REGIS INDUSTRIES LIMITED

(Formerly known as BHARTIA BACHAT LIMITED)
CIN NO: L51109WB1982PLC034759

Date: 22/05/2025

To,
Listing Department,
BSE Limited,
P J Tower, Dalal Street,
Mumbai-400001

Script Code: 543208

To,
The Secretary,
The Calcutta Stock Exchange Ltd,
7, Lyons Range,
Kolkata – 700001

Script Code: 012169

Dear Sir / Madam,

Sub: Outcome of the Board Meeting of the board held on 22nd May 2025.

Ref: Regulations 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is to inform you that Outcome of the Board Meeting of the Company held on **Thursday 22nd May 2025** in accordance with SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, has been approved by the Board of Directors of the Company and taken on record inter-alia the following items;

1.) Consideration and Approval of Audited Financial Result for the Year ended **31st March, 2025**.

2.) Independent Audit Report in pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 for the F.Y. **31st March, 2025**.

Further, we hereby declare that the Auditor of the Company has issued the Audit report under the Companies Act, 2013 and financial results as prepared under SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 for the financial year ended on **March 31, 2025** with "***Unmodified Opinion***"

The board meeting Commenced on **04:00 PM** & concluded on **04:45 PM.**

Request you to kindly take on record the same.

Yours faithfully,
For, Regis Industries Limited

Chandrakant Parmar
Whole-time Director
DIN: 09406801

Reg. Office Address: 2 BARRETTO LANE,
KOLKATA- 700069, West Bengal.
E mail: bhartiabachatlimited@yahoo.com

Regis Industries Limited

CIN:- L51109WB1982PLC034759
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(Rs. In lacs)

Statement of Audited Standalone Financial Results for the Year Ended March 31, 2025

Sl no.	Particulars	Quarter Ended			Year Ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	(Refer Notes Below)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	**INCOME**					
(a)	Revenue From Operation	66.74	490.63	763.57	1,614.29	1,542.24
(b)	Other Operating Income	53.08	0.38	0.03	55.75	0.32
	Total Income from Operations (Net)	**119.83**	**491.00**	**763.60**	**1,670.04**	**1,542.55**
2	**EXPENSES**					
(a)	Cost of material consumed	68.21	541.33	725.62	1,669.55	1,616.20
(b)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-
(c)	Employee benefit expense	1.38	1.38	1.38	5.52	5.55
(d)	Finance Costs	-	-	-	-	-
(e)	Depreciation and amortization expense	-	-	-	-	-
(f)	Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1.38	2.12	7.31	28.43	13.87
	Total Expenses	**70.96**	**544.83**	**734.31**	**1,703.50**	**1,635.61**
3	**Profit / (Loss) from operations before exceptional items Tax (1-2)**	**48.86**	**(53.83)**	**29.29**	**(33.45)**	**(93.06)**
4	Exceptional Items	-	-	-	-	-
5	**Profit / (Loss) before Tax (3 ± 4)**	**48.86**	**(53.83)**	**29.29**	**(33.45)**	**(93.06)**
6	Tax Expense	-	-	-	-	-
7	**Net Profit / (Loss) after Tax (5 - 6)**	**48.86**	**(53.83)**	**29.29**	**(33.45)**	**(93.06)**
8	Other Comprehensive Income (net of tax)	-	-	-	-	-
9	**Total Comprehensive Income for the period (7 ± 8)**	**48.86**	**(53.83)**	**29.29**	**(33.45)**	**(93.06)**
10	Paid-up equity share capital (Face Value of Rs.1/- each)	**1,720.76**	**1,720.76**	**1,720.76**	**1,720.76**	**1,720.76**
11	Other Equity	-	-	-	895.72	929.18
12	**Earnings Per Share (of Rs. 1/- each) (not annualised):**					
	(a) Basic	0.03	(0.03)	0.02	(0.02)	(0.05)
	(b) Diluted	0.03	(0.03)	0.02	(0.02)	(0.05)



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(Rs. in Lakhs)

	Standalone Statement of Assets and Liabilities	As at 31st March, 2025	As at 31st March, 2024
	Particulars	Audited	Audited
A	ASSETS		
1	**Non-current assets**		
	Property, plant and equipment	-	-
	Capital work-in-progress	-	-
	Other intangible assets	-	-
	Investments in subsidiaries, associates and joint ventures	-	-
	Financial assets		
	Investments	-	-
	Loans	321.88	70.00
	Other financial assets	-	-
	Income Tax assets (net)	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Sub-total - Non-Current Assets	**321.88**	**70.00**
2	**Current assets**		
	Inventories	2,180.96	1,480.93
	Financial assets		-
	Investments	-	-
	Trade receivables	-	-
	Cash and cash equivalents	4.77	1.46
	Bank balances other than Cash and Cash equivalents above	0.01	938.73
	Loans, Current	-	-
	Other financial assets	66.10	115.60
	Other current assets	44.87	44.54
	Assets classified as held for sale	-	-
	Sub-total - Current Assets	**2,296.72**	**2,581.25**
	TOTAL - ASSETS	**2,618.60**	**2,651.25**
B	EQUITY AND LIABILITIES		
1	**Equity**		
	Equity Share capital	1,720.76	1,720.76
	Other equity	895.72	929.18
	Sub-total - Shareholders' funds	**2,616.48**	**2,649.94**
2	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings, non-Current	-	-
	Provisions	-	-
	Income tax liabilities (net)	0.04	0.04
	Other non-current liabilities	-	-
	Sub-total - Non-current liabilities	**0.04**	**0.04**
3	**Current liabilities**		
	Financial liabilities		
	Borrowings, Current	-	-
	Trade payables, Current	-	-
	Other financial liabilities	-	-
	Other current liabilities	2.08	1.28
	Provisions	-	-
	Current tax liabilities (net)	-	-
	Sub-total - Current liabilities	**2.08**	**1.28**
	TOTAL - EQUITY AND LIABILITIES	**2,618.60**	**2,651.25**

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Notes:

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 22, 2025.
2. The Statutory Auditors have carried out a limited review of the above financial result.
3. Company has only one segment and hence no separate segment result has been given.
4. The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
5. This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

By order of the Board
For, Regis Industries Limited

Chandrakant Parmar
Whole-time Director
DIN: 09406801

Place : Kolkata
Date : 22nd May, 2025

Regis Industries Limited

CIN:- L51109WB1982PLC034759

Regd. Office: 2, Barretto Lane, Kolkata - 700069

STANDALONE STATEMENT OF CASH FLOW

Particulars	As at 31st March, 2025 (Rs. In lacs)	As at 31st March, 2024 (Rs. In lacs)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	- 33.45	- 93.06
Adjustment For :		
Share of (profit)/loss from investment in partnership firm	-	-
Depreciation/amortization on continuing operation	-	-
Interest expenses	-	-
Operating profit before working capital changes	**- 33.45**	**- 93.06**
Movement in Working Capital :		
Increase/(decrease) in Inventory	- 700.04	301.99
Increase/(decrease) in Trade receivables	-	-
Increase/(decrease) in Short Term Loan & Advances	-	-
Increase/(decrease) in Current Liabilities	0.80	0.05
Increase/(decrease) in Trade Payable	-	-
Increase/(decrease) in Other Current Assets	49.17	- 59.60
Direct taxes paid (net of refunds)	-	-
Net Cash Flow from Operating Activities(A)	**- 683.53**	**149.38**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investments In Shares /withdrawl in Partnership Firm	-	-
Purchase / Sale of Fixed Assets	-	-
Interest Received		-
Change in Bank balances not considered as cash		-
Increase/(decrease) in Long Term Loan & Advances	- 251.88	-
Net Cash Flow from Invesing Activities(B)	**- 251.88**	**-**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issuing of Shares	-	1,100.00
Proceed (Repayment) from long term borrowing	-	- 310.00
Proceed (Repayment) from short term borrowing	-	-
Finance Cost	-	-
Proceed from Other Non Current Assets	-	-
Net Cash Flow from Financing Activities(C)	**-**	**790.00**
Net increase/(decrease) in cash & cash equivalents(A+B+C)	- 935.41	939.38
Cash and Cash equivalents (Opening Balance)	940.18	0.80
Cash and Cash equivalents (Closing Balance)	**4.78**	**940.18**

Previous year figure have been regrouped/ reclassified wherever necessary

The above statement of cash flows has been prepared under the "Indirect Method" as set out in Ind AS - 7, "Statement of Cash Flows"

REGIS INDUSTRIES LIMITED

RISHI SEKHRI AND ASSOCIATES
CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050.
Tel.: 9820501848, Email : rishisekhri@gmail.com

Independent Auditor's Report on Audited Standalone Quarterly Financial Results 31.03.2025 and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors Of
Regis Industries Limited
Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying annual standalone financial results of **Regis Industries Limited** ("the company") for the quarter and year ended on **31/03/2025**, 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 ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended **31/03/2025** as well as the year to date results for the period from **01/04/2024 to 31/03/2025.**

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

RISHI SEKHRI & ASSOCIATES * MEMBERSHIP No. 126656 * CHARTERED ACCOUNTANTS

Management's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with Indian accounting standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and incompliance with Regulation 33 of the Listing Regulations, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

RISHI SEKHRI & ASSOCIATES
MEMBERSHIP No. 126656
CHARTERED ACCOUNTANTS

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For, Rishi Sekhri and Associates
Chartered Accountants
FRN: 128216W

CA Rishi Sekhri
Partner
NO. 126656

Place: MUMBAI
Date: 22.5.2025
UDIN: 25126656NTWZKV5876

