



## REGENCY TRUST LTD.

November 9, 2017

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

**Scrip Code: 511585**

**Sub: Un-Audited Financial Results of the Company for the Quarter and Half Year ended September 30, 2017**

Dear Sir(s),

This is to inform you that, the Board of Directors, inter alia, have adopted the Un-Audited Financial Results of the Company for the Quarter and Half year ended September 30, 2017 in their meeting held today i.e. November 09, 2017.

You are requested to take note of the same.

Thanking You,

Yours faithfully,  
For **Regency Trust Limited**

**Rajesh Kapoor**  
**Director (Finance) & CEO**  
**DIN - 02757121**

**REGENCY TRUST LIMITED**

Statement of Standalone Unaudited Financial Results for the quarter and Half year ended September 30, 2017

(Rs. in Lakhs)

Sr.No.	Particulars	Figures for 3 months ended	Figures for preceding 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-2017	30-Jun-2017	30-Sep-2016	30-Sep-2017	30-Sep-2016	31-Mar-2017
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	272.92	280.70	18.78	553.62	57.45	157.81
II	Other Income	0.00	8.95	0.00	8.95	0.00	13.06
III	<b>Total Income (I + II)</b>	<b>272.92</b>	<b>289.65</b>	<b>18.78</b>	<b>562.57</b>	<b>57.45</b>	<b>170.87</b>
IV	<b>Expenses:</b>						
	Cost of Materials Consumed	0.00	276.94	0.00	276.94	0.00	127.98
	Purchases of Stock in Trade	259.43	0.00	9.67	259.43	38.17	0.00
	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	1.25	0.96	3.75	2.21	5.40	8.94
	Finance Costs	0.02	0.02	0.00	0.04	0.00	0.03
	Depreciation & amortisation expense	0.00	0.00	0.00	0.00	0.01	0.07
	Other Expenses	2.38	2.15	3.25	4.53	9.46	19.07
	<b>Total Expenses (IV)</b>	<b>263.08</b>	<b>280.07</b>	<b>16.67</b>	<b>543.15</b>	<b>53.04</b>	<b>156.09</b>
V	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>9.84</b>	<b>9.58</b>	<b>2.11</b>	<b>19.42</b>	<b>4.41</b>	<b>14.78</b>
VI	Exceptional Items	0.00	0.00	0.00		0.00	0.00
VII	<b>Profit / (loss) before tax (V-VI)</b>	<b>9.84</b>	<b>9.58</b>	<b>2.11</b>	<b>19.42</b>	<b>4.41</b>	<b>14.78</b>
VIII	Tax Expense:						
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>9.84</b>	<b>9.58</b>	<b>2.11</b>		<b>4.41</b>	<b>14.78</b>
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	<b>Profit/(loss) from Discontinuing operations (after tax )(X-XI)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
XIII	<b>Profit / (Loss) for the period (IX+XII)</b>	<b>9.84</b>	<b>9.58</b>	<b>2.11</b>	<b>19.42</b>	<b>4.41</b>	<b>14.78</b>
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	0.00	0.00	0.00	0.00	0.00	0.00
	(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>9.84</b>	<b>9.58</b>	<b>2.11</b>	<b>19.42</b>	<b>4.41</b>	<b>14.78</b>
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.10	0.10	0.02	0.10	0.04	0.15
	(2) Diluted	0.10	0.10	0.02	0.10	0.04	0.15
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic						
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings per equity share (for discontinued & continuing operation):						
	(1) Basic	0.10	0.10	0.02	0.10	0.04	0.15
	(2) Diluted	0.10	0.10	0.02	0.10	0.04	0.15
	<b>NOTES:</b>						
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 Segment - wise details are not applicable to the Company as the Company has no segments.						
3	The results are Ind-AS compliant however, the previous year figures are not subject to limit review or audit. However the management has exercised necessary due - diligence to ensure that the Financial Results provide a true and fair view of its affairs.						
4	The result is provisional and unaudited and subject to change, regrouping and restatement.						

For Regency Trust Limited



Rajesh Kapoor  
Director (Finance) & CFO  
DIN: 02757121

Place: Mumbai

Date:- November 09, 2017

**REGENCY TRUST LIMITED**

(Rs. in Lakhs)

<b>STATEMENT OF ASSETS AND LIABILITIES</b>			
	Particulars	Figures as at the end of current reporting period	
		Figures as at the end of the previous reporting period	
		September 30, 2017	March 31, 2017
		Unaudited	Audited
	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	0.67	0.68
	(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	1.95	1.95
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others (to be specified) - Advances	-	2.13
	(i) Deferred tax assets (net)	51.89	51.89
	(j) Other non-current assets	-	-
	<b>Total non-current assets</b>	<b>54.51</b>	<b>56.65</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	-	30.58
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	56.34	18.27
	(iii) Cash and cash equivalents	9.34	0.50
	(iv) Bank balances other than (iii) above	4.66	0.82
	(v) Loans	-	-
	(vi) Others to be specified - Advances	3.23	-
	(c) Current tax assets (net)	-	-
	(d) Other current assets	-	1.00
	<b>Total current assets</b>	<b>73.57</b>	<b>51.17</b>
	<b>Total assets</b>	<b>128.08</b>	<b>107.82</b>
<b>1</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity share capital	1,000.00	1,000.00
	(b) Other equity	-877.52	-896.93
	<b>Total equity</b>	<b>122.48</b>	<b>103.07</b>
	<b>LIABILITIES</b>		
<b>2</b>	<b>Non-current liabilities</b>		
	(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)	0.05	-
	(d) Other non-current liabilities	-	-
	<b>Total non-current liabilities</b>	<b>0.05</b>	<b>-</b>
	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	5.20	0.70
	(ii) Trade payables	-	3.09
	(iii) Other financial liabilities (other than those specified in item (a))	-	-
	(b) Other current liabilities	-	0.05
	(c) Provisions, current	0.35	0.91
	(d) Current tax liabilities (Net)	-	-
	<b>Total current liabilities</b>	<b>5.55</b>	<b>4.75</b>
	<b>Total liabilities</b>	<b>5.60</b>	<b>4.75</b>
	<b>Total Equity and Liabilities</b>	<b>128.08</b>	<b>107.82</b>

**Limited Review Report of the Auditors**

To,  
The Board of Directors  
Regency Trust Limited  
Kolkata

**Sub: Limited Review Report**

We have reviewed the accompanying statement of unaudited financial results of Regency Trust Limited for the period ended September 30, 2017. 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) 2400, *Engagements to Review Financial Statements* 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 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.

For Prakash Modi & Associates  
Chartered Accountants  
FRN: 116900W

*Prakash Modi*  
Prakash Modi  
Partner  
M. No. 101463



Place: Mumbai

Date: 9th November, 2017