

REGENCY TRUST LIMITED

Statement of Standalone Unaudited Financial Results for the quarter and Half year ended September 30, 2022

(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-2022	30-Jun-2022	30-Sep-2021	30-Sep-2022	30-Sep-2021	31-Mar-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	36.00	51.00	26.00	87.00	60.00	165.50
II	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III	Total Income (I + II)	36.00	51.00	26.00	87.00	60.00	165.50
IV	Expenses:						
	Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock in Trade	0.00	0.00	0.00	0.00	9.60	9.60
	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	8.35	1.65	1.62	10.00	14.32	23.25
	Finance Costs	0.02	0.00	0.00	0.02	0.00	0.00
	Depreciation & amortisation expense	0.20	0.22	0.23	0.42	0.46	0.89
	Other Expenses	28.68	46.39	22.17	75.07	28.42	134.71
	Total Expenses (IV)	37.25	48.26	24.02	85.51	52.80	168.45
V	Profit / (loss) before exceptional items and tax (III-IV)	-1.25	2.74	1.98	1.49	7.20	-2.95
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.37
VII	Profit / (loss) before tax (V-VI)	-1.25	2.74	1.98	1.49	7.20	-2.58
VIII	Tax Expense:						
	(1) Current tax	0.00	0.83	0.60	0.83	1.64	0.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	-1.25	1.91	1.38	0.66	5.56	-2.58
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	Profit/(loss) from Discontinuing operations (after tax)(X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit / (Loss) for the period (IX+XII)	-1.25	1.91	1.38	0.66	5.56	-2.58
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	0.00	0.00	0.00	0.00	0.00	0.00
	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						
XV	Total comprehensive income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	-1.25	1.91	1.38	0.66	5.56	-2.58
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.00	0.02	0.01	0.01	0.06	0.00
	(2) Diluted	0.00	0.02	0.01	0.01	0.06	0.00
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	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	0.00	0.02	0.01	0.01	0.06	0.00
	(2) Diluted	0.00	0.02	0.01	0.01	0.06	0.00
1	NOTES:						
2	The above Results have been reviewed by the Audit Committee and taken on Record by the Board of Directors at its meeting held today.						
	The result is provisional and unaudited and subject to change, regrouping and restatement.						

For Regency Trust Limited

Place: Mumbai
Date: November 9, 2022

Rajesh Kapoor
Managing Director
DIN: 02757121

REGENCY TRUST LIMITED			
(Rs. in Lakhs)			
STATEMENT OF ASSETS AND LIABILITIES			
	Particulars	Figures as at the end of	Figures as at the end of
		current reporting	the previous reporting
		period	period
		September 30, 2022	March 31, 2022
		Unaudited	Audited
ASSETS			
1	Non-current assets		
	(a) Property, plant and equipment	6.11	5.06
	(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	6.11	5.06
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	54.30	43.70
	(iii) Cash and cash equivalents	0.97	2.38
	(iv) Bank balances other than (iii) above	5.10	0.13
	(v) Loans	-	-
	(vi) Others to be specified - Deposit	-	-
	(c) Current tax assets (net)	-	-
	(d) Other current assets	25.90	8.49
	Total current assets	86.27	54.70
	Total assets	92.38	59.76
1 EQUITY AND LIABILITIES			
	Equity		
	(a) Equity share capital	100.00	100.00
	(b) Other equity	-73.77	-74.44
	Total equity	26.23	25.56
	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	61.17	26.63
	(ii) Trade payables	3.56	0.11
	(iii) Other financial liabilities (other than those specified in item (a))	-	-
	(b) Other current liabilities	-	-
	(c) Provisions, current	1.26	7.30
	(d) Current tax liabilities (Net)	-	-
	Total current liabilities	65.99	34.04
	Total liabilities	66.15	34.20
	Total Equity and Liabilities	92.38	59.76

For Regency Trust Limited

Place: Mumbai
Date: November 9, 2022

Rajesh Kapoor
Managing Director

REGENCY TRUST LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Particulars	September 30, 2022	March 31, 2022
		(in lakhs)	(in lakhs)
A	Cash Flow From Operating Activities		
	Net Profit before tax and Extraordinary Items	1.50	(2.95)
	Adjustment for :		
	Depreciation	0.42	0.89
	Operating Profit before working Capital Changes	1.92	(2.06)
	Adjustment for Capital Changes:		
	Increase/Decrease in Current Liabilities & Provisions	28.51	15.18
	Increase/Decrease in Trade Payables	3.45	(0.06)
	Increase/Decrease in Fixed Assets	-1.47	-
	Increase/Decrease in Cash Loans and advances	-17.42	(3.31)
	Increase/Decrease in Trade Receivables	-10.60	(21.80)
	Cash Generated From Operations	4.39	(12.05)
	Income Tax / Deferred Tax Paid	0.83	-
	Extraordinary items	0.00	0.37
	Net cash from Operating Activities	3.56	(11.68)
B	Net Cash From Investing Activities	-	-
C	Net Cash Flow From Financing Activities	-	-
	Net increase (Decrease) in cash & cash equivalent (A+B+C)	3.56	(11.68)
	Opening Balance of Cash & Cash Equivalents	2.51	14.19
	Closing Balance of Cash & Cash Equivalents	6.07	2.51

As per our Report of even date

For Regency Trust Limited

Place: Mumbai
Date : November 9, 2022

Rajesh Kapoor
Managing Director
DIN-02757121