

REGENCY TRUST LIMITED

Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 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	Figures for the Current Period ended	Figures for the Previous Period ended
		31-Mar-23 Audited	31-Dec-22 Unaudited	31-Mar-22 Audited	31-Mar-23 Audited	31-Mar-22 Audited
I	Revenue from Operations	23.00	21.02	62.00	131.02	165.50
II	Other Income	0.00	0.00	0.00	0.00	0.00
III	Total Income (I + II)	23.00	21.02	62.00	131.02	165.50
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	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
	Employee benefits Expense	4.25	5.55	0.70	19.80	23.25
	Finance Costs	0.00	0.00	0.00	0.02	0.00
	Depreciation & amortisation expense	0.33	0.25	0.19	1.00	0.89
	Other Expenses	67.32	14.00	67.16	156.39	134.71
	Total Expenses (IV)	71.90	19.80	68.05	177.21	168.45
V	Profit / (loss) before exceptional items and tax (III-IV)	-48.90	1.22	-6.05	-46.19	-2.95
VI	Exceptional Items	0.00	0.00	0.37	0.00	0.37
VII	Profit / (loss) before tax (V-VI)	-48.90	1.22	-5.68	-46.19	-2.58
VIII	Tax Expense:					
	(1) Current tax	-1.18	0.35	-1.64	0.00	0.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	-47.72	0.87	-4.04	-46.19	-2.58
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)	-47.72	0.87	-4.04	-46.19	-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 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)	-47.72	0.87	-4.04	-46.19	-2.58
XVI	Earnings per equity share (for continuing operation): (1) Basic (2) Diluted	0.00 0.00	0.01 0.01	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	0.01 0.01	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	0.01 0.01	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	Previous period's figures have been reclassified / regrouped, wherever necessary.					

For Regency Trust Limited



Rajesh Kapoor
Managing Director
DIN-02757121

Date:-May 24, 2023
Place: Mumbai

REGENCY TRUST LIMITED

(Rs. in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES			
	Particulars	Figures as at the end of current reporting period	
		31-Mar-23	
		Audited	
		Figures as at the end of the previous reporting period	
		31-Mar-22	
		Audited	
ASSETS			
1	Non-current assets		
	(a) Property, plant and equipment	10.84	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	10.84	5.06
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	42.80	43.70
	(iii) Cash and cash equivalents	3.31	2.38
	(iv) Bank balances other than (iii) above	0.52	0.13
	(v) Loans	-	-
	(vi) Others to be specified	-	-
	(c) Current tax assets (net)	-	-
	(d) Other current assets	11.11	8.49
	Total current assets	57.74	54.70
	Total assets	68.58	59.76
1	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity share capital	100.00	100.00
	(b) Reserves	-120.63	-74.44
	Total equity	-20.63	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	88.03	26.63
	(ii) Trade payables	0.18	0.11
	(iii) Other financial liabilities (other than those specified in item (a))	-	-
	(b) Other current liabilities	-	-
	(c) Provisions	0.84	7.30
	(d) Current tax liabilities (Net)	-	-
	Total current liabilities	89.05	34.04
	Total liabilities	89.21	34.20
	Total equity and liabilities	68.58	59.76
		-	-

For Regency Trust Limited

Date:- May 24, 2023
Place: Mumbai



Rajesh Kapoor
Managing Director
DIN-02757121

REGENCY TRUST LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2023

	Particulars	March 31, 2023	March 31, 2022
		(in lakhs)	(in lakhs)
A	Cash Flow From Operating Activities		
	Net Profit before tax and Extraordinary Items	(46.19)	(2.95)
	Adjustment for :		
	Depreciation	1.00	0.89
	Operating Profit before working Capital Changes	(45.19)	(2.06)
	Adjustment for Capital Changes:		
	Increase/Decrease in Current Liabilities & Provisions	54.94	15.18
	Increase/Decrease in Trade Payables	0.07	(0.06)
	Increase/Decrease in Fixed Assets	(6.78)	-
	Increase/Decrease in Cash Loans and advances	(2.62)	(3.31)
	Increase/Decrease in Trade Receivables	0.90	(21.80)
	Cash Generated From Operations	1.32	(12.05)
	Income Tax / Deferred Tax Paid	-	-
	Extraordinary items	-	0.37
	Net cash from Operating Activities	1.32	(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)	1.32	(11.68)
	Opening Balance of Cash & Cash Equivalents	2.51	14.19
	Closing Balance of Cash & Cash Equivalents	3.83	2.51

As per our Report of even date

Regency Trust Limited



Rajesh Kapoor
Managing Director
DIN-02757121

Place: Mumbai
Date : May 24, 2023



DD & COMPANY

CHARTERED ACCOUNTANTS

Auditor's Report On Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Regency Trust Limited
Mumbai

We have audited the financial results of **Regency Trust Ltd** for the quarter ended March 31, 2023 as well as the year to date results for the year ended March 31, 2023 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial result have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date financial result:

705, MORYA BLUEMOON, NEAR MONGINIS CAKE FACTORY, OPP CITI MALL, LINK ROAD,
ANDHERI WEST, MUMBAI - 400053 CELL NO: 9820700430 / 9821299981 FRN:
TEL NO: 62215449 Email: andherica@gmail.com Web: www.dnagarwal.com 23 273W



(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net profit/loss and other financial information for the quarter ended March 31, 2023 as well as the year to date results for the year ended March 31, 2023.

**For M/s DD & Company
Chartered Accountants
Firm Registration No: FRN 129273W**

**Place: Mumbai
Date: May 24, 2023**



**Proprietor
Membership No: 045393
UDIN: 23045393BGYLCE8924**



REGENCY TRUST LTD.

May 24, 2023

To,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400 001

Scrip Code : **511585**
Sub : **Declaration on the Independent Auditors' Report with unmodified opinion pursuant to Regulation 33 (3)(d) of the SEBI (LODR) Regulations, 2015**

DECLARATION

I, Rajesh Kapoor, Managing Director of the Company, hereby declare that the Statutory Auditors of the Company have issued an Independent Audit Report with unmodified / unqualified opinion on Annual Audited Standalone Financial Results of the Company for the year ended March 31, 2023.

Thanking You,

Yours faithfully,

For **Regency Trust Limited**

Rajesh Kapoor
Managing Director
DIN - 02757121