

REGAL/SECTT/BSE/24-25
February 14th, 2025

To,

BSE Limited, Dalal Street,
Phiroze Jeejeebhoy Towers,
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 14TH FEBRUARY 2025-reg.

Dear Sir/Madam,

With reference to vide even letter no dtd 09th February 2025 and 06th February 2025, respectively. 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 **14TH FEBRUARY 2025 at 03:30 P.M.** has inter-alia considered and approved the following items of business:

Un-audited Financial Results (Standalone) for the quarter ended 31st December 2024, along with a Limited Review Report issued by **M/s DBS & ASSOCIATES Chartered Accountants** ("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) Copy of the Un-audited Financial Results (Standalone) of the Company for the quarter ended December 31, 2024;
- (ii) Limited Review Report thereon of the statutory auditors on the aforesaid Unaudited Financial Results (Standalone) for the quarter ended December 31, 2024.

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

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

The Board meeting of the Board of Directors commenced at 03:30 PM (IST) and concluded at 06:45 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



REGAL ENTERTAINMENT & CONSULTANTS LIMITED

<p style="text-align: center;">REGAL ENTERTAINMENT AND CONSULTANTS LIMITED CIN No : L65923MH1992PLC064689 419D Fourth Floor Horniman Circle Chambers (Podar Chambers) Syed Abdullah Brelvi Marg, Fort Mumbai, Maharashtra 400001 STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER, 2024 (Rs. In lakhs)</p>						
Sr No.	Particulars	Quarter Ended			Nine Months Ended	
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
(I)	Revenue from operations	44.53	2.16	2.16	48.86	6.49
(II)	Other income	3.75	2.00	-	5.75	-
(III)	Total Income (I+II)	48.28	4.16	2.16	54.61	6.49
(IV)	Expenses					
	Others expenses (to be specified)	2.15	2.87	2.36	6.71	7.18
	Employee Benefit Expenses	4.90	-	-	4.90	-
(IV)	Total Expenses (IV)	7.05	2.87	2.36	11.61	7.18
(V)	Profit / (loss) before exceptional and extraordinary items and tax (III-IV)	41.23	1.30	(0.20)	43.00	(0.69)
(VI)	Exceptional items	-	-	-	-	-
(VII)	Profit/(loss) before extraordinary item and tax (V -VI)	41.23	1.30	(0.20)	43.00	(0.69)
(VIII)	Extraordinary Item	-	-	-	-	-
(IX)	Profit/(loss) before tax (VII - VIII)	41.23	1.30	(0.20)	43.00	(0.69)
(X)	Tax Expense:					
	Current Tax	11.18	-	-	11.18	-
	Tax adjustment for Earlier year	-	-	-	-	-
	MAT Credit Entitlement	-	-	-	-	-
	Deferred Tax	-	-	-	-	0.03
(XI)	Profit / (loss) for the period (IX - X)	30.05	1.30	(0.20)	31.82	(0.69)
(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)	30.05	1.30	(0.20)	31.82	(0.69)
(XVI)	Other Comprehensive Income for the period	-	-	-	-	-
(XVII)	Total Comprehensive Income for the period (XV + XVI)	30.05	1.30	(0.20)	31.82	(0.69)
(XVIII)	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	307.21	307.21	307.21	307.21	307.21
(XIX)	Reserve excluding Revaluation Reserve					
(XX)	Earnings per equity share (not annualised)					
	Basic (Rs.)	0.978	0.042	(0.007)	1.036	(0.022)
	Diluted (Rs.)	0.978	0.042	(0.007)	1.036	(0.022)

See accompanying notes 1 to 5 forming part of the financial results.

Place : New Delhi
Date : February 14, 2025





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REGAL ENTERTAINMENT & CONSULTANTS LIMITED

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 Company has changed its registered office in the current period. The Necessary filing with the regulatory authority has been completed.
3	During the quarter under review the company has sold some of its loans and advances to other party for Rs 1.62 crore (book value of that loans and advances was Rs 1.19 Crore) And booked profit of Rs. 42.37 lakhs, same has been shown under revenue from income.
4	The figures of the earlier periods have been regrouped/reclassified whenever necessary to make them comparable with those of the current period.
5	The Statutory Auditors of the Company have carried out a Limited review results for the quarter ended December 31, 2024 in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Unaudited Financial Results have been Reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meeting held on February 14, 2025.
<div style="text-align: right;">For and on behalf of the Board of Directors For Regal Entertainment and Consultancy Ltd</div> <div style="text-align: center;"></div> <div style="text-align: right;"> Shreyash Chaturvedi Managing Director</div>	
Place : New Delhi Date : Febuary 14, 2025	

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Independent Auditor's Limited 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, 2024 and year to date from April 1, 2024 to December 31, 2024 (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 instalments on loan on amounting to Rs. 68.86 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.
- 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.

Place: Mumbai.

Date: 14th February 2025.

For **DBS & ASSOCIATES**
Chartered Accountants
Firm Registration No. 018627N


Roxy Teniwal
Partner



Membership No. 141538
UDIN: 25141538BMUJTY3701