

REGENCY TRUST LIMITED

Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2021

(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	Figures for the Current Period ended	Figures for the Previous Period ended
		31-Mar-21	31-Dec-20	31-Mar-20	31-Mar-21	31-Mar-20
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	28.30	10.00	74.80	47.50	92.50
II	Other Income	0.00	0.00	0.00	0.00	0.00
III	Total Income (I + II)	28.30	10.00	74.80	47.50	92.50
IV	Expenses:					
	Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock in Trade	0.00	0.00	0.00	0.00	2.88
	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	48.04	3.05	16.85	58.71	24.33
	Finance Costs	0.00	0.00	0.01	0.00	0.04
	Depreciation & amortisation expense	0.23	0.23	0.23	0.92	0.86
	Other Expenses	6.98	6.61	60.24	15.13	65.03
	Total Expenses (IV)	55.25	9.89	77.33	74.76	93.14
V	Profit / (loss) before exceptional items and tax (III-IV)	-26.95	0.11	-2.53	-27.26	-0.64
VI	Exceptional Items	0.00	0.00	0.93	0.00	0.93
VII	Profit / (loss) before tax (V-VI)	-26.95	0.11	-1.60	-27.26	0.29
VIII	Tax Expense:					
	(1) Current tax	0.00	0.00	0.02	0.00	0.02
	(2) Deferred tax	0.00	0.00	0.02	0.00	0.02
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	-26.95	0.11	-1.64	-27.26	0.25
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)	-26.95	0.11	-1.64	-27.26	0.25
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)	-26.95	0.11	-1.64	-27.26	0.25
XVI	Earnings per equity share (for continuing 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
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	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
	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 only one segment.					
	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

Date:-June 29,2021
Place: Mumbai

Rajesh Kapoor
Director
DIN-02757121

REGENCY TRUST LIMITED

(Rs. in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES			
	Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
		31-Mar-21	31-Mar-20
		Audited	Audited
ASSETS			
1	Non-current assets		
	(a) Property, plant and equipment	5.95	6.71
	(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	-	-
	(ii) Trade receivables	-	-
	(iii) Loans,	-	-
	(iv) Others (to be specified) - Advances	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Total non-current assets	5.95	6.71
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	21.90	75.40
	(iii) Cash and cash equivalents	4.60	0.03
	(iv) Bank balances other than (iii) above	9.59	0.01
	(v) Loans	-	-
	(vi) Others to be specified	-	-
	(c) Current tax assets (net)	-	-
	(d) Other current assets	5.18	4.47
	Total current assets	41.27	79.91
	Total assets	47.22	86.62
EQUITY AND LIABILITIES			
1	Equity		
	(a) Equity share capital	100.00	100.00
	(b) Reserves	-71.86	-44.60
	Total equity	28.14	55.40
	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)	0.16	0.16
	(d) Other non-current liabilities	-	-
	Total non-current liabilities	0.16	0.16
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	0.17	-
	(iii) Other financial liabilities (other than those specified in item (a))	-	-
	(b) Other current liabilities	-	-
	(c) Provisions	18.75	31.06
	(d) Current tax liabilities (Net)	-	-
	Total current liabilities	18.92	31.06
	Total liabilities	19.08	31.22
	Total equity and liabilities	47.22	86.62

For Regency Trust Limited

Date: June 29, 2021
Place: Mumbai

Rajesh Kapoor
Director
DIN-02757121

REGENCY TRUST LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2021

	Particulars	March 31, 2021	March 31, 2020
		(in lakhs)	(in lakhs)
A	<u>Cash Flow From Operating Activities</u>		
	Net Profit before tax and Extraordinary Items	(27.26)	(0.64)
	Adjustment for :		
	Depreciation	0.92	0.86
	Operating Profit before working Capital Changes	(26.34)	0.22
	Adjustment for Capital Changes:		
	Increase/Decrease in Trade Receivable	53.50	(46.00)
	Increase/Decrease in Inventories	-	-
	Increase/Decrease in Fixed Assets	(0.16)	-
	Cash Generated From Operations	27.00	(45.78)
	Income Tax / Deferred Tax Paid	-	0.04
	Extraordinary items	-	(0.94)
	Net cash from Operating Activities	27.00	(44.88)
B	<u>Cash Flow From Investing Activities</u>		
	Investments	-	-
	Capital WIP	-	-
	Net Cash From Investing Activities	-	-
C	<u>Cash Flow From Financing Activities</u>		
	Increase/Decrease in Long Term Borrowing	-	0.70
	Increase/Decrease in Trade Payables	0.18	7.49
	Increase/Decrease in Other Current Liabilities	(12.32)	26.75
	Increase/Decrease in Cash Loans and advances	(0.71)	5.70
	Net Cash From Financing Activities	(12.85)	40.64
	Net increase (Decrease) in cash & cash equivalent (A+B+C)	14.15	(4.24)
			-
	Opening Balance of Cash & Cash Equivalents	0.04	4.27
	Closing Balance of Cash & Cash Equivalents	14.19	0.04

As per our Report of even date

For and on behalf of Board of Directors
Regency Trust Limited

Place: Mumbai
Date : June 29, 2021

Rajesh Kapoor
Director
DIN-02757121