

REGENCY TRUST LIMITED

Statement of Standalone Unaudited Financial Results for the quarter and Half year ended September 30, 2020

(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	Year to date Figures for current period ended	Year to date Figures for previous period ended	Figures for the previous year ended
		30-Sep-2020	30-Jun-2020	30-Sep-2019	30-Sep-2020	30-Sep-2019	31-Mar-2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	9.20	0.00	3.00	9.20	5.20	92.50
II	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III	Total Income (I + II)	9.20	-	3.00	9.20	5.20	92.50
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	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	0.00
	Employee benefits Expense	7.02	0.60	1.97	7.62	3.14	24.33
	Finance Costs	0	0.00	0.01	0.00	0.02	0.04
	Depreciation & amortisation expense	0.46	0.00	0.23	0.46	0.40	0.86
	Other Expenses	1.54	0.00	0.42	1.54	1.21	65.03
	Total Expenses (IV)	9.02	0.60	2.63	9.62	4.77	93.14
V	Profit / (loss) before exceptional items and tax (III-IV)	0.18	-0.60	0.37	-0.42	0.43	-0.64
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.93
VII	Profit / (loss) before tax (V-VI)	0.18	-0.60	0.37	-0.42	0.43	0.29
VIII	Tax Expense:						
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.02
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.02
	Profit (Loss) for the period from continuing operations (VII-VIII)	0.18	-0.60	0.37	-0.42	0.43	0.25
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
	Profit/(loss) from Discontinuing operations (after tax)(X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit / (Loss) for the period (IX+XII)	0.18	-0.60	0.37	-0.42	0.43	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	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 (XII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	0.18	-0.60	0.37	-0.42	0.43	0.25
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic		0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.01	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
XVIII	Earnings per equity share (for discontinued & continuing operation):						
	(1) Basic		0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.01	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 no segments.						
	3. The result is provisional and unaudited and subject to change, regrouping and restatement.						

For Regency Trust Limited

Place: Mumbai
Date: November 12, 2020

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, 2020	
		Unaudited	Audited
ASSETS			
1	Non-current assets		
	(a) Property, plant and equipment	6.26	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	6.26	6.71
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	16.70	75.40
	(iii) Cash and cash equivalents	22.04	0.03
	(iv) Bank balances other than (iii) above	7.08	0.01
	(v) Loans	30.37	-
	(vi) Others to be specified - Deposit	4.47	-
	(c) Current tax assets (net)	-	-
	(d) Other current assets	-	4.47
	Total current assets	80.66	79.91
	Total assets	86.92	86.62
1	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity share capital	100.00	100.00
	(b) Other equity	-45.02	-44.86
	Total equity	54.98	55.14
	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	-	-
	(iii) Other financial liabilities (other than those specified in item (a))	-	-
	(b) Other current liabilities		
	(c) Provisions, current	31.78	31.06
	(d) Current tax liabilities (Net)	-	-
	Total current liabilities	31.78	31.06
	Total liabilities	31.94	31.22
	Total Equity and Liabilities	86.92	86.36

For Regency Trust Limited

Place: Mumbai
Date: November 12, 2020

Rajesh Kapoor
Director (Finance) & CFO

REGENCY TRUST LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2020

Particulars		September 30, 2020	March 31, 2020
		(in lakhs)	(in lakhs)
A	<u>Cash Flow From Operating Activities</u>		
	Net Profit before tax and Extraordinary Items	0.04	(0.64)
	Adjustment for :	-	-
	Depreciation	(0.46)	0.86
	Operating Profit before working Capital Changes	(0.42)	0.22
	Adjustment for Capital Changes:	-	-
	Increase/Decrease in Trade Receivable	(63.76)	(46.00)
	Increase/Decrease in Inventories	-	-
	Increase/Decrease in Fixed Assets	(0.46)	-
	Cash Generated From Operations	(64.64)	(45.78)
	Income Tax / Deferred Tax Paid		0.02
	Extraordinary items		(0.93)
		-	-
	<u>Net cash from Operating Activities</u>	(64.64)	(44.87)
B	<u>Cash Flow From Investing Activities</u>	-	-
	Investments	-	-
	Capital WIP	-	-
	<u>Net Cash From Investing Activities</u>	-	-
C	<u>Cash Flow From Financing Activities</u>	-	-
	Increase/Decrease in Long Term Borrowing	-	0.70
	Increase/Decrease in Trade Payables	0.72	7.49
	Increase/Decrease in Other Current Liabilities		31.30
	Increase/Decrease in Cash Loans and advances	34.84	1.13
	<u>Net Cash From Financing Activities</u>	(29.08)	40.63
	Net increase (Decrease) in cash & cash equivalent (A+B+C)		(4.23)
		-	-
	Opening Balance of Cash & Cash Equivalents	0.04	4.27
	Closing Balance of Cash & Cash Equivalents	29.12	0.04

As per our Report of even date

For and on behalf of Board of Directors
Regency Trust Limited

Place: Mumbai
Date : November 12, 2020

Rajesh Kapoor
Director
DIN-02757121