



REGAL ENTERTAINMENT & CONSULTANTS LIMITED

REGAL/SECTT/BSE/25-26

27th January 2026

To,

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Scrip Code: 531033

SUBJECT: OUTCOME UNDER REGULATION 30 & REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS 2015 ("LODR") FOR THE MEETING OF THE BOARD OF DIRECTORS OF THE COMPANY HELD TODAY ON 27TH JANUARY 2026-reg.

Respected Sir/Ma'am,

With reference to vide even letter no dtd 19th January 2026. Pursuance to Regulations 30 and 33 and other applicable regulations read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended from time to time, we hereby inform your goodselves that the Board of Directors in their meeting held today on **27th January 2026 at 12:45 P.M.** has inter-alia considered and approved the following items of business:

1) FINANCIAL RESULTS:

• Un-audited Financial Results (Standalone) for the quarter and nine months ended 31st December 2025, along with a Limited Review Report issued by **M/s RAJESH RAJ GUPTA & ASSOCIATES LLP ("Statutory Auditor")**, in terms of Regulation 33 of SEBI Listing Regulations. In relation to the aforesaid, please find enclosed the following documents as "**Annexure I**".

- i. Limited Review Report thereon of the statutory auditors on the aforesaid Unaudited Financial Results (Standalone) for the quarter and nine months ended 31st December 2025.
- ii. Copy of the Unaudited Financial Results (Standalone) of the Company for the quarter and nine months ended 31st December 2025;

A copy of the said results along with the Reports issued by the Statutory Auditor of the Company is enclosed herewith as "**Annexure I**".

CIN: L65923MH1992PLC064689

Regd. Office: 419D Fourth Floor Horniman Circle Chambers (Podar Chambers)
Syed Abdullah Brelvi Marg, Fort Mumbai, Maharashtra 400001 India **Ph:** 9768132022
Email id: compliance.regal@gmail.com , **Website:** www.regal-consultants.com

2) **EXTENSION OF TERM OF APPOINTMENT OF INTERNAL AUDITOR - "NITIN BHATIA AND ASSOCIATES, CHARTERED ACCOUNTANTS (FRN- 030220N)" FOR THE FINANCIAL YEAR 2026-27**

- Approved the extension of the term of appointment of "M/s Nitin Bhatia & Associates, Chartered Accountants" having Firm Registration Number - 030220N as an Internal Auditor based on the recommendation of the Audit Committee for a further period of one (1) year, i.e. for the Financial Year 2026-27.

The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023, are mentioned below as "Annexure-II".

3) **APPOINTMENT OF SCRUTINIZER OF THE COMPANY FOR THE FINANCIAL YEAR 2026-27.**

- Approved the appointment of "Ms. Palak Desai, Company Secretary in Practice (PCS)" bearing Membership No. ACS 16763 and COP No. 7426 to act as a Scrutinizer of the Company for the Financial Year 2026-27.

The Board meeting of the Board of Directors commenced at 12:45 PM (IST) and concluded at 02:30 PM (IST).

The above is for your information and dissemination to all concerned.

Thanking You,

Yours faithfully,

FOR REGAL ENTERTAINMENT AND CONSULTANTS LIMITED

VINEET KHARKWAL
COMPANY SECRETARY & COMPLIANCE OFFICER



Encl: A/a

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, 2025 and year to date from April 1, 2025 to December 31, 2025 (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. Emphasis of matters-

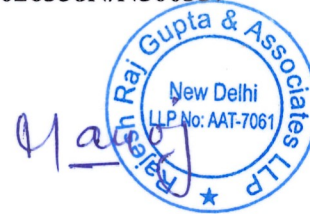
We were unable to verify the investments amounting to **₹18.73 lakhs** made in shares and securities, as the management has not provided the **demat statements and supporting documents**. Accordingly, **we are unable to express an opinion** on the correctness and completeness of these investments.

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 Rajesh Raj Gupta & Associates
LLP**

Chartered Accountants

FRN: 026338N/N500357



Place: Delhi

Date: 27/01/2026

Manoj Kumar

Partner

Membership No. 521409

UDIN: 26521409OBHTYZ9428

REGAL ENTERTAINMENT AND CONSULTANTS LIMITED

CIN No : L65923MH1992PLC064689

Regd. Office: 419D Fourth Floor Horniman Circle Chambers (Podar Chambers) Syed Abdullah Brelvi Marg, Fort Mumbai, Maharashtra 400001 India

Tel: 9768132022 ; E-mail ID: compliance.regal@gmail.com

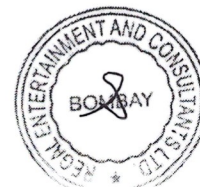
Website: www.regal-consultants.com,

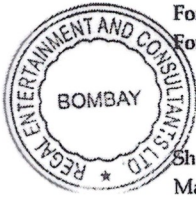
STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH

ENDED 31ST DECEMBER, 2025

(Rs. In lakhs except EPS)

Sr No.	Particulars	Quarter Ended			Nine Month Ended		Year
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
(I)	Revenue from operations	18.95	31.84	44.53	52.56	48.86	86.03
(II)	Other income	0.16	3.61	3.75	35.15	5.75	10.14
(III)	Total Income (I+II)	19.10	35.45	48.28	87.71	54.61	96.17
(IV)	Expenses						
	Employee Benefit Expenses	8.25	6.88	4.90	21.01	6.71	9.89
	Finance Cost	1.71	-	-	2.72	-	0.69
	Others expenses (to be specified)	18.10	23.97	2.15	86.60	4.90	16.22
(IV)	Total Expenses (IV)	28.06	30.85	7.05	110.33	11.61	26.80
(V)	Profit / (loss) before exceptional and extraordinary items and tax (III- IV)	(8.96)	4.60	41.23	(22.62)	43.00	69.37
(VI)	Exceptional items						
(VII)	Profit/(loss) before extraordinary item and tax (V -VI)	(8.96)	4.60	41.23	(22.62)	43.00	69.37
(VIII)	Extraordinary Item						
(IX)	Profit/(loss) before tax (VII - VIII)	(8.96)	4.60	41.23	(22.62)	43.00	69.37
(X)	Tax Expense:						
	Current Tax	-	-	11.18	-	11.18	17.46
	Tax adjustment for Earlier year	(6.47)	-	-	(6.47)	-	-
	MAT Credit Entitlement	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	0.03
(XI)	Profit / (loss) for the period (IX - X)	(2.49)	4.60	30.05	(16.15)	31.82	51.88
(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)	(2.49)	4.60	30.05	(16.15)	31.82	51.88
(XVI)	Other Comprehensive Income for the period						
(XVII)	Total Comprehensive Income for the period (XV + XVI)	(2.49)	4.60	30.05	(16.15)	31.82	51.88
(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						
(XX)	Earnings per equity share (not annualised)						
	Basic (Rs.)	(0.08)	0.15	0.978	(0.53)	1.036	1.69
	Diluted (Rs.)	(0.08)	0.15	0.978	(0.53)	1.036	1.69



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 Statutory Auditors of the Company have carried out a Limited review results for the quarter and Nine Months ended December 31, 2025 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 January 27, 2026.
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> <p>Place : Mumbai</p> <p>Date: January 27, 2026</p> </div> <div style="text-align: center;">  <p>For and on behalf of the Board of Directors For Regal Entertainment and Consultants Ltd</p> <p><i>Shreyash</i> Shreyash Chaturvedi Managing Director DIN: 06393031</p> </div> </div>	



REGAL ENTERTAINMENT AND CONSULTANTS LIMITED

CIN No : L65923MH1992PLC064689

419D Fourth Floor Horniman Circle Chambers (Podar Chambers)

Syed Abdullah Brelvi Marg, Fort Mumbai, Maharashtra 400001 India

Website: www.regal-consultants.com Email id compliance.regal@gmail.com Ph 9768132022

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2025

Sr No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Dec-25	Sep-25	Dec-24	Dec-25	Dec-24	Mar-25
		(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Reviewed)	(Audited)
		19.10	35.45	48.28	87.71	54.61	96.17
1	Total Income from Operation	(8.96)	4.60	41.23	(22.62)	43.00	69.37
2	Net Profit / (Loss) for the period before tax (before exceptional and extraordinary items)	(8.96)	4.60	41.23	(22.62)	43.00	69.37
3	Net Profit / (Loss) for the period before tax (after exceptional and extraordinary items)	(2.49)	4.60	30.05	(16.15)	31.82	51.88
4	Net Profit / (Loss) for the period after tax (after exceptional and extraordinary items)	(2.49)	4.60	30.05	(16.15)	31.82	51.88
5	Total comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	307.21	307.21	307.21	307.21	307.21	307.21
6	Paid up Equity Share Capital (Face Value Rs.10/- each)	-	-	-	-	-	-
7	Reserve excluding Revaluation Reserve	-	-	-	-	-	-
8	Earning per equity share (not annualised)	(0.08)	0.15	0.978	(0.53)	1.036	1.69
	Basic (Rs.)	(0.08)	0.15	0.978	(0.53)	1.036	1.69
	Diluted (Rs.)						

Note:

- The above is an extract of the details format of Quarter Unaudited Financial Results filed with Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015. The full format of Quarterly unaudited Financial Results is available on the company website <http://regal-consultants.com/> and the Stock Exchange Website, www.bseindia.com
- The Unaudited financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 27th January 2026.
- The unaudited financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, as amended from time to time.

For and on behalf of the Board of Directors

Date 27th January 2026
Place: Mumbai



Shreyash Vinodkumar Chaturvedi
Managing Director
DIN: 06393031

ANNEXURE-II

Disclosure of information pursuant to Regulation 30 of SEBI LODR Regulations read with SEBI circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023

Appointment of M/s Nitin Bhatia & Associates, Chartered Accountants to act as an Internal Auditor of the Company.

Particulars	Details
Reason for change - Appointment, Resignation, Removal, Death or otherwise	The Board of Directors has approved extension of term of appointment of M/s Nitin Bhatia & Associates, Chartered Accountants to act as an Internal Auditor of the Company for the Financial Year 2026-2027.
Date of Appointment/ Cessation & Term of Appointment	27th January 2026
Brief Profile (In case of Appointment)	Nitin Bhatia is a member of the Institute of Chartered Accountants of India (ICAI) with vast knowledge of Audits, Statutory Compliances, Domestic and International Taxation. He has worked with professionally managed corporates in capacity as a consultant. He has experience of handling corporate affairs in different areas. He has helped many organizations to set up business in India and operating it smoothly. Nitin & his team have assisted many Indian and Overseas companies in completing paperwork, getting necessary approvals, paying taxes, necessary filings and much more.
Disclosure of relationships between Directors	NOT APPLICABLE
Information as required pursuant to BSE Circular with ref no. LIST/COMP/14/2018-19 dated June 20, 2018.	NOT APPLICABLE



CIN: L65923MH1992PLC064689

Regd. Office: 419D Fourth Floor Horniman Circle Chambers (Podar Chambers)
Syed Abdullah Brelvi Marg, Fort Mumbai, Maharashtra 400001 India **Ph:** 9768132022
Email id: compliance.regal@gmail.com , **Website:** www.regal-consultants.com