

**REGENCY TRUST LIMITED**

Statement of Standalone Unaudited Financial Results for the quarter and Half year ended September 30, 2021

(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	Year to date Figures for current period ended	Year to date Figures for previous period ended	Figures for the previous year ended
		30-Sep-2021	30-Jun-2021	30-Sep-2020	30-Sep-2021	30-Sep-2020	31-Mar-2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	26.00	34.00	9.20	60.00	9.20	47.50
II	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III	<b>Total Income (I + II)</b>	<b>26.00</b>	<b>34.00</b>	<b>9.20</b>	<b>60.00</b>	<b>9.20</b>	<b>47.50</b>
IV	<b>Expenses:</b>						
	Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock in Trade	0.00	9.60	0.00	9.60	0.00	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	1.62	12.70	7.02	14.32	7.62	58.71
	Finance Costs	0	0.00	0.00	0.00	0.00	0.00
	Depreciation & amortisation expense	0.23	0.23	0.46	0.46	0.46	0.92
	Other Expenses	22.17	6.25	1.54	28.42	1.54	15.13
	<b>Total Expenses (IV)</b>	<b>24.02</b>	<b>28.78</b>	<b>9.02</b>	<b>52.80</b>	<b>9.62</b>	<b>74.76</b>
V	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>1.98</b>	<b>5.22</b>	<b>0.18</b>	<b>7.20</b>	<b>-0.42</b>	<b>-27.26</b>
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit / (loss) before tax (V-VI)</b>	<b>1.98</b>	<b>5.22</b>	<b>0.18</b>	<b>7.20</b>	<b>-0.42</b>	<b>-27.26</b>
VIII	Tax Expense:						
	(1) Current tax	0.60	1.04	0.00	1.64	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>1.38</b>	<b>4.18</b>	<b>0.18</b>	<b>5.56</b>	<b>-0.42</b>	<b>-27.26</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>	<b>0.00</b>
XIII	<b>Profit / (Loss) for the period (IX+XII)</b>	<b>1.38</b>	<b>4.18</b>	<b>0.18</b>	<b>5.56</b>	<b>-0.42</b>	<b>-27.26</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>1.38</b>	<b>4.18</b>	<b>0.18</b>	<b>5.56</b>	<b>-0.42</b>	<b>-27.26</b>
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.01	0.04	0.01	0.06	0.00	0.00
	(2) Diluted	0.01	0.04	0.01	0.06	0.00	0.00
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(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	0.01	0.04	0.01	0.06	0.00	0.00
	(2) Diluted	0.01	0.04	0.01	0.06	0.00	0.00
	<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 result is provisional and unaudited and subject to change, regrouping and restatement.						

For Regency Trust Limited

Place: Mumbai  
Date: November 10, 2021

Rajesh Kapoor  
Director (Finance) & CFO  
DIN:  
02757121

REGENCY TRUST LIMITED			
(Rs. in Lakhs)			
STATEMENT OF ASSETS AND LIABILITIES			
	Particulars	Figures as at the end of current reporting period	
		September 30, 2021	
		Unaudited	Audited
<b>ASSETS</b>			
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	5.48	5.95
	(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	-	-
	<b>Total non-current assets</b>	<b>5.48</b>	<b>5.95</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	54.90	21.90
	(iii) Cash and cash equivalents	2.53	4.60
	(iv) Bank balances other than (iii) above	0.02	9.59
	(v) Loans	-	-
	(vi) Others to be specified - Deposit	-	-
	(c) Current tax assets (net)	-	-
	(d) Other current assets	6.38	5.18
	<b>Total current assets</b>	<b>63.83</b>	<b>41.27</b>
	<b>Total assets</b>	<b>69.31</b>	<b>47.22</b>
<b>1</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity share capital	100.00	100.00
	(b) Other equity	-66.30	-71.86
	<b>Total equity</b>	<b>33.70</b>	<b>28.14</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)	0.16	0.16
	(d) Other non-current liabilities	-	-
	<b>Total non-current liabilities</b>	<b>0.16</b>	<b>0.16</b>
	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	5.89	-
	(ii) Trade payables	3.68	0.17
	(iii) Other financial liabilities (other than those specified in item (a))	-	-
	(b) Other current liabilities	-	-
	(c) Provisions, current	25.88	18.75
	(d) Current tax liabilities (Net)	-	-
	<b>Total current liabilities</b>	<b>35.45</b>	<b>18.92</b>
	<b>Total liabilities</b>	<b>35.61</b>	<b>19.08</b>
	<b>Total Equity and Liabilities</b>	<b>69.31</b>	<b>47.22</b>

For Regency Trust Limited

Place: Mumbai  
Date: November 10, 2021

Rajesh Kapoor  
Director (Finance) & CFO

**REGENCY TRUST LIMITED**

**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021**

Particulars		September 30, 2021	March 31, 2021
		(in lakhs)	(in lakhs)
<b>A</b>	<b><u>Cash Flow From Operating Activities</u></b>		
	Net Profit before tax and Extraordinary Items	7.20	(27.26)
	<b>Adjustment for :</b>		
	Depreciation	0.47	0.92
	Operating Profit before working Capital Changes	<b>7.67</b>	<b>(26.34)</b>
	<b>Adjustment for Capital Changes:</b>		
	Increase/Decrease in Trade Receivable	(33.00)	53.50
	Increase/Decrease in Inventories	-	-
	Increase/Decrease in Fixed Assets	-	(0.16)
	<b>Cash Generated From Operations</b>	<b>(25.33)</b>	<b>27.00</b>
	Income Tax / Deferred Tax Paid	1.64	-
	Extraordinary items	-	-
	<b><u>Net cash from Operating Activities</u></b>	<b>(26.97)</b>	<b>27.00</b>
<b>B</b>	<b><u>Cash Flow From Investing Activities</u></b>		
	Investments	-	-
	Capital WIP	-	-
	<b><u>Net Cash From Investing Activities</u></b>	-	-
<b>C</b>	<b><u>Cash Flow From Financing Activities</u></b>		
	Increase/Decrease in Long Term Borrowing	-	-
	Increase/Decrease in Short Term Borrowing	5.89	-
	Increase/Decrease in Trade Payables	3.50	0.18
	Increase/Decrease in Other Current Liabilities	7.13	(12.32)
	Increase/Decrease in Cash Loans and advances	(1.20)	(0.71)
	<b><u>Net Cash From Financing Activities</u></b>	<b>15.32</b>	<b>(12.85)</b>
	Net increase (Decrease) in cash & cash equivalent (A+B+C)	(11.65)	14.15
	Opening Balance of Cash & Cash Equivalents	14.19	0.04
	Closing Balance of Cash & Cash Equivalents	2.54	14.19

As per our Report of even date

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**For and on behalf of Board of Directors  
Regency Trust Limited**

Place: Mumbai  
Date : November 10, 2021

**Rajesh Kapoor  
Director  
DIN-02757121**