



REGAL ENTERTAINMENT AND CONSULTANTS LIMITED

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REGAL ENTERTAINMENT AND CONSULTANTS LIMITED. UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th SEPTEMBER 2013

PART-I

(Rs. In Lacs)

Sr. No.	Particulars	Unaudited					Audited
		Quarter Ended 30.09.2013	Quarter Ended 30.06.2013	Quarter Ended 30.09.2012	Six Months Ended 30.09.2013	Six Months Ended 30.09.2012	Year Ended 31.03.2013
1	Income from operations						
	a) Net Sales/Income from Operation	2.53	2.40	1.05	4.93	4.58	7.92
	b) Other Operating Income	0.11	0.03	0.12	0.14	0.13	0.02
	Total Income From Operation(1)	2.64	2.43	1.17	5.07	4.71	7.94
2	Expenditure						
	a) Cost of Material Consumed	-	-	-	-	-	-
	b) Purchase of Stock in trade	0.16	1.82	-	1.98	-	4.05
	c) Change in Inventories of Finished Goods	0.23	0.38	0.70	0.61	0.70	-2.63
	d) Employee Benefits Expense	1.90	1.80	1.55	3.70	3.21	7.29
	e) Rent	0.29	0.29	0.29	0.58	0.58	1.17
	f) Electricity Exp.	0.28	0.28	0.28	0.56	0.56	1.11
	g) Other Expense	1.48	0.65	1.42	2.13	2.31	3.79
	h) Depreciation & Amortisation Expenses	0.23	0.23	0.23	0.46	0.46	0.93
	Total Expenses(2)	4.57	5.45	4.47	10.02	7.82	15.71
3	Profit from Operations before Other Income, Interest and Exceptional Items(1-2)	-1.93	-3.02	-3.30	-4.95	-3.11	-7.77
4	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit/Loss from ordinary activities before Finance costs & exceptional Items (3+4)	-1.93	-3.02	-3.30	-4.95	-3.11	-7.77
6	Finance Costs	0	0	0	0.00	0.00	0.00
7	Profit /Loss from ordinary activities after finance costs & exceptional items(5-6)	-1.93	-3.02	-3.30	-4.95	-3.11	-7.77
8	Exceptional items	0	0	0	0	0	0
9	Profit(+)/Loss(-) from Ordinary Activities before tax (7+/-8)	-1.93	-3.02	-3.30	-4.95	-3.11	-7.77
10	Tax expenses	0	0	0	0	0	-0.06
11	Net Profit (+)/ Loss (-) from Ordinary Activities after tax (9-10)	-1.93	-3.02	-3.30	-4.95	-3.11	-7.71
12	Extraordinary items	0	0	0	0	0	0
13	Net Profit (+)/ Loss (-) for the period (11-12)	-1.93	-3.02	-3.30	-4.95	-3.11	-7.71
14	Paid up equity share capital of Rs. 10/- each	307.21	307.21	307.21	307.21	307.21	307.21
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						-50.39
16a	E P S (before extraordinary items) (not annualised) in Rs.						
	a) Basic	-0.06	-0.10	-0.11	-0.16	-0.10	-0.25
	b) Diluted	-0.06	-0.10	-0.11	-0.16	-0.10	-0.25
16b	E P S (after extraordinary items) (not annualised) in Rs.						



a) Basic	-0.06	-0.10	-0.11	-0.16	-0.10	-0.25
b) Diluted	-0.06	-0.10	-0.11	-0.16	-0.10	-0.25
PART- II						
A PARTICULARS OF SHAREHOLDING						
1 Public Shareholding						
(Number of Shares)	2027416	2027416	2027416	2027416	2027416	2027416
(% of Shareholding	65.99	65.99	65.99	65.99	65.99	65.99
2 Promoters and promoter group Shareholding						
a) Pledged/ Encumbered						
- Number of Shares	0.00	0.00	0.00	0.00	0.00	0.00
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	0.00	0.00	0.00	0.00	0.00	0.00
- Percentage of shares (as a % of the total share capital of the Company)	0	0	0	0	0	0
b) Non-encumbered						
- Number of Shares	1044684	1044684	1044684	1044684	1044684	1044684
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100	100	100	100	100	100
- Percentage of shares (as a % of the total share capital of the Company)	34.01	34.01	34.01	34.01	34.01	34.01

Particulars	3 months ended 30.09.2013	
B. INVESTOR COMPLAINTS		
Pending at the beginning of the quarter	Nil	
Received during the quarter	Nil	
Disposed of during the quarter	Nil	
Remaining unresolved at the end of the quarter	Nil	

Particulars	Statement of Assets and Liabilities	
	(Rs. in Lacs)	
	Unaudited As at 30.09.2013	Audited As at 31.03.2013
A. EQUITY AND LIABILITIES		
1. Shareholders' funds		
a) Share Capital	307.21	307.21
b) Reserves and surplus	-55.35	-50.39
Sub-total-Shareholders funds	<u>251.86</u>	<u>256.82</u>
2. Share application money pending allotment	-	-
3. Non-current liabilities		
a) Long-term borrowings	0	0
b) Deferred tax liabilities (net)	3.02	3.02
c) Other long-term liabilities	0	0
d) Long-term provisions	0	0
Sub-total-Non-current liabilities	<u>3.02</u>	<u>3.02</u>
4. Current liabilities		
a) Short-term borrowings	0	0
b) Trade payables	0	0
c) Other current liabilities	3.62	1.68
d) Short-term provisions	2.02	1.86
Sub-total-Current liabilities	<u>5.64</u>	<u>3.54</u>
Total- EQUITY AND LIABILITIES	<u>260.52</u>	<u>263.38</u>



B. ASSETS**1. Non-current assets**

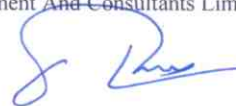
a) Fixed assets	3.02	3.43
b) Non-current investments		
c) Deferred tax assets(net)		
d) Long-term loans and advances		
e) Other non-current assets		
Sub-total- Non- current assets	<u>3.02</u>	<u>3.43</u>

2. Current assets

a) Current investments		
b) Inventories	50.34	50.95
c) Trade receivables	0	0
d) Cash and cash equivalent	35.43	37.55
e) Short-term loans and advances	110.04	107.80
f) Other current assets	61.69	63.65
Sub-total-Current assets	<u>257.50</u>	<u>259.95</u>
TOTAL-ASSETS	<u>260.52</u>	<u>263.38</u>

1. The above unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors of the Company at their meeting held on 13th November 2013
2. The above results have been subjected to a limited review by the statutory Auditor.

By order of the Board of Directors
For Regal Entertainment And Consultants Limited



Dinesh Gupta
Managing Director

Place : Mumbai
Date : 13.11.2013



K. K. GADA & CO.
CHARTERED ACCOUNTANTS

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Ref. No.:

Date : _____

Limited Review Report

Board of Directors
Regal Entertainment & Consultants Ltd.
24, Gunbow Street,
Fort, Mumbai- 400 001

We have reviewed the accompanying statement of unaudited financial results of Regal Entertainment & Consultants Ltd. for the quarter ended 30th Sept, 2013 except for the disclosures regarding 'Public Shareholding' & 'Promoter & Promoter Group Shareholding' which have been traced from disclosures made by the management & have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard required that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Mumbai
Date: 13/11/2013



For K. K. GADA & CO.
Chartered Accountants

Kirit K. Gada
Proprietor

(Membership No. 038952)
(FRN NO. 102873W)