

REGAL

REGAL ENTERTAINMENT & CONSULTANTS LIMITED

REGAL/SECTT/BSE/26-27
19th May 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 19TH MAY 2026-reg.

Respected Sir/Ma'am,

With reference to vide even letter dated 07th May 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 its meeting held today on **19th May 2026 at 12:00 Noon**. has inter-alia considered and approved the following items of business:

1. FINANCIAL RESULTS:

• Audited Financial Results (Standalone) for the Quarter and Financial Year ended 31st March 2026, along with an Auditor's Report issued by **M/s RAJESH RAJ GUPTA & ASSOCIATES LLP ("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**".

- I. Auditor's Report thereon of the statutory auditor on the aforesaid Audited Financial Results (Standalone) for the Quarter and Financial year ended 31st March 2026.
- II. Copy of the Audited Financial Results (Standalone) of the Company for the Quarter and the Financial Year ended 31st March 2026;

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



CIN: L65923MH1992PLC064689

Regd. Office: 419D Fourth Floor Horniman Circle Chambers (Podar Chambers)
Syed Abdullah Brelvi Marg, Fort Mumbai, Maharashtra 400001 India **Ph:**9768132022
Email id: compliance.regal@gmail.com , **Website:** www.regal-consultants.com

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REGAL ENTERTAINMENT & CONSULTANTS LIMITED

The Board meeting of the Board of Directors commenced at 12:00 Noon (IST) and concluded at 03:45 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
COMPANY SECRETARY & COMPLIANCE OFFICER



Encl: A/a

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

To The Board of Directors of
REGAL ENTERTAINMENT & CONSULTANTS LIMITED

Report on the audit of the Financial Results

Qualified Opinion

We have audited the accompanying statement of quarterly and year to date financial results of **REGAL ENTERTAINMENT & CONSULTANTS LIMITED** (the "Company") for the quarter and year ended March 31, 2026 ("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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable Indian accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026 except as stated in basis for qualification paragraph.

Basis for Qualified Opinion

1. 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.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the 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 statements under the provisions of the Act 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are 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 Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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 Statement, 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. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- 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 Statement, including the disclosures, and whether the Statement represents 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.

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.

Other Matters

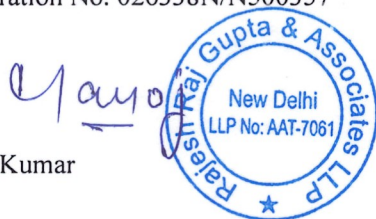
The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of this matter.

For RAJESH RAJ GUPTA & ASSOCIATES LLP

Chartered Accountants

Firm Registration No. 026338N/N500357



CA Manoj Kumar

Partner

Membership No.: 521409

UDIN: 26521409UMKVDR5838

Date: 19/05/2026

Place: New Delhi

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH, 2026

Sr No.	Particulars	(Rs. In lakhs except EPS)				
		Quarter Ended			Year ended	
		3 Months ended 31/03/2026	Preceeding 3 Months ended 31/12/2025	Corresponding 3 Months ended 31/03/2025 in previous year	31-03-2026	31-03-2025
	Audited	Reviewed	Audited	Audited	Audited	
(I)	Revenue from operations	37.27	18.95	37.17	89.82	86.03
(II)	Other income	4.84	0.16	4.39	39.99	10.14
(III)	Total Income (I+II)	42.11	19.10	41.56	129.82	96.17
(IV)	Expenses					
	Employee Benefit Expenses	7.74	8.25	4.99	28.75	9.89
	Finance Cost	(1.46)	1.71	0.69	1.27	0.69
	Others expenses (to be specified)	12.37	18.10	9.52	98.97	16.22
(IV)	Total Expenses (IV)	18.65	28.06	15.20	128.98	26.80
(V)	Profit / (loss) before exceptional and extraordinary items and tax (III- IV)	23.45	(8.96)	26.36	0.83	69.37
(VI)	Exceptional items					
(VII)	Profit/(loss) before extraordinary item and tax (V -VI)	23.45	(8.96)	26.36	0.83	69.37
(VIII)	Extraordinary Item					
(IX)	Profit/(loss) before tax (VII - VIII)	23.45	(8.96)	26.36	0.83	69.37
(X)	Tax Expense:					
	Current Tax	1.58	-	6.28	1.58	17.46
	Tax adjustment for Earlier year	0.31	(6.47)	-	(6.15)	-
	MAT Credit Entitlement	-	-	-	-	-
	Deferred Tax	0.04	-	0.03	0.04	0.03
(XI)	Profit / (loss) for the period (IX - X)	21.52	(2.49)	20.06	5.37	51.88
(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)	21.52	(2.49)	20.06	5.37	51.88
(XVI)	Other Comprehensive Income for the period					
(XVII)	Total Comprehensive Income for the period (XV + XVI)	21.52	(2.49)	20.06	5.37	51.88
(XVIII)	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	307.21	307.21	307.21	307.21	307.21
(XIX)	Reserve excluding Revaluation Reserve					
(XX)	Earnings per equity share (not annualised)					
	Basic (Rs.)	0.70	(0.08)	0.65	0.17	1.69
	Diluted (Rs.)	0.70	(0.08)	0.65	0.17	1.69



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Standalone Balance Sheet as at 31 March 2026

S.no.	Particulars	Note No.	(All amounts in Rs. Lakhs unless otherwise stated)	
			As At 31.03.2026	As At 31.03.2025
A	ASSETS			
I	<u>Non current assets</u>			
	a) Property, plant and equipment		0.06	0.06
	b) Financial assets			
	(i) Investments		18.73	-
	(ii) Loans and Advances		151.00	18.73
			169.79	89.91
II	Deferred tax assets (net)		0.05	0.09
III	<u>Current assets</u>			
	a) Financial assets			
	(i) Cash and cash equivalents		37.97	227.23
	(ii) Other financial assets		31.30	1.36
	b) Non Financial assets			
	(i) Other Non financial assets		17.68	-
	c) Current tax asset (net)		5.52	-
			92.47	228.59
	TOTAL		262.31	318.58
B	LIABILITIES AND EQUITY			
I	EQUITY			
	a) Equity share capital		307.21	307.21
	b) Other equity		(75.99)	(81.27)
			231.22	225.94
II	<u>Non Current Liability</u>			
	a) Financial Liability			
	(i) Borrowings (other than debt securities)		16.94	66.94
	(ii) Other Financial Liabilities		0.84	2.27
	b) Contingent Provisions against Standard Assets as per RBI Rules		0.60	0.28
			18.38	69.49
III	<u>Current Liability</u>			
	a) Other current liabilities		6.38	0.02
	b) Provisions		6.33	5.77
	c) Current tax liabilities (net)		-	17.35
			12.71	23.14
	TOTAL		262.31	318.58

The accompanying notes form an integral part of these standalone financial statements.
This is the Balance Sheet referred to in our report of even date.



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Standalone Cash Flow Statement for the year ended 31 March 2026

(All amounts in Rs. Lakhs unless otherwise stated)

Particulars	For the period ended 31st Mar, 2026	For the period ended 31st Mar, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax and Extraordinary Items	0.83	69.37
Adjusted for:		
Provisions for expense	0.79	-
Operating Profit before working capital changes	1.62	69.37
Adjustment for:		
Current Assets		
(Increase)/Decrease in Loans	(109.83)	108.21
(Increase)/Decrease in Other Financial Assets	(79.88)	109.57
	(29.95)	(1.36)
Current Liabilities		
Increase/(Decrease) in Borrowings	4.93	(0.85)
Increase/(Decrease) in Other Financial Liabilities	-	5.77
Increase/(Decrease) in Other Current Liabilities	(1.43)	(6.56)
Increase/(Decrease) in Non Financial Liabilities	6.36	0.02
	-	(0.09)
Cash generated from Operations	(103.27)	176.73
Taxation	18.30	(0.08)
Net Cash from operating activities	(121.58)	176.81
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase/Sale of Fixed Assets	-	-
Net Cash used in Investing Activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Share Issue Expenses	(17.68)	-
Loans borrowed (Net of Repayment)	(50.00)	50.00
Net Cash from Financing Activities	(67.68)	50.00
Net Increase/(Decrease) in cash and Cash Equivalent (A-B-C)	(189.26)	226.82
Cash and Cash equivalent at the beginning of the year	227.23	0.41
Cash and Cash equivalent at the close of the year	37.97	227.23
Net increase/(decrease) as disclosed above	(189.26)	226.82

The accompanying notes form an integral part of these standalone financial statements.
This is the Balance Sheet referred to in our report of even date.



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 period have been regrouped/ reclassified whenever necessary to make them comparable with those of current period.
3	The Statutory Auditors of the Company have carried out an audit report for the quarter and financial year ended March 31, 2026 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 May 19, 2026.



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

Shreyash
Shreyash Chaturvedi
Managing Director
DIN: 06393031

Place : Mumbai
Date: May 19, 2026

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REGAL ENTERTAINMENT & CONSULTANTS LIMITED

ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results -

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026				
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (As reported before adjusting for qualifications) (Rs. In Lakhs)	Adjusted Figures (Audited figures after adjusting for qualifications) (Rs. In Lakhs)
	1.	Turnover / Total income	129.82	129.82
	2.	Total Expenditure	128.98	128.98
	3.	Less: Provision for Investment	0.00	18.73
	4.	Profits before Taxes	0.83	-17.90
	5.	Less: Taxes	-4.53	-4.53
	6.	Net Profit / (Loss)	5.37	-13.36
	7.	Number of Shares	30.72	30.72
	8.	Earnings Per Shares (EPS)	0.17	-0.43
	9.	Total Assets	262.31	243.58
	10.	Total Liabilities	31.09	31.09
	11.	Net Worth	231.22	212.49
II.	<p>Audit Qualification (each audit qualification separately):</p> <p>1. 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.</p> <p>b. Type of Audit Qualifications: Qualified Opinion</p> <p>c. Frequency of qualification: 5 Years</p> <p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:</p> <p>1. Company is under process to reconcile investment held with demat account.</p> <p>e. For Audit Qualification(s) where the impact is not quantified by the auditor:</p> <p>(i) Management's estimation on the impact of audit qualification: NA</p>			



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(ii) If management is unable to estimate the impact, reasons for the same: NA

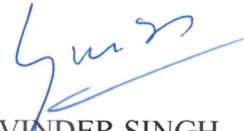
(iii) Auditors' Comments on (i) or (ii) above:
NA

III. Signatories

Signed by



SHREYASH VINODKUMAR
CHATURVEDI
MANAGING DIRECTOR & CFO
DIN:06393031



GURVINDER SINGH
CHAIRMAN, AUDIT COMMITTEE
DIN:00085436

RAJESH RAJ GUPTA & ASSOCIATES LLP
CHARTERED ACCOUNTANT
FIRM REGISTRATION NO. 026338N/N500357



CA MANOJ KUMAR
PARTNER
MEMBERSHIP NO. 521409

CIN: L65923MH1992PLC064689

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH 2026

Sr No.	Particulars	(Rs. In lakhs)				
		Quarter Ended			Year Ended	
		Mar-26 (Audited)	Dec-25 (Reviewed)	Mar-25 (Audited)	Mar-26 (Audited)	Mar-25 (Audited)
1	Total Income from Operation	42.11	19.10	41.56	129.82	96.17
2	Net Profit / (Loss) for the period before tax (before exceptional and extraordinary items)	23.45	(8.96)	26.36	0.83	69.37
3	Net Profit / (Loss) for the period before tax (after exceptional and extraordinary items)	23.45	(8.96)	26.36	0.83	69.37
4	Net Profit / (Loss) for the period after tax (after exceptional and extraordinary items)	21.52	(2.49)	20.06	5.37	51.88
5	Total comprehensive Income for the period {Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)}	21.52	(2.49)	20.06	5.37	51.88
6	Paid up Equity Share Capital (Face Value Rs.10/- each)	307.21	307.21	307.21	307.21	307.21
7	Reserve excluding Revaluation Reserve	-	-	-	-	-
8	Earning per equity share (not annualised)	-	-	-	-	-
	Basic (Rs.)	0.70	(0.08)	0.65	0.17	1.69
	Diluted (Rs.)	0.70	(0.08)	0.65	0.17	1.69

Note:

- The above is an extract of the details format of Quarter and Annual Audited Financial Results filed with Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015. The full format of Quarterly and Annual Financial Results are available on the Stock Exchange Websites, www.bseindia.com
- The Audited standalone financial results of the company for the quarter & Financial year ended 31st March 2026 have been reviewed by the Audit committee and approved by the Board of Directors and its meeting held on 19th May 2026.

For and on behalf of the Board of Directors

Date 19th May 2026

Place: Mumbai



Shreyash Vinodkumar Chaturvedi
Managing Director
DIN: 06393031