajan Gupta



Partner  
M. No.: 074696

Place: Delhi  
Date: 13.11.2019

UDIN: 19074696AAAAKX8898

**REGENT ENTERPRISES LIMITED**

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

CIN: L15500DL1994PLC153183

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED SEPTEMBER 30, 2019**

(Rs. In Lakh except per share data)

Sr. No.	Particulars	3 Months Ended(30.09.2019)	Previous 3 Months Ended (30.06.2019)	Corresponding 3 Month ended in the previous year (30.09.2018)	Year to date figures for Previous year ended (30.09.2019)	Year to Date Figures for Current Period ended (30.09.2018)	Previous Year ended (31/03/2019)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>Income</b>						
I	Revenue from operations	15,330.72	14,249.25	36,459.11	29,579.97	72,343.93	113,596.04
II	Other Income	5.76	3.30	3.01	9.06	9.76	18.94
	<b>Total Income (I+II):-</b>	<b>15,336.48</b>	<b>14,252.55</b>	<b>36,462.12</b>	<b>29,589.03</b>	<b>72,353.69</b>	<b>113,614.98</b>
IV	<b>Expenses:</b>						
i.	Cost of Material Purchased/Consumed	13,959.55	13,216.52	33,956.02	27,176.07	65,464.76	104,690.44
ii.	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	364.20	(159.19)	1,096.48	205.01	3,603.25	3,757.69
iii.	Employee Benefit Expense	46.54	67.96	32.00	114.50	61.78	184.91
iv.	Financial Costs	1.55	0.78	9.06	2.33	39.54	57.25
v.	Depreciation and Amortization Expense	38.22	38.82	21.42	77.04	29.94	133.76
vi.	Other Expenses	904.08	1,061.97	1,291.78	1,966.05	3,041.23	4,674.53
	<b>Total Expenses (IV):-</b>	<b>15,314.14</b>	<b>14,226.86</b>	<b>36,406.76</b>	<b>29,541.00</b>	<b>72,240.50</b>	<b>113,498.58</b>
V	<b>Profit/(Loss) before exceptional and extraordinary items and Tax (III-IV)</b>	<b>22.34</b>	<b>25.69</b>	<b>55.36</b>	<b>48.03</b>	<b>113.19</b>	<b>116.40</b>
VI	Exceptional Items	-	-	-	-	-	(26.09)
VII	<b>Profit/(Loss) after Exceptional Item and before Tax (V-VI) :-</b>	<b>22.34</b>	<b>25.69</b>	<b>55.36</b>	<b>48.03</b>	<b>113.19</b>	<b>142.49</b>
VIII	<b>Tax expense:</b>						
i.	Current year tax	7.50	7.50	15.00	15.00	30.00	25.00
ii.	Current tax expense relating to prior years	-	-	6.59	-	6.59	6.55
iii.	Deferred tax	-	-	-	-	-	3.50
IX	<b>Profit/(Loss) for the Period from Continuing Operations(VII-VIII):-</b>	<b>14.84</b>	<b>18.19</b>	<b>33.77</b>	<b>33.03</b>	<b>76.60</b>	<b>107.44</b>
X	<b>Profit/(Loss) from Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XI	<b>Tax Expenses of Discontinued Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XII	<b>Profit/(Loss) from Discontinued Operations (after Tax) (X-XI):-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit/(Loss) for the Period (IX+XII):-</b>	<b>14.84</b>	<b>18.19</b>	<b>33.77</b>	<b>33.03</b>	<b>76.60</b>	<b>107.44</b>
XIV	<b>Other Comprehensive Income</b>						
A. (i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	(74.00)
(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	-	-	-	-	-	6.24
(ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	<b>Total Comprehensive Income for the period (XIII+XIV)Comprising Profit (Loss) and Other.comprehensive Income for the period )</b>	<b>14.84</b>	<b>18.19</b>	<b>33.77</b>	<b>33.03</b>	<b>76.60</b>	<b>39.68</b>
XVI	<b>Earning per equity share (From Continuing Operation)</b>						
i.	Basic	0.04	0.05	0.10	0.10	0.23	0.32
ii.	Diluted	0.04	0.05	0.10	0.10	0.23	0.32
XVII	<b>Earning per equity share (From Discontinued Operation)</b>						
i.	Basic	-	-	-	-	-	-
ii.	Diluted	-	-	-	-	-	-
XVIII	<b>Earning per equity share (From Discontinued &amp; Continuing Operation)</b>						
i.	Basic	0.04	0.05	0.10	0.10	0.23	0.32
ii.	Diluted	0.04	0.05	0.10	0.10	0.23	0.32

Note:

- The above Financial Result were reviewed by the Audit Committee at it's meeting held on 13.11.2019 at 4.00 P.M. and Approved by the Board of Directors at its meeting held on 13.11.2019
- No complaint received from the shareholder during the quarter.Hence, at present no complaint pending against the company.
- Previous year's figures regrouped and rearranged, wherever necessary.



For Regent Enterprises Limited

Vikas Kumar

Director

(DIN: 05308192)

Place : New Delhi

Date : 13.11.2019

**REGENT ENTERPRISES LIMITED**  
(Formerly Known as Spine Traders Limited)  
CIN: L15500DL1994PLC153183  
**BALANCE SHEET AS AT SEPTEMBER 30, 2019**

(Rs. In Lakhs)

S.No	Particular's	As at	As at
		30.09.2019	March 31, 2019
		Unaudited	Audited
<b>Assets</b>			
1	<b>Non-current assets</b>		
(a)	Property, plant and equipment	547.95	631.09
(b)	Capital work - in - progress	-	-
(c)	Goodwill	-	-
(d)	Other intangible assets	-	-
(e)	Financial Assets		
(i)	Investments		
(ii)	Loans	93.30	93.30
(f)	Other non - current assets	-	-
(g)	Deferred tax assets (net)	247.49	237.03
		0.89	0.89
	<b>Total Non- Current Assets</b>	<b>889.63</b>	<b>962.31</b>
2	<b>Current assets</b>		
(a)	Inventories		
(b)	Financial assets	873.80	1,078.81
(i)	Trade Receivable		
(iii)	Cash and Cash equivalent	4,674.82	2,116.13
(iv)	Bank Balances	5.62	30.05
(v)	Loan	233.53	189.27
(c)	Current tax assets (net)	443.11	443.11
(d)	Other current assets	18.42	15.59
		1,011.55	1,057.22
	<b>Total Current Assets</b>	<b>7,260.85</b>	<b>4,930.18</b>
	<b>TOTAL ASSETS</b>	<b>8,150.48</b>	<b>5,892.49</b>
<b>Equity and Liabilities</b>			
1	<b>Equity</b>		
(a)	Equity share capital	3,345.63	3,345.63
(b)	Other Equity	597.09	564.06
	<b>Total Equity</b>	<b>3,942.72</b>	<b>3,909.69</b>
2	<b>Liabilities</b>		
<b>Non-current liabilities</b>			
(a)	Financial liabilities		
(i)	Borrowings		
(c)	Deferred tax liabilities (net)	12.76	-
(d)	Other non-current liabilities	-	-
(e)	Other non-current liabilities	15.00	18.00
		4.18	4.21
	<b>Total Non-current liabilities</b>	<b>31.94</b>	<b>22.21</b>
<b>Current liabilities</b>			
(a)	Financial liabilities		
(i)	Borrowings		
(ii)	Trade Payable	6.12	-
(iii)	Other Financial liabilities	2,782.27	1,615.86
(b)	Other current liabilities	-	15.42
(c)	Current Tax Liabilities -Net	1,372.43	327.30
(d)	Provisions	15.00	-
		-	2.01
	<b>Total Current liabilities</b>	<b>4,175.82</b>	<b>1,960.59</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>8,150.48</b>	<b>5,892.49</b>

**Note:**

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- No complaint received from the shareholder during the quarter.Hence, at present no complaint pending against the company.
- Previous year's figures regrouped and rearranged, wherever necessary.

Place : New Delhi

Date : 13.11.2019



For Regent Enterprises Limited

*Vikas Kumar*  
Vikas Kumar  
Director  
(DIN: 05308192)

# REGENT ENTERPRISES LIMITED

## Statement of Cash Flows

For the Half Year Ended 30 September, 2019

Particulars	As at 30.09.2019	As at 31.03.2019
<b>Cash Flows from Operating Activities</b>		
Net Profit Before tax	48.03	142.49
<b>Adjustment For:</b>		
Provision for gratuity	-	(1.17)
Depreciation	77.04	133.76
(Profit)/ Loss on Sale of Investment	-	-
Interest Paid	2.13	8.66
Provision for Expenses	-	-
Provision for Leave Encashment	-	1.72
Loss/(Gain) on valuation of Financial Asstes measured at FVOCI	-	(67.76)
<b>Operating Profit before Working capital Changes</b>	<b>127.20</b>	<b>217.70</b>
<b>Adjustment for Changes in current Liabilities</b>		
Short Term Borrowing	6.12	-
Trade Payable	1,166.41	(5,881.19)
Other Current Liabilities	1,039.67	(834.71)
<b>Adjustment for Changes in Current Assets</b>		
Trade Receivable	(2,558.69)	1,240.01
Inventories	205.01	3,757.69
Other Current Assets	32.38	568.16
<b>Cash generated from operations</b>	<b>18.10</b>	<b>(932.34)</b>
Income tax paid	15.00	32.94
<b>Net cash from operating activities</b>	<b>3.10</b>	<b>(965.28)</b>
<b>Cash Flows from Investing Activities</b>		
Purchase of Fixed Assets	6.10	(478.32)
Proceeds From Investment	-	67.76
Proceed from Loan and other Current Assets	-	550.32
Profit on sale of Fixed Assets	-	-
<b>Net cash from Investing activities</b>	<b>6.10</b>	<b>139.76</b>
<b>Cash Flows from Financing Activities</b>		
Proceeds From Borrowing	12.76	(23.93)
Interest Paid	(2.13)	(8.66)
<b>Net cash from Finanacing activities</b>	<b>10.63</b>	<b>(32.59)</b>
Net Increase/Decrease in cash & cash equivalent during the year	<b>19.83</b>	<b>(858.11)</b>
Add- Opening Cash & cash equivalent	219.32	1,077.43
<b>Cash &amp; cash equivalent at the end of the year</b>	<b>239.15</b>	<b>219.32</b>

Note:

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- 2 No complaint received from the shareholder during the quarter.Hence, at present no complaint pending against
- 3 Previous year's figures regrouped and rearranged, wherever necessary.

Place : New Delhi

Date : 13.11.2019



For Regent Enterprises Limited

*Vikas Kumar*  
Vikas Kumar  
Director  
(DIN: 05308192)