



Date: 6th March, 2023

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street

Mumbai – 400001

Scrip Code: 531033

Dear Sir/Madam,

Re.: Outcome of Board Meeting held on 14th February, 2023

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby inform you that the Board of Directors of our Company at their meeting held on 14th February, 2023 has, inter alia considered and approved the Quarterly Unaudited Standalone Financial Results of the Company for the Quarter and Nine Months ended 31st December, 2022 along with the Limited Review Report thereon. (enclosed)

We wish to inform you that the Board Meeting commenced at 9:30 P.M. and concluded at 11:15 P.M.

Kindly take the same on record.

Thanking you.

Yours faithfully,

For REGAL ENTERTAINMENT AND CONSULTANTS LIMITED

SHREYASH CHATURVEDI
MANAGING DIRECTOR
DIN: 06393031

Encl.: As Above

CIN: L65923MH1992PLC064689

Regd. Office: 1402, La-Serena CHSL, J.P. Road, Andheri west, Mumbai 400058 / Tel No. 022 – 62366316 / Email ID: regalcon@rediffmail.com

DBS & ASSOCIATES

Chartered Accountants

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to,
The Board of Directors
REGAL ENTERTAINMENT & CONSULTANTS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **REGAL ENTERTAINMENT & CONSULTANTS LIMITED** (the "Company") for the quarter ended December 31, 2022 and year to date from April 1, 2022 to December 31, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 of 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 of Qualified conclusion**
 - A. Company is registered as NBFC company under RBI section 45 ia. The company has not received any installment on loan on amounting to Rs. 177.18 lakhs (including interest). As per NBFC norms, company has to make a provision for

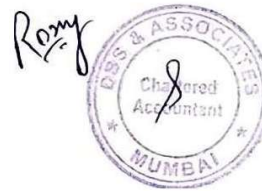
DBS & ASSOCIATES

Chartered Accountants

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.
 - 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



Roxy Teniwal
Partner

Membership No. 141538
UDIN: 23141538BGYFOA5277

Place: Mumbai
Date: 14/02/2023

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 400058

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE ENDED 31ST DECEMBER, 2022

(Rs. In lakhs)


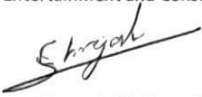
Sr No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
	Revenue from operations	2.17	2.17	2.17	6.51	6.51	8.67
(II)	Other income						
(III)	Total Income (I+II)	2.17	2.17	2.17	6.51	6.51	8.67
(IV)	Expenses						
	Others expenses (to be specified)	1.54	1.78	2.04	5.55	7.49	9.80
(IV)	Total Expenses (IV)	1.54	1.78	2.04	5.55	7.49	9.80
(V)	Profit / (loss) before exceptional and extraordinary items and tax (III- IV)	0.63	0.40	0.13	0.96	(0.98)	(1.12)
(VI)	Exceptional items	-	-	-	-	-	-
(VII)	Profit/(loss) before extraordinary item and tax (V - VI)	0.63	0.40	0.13	0.96	(0.98)	(1.12)
(VIII)	Extraordinary Item	-	-	-	-	-	-
(IX)	Profit/(loss) before tax (VII - VIII)	0.63	0.40	0.13	0.96	(0.98)	(1.12)
(X)	Tax Expense:						
	Current Tax	-	-	-	-	-	0.35
	MAT Credit Entitlement	-	-	-	-	-	
	Deferred Tax	-	-	-	-	-	(0.03)
(XI)	Profit / (loss) for the period (IX - X)	0.63	0.40	0.13	0.96	(0.98)	(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)	0.63	0.40	0.13	0.96	(0.98)	(0.80)
(XVI)	Other Comprehensive Income for the period	-	-	-	-	-	-
(XVII)	Total Comprehensive Income for the period (XV + XVI)	0.63	0.40	0.13	0.96	(0.98)	(0.80)
(XVIII)	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	307.21	307.21	307.21	307.21	307.21	307.21
(XIX)	Reserve excluding Revaluation Reserve						(130.64)
(XX)	Earnings per equity share (not annualised)						
	Basic (Rs.)	0.021	0.013	0.004	0.031	(0.032)	(0.026)
	Diluted (Rs.)	0.021	0.013	0.004	0.031	(0.032)	(0.026)

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

Place : Mumbai

Date : February 14, 2023



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 Limited review results for the quarter and nine month ended December 31, 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 February 14, 2023.
<div> <div>Place : Mumbai Date : February 14, 2023</div> <div> <div>For and on behalf of the Board of Directors Regal Entertainment and Consultancy Ltd</div> <div>  <div>  Shreyash Chaturvedi Managing Director </div> </div> </div> </div>	