

REGENCY TRUST LIMITED

Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 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 | Figures for the Current Period ended | Figures for the Previous Period ended |
|--------|--|----------------------------|---------------------------------------|---|--------------------------------------|---------------------------------------|
| | | 31-Mar-22 Audited | 31-Dec-21 Unaudited | 31-Mar-21 Audited | 31-Mar-22 Audited | 31-Mar-21 Audited |
| I | Revenue from Operations | 62.00 | 43.50 | 28.30 | 165.50 | 47.50 |
| II | Other Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| III | Total Income (I + II) | 62.00 | 43.50 | 28.30 | 165.50 | 47.50 |
| 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 | 9.60 | 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 |
| | Employee benefits Expense | 0.70 | 8.23 | 48.04 | 23.25 | 58.71 |
| | Finance Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Depreciation & amortisation expense | 0.19 | 0.23 | 0.23 | 0.89 | 0.92 |
| | Other Expenses | 67.16 | 39.13 | 6.98 | 134.71 | 15.13 |
| | Total Expenses (IV) | 68.05 | 47.59 | 55.25 | 168.45 | 74.76 |
| V | Profit / (loss) before exceptional items and tax (III-IV) | -6.05 | -4.09 | -26.95 | -2.95 | -27.26 |
| VI | Exceptional Items | 0.37 | 0.00 | 0.00 | 0.37 | 0.00 |
| VII | Profit / (loss) before tax (V-VI) | -5.68 | -4.09 | -26.95 | -2.58 | -27.26 |
| VIII | Tax Expense: | | | | | |
| | (1) Current tax | -1.64 | 0.00 | 0.00 | 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) | -4.04 | -4.09 | -26.95 | -2.58 | -27.26 |
| 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) | -4.04 | -4.09 | -26.95 | -2.58 | -27.26 |
| 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 |
| | (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) | -4.04 | -4.09 | -26.95 | -2.58 | -27.26 |
| XVI | Earnings per equity share (for continuing operation): | | | | | |
| | (1) Basic | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (2) Diluted | 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 |
| XVIII | Earnings per equity share (for discontinued & continuing operation): | | | | | |
| | (1) Basic | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (2) Diluted | 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

Date:-May 24,2022
Place: Mumbai

Rajesh Kapoor
Director

DIN-02757121

REGENCY TRUST LIMITED

(Rs. in Lakhs)

| STATEMENT OF ASSETS AND LIABILITIES | | | |
|--|---|--|--------------|
| | Particulars | Figures as at the end of current reporting period | |
| | | 31-Mar-22 | |
| | | Audited | |
| | | Figures as at the end of the previous reporting period | |
| | | 31-Mar-21 | |
| | | Audited | |
| | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Property, plant and equipment | 5.06 | 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 | - | - |
| | Total non-current assets | 5.06 | 5.95 |
| 2 | Current assets | | |
| | (a) Inventories | - | - |
| | (b) Financial Assets | | |
| | (i) Investments | - | - |
| | (ii) Trade receivables | 43.70 | 21.90 |
| | (iii) Cash and cash equivalents | 2.38 | 4.60 |
| | (iv) Bank balances other than (iii) above | 0.13 | 9.59 |
| | (v) Loans | - | - |
| | (vi) Others to be specified | - | - |
| | (c) Current tax assets (net) | - | - |
| | (d) Other current assets | 8.49 | 5.18 |
| | Total current assets | 54.70 | 41.27 |
| | Total assets | 59.76 | 47.22 |
| 1 | EQUITY AND LIABILITIES | | |
| | Equity | | |
| | (a) Equity share capital | 100.00 | 100.00 |
| | (b) Reserves | -74.44 | -71.86 |
| | Total equity | 25.56 | 28.14 |
| | 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 | 26.63 | - |
| | (ii) Trade payables | 0.11 | 0.17 |
| | (iii) Other financial liabilities (other than those specified in item (a)) | - | - |
| | (b) Other current liabilities | - | - |
| | (c) Provisions | 7.30 | 18.75 |
| | (d) Current tax liabilities (Net) | - | - |
| | Total current liabilities | 34.04 | 18.92 |
| | Total liabilities | 34.20 | 19.08 |
| | Total equity and liabilities | 59.76 | 47.22 |
| | | - | - |

For Regency Trust Limited

Date: May 24, 2022
Place: Mumbai

Rajesh Kapoor
Director
DIN-02757121

REGENCY TRUST LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2022

| Particulars | March 31, 2022 | March 31, 2021 |
|---|----------------|----------------|
| | (in lakhs) | (in lakhs) |
| A | | |
| <u>Cash Flow From Operating Activities</u> | | |
| Net Profit before tax and Extraordinary Items | (2.95) | (27.26) |
| Adjustment for : | | |
| Depreciation | 0.89 | 0.92 |
| Operating Profit before working Capital Changes | (2.06) | (26.34) |
| Adjustment for Capital Changes: | | |
| Increase/Decrease in Current Liabilities & Provisions | 15.18 | (12.32) |
| Increase/Decrease in Trade Payables | (0.06) | 0.18 |
| Increase/Decrease in Fixed Assets | - | (0.16) |
| Increase/Decrease in Cash Loans and advances | (3.31) | (0.71) |
| Increase/Decrease in Trade Receivables | (21.80) | 53.50 |
| | | |
| Cash Generated From Operations | (12.05) | 14.15 |
| Income Tax / Deferred Tax Paid | - | - |
| Extraordinary items | 0.37 | - |
| | | |
| <u>Net cash from Operating Activities</u> | (11.68) | 14.15 |
| | | |
| B | | |
| <u>Net Cash From Investing Activities</u> | - | - |
| | | |
| C | | |
| <u>Net Cash Flow From Financing Activities</u> | - | - |
| | | |
| Net increase (Decrease) in cash & cash equivalent (A+B+C) | (11.68) | 14.15 |
| | | - |
| Opening Balance of Cash & Cash Equivalents | 14.19 | 0.04 |
| Closing Balance of Cash & Cash Equivalents | 2.51 | 14.19 |

As per our Report of even date

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

Place: Mumbai
Date : May 24, 2022

**Rajesh Kapoor
Director
DIN-02757121**