



August 14, 2022

Bombay Stock Exchange Limited

Dept. Corporate Affairs,
Floor 25, P J Towers,
Dalal Street,
Mumbai-40001

Dear Sir/Madam,

Sub: Outcome of Board Meeting Commenced on 06:00 PM & Concluded on 08:30 PM

This is to inform you that at the Board Meeting held today, the Board has inter alia considered and approved the unaudited financial results (standalone) along with Limited Review Report for the quarter ended on 30th June, 2022 in accordance with Regulation 30 and 33 of SEBI (LODR) Regulations, 2015.

You are requested to take the same on your record.

Thanking you,

Yours faithfully,

For **Regal Entertainment and Consultants Limited.**


Director



REGAL ENTERTAINMENT AND CONSULTANTS LIMITED

CIN No: L65923MH1992PLC064689

1402, Plot No. 34, LA SERENA CHSL, J.P. Road, Near Sony Mony Bhavan's College, Andheri (West) Mumbai-58

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022

(Rs. In lakhs)

Sr No.	Particulars	Quarter Ended			
		30-06-2022	30-06-2021	31-03-2022	31-03-2022
		Reviewed	Reviewed	Audited	Audited
(I)	Revenue from operations	2.17	2.17	2.16	8.67
(II)	Other income				
(III)	Total Income (I+II)	2.17	2.17	2.16	8.67
(IV)	Expenses				
	Others expenses (to be specified)	2.23	2.28	2.31	9.80
(IV)	Total Expenses (IV)	2.23	2.28	2.31	9.80
(V)	Profit / (loss) before exceptional and extraordinary items and tax (III- IV)	(0.06)	(0.11)	(0.14)	(1.12)
(VI)	Exceptional items	-	-	-	-
(VII)	Profit/(loss) before extraordinary item and tax (V -VI)	(0.06)	(0.11)	(0.14)	(1.12)
(VIII)	Extraordinary Item	-	-	-	-
(IX)	Profit/(loss) before tax (VII - VIII)	(0.06)	(0.11)	(0.14)	(1.12)
(X)	Tax Expense:				
	Current Tax	-	-	-	-
	Tax adjustment for Earlier year			0.35	0.35
	MAT Credit Entitlement	-	-	-	-
	Deferred Tax	-	-	-	0.03
(XI)	Profit / (loss) for the period (IX - X)	(0.06)	(0.11)	0.21	(0.80)
(XII)	Profit/(loss) from discontinued operations	-	-	-	
(XIII)	Tax Expense of discontinued operations	-	-	-	
(XIV)	Profit/(loss) from discontinued operations(After tax) (XII-XIII)	-	-	-	
(XV)	Profit/(loss) for the period (XI + XIV)	(0.06)	(0.11)	0.21	(0.80)
(XVI)	Other Comprehensive Income for the period	-	-	-	-
(XVII)	Total Comprehensive Income for the period (XV + XVI)	(0.06)	(0.11)	0.21	(0.80)
(XVIII)	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	307.21	307.21	307.21	307.21
(XIX)	Reserve excluding Revaluation Reserve				176.57
(XX)	Earnings per equity share (not annualised)				
	Basic (Rs.)	(0.002)	(0.004)	0.007	(0.026)
	Diluted (Rs.)	(0.002)	(0.004)	0.007	(0.026)

See accompanying notes 1 to 3 forming part of the financial results.

	Notes:
1	The main business of the Company is to provide finance and all other activities of the Company revolve around the main business. Accordingly, the Company does not have more than one segment for reporting as per the Ind AS 108 "Segment Reporting".
2	The figures of the earlier periods have been regrouped/reclassified whenever necessary to make them comparable with those of the current period
3	The Statutory Auditors of the Company have carried out a review results for the quarter ended June 30, 2022 in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Financial Results have been Review by the Audit Committee and thereafter approved by the Board of Directors at their respective meeting held on August 14, 2022.

For and on behalf of the Board of Directors
For Regal Entertainment and Consultancy Ltd


Shreyash Chaturvedi
Managing Director

Place : Mumbai

Date : August 14, 2022

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Limited Review Report on Unaudited Quarterly Financial Results and Unaudited Year to Date Financial Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of
REGAL ENTERTAINMENT & CONSULTANTS LIMITED

1. We have reviewed the accompanying statement of unaudited financial Results of **REGAL ENTERTAINMENT & CONSULTANTS LIMITED** ('the Company') for the quarter ended on June 30, 2022 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement which is the responsibility of the Company's Management and approved by the 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 from 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 Standards on Auditing 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. **Basis for Qualified Opinion-**
 - A. Company is registered as NBFC company under RBI section 45I(a). The company has not received any installment on loan amounting to Rs. 171.53 lakhs (including interest). As per NBFC norms, company has to make a provision for doubtful debts on the same and to reverse the interest charged thereon.
 - B. Company has not complied with the provisions of RBI Act regarding filing of various returns/certificate as required to file by NBFC.

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- C. We are not able to verify the Investments (18.73 lakhs) made in shares and securities, as management has not provided us with the demat statement and other related documents. We are not able to express our opinion on the same.
- D. Balances of Loans (assets) are subject to confirmation from the respective parties and consequential reconciliation/adjustment arising there from, if any.
- 5 Based on our review conducted as stated above, ***except as stated in para 4 above***, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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 D B S & ASSOCIATES

Chartered Accountants

Firm Registration No. 018627N



Place: Mumbai

Date: 14/08/2022

Roxy Taniwal

Partner

Membership No. 141538

UDIN: 22141538AOZUYY4051