

₹EGAL

14th August, 2023

To,
Bombay Stock Exchange Limited
Department of Corporate Services
Floor 25, P.J. Towers
Dalal Street,
Mumbai 400001

Dear Sir / Madam,

Sub: Outcome of the Board Meeting started on 10:30 PM and concluded on 11:15 PM

This is to inform you that at the Board Meeting held today, the Board has considered, approved and adopted the Unaudited Financial Results (Standalone) along with the Limited Review Report of the Company for the Quarter ended on 30th June, 2023, after review of the same by the Audit Committee. In accordance with Regulation 30 and 33 of SEBI (LODR) Regulations, 2015, we are enclosing herewith outcome of the Board Meeting.

You are requested to take same on your record and acknowledge the receipt of the same.

Thanking you,

Yours faithfully

For Regal Entertainment and Consultants Limited


Shreyash Chaturvedi
Director



CIN: L65923MH1992PLC064689

Regd. Office: 1402, La serena, JP Road, Andheri west, Mumbai 400058

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, 2023

(Rs. In lakhs)


| Sr No. | Particulars | Quarter Ended | | | |
|---------|---|---------------|---------------|---------------|---------------|
| | | 30-06-2023 | 30-06-2022 | 31-03-2023 | 31-03-2023 |
| | | Reviewed | Reviewed | Audited | Audited |
| (I) | Revenue from operations | 2.16 | 2.17 | 2.16 | 8.67 |
| (II) | Other income | | | | |
| (III) | Total Income (I+II) | 2.16 | 2.17 | 2.16 | 8.67 |
| (IV) | Expenses | | | | |
| | Others expenses (to be specified) | 2.84 | 2.23 | 5.87 | 11.42 |
| (IV) | Total Expenses (IV) | 2.84 | 2.23 | 5.87 | 11.42 |
| (V) | Profit / (loss) before exceptional and extraordinary items and tax (III - IV) | (0.68) | (0.06) | (3.71) | (2.75) |
| (VI) | Exceptional items | - | - | - | - |
| (VII) | Profit/(loss) before extraordinary item and tax (V - VI) | (0.68) | (0.06) | (3.71) | (2.75) |
| (VIII) | Extraordinary item | - | - | - | - |
| (IX) | Profit/(loss) before tax (VII - VIII) | (0.68) | (0.06) | (3.71) | (2.75) |
| (X) | Tax Expense | | | | |
| | Current Tax | - | - | - | - |
| | Tax adjustment for Earlier year | | | - | - |
| | MAT Credit Entitlement | - | - | - | - |
| | Deferred Tax | - | - | - | - |
| (XI) | Profit / (loss) for the period (IX - X) | (0.68) | (0.06) | (3.71) | (2.75) |
| (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) | (0.68) | (0.06) | (3.71) | (2.75) |
| (XVI) | Other Comprehensive Income for the period | - | - | - | - |
| (XVII) | Total Comprehensive Income for the period (XV + XVI) | (0.68) | (0.06) | (3.71) | (2.75) |
| (XVIII) | Paid-up Equity Share Capital (Face Value Rs. 10/- each) | 307.21 | 307.21 | 307.21 | 307.21 |
| (XIX) | Reserve excluding Revaluation Reserve | | | | 173.82 |
| (XX) | Earnings per equity share (not annualised) | | | | |
| | Basic (Rs.) | (0.022) | (0.002) | (0.121) | (0.089) |
| | Diluted (Rs.) | (0.022) | (0.002) | (0.121) | (0.089) |

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, 2023 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, 2023 |

Place : Mumbai
Date : August 14, 2023

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


Shreyash Chaturvedi
 Managing Director



DBS & ASSOCIATES

Chartered Accountants

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, 2023 (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. **Emphasis of matters-**
 - A. Company is registered as NBFC company under RBI section 45I(a). The company has not received any installment on loan amounting to Rs. 175.5 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.

202, 93 of Poonam Complex, above HDFC Bank, Shanti Park, Mira Road East, Thane-401107
Mobile No-9769794999, 9167653615

DBS & ASSOCIATES

Chartered Accountants

- 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 DBS & ASSOCIATES
Chartered Accountants
Firm Registration No. 018627N



Place: Mumbai
Date: 14/08/2023

Roxy Teniwal
Partner
Membership No. 141538
UDIN: **23141538BGYFRA3523**