REGAL/SECTT/BSE/24-25
December 02nd , 2024

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 02nd DECEMBER 2024-reg.

Dear Sir/Madam,

With reference to vide even letter no dtd 25th November 2024 and 26th November 2024, 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 **02ND December 2024 at 05:45 P.M.** has inter-alia considered and approved the following items of business:

Un-audited Financial Results (Standalone) for the quarter ended 30th June 2024, and the Quarter and half year ended September 30, 2024, along with a Limited Review Reports 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" and Annexure II.

(i) Copy of the Un-audited Financial Results (Standalone) of the Company for the quarter ended June 30, 2024;

(ii) Limited Review Report thereon of the statutory auditors on the aforesaid Unaudited Financial Results (Standalone) for the quarter ended June 30, 2024.

(iii) Copy of the Un-audited Financial Results (Standalone) of the Company for the quarter and half year ended September 30, 2024;

(iv) Limited Review Report thereon of the statutory auditors on the aforesaid Un-audited Financial Results (Standalone) for the quarter and half year ended September 30, 2024.

A copy of the said results along with the Reports issued by the Statutory Auditors of the Company are enclosed herewith as "Annexure I" for June 2024 and "Annexure II" for September 2024.

The Board meeting of the Board of Directors commenced at 05:45 PM (IST) and concluded at 08: 00 PM (IST).

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

Thanking You,

Yours faithfully,

FOR REGAL ENTERTAINMENT AND CONSULTANTS LIMITED

SHREYASH VINODKUMAR CHATURVEDI
MANAGING DIRECTOR
DIN: 06393031

Encl: A/a

ANNEXURE I

REGAL ENTERTAINMENT AND CONSULTANTS LIMITED
CIN No : L65923MH1992PLC064689
1402, LA-Serena CHSL, J. P. Road, Andheri (West), Mumbai, Maharashtra, 400058

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs. In lakhs)

Sr No.	Particulars	Quarter Ended			
		30-06-2024	30-06-2023	31-03-2024	31-03-2024
		Reviewed	Reviewed	Audited	Audited
(I)	Revenue from operations	2.16	2.16	2.17	8.66
(II)	Other income				
(III)	**Total Income (I+II)**	**2.16**	**2.16**	**2.17**	**8.66**
(IV)	**Expenses**				
	Others expenses (to be specified)	1.70	2.84	1.24	8.42
(IV)	**Total Expenses (IV)**	**1.70**	**2.84**	**1.24**	**8.42**
(V)	Profit / (loss) before exceptional and extraordinary items and tax (III- IV)	**0.47**	**(0.68)**	**0.93**	**0.24**
(VI)	Exceptional items	-	-	-	-
(VII)	Profit/(loss) before extraordinary item and tax (V -VI)	**0.47**	**(0.68)**	**0.93**	**0.24**
(VIII)	Extraordinary Item	-	-	-	-
(IX)	Profit/(loss) before tax (VII - VIII)	**0.47**	**(0.68)**	**0.93**	**0.24**
(X)	Tax Expense:				
	Current Tax	**-**	**-**	0.04	0.04
	Tax adjustment for Earlier year			-	-
	MAT Credit Entitlement	-	-	-	-
	Deferred Tax	-	-	0.04	0.04
(XI)	Profit / (loss) for the period (IX - X)	**0.47**	**(0.68)**	**0.85**	**0.16**
(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)**	**0.47**	**(0.68)**	**0.85**	**0.16**
(XVI)	Other Comprehensive Income for the period	**-**	**-**	**-**	**-**
(XVII)	**Total Comprehensive Income for the period (XV + XVI)**	**0.47**	**(0.68)**	**0.85**	**0.16**
(XVIII)	**Paid-up Equity Share Capital (Face Value Rs. 10/- each)**	**307.21**	**307.21**	**307.21**	**307.21**
(XIX)	**Reserve excluding Revaluation Reserve**				
(XX)	**Earnings per equity share (not annualised)**				
	Basic (Rs.)	0.02	(0.02)	0.03	0.01
	Diluted (Rs.)	0.02	(0.02)	0.03	0.01

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

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 review results for the quarter ended June 30, 2024 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 02 Dec, 2024.

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

REGAL ENTERTAINMENT & CONSULTANTS LTD. MUMBAI

Place : Mumbai
Date : December 02, 2024

Shreyash Chaturvedi
Managing Director

DBS & ASSOCIATES
Chartered Accountants

Limited Review Report on Unaudited Quarterly Financial Results and Unaudited Year to Date Financial Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To The Board of Directors of
REGAL ENTERTAINMENT & CONSULTANTS LIMITED

1. We have reviewed the accompanying statement of unaudited financial Results of **REGAL ENTERTAINMENT & CONSULTANTS LIMITED** ('the Company') for the quarter ended on June 30, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 from 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-**

   A. Company is registered as NBFC company under RBI section 45I(a). The company has not received any installment on loan amounting to Rs. 184.17 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.

For D B S & ASSOCIATES
Chartered Accountants
Firm Registration No. 018627N



Place: Mumbai
Date: 02/12/2024

Roxy Teniwal
Partner
Membership No. 141538
UDIN: **24141538BKGEAV2295**

ANNEXURE II

REGAL ENTERTAINMENT AND CONSULTANTS LIMITED
CIN No : L65923MH1992PLC064689
1402, LA-Serena CHSL, J. P. Road, Andheri (West), Mumbai, Maharashtra, 400058

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER, 2024

(Rs. In lakhs)

Sr No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
(I)	Revenue from operations	2.16	2.16	2.17	4.33	4.33	8.66
(II)	Other income	2.00	-	-	2.00		
(III)	**Total Income (I+II)**	**4.16**	**2.16**	**2.17**	**6.33**	**4.33**	**8.66**
(IV)	**Expenses**						
	Others expenses (to be specified)	2.87	1.70	1.98	4.56	4.82	8.42
(IV)	**Total Expenses (IV)**	**2.87**	**1.70**	**1.98**	**4.56**	**4.82**	**8.42**
(V)	Profit / (loss) before exceptional and extraordinary items and tax (III- IV)	**1.30**	**0.47**	**0.19**	**1.77**	**(0.49)**	**0.24**
(VI)	Exceptional items	-	-	-	-	-	-
(VII)	Profit/(loss) before extraordinary item and tax (V -VI)	**1.30**	**0.47**	**0.19**	**1.77**	**(0.49)**	**0.24**
(VIII)	Extraordinary Item	-	-	-	-	-	-
(IX)	Profit/(loss) before tax (VII - VIII)	**1.30**	**0.47**	**0.19**	**1.77**	**(0.49)**	**0.24**
(X)	Tax Expense:						
	Current Tax	**-**	-	-	-	-	0.04
	Tax adjustment for Earlier year						-
	MAT Credit Entitlement	-	-	-	-	-	
	Deferred Tax	-	-	-	-	-	0.04
(XI)	Profit / (loss) for the period (IX - X)	**1.30**	**0.47**	**0.19**	**1.77**	**(0.49)**	**0.16**
(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)**	**1.30**	**0.47**	**0.19**	**1.77**	**(0.49)**	**0.16**
(XVI)	Other Comprehensive Income for the period	**-**	**-**	**-**	**-**	**-**	**-**
(XVII)	**Total Comprehensive Income for the period (XV + XVI)**	**1.30**	**0.47**	**0.19**	**1.77**	**(0.49)**	**0.16**
(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.)	0.04	0.02	0.01	0.06	(0.02)	0.01
	Diluted (Rs.)	0.04	0.02	0.01	0.06	(0.02)	0.01

See accompanying notes 1 to 4 forming part of the financial results.

Place : Mumbai
Date : December 02, 2024

REGAL ENTERTAINMENT & CONSULTANTS LTD. MUMBAI

Notes

1. STATEMENT OF ASSETS AND LIABILITIES

(Rs. In lakhs)

S.no.	Particulars	As At 30.09.2024	As At 30.09.2023
		Reviewed	**Reviewed**
A	**ASSETS**		
I	**FIANANCIAL ASSETS**		
	a) Cash and Cash equivalents	1.27	0.89
	b) Bank Balance other than (a)above	-	-
	c) loan	185.02	176.36
	d) Investments	18.73	18.73
	e) other Financial Assets	0.16	0.16
		205.18	**196.16**
II	**NON FINANCIAL ASSETS**		
	a) Current tax Assets (Net)		
	b)Deferred Tax Assets (Net)	0.11	0.15
	c) Property, Plan and Equipment	0.06	0.06
	d) Other Intangible Assets		
	e) Other Non-Financials Assets	-	-
		0.17	**0.21**
	TOTAL	**205.35**	**196.36**
B	**LIABILITIES AND EQUITY**		
	LIABILITIES		
I	**FINANICAL 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		
	b) Borrowings (other than Debt Securities)	16.94	16.42
	c) Other Financial Liabilities	12.26	6.24
		29.20	**22.65**
II	**NON-FINANICAL LIABILITIES**		
	a) Provision	0.41	0.37
	b) Other Non-Financial Liabilities		
		0.41	**0.37**
III	**EQUITY**		
	a) Equity Share Capital	307.21	307.21
	b) Other Equity	(131.45)	(133.88)
		175.76	**173.33**
	TOTAL	**205.35**	**196.36**



2. Cash Flow Statement Annexed to the Balance Sheet for the Half Year ended 30th Sep 2024

(Rs. in Lakhs)

Particulars	For the half year ended 30th Sep, 2024	For the half year ended 30th Sep, 2023
	Reviewed	**Reviewed**
A. **CASH FLOW FROM OPERATING ACTIVITIES**		
Net profit before Tax and Extraordinary Items	1.77	(0.49)
Adjusted for :		
Depreciation	-	-
Preliminary and Deferred Revenue Expenditure	-	-
Profit/(Loss) on sale of Fixed Assets	-	-
Profit on sale of Investments	-	-
Operating Profit before working capital changes	1.77	(0.49)
Adjusted for :		
Current Assets	(4.32)	(4.33)
Current Liabilities	3.43	3.47
(Increase) / Decrease in Net Current Assets	(0.89)	(0.87)
Cash generated from Operations	0.87	(1.35)
Taxation	-	-
Net Cash from operating activities	0.87	(1.35)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase/Sale of Fixed Assets	-	-
Net Cash used in Investing Activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Share Capital	-	-
Share and Bonds Premium	-	-
Loans borrowed (Net of Repayment)	(0.00)	-
Net Cash from Financing Activities	(0.00)	-
Net Increase/(Decrease) in cash and Cash Equivalent (A-B-C)	0.87	(1.35)
Cash and Cash equivalent at the beginning of the year	0.41	2.24
Cash and Cash equivalent at the close of the year	**1.27**	**0.89**
	-	-

REGAL ENTERTAINMENT & CONSULTANTS LTD. MUMBAI

	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. Necessay filing with the regulatory authority is under process.
3	The figures of the earlier periods have been regrouped/reclassified whenever necessary to make them comparable with those of the current period
4	The Statutory Auditors of the Company have carried out a Limited review results for the quarter and half year ended September 30, 2024 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 December 02, 2024.

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





Shreyash Chaturvedi
Managing Director

Place : Mumbai
Date : December 02, 2024

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, 2024 and year to date from April 1, 2024 to September 30, 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. **Emphasis of Matter**

   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. 186.33 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.

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



Place: Mumbai
Date: 02/12/2024

Roxy Teniwal
Partner
Membership No. 141538
UDIN: **24141538BKGEAW3808**