



REGENCY TRUST LTD.

May 25, 2018

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

Scrip Code : **511585**
Sub : **Outcome of Board Meeting**

Dear Sir / Madam,

This is to inform you that, the Board of Directors of the Company at its meeting held on Friday, May 25, 2018 inter alia, has considered and approved the following:

1. Audited Standalone Financial Results for the year ended March 31, 2018 along with the Audit Report thereon; and
2. Appointment of Swati Chhabra as the Company Secretary and Compliance Officer of the Company.

Pursuant to sub-regulation 2 of Regulation 30 read with clause 7 of Para A of Part A of the schedule III of SEBI LODR, it is informed that Ms. Swati Chhabra is appointed as Company Secretary and Compliance Officer. She has experience of more than 4 years in Secretarial and Company Law matters. She or her relative does not hold any shares in the Company.

You are requested to take note of the same.

Thanking You,

Yours faithfully,
For **Regency Trust Limited**

Rajesh Kapoor
Director (Finance)
DIN - 02757121

REGENCY TRUST LIMITED

Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2018

(Rs. in Lakhs)

| Sr.No. | Particulars | Figures for 3 months ended | Figures for preceeding 3 months ended | Figures for corresponding 3 months ended in the previous year | Figures for the Current Period ended | Figures for the Previous Period ended |
|--|--|----------------------------|---------------------------------------|---|--------------------------------------|---------------------------------------|
| | | 31-03-2018 | 31-12-2017 | 31-03-2017 | 31-03-2018 | 31-03-2017 |
| | | Audited | Unaudited | Audited | Audited | Audited |
| I | Revenue from Operations | 24.26 | 18.99 | 93.36 | 596.87 | 157.81 |
| II | Other Income | 3.00 | 0.00 | 13.06 | 11.95 | 13.06 |
| III | Total Income (I + II) | 27.26 | 18.99 | 106.42 | 608.82 | 170.87 |
| IV | Expenses: | | | | | |
| | Cost of Materials Consumed | 3.85 | 0.00 | 127.98 | 34.45 | 127.98 |
| | Purchases of Stock in Trade | 0.00 | 0.00 | -38.97 | 505.77 | 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 |
| | Employee benefits Expense | 1.82 | 13.30 | 1.32 | 17.33 | 8.94 |
| | Finance Costs | 0.03 | 0.02 | 0.03 | 0.09 | 0.03 |
| | Depreciation & amortisation expense | 0.02 | 0.00 | 0.07 | 0.02 | 0.07 |
| | Other Expenses | 17.00 | 2.35 | 6.68 | 23.88 | 19.07 |
| | Total Expenses (IV) | 22.72 | 15.67 | 97.11 | 581.54 | 156.09 |
| V | Profit / (loss) before exceptional items and tax (III-IV) | 4.54 | 3.32 | 9.31 | 27.28 | 14.78 |
| VI | Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| VII | Profit / (loss) before tax (V-VI) | 4.54 | 3.32 | 9.31 | 27.28 | 14.78 |
| VIII | Tax Expense: | | | | | |
| | (1) Current tax | 5.00 | 0.00 | 0.00 | 5.00 | 0.00 |
| | (2) Deferred tax | 0.09 | 0.00 | 0.00 | 0.09 | 0.00 |
| IX | Profit (Loss) for the period from continuing operations (VII-VIII) | -0.55 | 3.32 | 9.31 | 22.19 | 14.78 |
| X | Profit/(loss) from discontinuing operations | 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 |
| XII | Profit/(loss) from Discontinuing operations (after tax)(X-XI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XIII | Profit / (Loss) for the period (IX+XII) | -0.55 | 3.32 | 9.31 | 22.19 | 14.78 |
| 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 (ii) Income tax relating to items that will be reclassified to profit or loss | 0.00 | 0.00 | 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) | -0.55 | 3.32 | 9.31 | 22.19 | 14.78 |
| XVI | Earnings per equity share (for continuing operation): (1) Basic (2) Diluted | 0.01 0.01 | 0.03 0.03 | 0.09 0.09 | 0.22 0.22 | 0.15 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 | 0.00 0.00 | 0.00 0.00 |
| XVIII | Earnings per equity share (for discontinued & continuing operation): (1) Basic (2) Diluted | 0.01 0.01 | 0.03 0.03 | 0.09 0.09 | 0.22 0.22 | 0.15 0.15 |
| NOTES: | | | | | | |
| 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 Previous period's figures have been reclassified / regrouped, wherever necessary. | | | | | | |

For Regency Trust Limited



Rajesh Kapoor
Director
DIN-02757121

Date:- May 25, 2018
Place: Mumbai

REGENCY TRUST LIMITED

(Rs. in Lakhs)

| STATEMENT OF ASSETS AND LIABILITIES | | | |
|--|---|--|---------------|
| | Particulars | Figures as at the end of current reporting period | |
| | | March 31, 2018 | |
| | | Audited | |
| | | Figures as at the end of the previous reporting period | |
| | | March 31, 2017 | |
| | | Audited | |
| | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Property, plant and equipment | 0.66 | 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 | 0.72 | 2.13 |
| | (i) Deferred tax assets (net) | 51.75 | 51.89 |
| | (j) Other non-current assets | - | - |
| | Total non-current assets | 55.08 | 56.65 |
| 2 | Current assets | | |
| | (a) Inventories | - | 30.58 |
| | (b) Financial Assets | | |
| | (i) Investments | - | - |
| | (ii) Trade receivables | 71.76 | 18.27 |
| | (iii) Cash and cash equivalents | 21.00 | 0.50 |
| | (iv) Bank balances other than (iii) above | 4.71 | 0.82 |
| | (v) Loans | - | - |
| | (vi) Others to be specified | - | - |
| | (c) Current tax assets (net) | - | - |
| | (d) Other current assets | 2.02 | 1.00 |
| | Total current assets | 99.49 | 51.17 |
| | Total assets | 154.57 | 107.82 |
| 1 | EQUITY AND LIABILITIES | | |
| | Equity | | |
| | (a) Equity share capital | 100.00 | 1,000.00 |
| | (b) Reserves | 27.02 | -896.93 |
| | Total equity | 127.02 | 103.07 |
| | LIABILITIES | | |
| 2 | Non-current liabilities | | |
| | (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) | - | - |
| | (d) Other non-current liabilities | - | - |
| | Total non-current liabilities | - | - |
| | Current liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | - | 0.70 |
| | (ii) Trade payables | 20.13 | 3.09 |
| | (iii) Other financial liabilities (other than those specified in item ©) | - | - |
| | (b) Other current liabilities | 5.04 | 0.05 |
| | (c) Provisions | 2.38 | 0.91 |
| | (d) Current tax liabilities (Net) | - | - |
| | Total current liabilities | 27.55 | 4.75 |
| | Total liabilities | 27.55 | 4.75 |
| | Total equity and liabilities | 154.57 | 107.82 |



**Auditor's Report On Financial Results of the Company Pursuant to the
Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015**

To
The Board of Directors
Regency Trust Ltd.

We have audited the financial results of Regency Trust Ltd. for the year ended March 31, 2018 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These 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 Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; 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.

In our opinion and to the best of our information and according to the explanations given to us these financial 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 net profit and other financial information for the year ended March 31, 2018

For Prakash Modi & Associates
Chartered Accountants
FRN: 116900W

Prakash Modi
Prakash Modi
Partner
M. No. 101463



Date: May 25, 2018



REGENCY TRUST LTD.

May 25, 2018

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

Scrip Code : **511585**

Sub : **Declaration on the Independent Auditors' Report with unmodified opinion pursuant to Regulation 33 (3)(d) of the SEBI (LODR) Regulations, 2015**

DECLARATION

I, Manmohan Salvi, Executive Director of the Company hereby declare that, the Statutory Auditors of the Company have issued an Independent Audit Report with unmodified / unqualified opinion on Annual Audited Standalone Financial Results of the Company for the year ended March 31, 2018.

For Regency Trust Limited

Manmohan Salvi
Executive Director
DIN - 03630297