

REGAL/SECTT/BSE/25-26
November 12th, 2025

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 12TH NOVEMBER 2025-reg.

Respected Sir/Ma'am,

With reference to vide even letter no dtd 04th November 2025. 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 **12th NOVEMBER 2025 at 11:30 A.M.** has inter-alia considered and approved the following items of business:

FINANCIAL RESULTS:

• Un-audited Financial Results (Standalone) for the quarter and half year ended 30th September 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 half ended 30th September 2025.



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

- ii. Copy of the Unaudited Financial Results (Standalone) of the Company for the quarter and half year ended 30th September 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**”.

The Board meeting of the Board of Directors commenced at 11:30 AM (IST) and concluded at 01:20 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

- 412A, Chiranjiv Tower, Nehru Place, New Delhi-110019, Ph. : 011-49424708
- E-mail : info@rrga.in, Web : www.rrga.in
- LLP Identity No. : AAT-7061

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 September 30, 2025 and year to date from April 1, 2025 to September 30, 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. **Key Audit 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 No. 026338N/N500357



CA Manoj Kumar

Partner

Membership No. 521409

UDIN: 25521409BMNTFL8390

Place: Delhi

Date: 12/11/2025

REGAL ENTERTAINMENT AND CONSULTANTS LIMITED

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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

Sr No.	Particulars	(Rs. In lakhs except EPS)					
		Quarter Ended			Half Year Ended		Year
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
(I)	Revenue from operations	31.84	8.16	2.16	40.00	4.33	86.03
(II)	Other income	3.61	25.00	2.00	28.61	2.00	10.14
(III)	Total Income (I+II)	35.45	33.16	4.16	68.61	6.33	96.17
(IV)	Expenses						
	Employee Benefit Expenses	6.88	5.88	-	12.76	-	9.89
	Finance Cost	-	1.01	-	1.01	-	0.69
	Others expenses (to be specified)	23.97	44.53	2.87	68.50	4.56	16.22
(IV)	Total Expenses (IV)	30.85	51.42	2.87	82.27	4.56	26.80
(V)	Profit / (loss) before exceptional and extraordinary items and tax (III- IV)	4.60	(18.26)	1.30	(13.66)	1.77	69.37
(VI)	Exceptional items						
(VII)	Profit/(loss) before extraordinary item and tax (V -VI)	4.60	(18.26)	1.30	(13.66)	1.77	69.37
(VIII)	Extraordinary Item						
(IX)	Profit/(loss) before tax (VII - VIII)	4.60	(18.26)	1.30	(13.66)	1.77	69.37
(X)	Tax Expense:						
	Current Tax	-	-	-	-	-	17.46
	Tax adjustment for Earlier year	-	-	-	-	-	
	MAT Credit Entitlement	-	-	-	-	-	
	Deferred Tax	-	-	-	-	-	0.03
(XI)	Profit / (loss) for the period (IX - X)	4.60	(18.26)	1.30	(13.66)	1.77	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)	4.60	(18.26)	1.30	(13.66)	1.77	51.88
(XVI)	Other Comprehensive Income for the period						
(XVII)	Total Comprehensive Income for the period (XV + XVI)	4.60	(18.26)	1.30	(13.66)	1.77	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.)	0.15	(0.59)	0.04	(0.44)	0.06	1.69
	Diluted (Rs.)	0.15	(0.59)	0.04	(0.44)	0.06	1.69



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Un-audited Standalone Balance sheet as September 30, 2025

S.no.	Particulars	(Rs. In lakhs)		
		As At 30.09.2025	As At 30.09.2024	As At 31.03.2025
		Reviewed	Reviewed	Audited
A	ASSETS			
	FIANANCIAL ASSETS			
	a) Cash and Cash equivalents	122.95	1.27	227.23
	b) Bank Balance other than (a)above	-	-	-
	c) loan	71.00	185.02	71.12
	d) Investments	18.73	18.73	18.73
	e) Other Financial Assets	50.67	0.16	1.36
		263.35	205.18	318.43
	NON FINANCIAL ASSETS			
	a) Current tax Assets (Net)	-	-	-
	b)Deferred Tax Assets (Net)	0.09	0.11	0.09
	c) Property, Plan and Equipment	0.06	0.06	0.06
	d) Other Intangible Assets	-	-	-
	e) Other Non-Financials Assets	-	-	-
		0.15	0.17	0.15
	TOTAL	263.50	205.35	318.58
B	LIABILITIES AND EQUITY			
	LIABILITIES			
	FINANCIAL LIABILITIES			
	a) Trade Payable	-	-	-
	(i) Total outstanding dues of micro enterprises and small enterprises	-	-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1.45	-	-
	b) Borrowings (other than Debt Securities)	16.94	16.94	66.94
	c) Other Financial Liabilities	32.56	12.26	8.06
		50.95	29.20	75.00
	NON-FINANCIAL LIABILITIES			
	a) Provision	-	0.41	17.35
	b)Deferred tax liabilities (Net)	-	-	-
	c) Other Non-Financial Liabilities	0.28	-	0.28
		0.28	0.41	17.64
	EQUITY			
	a) Equity Share Capital	307.21	307.21	307.21
	b) Other Equity	(94.93)	(131.45)	(81.27)
		212.28	175.76	225.94
	TOTAL	263.50	205.35	318.58



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Un-audited Standalone Cash Flow Statements for the half year ended September 30, 2025

Particulars	(Rs. in Lakhs)		
	For the half year ended 30th Sep, 2025	For the half year ended 30th Sep, 2024	For the year ended 31st March, 2025
	Reviewed	Reviewed	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net profit before Tax and Extraordinary Items	(13.66)	1.77	69.37
Adjusted for :			
Depreciation	-	-	
Operating Profit before working capital changes	(13.66)	1.77	69.37
Adjustment for Working Capital:			
Current Assets	(49.20)	(4.32)	108.21
Current Liabilities	(41.42)	3.43	(0.85)
(Increase) / Decrease in Net Current Assets	(90.61)	(0.89)	107.36
Cash generated from Operations	(104.27)	0.87	176.73
Taxation	-	-	(0.08)
Net Cash from operating activities (A)	(104.28)	0.87	176.81
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase/Sale of Fixed Assets	-	-	
Net Cash used in Investing Activities (B)	-	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from issue of Share Capital	-	-	-
Share and Bonds Premium	-	-	-
Loans borrowed (Net of Repayment)	-	(0.00)	50.00
Net Cash from Financing Activities (C)	-	(0.00)	50.00
Net Increase/(Decrease) in cash and Cash Equivalent (A+B+C)	(104.28)	0.87	226.82
Cash and Cash equivalent at the beginning of the year	227.23	0.41	0.41
Cash and Cash equivalent at the close of the year	122.95	1.27	227.23



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 half year ended September 30, 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 November 12, 2025

Place : New Delhi
Date: November 12, 2025



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


Shreyash Chaturvedi
Managing Director
DIN: 06393031



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Sr No.	Particulars	(Rs. In lakhs)					
		Quarter Ended			Half Year Ended		Year Ended
		Sep-25 (Reviewed)	June-25 (Reviewed)	Sep-24 (Reviewed)	Sep-25 (Reviewed)	Sep-24 (Reviewed)	Mar-25 (Audited)
1	Total Income from Operation	35.45	33.16	4.16	68.61	6.33	96.17
2	Net Profit / (Loss) for the period before tax (before exceptional and extraordinary items)	4.60	25.00	0.47	(13.66)	1.77	69.37
3	Net Profit / (Loss) for the period before tax (after exceptional and extraordinary items)	4.60	(18.26)	1.30	(13.66)	1.77	69.37
4	Net Profit / (Loss) for the period after tax (after exceptional and extraordinary items)	4.60	(18.26)	1.30	(13.66)	1.77	51.88
5	Total comprehensive Income for the period {Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)}	4.60	(18.26)	1.30	(13.66)	1.77	51.88
6	Paid up Equity Share Capital (Face Value Rs.10/- each)	307.21	307.21	307.21	307.21	307.21	307.21
7	Reserve excluding Revaluation Reserve	-	-	-	-	-	-
8	Earning per equity share (not annualised)	-	-	-	-	-	-
	Basic (Rs.)	0.15	(0.59)	0.04	(0.44)	0.06	1.69
	Diluted (Rs.)	0.15	(0.59)	0.04	(0.44)	0.06	1.69

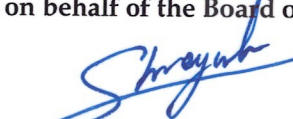
Note:

- 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 12th November 2025.
- 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 12th November 2025




Shreyash Vinodkumar Chaturvedi
 Managing Director
 DIN: 06393031