REGAL ENTERTAINMENT & CONSULTANTS LIMITED

REGAL/SECTT/BSE/26-27
November 02nd, 2026

To,

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
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 NOVEMBER 2026-reg.

Respected Sir/Ma'am,

With reference to vide even letter no dated 21ST October 2026. Pursuant 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 NOVEMBER 2026 at 12:00 Noon** has *inter alia* considered and approved the following items of business:

1.FINANCIAL RESULTS:

• Un-audited Financial Results (Standalone) for the quarter and half year ended 30th September 2026, along with a Limited Review Report issued by **M/s RAJESH RAJ GUPTA & ASSOCIATES LLP ("Statutory Auditor"),** Chartered Accountants, in terms of Regulation 33 of SEBI Listing Regulations. In relation to the aforesaid, please find enclosed the following documents as **"Annexure I".**

i) Limited Review Report thereon of the statutory auditor on the aforesaid Unaudited Financial Results (Standalone) for the quarter and half year ended 30th September 2026.

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ii) Copy of the Unaudited Financial Results (Standalone) of the Company for the quarter and half year ended 30th September 2026;

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

The Board meeting of the Board of Directors commenced at 12:00 PM (IST) and concluded at 02:45 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

Digitally signed by VINEET KHARKWAL
Date: 2026.11.02 14:46:04 +05'30'

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VINEET KHARKWAL
COMPANY SECRETARY & COMPLIANCE OFFICER

Encl: A/a

ANNEXURE I

Rajesh Raj Gupta & Associates LLP
Chartered Accountants

• 412A, Chiranjiv Tower, Nehru Place, New Delhi-110019, Ph. : 011-49424708
• E-mail : info@rrga.in, Web : www.rrga.in
LLP Identity No. : AAT-7061

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, 2026 and year to date from April 1, 2026 to September 30, 2026 (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.

Rajesh Raj Gupta & Associates LLP
New Delhi
LLP No. AAT-7061

Rajesh Raj Gupta & Associates LLP
Chartered Accountants

• 412A, Chiranjiv Tower, Nehru Place, New Delhi-110019, Ph. : 011-49424708
• E-mail : info@rrga.in, Web : www.rrga.in
LLP Identity No. : AAT-7061

4. Based on our review conducted as stated 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 Rajesh Raj Gupta & Associates LLP
Chartered Accountants
Firm Registration No. 026338N/N500357

Rajesh Raj Gupta & Associates LLP ★ New Delhi

Place: Delhi
Date: 02/11/2026

Manoj Kumar
Partner
Membership No. 521409
UDIN: **26521409NIXHUB9993**

REGAL ENTERTAINMENT AND CONSULTANTS LIMITED

CIN No : L65923MH1992PLC064689

Regd. Office: 419D Fourth Floor Horniman Circle Chambers (Podar Chambers) Syed Abdullah Brelvi Marg, Fort Mumbai, Maharashtra 400001 India

Tel: 9768132022 ; E-mail ID: compliance.regal@gmail.com

Website: www.regal-consultants.com,

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. In lakhs except EPS)

Sr No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
(I)	Revenue from operations	23.03	13.00	31.84	36.03	40.00	89.82
(II)	Other income	2.39	0.15	3.61	2.53	28.61	39.99
(III)	**Total Income (I+II)**	**25.41**	**13.15**	**35.45**	**38.56**	**68.61**	**129.82**
(IV)	**Expenses**						
	Employee Benefit Expenses	8.91	8.91	6.88	17.82	12.76	28.75
	Finance Cost	0.63	-	-	0.63	1.01	1.27
	Other expenses	24.03	10.15	23.97	34.19	68.50	98.97
(IV)	**Total Expenses (IV)**	**33.57**	**19.06**	**30.85**	**52.63**	**82.27**	**128.98**
(V)	Profit / (loss) before exceptional and extraordinary items and tax (III- IV)	**(8.16)**	**(5.91)**	**4.60**	**(14.07)**	**(13.66)**	**0.83**
(VI)	Exceptional items						
(VII)	Profit/(loss) before extraordinary item and tax (V -VI)	**(8.16)**	**(5.91)**	**4.60**	**(14.07)**	**(13.66)**	**0.83**
(VIII)	Extraordinary Item						
(IX)	Profit/(loss) before tax (VII - VIII)	**(8.16)**	**(5.91)**	**4.60**	**(14.07)**	**(13.66)**	**0.83**
(X)	Tax Expense:						
	Current Tax	-	-	-	-	-	1.58
	Tax adjustment for Earlier year	(0.15)	-	-	(0.15)	-	(6.15)
	MAT Credit Entitlement	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	0.04
(XI)	Profit / (loss) for the period (IX - X)	**(8.01)**	**(5.91)**	**4.60**	**(13.92)**	**(13.66)**	**5.37**
(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)**	**(8.01)**	**(5.91)**	**4.60**	**(13.92)**	**(13.66)**	**5.37**
(XVI)	Other Comprehensive Income for the period	-	-	-	-	-	-
(XVII)	**Total Comprehensive Income for the period (XV + XVI)**	**(8.01)**	**(5.91)**	**4.60**	**(13.92)**	**(13.66)**	**5.37**
(XVIII)	**Paid-up Equity Share Capital (Face Value Rs. 10/- each)**	**890.91**	**890.91**	**307.21**	**890.91**	**307.21**	**307.21**
(XIX)	**Reserve excluding Revaluation Reserve**						
(XX)	**Earnings per equity share (not annualised)**						
	Basic (Rs.)	(0.09)	(0.07)	0.15	(0.16)	(0.44)	0.17
	Diluted (Rs.)	(0.09)	(0.07)	0.15	(0.16)	(0.44)	0.17

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Ph: 9768132022,
Website: www.regal-consultants.com,
Email Id: compliance.regal@gmail.com

Un-audited Standalone Balance Sheet as September 30, 2026 (All amounts in Rs. Lakhs unless otherwise stated)

S.no.	Particulars	As At 30.09.2026	As At 30.09.2025	As At 31.03.2026
A	**ASSETS**			
I	**Financial assets**			
	Cash and cash equivalents	188.33	122.95	37.97
	Bank balances other than cash and cash equivalents	520.00	-	-
	Loans and Advances	182.50	71.00	151.00
	Investments	292.93	18.73	18.73
	Other financial assets	8.24	50.67	31.30
		1,192.01	**263.35**	**239.00**
II	**Non-Financial assets**			
	Current tax asset (net)	7.43	-	5.52
	Deferred tax assets (net)	0.05	0.09	0.05
	Property, plant and equipment	0.06	0.06	0.06
	Other non-financial assets	3.97	-	17.68
		11.51	**0.15**	**23.31**
	TOTAL	**1,203.51**	**263.50**	**262.31**
B	**LIABILITIES AND EQUITY**			
I	**Financial Liabilities**			
	Borrowings (other than debt securities)	199.94	16.94	16.94
	Other Financial Liabilities	0.34	34.01	0.84
		200.28	**50.95**	**17.78**
II	**Non-Financial Liabilities**			
	Current tax liabilities (net)	-	-	-
	Provisions	0.51	-	6.33
	Contingent Provisions against Standard Assets as per RBI Rules	0.60	-	0.60
	Other non-financial liabilities	0.23	0.28	6.38
		1.34	**0.28**	**13.32**
III	**EQUITY**			
	a) Equity share capital	890.91	307.21	307.21
	b) Other equity	110.98	(94.93)	(75.99)
		1,001.89	**212.28**	**231.22**
	TOTAL	**1,203.51**	**263.50**	**262.31**



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Un-audited Standalone Cash Flow Statement for the half year ended September 30, 2026 (All amounts in Rs. Lakhs unless otherwise stated)

Particulars	For the period ended 30th Sep, 2026	For the period ended 30th Sep, 2025	For the period ended 31st Mar, 2026
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net profit before Tax and Extraordinary Items	(14.07)	(13.66)	0.83
Adjusted for :			
Provisions for expense	-	-	0.79
Shares & securities written off (non-cash)	18.73	-	-
Operating Profit before working capital changes	**4.65**	**(13.66)**	**1.62**
Adjustment for :			
(Increase)/Decrease in Loans	(31.50)	0.12	(79.88)
(Increase)/Decrease in Other Financial Assets	23.06	(49.32)	(29.95)
(Increase)/Decrease in Other Non-Financial Assets	11.80		
Increase/(Decrease) in Other Financial Liabilities	(0.50)	24.50	(1.43)
Increase/(Decrease) in Provisions	(5.82)	1.45	6.36
Increase/(Decrease) in Non Financial Liabilities	(6.15)	(17.36)	-
Cash generated from Operations	**(4.46)**	**(54.27)**	**(103.27)**
Taxes paid / (refund received) - net	(0.15)	-	18.30
Net Cash from operating activities	**(4.31)**	**(54.27)**	**(121.58)**
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase/Sale of Fixed Assets	-	-	-
Place of Fixed deposits with Bank	(520.00)	-	-
Investment in trade receipts	(292.93)		
Net Cash used in Investing Activities	**(812.93)**	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from issue of Share Capital	784.60	-	-
Share issue expenses adjusted against securities premium (non-cash gross-up)	-	-	(17.68)
Loans borrowed (Net of Repayment) incl. bank overdraft	183.00	(50.00)	(50.00)
Net Cash from Financing Activities	**967.60**	**(50.00)**	**(67.68)**
Net Increase/(Decrease) in cash and			
Cash Equivalent (A-B-C)	**150.36**	**(104.27)**	**(189.26)**
Cash and Cash equivalent at the beginning of the year	37.97	227.23	227.23
Cash and Cash equivalent at the close of the year	188.33	122.95	37.97
Net increase/(decrease) as disclosed above	**150.36**	**(104.27)**	**(189.26)**

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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 unaudited financial results of the company have been reviewed by the Audit Committee and approved by the Board of Directors of the company at their respective meetings held on November 02, 2026.
3	The unaudited financial results have been prepared in accordance with the Indian Accounting Standards('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, as amended from time to time.
4	The Figures of the earlier period have been regrouped/ reclassified whenever necessary to make them comparable with those of current period.
5	The Statutory Auditors of the Company have carried out a limited review of the above unaudited financial results for the quarter and half year ended September 30, 2026 in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

REGAL ENTERTAINMENT AND CONSULTANTS LTD. BOMBAY

For and on behalf of the Board of Directors
***Regal Entertainment* and Consultants Ltd**

Shreyash Chaturvedi
Managing Director
DIN: 06393031

Place : Mumbai
Date: November 02, 2026

REGAL ENTERTAINMENT AND CONSULTANTS LIMITED

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419D Fourth Floor Horniman Circle Chambers (Podar Chambers)
Syed Abdullah Brelvi Marg, Fort Mumbai, Maharashtra 400001 India
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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

(Rs. In lakhs)

Sr No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sep-26 (Reviewed)	Jun-26 (Reviewed)	Sep-25 (Reviewed)	Sep-26 (Reviewed)	Sep-25 (Reviewed)	Mar-26 (Audited)
1	Total Income from Operation	25.41	13.15	35.45	38.56	68.61	129.82
2	Net Profit / (Loss) for the period before tax (before exceptional and extraordinary items)	(8.16)	(5.91)	4.60	(14.07)	(13.66)	0.83
3	Net Profit / (Loss) for the period before tax (after exceptional and extraordinary items)	(8.16)	(5.91)	4.60	(14.07)	(13.66)	0.83
4	Net Profit / (Loss) for the period after tax (after exceptional and extraordinary items)	(8.01)	(5.91)	4.60	(13.92)	(13.66)	5.37
5	Total comprehensive Income for the period {Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)}	(8.01)	(5.91)	4.60	(13.92)	(13.66)	5.37
6	Paid up Equity Share Capital (Face Value Rs.10/- each)	890.91	890.91	307.21	890.91	307.21	307.21
7	Reserve excluding Revaluation Reserve	-	-	-	-	-	-
8	Earning per equity share (not annualised)	-	-	-	-	-	-
	Basic (Rs.)	(0.09)	(0.07)	0.15	(0.16)	(0.44)	0.17
	Diluted (Rs.)	(0.09)	(0.07)	0.15	(0.16)	(0.44)	0.17

Note:

1. The above is an extract of the detailed format of the Quarter and half year ended 30th September 2026, the unaudited Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. The full format of Quarterly unaudited Financial Results is available on the Stock Exchange Websites, www.bseindia.com
2. The unaudited financial results of the company for the quarter and half year ended 30th September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 02nd November 2026.

Date 02nd November 2026
Place: Mumbai

For and on behalf of the Board of Directors

REGAL ENTERTAINMENT AND CONSULTANTS LTD. BOMBAY

Shreyash Vinodkumar Chaturvedi
Managing Director
DIN: 06393031