



# REGAL ENTERTAINMENT AND CONSULTANTS LIMITED

24, Gunbow Street, Fort, Mumbai - 400 001 Telefax : +91-22-2261 2811 / 2261 2822  
 Email : dinsat@vsnl.com / regalcon@rediffmail.com / CIN : L65923MH1992PLC064689

## REGAL ENTERTAINMENT AND CONSULTANTS LIMITED.

UNAUDITED FINANCIAL RESULTS FOR THE  
 QUARTER ENDED 30th SEPTEMBER 2016

### PART-I

(Rs. In Lacs)

Sr. No.	Particulars	Quarter Ended			Six Months ended		Year Ended
		30.09.2016 (Unaudited)	30.06.2016 (Unaudited)	30.09.2015 (Unaudited)	30.09.2016 (Unaudited)	30.09.2015 (Unaudited)	31.03.2016 (Audited)
1	<b>Income from operations</b>						
	a) Net Sales/Income from Operation	3.54	4.03	3.95	7.57	6.12	11.03
	b) Other Operating Income	-	-	-	-	-	-
	<b>Total Income From Operation(1)</b>	<b>3.54</b>	<b>4.03</b>	<b>3.95</b>	<b>7.57</b>	<b>6.12</b>	<b>11.03</b>
2	<b>Expenditure</b>						
	a) Cost of Material Consumed	-	-	-	-	-	-
	b) Purchase of Stock in trade	-	-	-	-	-	-
	c) Change in Inventories of Finished Goods WIP & stock in trade	5.63	7.03	1.62	12.66	1.62	1.99
	d) Employee Benefits Expense	1.85	1.99	1.97	3.84	3.90	7.97
	e) Rent	0.38	0.38	0.29	0.76	0.58	1.17
	f) Electricity Exp.	0.28	0.28	0.28	0.56	0.56	1.11
	g) Other Expense	2.16	1.33	2.15	3.49	3.41	8.25
	h) Bad debts	2.98	-	-	2.98	0.77	15.66
	i) Depreciation & Amortisation Expenses	0.01	0.01	0.21	0.02	0.39	0.48
	<b>Total Expenses(2)</b>	<b>13.29</b>	<b>11.02</b>	<b>6.52</b>	<b>24.31</b>	<b>11.23</b>	<b>36.63</b>
3	<b>Profit from Operations before Other Income, Interest and Exceptional Items(1-2)</b>	<b>-9.75</b>	<b>-6.99</b>	<b>-2.57</b>	<b>-16.74</b>	<b>-5.11</b>	<b>-25.60</b>
4	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Profit/Loss from ordinary activities before Finance costs &amp; exceptional Items (3+4)</b>	<b>-9.75</b>	<b>-6.99</b>	<b>-2.57</b>	<b>-16.74</b>	<b>-5.11</b>	<b>-25.60</b>
6	Finance Costs	0	0	0	0.00	0.00	0.00
7	<b>Profit /Loss from ordinary activities after finance costs &amp; exceptional items(5-6)</b>	<b>-9.75</b>	<b>-6.99</b>	<b>-2.57</b>	<b>-16.74</b>	<b>-5.11</b>	<b>-25.60</b>
8	Exceptional items	0	0	0	0	0	0
9	<b>Profit(+)/Loss(-) from Ordinary Activities before tax (7+/-8)</b>	<b>-9.75</b>	<b>-6.99</b>	<b>-2.57</b>	<b>-16.74</b>	<b>-5.11</b>	<b>-25.60</b>
10	Tax expenses including deferred tax	0	0	0	0	0	-0.03
11	<b>Net Profit (+)/ Loss (-) from Ordinary Activities after tax (9-10)</b>	<b>-9.75</b>	<b>-6.99</b>	<b>-2.57</b>	<b>-16.74</b>	<b>-5.11</b>	<b>-25.57</b>
12	Extraordinary items	0	0	0	0	0	0
13	<b>Net Profit / (Loss) for the period(11+/- 12)</b>	<b>-9.75</b>	<b>-6.99</b>	<b>-2.57</b>	<b>-16.74</b>	<b>-5.11</b>	<b>-25.57</b>
14	Share of Profit/ (loss) of associates	0	0	0	0	0	0
15	Minority Interest	0	0	0	0	0	0
16	<b>Net Profit / (Loss) after taxes, minority interest and share of profit/ (loss) of associates (13+/-+14+/-+15)*</b>	<b>-9.75</b>	<b>-6.99</b>	<b>-2.57</b>	<b>-16.74</b>	<b>-5.11</b>	<b>-25.57</b>
17	<b>Paid-up equity share capital of Rs. 10/- each</b>	<b>307.21</b>	<b>307.21</b>	<b>307.21</b>	<b>307.21</b>	<b>307.21</b>	<b>307.21</b>
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	-103.63

19a	E P S (before extraordinary items) ( not annualised) in Rs.	-0.32	-0.23	-0.08	-0.54	-0.17	-0.83
	a) Basic	-0.32	-0.23	-0.08	-0.54	-0.17	-0.83
	b) Diluted	-0.32	-0.23	-0.08	-0.54	-0.17	-0.83
19b	E P S (after extraordinary items) ( not annualised) in Rs.	-0.32	-0.23	-0.08	-0.54	-0.17	-0.83
	a) Basic	-0.32	-0.23	-0.08	-0.54	-0.17	-0.83
	b) Diluted	-0.32	-0.23	-0.08	-0.54	-0.17	-0.83

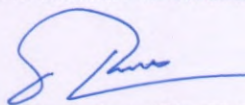
**Statement of Assets and Liabilities**

(Rs. in Lacs)

Particulars	Unaudited	Audited
	As at 30.09.2016	As at 31.03.2016
<b>A. EQUITY AND LIABILITIES</b>		
<b>1. Shareholders' funds</b>	307.21	307.21
a) Share Capital		
b) Reserves and surplus	-120.38	-103.63
<b>Sub-total-Shareholders funds</b>	<u>186.83</u>	<u>203.58</u>
<b>2. Share application money pending allotment</b>	-	-
<b>3. Non-current liabilities</b>		
a) Long-term borrowings	0	0
b) Deferred tax liabilities (net)	2.50	2.50
c) Other long-term liabilities	0	0
d) Long-term provisions	0	0
<b>Sub-total-Non-current liabilities</b>	<u>2.50</u>	<u>2.50</u>
<b>4. Current liabilities</b>		
a) Short-term borrowings	0	0
b) Trade payables	0	0
c) Other current liabilities	7.21	4.2
d) Short-term provisions	-	-
<b>Sub-total-Current liabilities</b>	<u>7.21</u>	<u>4.20</u>
<b>Total- EQUITY AND LIABILITIES</b>	<u>196.54</u>	<u>210.28</u>
<b>B. ASSETS</b>		
<b>1. Non-current assets</b>		
a) Fixed assets	0.17	0.19
b) Non-current investments		
c) Deferred tax assets(net)		
d) Long-term loans and advances		
e) Other non-current assets		
<b>Sub-total- Non- current assets</b>	<u>0.17</u>	<u>0.19</u>
<b>2. Current assets</b>		
a) Current investments		
b) Inventories	31.45	44.10
c) Trade receivables	0	0
d) Cash and cash equivalent	21.08	24.29
e) Short-term loans and advances	126.29	129.82
f) Other current assets	17.55	11.88
<b>Sub-total-Current assets</b>	<u>196.37</u>	<u>210.09</u>
<b>TOTAL-ASSETS</b>	<u>196.54</u>	<u>210.28</u>

- 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 11th November 2016
- 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 (Din :00789115)  
Managing Director

Place : Mumbai  
Date : 11.11.2016



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 30<sup>th</sup> September, 2016. 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 this financial statement 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 Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **K. K. GADA & CO.**  
Chartered Accountants

  
Kirit K. Gada  
Proprietor

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

Place: Mumbai  
Date: 11/11/2016

