

REGENCY TRUST LIMITED

Statement of Standalone Unaudited Financial Results for the quarter and Half year ended September 30, 2023

(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-2023	30-Jun-2023	30-Sep-2022	30-Sep-2023	30-Sep-2022	31-Mar-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	29.00	20.00	36.00	49.00	87.00	131.02
II	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III	Total Income (I + II)	29.00	20.00	36.00	49.00	87.00	131.02
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	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	12.25	4.19	8.35	16.44	10.00	19.80
	Finance Costs	0.00	0.01	0.02	0.01	0.02	0.02
	Depreciation & amortisation expense	0.34	0.33	0.20	0.67	0.42	1.00
	Other Expenses	7.50	21.74	28.68	29.24	75.07	156.39
	Total Expenses (IV)	20.09	26.27	37.25	46.36	85.51	177.21
V	Profit / (loss) before exceptional items and tax (III-IV)	8.91	-6.27	-1.25	2.64	1.49	-46.19
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit / (loss) before tax (V-VI)	8.91	-6.27	-1.25	2.64	1.49	-46.19
VIII	Tax Expense:						
	(1) Current tax	0.00	0.00	0.00	0.00	0.83	0.00
	(2) Deferred tax	-0.11	0.00	0.00	-0.11	0.00	0.00
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	9.02	-6.27	-1.25	2.75	0.66	-46.19
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)	9.02	-6.27	-1.25	2.75	0.66	-46.19
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	Total comprehensive income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	9.02	-6.27	-1.25	2.75	0.66	-46.19
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.10	0.00	0.00	0.01	0.01	0.00
	(2) Diluted	0.10	0.00	0.00	0.01	0.01	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	0.10	0.00	0.00	0.01	0.01	0.00
	(2) Diluted	0.10	0.00	0.00	0.01	0.01	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

Rajesh Kapoor
Managing Director
DIN: 02757121

Place: Mumbai
Date: November 6, 2023

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, 2023	March 31, 2023
		Unaudited	Audited
ASSETS			
1	Non-current assets		
	(a) Property, plant and equipment	10.17	10.84
	(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	10.17	10.84
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	52.42	42.80
	(iii) Cash and cash equivalents	1.51	3.31
	(iv) Bank balances other than (iii) above	5.12	0.52
	(v) Loans	-	-
	(vi) Others to be specified - Deposit	-	-
	(c) Current tax assets (net)	-	-
	(d) Short Term Loans & Advances	5.10	-
	(d) Other current assets	12.09	11.11
	Total current assets	76.24	57.74
	Total assets	86.41	68.58
1	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity share capital	100.00	100.00
	(b) Other equity	-117.89	-120.63
	Total equity	-17.89	-20.63
	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)	0.06	0.16
	(d) Other non-current liabilities	-	-
	Total non-current liabilities	0.06	0.16
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	91.96	88.03
	(ii) Trade payables	3.96	0.18
	(iii) Other financial liabilities (other than those specified in item (b))	-	-
	(b) Other current liabilities	-	-
	(c) Provisions, current	8.32	0.84
	(d) Current tax liabilities (Net)	-	-
	Total current liabilities	104.24	89.05
	Total liabilities	104.30	89.21
	Total Equity and Liabilities	86.41	68.58

For Regency Trust Limited

Place: Mumbai
Date: November 6, 2023

Rajesh Kapoor
Managing Director

REGENCY TRUST LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Particulars	September 30, 2023 (in lakhs)	March 31, 2023 (in lakhs)
A	Cash Flow From Operating Activities		
	Net Profit before tax and Extraordinary Items	2.64	(46.19)
	Adjustment for :		
	Depreciation	0.67	1.00
	Operating Profit before working Capital Changes	3.31	(45.19)
	Adjustment for Capital Changes:		
	Increase/Decrease in Current Liabilities & Provisions	11.41	54.94
	Increase/Decrease in Trade Payables	3.78	0.07
	Increase/Decrease in Fixed Assets	0.00	(6.78)
	Increase/Decrease in Cash Loans and advances	(6.08)	(2.62)
	Increase/Decrease in Trade Receivables	(9.62)	0.90
	Cash Generated From Operations	2.80	1.32
	Income Tax / Deferred Tax Paid	-	-
	Extraordinary items	-	-
	Net cash from Operating Activities	2.80	1.32
B	Net Cash From Investing Activities	-	-
C	Net Cash Flow From Financing Activities	-	-
	Net increase (Decrease) in cash & cash equivalent (A+B+C)	2.80	1.32
	Opening Balance of Cash & Cash Equivalents	3.83	2.51
	Closing Balance of Cash & Cash Equivalents	6.63	3.83

As per our Report of even date

For Regency Trust Limited




Place: Mumbai
Date : November 6, 2023

Rajesh Kapoor
Managing Director
DIN-02757121

L K AJMERA & ASSOCIATES

CHARTERED ACCOUNTANTS

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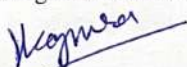
Independent Auditor's Review Report on Unaudited Quarterly Financial Results

To the Board of Directors of Regency Trust Limited

1. We have reviewed the accompanying statement of unaudited financial results of Regency Trust Limited ('the Company') for the quarter ended 30 September 2023 ('the Statement') being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For L K Ajmera & Associates

Chartered Accountants
Firm regn no. 137051W



Lalit Kumar Ajmera
Proprietor
Membership no 156116
ICAI UDIN : 23156116BGULLN9962
Place Mumbai
Date: 06 November, 2023
Peer Review Certificate No : 014614

