

# REGENT ENTERPRISES LIMITED

Regd. Office:-E-205 (LGF), Greater Kailash II, New Delhi-110048

Telephone no. 011 41610287, CIN-L15500DL1994PLC153183

Email: [legal@regententerprises.in](mailto:legal@regententerprises.in), Website: [www.regententerprises.in](http://www.regententerprises.in)

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May 22, 2026

To,  
The Department of Corporate Services  
**Bombay Stock Exchange Limited,**  
P. J. Towers, Dalal Street,  
Fort Mumbai-400001.

Scrip Code: 512624

**Sub: Financial Results for the quarter and financial year ended on March 31, 2026.**

Dear Sir,

In terms of the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the financial results for the Quarter and financial year ended on March 31, 2026 alongwith Auditor' Report thereon.

This is for your kind information and record please.

Thanking You,

Yours faithfully,

**For Regent Enterprises Limited**

**Mamta Sharma**  
**Company Secretary**  
**& Compliance Officer**  
M.No. F13459  
Encl: a/a





## **Sahni Bansal & Associates**

Chartered Accountants

113/10, I-Floor, Navyug Market, Ghaziabad (U.P.)

### **Independent Auditor's Report on Audited Quarterly and year to date 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

#### **M/s. REGENT ENTERPRISES LIMITED**

1. We have audited the accompanying standalone quarterly and year to date financial results of **M/s REGENT ENTERPRISES LIMITED** (the 'Company') for the quarter ended March 31, 2026 and year to date results for the period from 1 April 2025 to 31 March 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (the 'Listing Regulation').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31 March 2026, and its profit and other comprehensive income, changes in equity and its cash flows for the year ended on that date.

#### **Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 standalone 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.

  


## **Managements' and Board of Directors' Responsibilities for the Standalone Financial Statements**

The Company's Management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the state of affairs, profit/ loss and other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act.

The respective Management and Board of Directors of the companies are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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 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 standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, the respective Management and Board of Directors are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors are responsible for overseeing the financial reporting process of each company.

## **Auditor's Responsibility for the Audit of the Standalone Financial Statements**

Our objectives are to obtain reasonable assurance about whether the standalone financial statements as a whole are 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 these standalone financial statements.

  


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 standalone financial statements, 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 Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting in preparation of standalone financial statements 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 standalone financial statements 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company and such other entity included in the standalone financial statements of which we are the independent auditors 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 Matter**

- (a) The statement includes the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of 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 subject to a limited review by us (except the quarter ended on June 30, 2025) as required under the Listing Regulations.

**For Sahni Bansal & Associates**

**Chartered Accountants**

FRN: 514470C



**Neha Tyagi**

**Partner**

**MRN: 422015**

**UDIN: 26422015QFMLTG5693**

**Place: Ghaziabad**

**Date: 22.05.2026**

**REGENT ENTERPRISES LIMITED**

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**STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED ON MARCH 31, 2026**

(Rs. In Lakh except per share data)

| S.No        | Particulars                                                                                                                         | For the quarter ended on |                   |                  | Year Ended        |                  |
|-------------|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------|------------------|-------------------|------------------|
|             |                                                                                                                                     | March 31, 2026           | December 31, 2025 | March 31, 2025   | March 31, 2026    | March 31, 2025   |
|             |                                                                                                                                     | Unaudited                | Unaudited         | Unaudited        | Audited           | Audited          |
| <b>I</b>    | <b>Income</b>                                                                                                                       |                          |                   |                  |                   |                  |
| i           | Revenue from operations                                                                                                             | 27,192.52                | 27233.00          | 19,840.98        | 112,553.71        | 74,924.84        |
| ii          | Other income                                                                                                                        | 0.49                     | 0.06              | 0.87             | 0.75              | 2.10             |
| <b>II</b>   | <b>Total Income (A)</b>                                                                                                             | <b>27,193.01</b>         | <b>27233.07</b>   | <b>19,841.86</b> | <b>112,554.46</b> | <b>74,926.94</b> |
| <b>III</b>  | <b>Expenses</b>                                                                                                                     |                          |                   |                  |                   |                  |
| i           | Cost of Material Purchased/ Consumed                                                                                                | 26,991.05                | 26482.07          | 19,602.10        | 110,606.84        | 72,896.34        |
| ii          | Changes in Inventories of Finished Goods, Work in Progress and Stock in trade                                                       | (252.91)                 | 175.73            | (18.10)          | (429.61)          | (184.90)         |
| iii         | Employee benefits expense                                                                                                           | 65.39                    | 63.54             | 54.41            | 253.18            | 220.71           |
| iv          | Finance Cost                                                                                                                        | 0.02                     | 0.01              | 0.22             | 0.14              | 0.96             |
| v           | Depreciation and amortization expense                                                                                               | 14.54                    | 14.38             | 13.21            | 56.38             | 53.30            |
| vi          | Other expenses                                                                                                                      | 604.15                   | 317.59            | 419.99           | 1,584.06          | 1,401.68         |
| <b>IV</b>   | <b>Total Expenses (B)</b>                                                                                                           | <b>27,422.25</b>         | <b>27053.31</b>   | <b>20,071.84</b> | <b>112,071.00</b> | <b>74,388.08</b> |
| <b>V</b>    | <b>Profit/(Loss) before Exceptional Items and Tax (A-B)</b>                                                                         | <b>(229.24)</b>          | <b>179.75</b>     | <b>(229.98)</b>  | <b>483.46</b>     | <b>538.85</b>    |
|             | (i) Prior Period Expenses                                                                                                           | (0.06)                   | (0.12)            | -0.16            | (7.42)            | (11.46)          |
|             | (ii) Exceptional items                                                                                                              | 35.67                    | -                 | 0.38             | 42.06             | (363.76)         |
| <b>VI</b>   | <b>Profit/(loss) after Exceptional Items before Tax</b>                                                                             | <b>(193.63)</b>          | <b>179.64</b>     | <b>(229.77)</b>  | <b>518.11</b>     | <b>163.63</b>    |
| <b>VII</b>  | <b>Tax Expense</b>                                                                                                                  |                          |                   |                  |                   |                  |
| i           | Current year tax                                                                                                                    | 137.00                   | -                 | 59.00            | 137.00            | 59.00            |
| ii          | Current tax expense relating to prior years                                                                                         | 0.00                     | (2.32)            | 12.48            | (1.86)            | 12.48            |
| iii         | Deferred tax                                                                                                                        | (15.13)                  | -                 | -10.36           | (15.13)           | (10.36)          |
| <b>VIII</b> | <b>Profit/(loss) for the period from continuing operations (VI-VII)</b>                                                             | <b>(315.50)</b>          | <b>181.96</b>     | <b>(290.89)</b>  | <b>398.10</b>     | <b>102.51</b>    |
| <b>IX</b>   | <b>Profit/(loss) from discontinued operations</b>                                                                                   | -                        | -                 | -                | -                 | -                |
| <b>X</b>    | <b>Tax Expenses of discontinued operations</b>                                                                                      | -                        | -                 | -                | -                 | -                |
| <b>XI</b>   | <b>Profit/(loss) from discontinued operations (after Tax) (IX-X)</b>                                                                | -                        | -                 | -                | -                 | -                |
| <b>XII</b>  | <b>Profit/(loss) for the Period (VIII+XI)</b>                                                                                       | <b>(315.50)</b>          | <b>181.96</b>     | <b>(290.89)</b>  | <b>398.10</b>     | <b>102.51</b>    |
| <b>XIII</b> | <b>Other comprehensive income</b>                                                                                                   |                          |                   |                  |                   |                  |
|             | A. (i) Items that will not be reclassified to profit or loss                                                                        | -                        | -                 | -                | -                 | -                |
|             | reclassified to profit or loss                                                                                                      | -                        | -                 | -                | -                 | -                |
|             | B. (i) Items that will be reclassified to profit or loss                                                                            | -                        | -                 | -                | -                 | -                |
|             | (ii) Income tax relating to items that will be reclassified to profit or loss                                                       | -                        | -                 | -                | -                 | -                |
| <b>XIV</b>  | <b>Total Comprehensive Income for the period (XII+XIII) Comprising Profit (Loss) and Other comprehensive Income for the period)</b> | <b>(315.50)</b>          | <b>181.96</b>     | <b>(290.89)</b>  | <b>398.10</b>     | <b>102.51</b>    |
| <b>XV</b>   | <b>Earning Per Equity Share</b>                                                                                                     |                          |                   |                  |                   |                  |
|             | Basic                                                                                                                               | (0.94)                   | 0.54              | (0.87)           | 1.19              | 0.31             |
|             | Diluted                                                                                                                             | (0.94)                   | 0.54              | (0.87)           | 1.19              | 0.31             |
| <b>XVI</b>  | <b>Paid-up Equity Share Capital (Face Value Rs. 10/- per share)</b>                                                                 | <b>3,345.64</b>          | <b>3,345.64</b>   | <b>3,345.64</b>  | <b>3,345.64</b>   | <b>3,345.64</b>  |

Notes: The above financial results were reviewed by the Audit Committee at its meeting held on 22.05.2026 at 3.00 PM and

Approved by the Board of Directors at its meeting held on 22.05.2026 at 3.30 PM.

The Company Operates in Single segment i.e Edible Oils Trading, hence Sagement wise reporting is not applicable.

Place: Ghaziabad  
Date: 22 May, 2026

For Regent Enterprises Limited



*Vikas Kumar*  
Vikas Kumar  
Whole Time Director  
(DIN: 05308192)

**REGENT ENTERPRISES LIMITED**

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STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(Rs. In Lakhs)

| S.No     | Particular's                                 | As at<br>March 31, 2026 | As at<br>March 31, 2025 |
|----------|----------------------------------------------|-------------------------|-------------------------|
|          |                                              | Audited                 | Audited                 |
| <b>1</b> | <b>Assets</b>                                |                         |                         |
|          | <b>Non-current assets</b>                    |                         |                         |
| (a)      | Property, plant and equipment                | 50.13                   | 15.98                   |
| (b)      | Right of Use Assets                          | 155.27                  | 200.47                  |
| (c)      | Capital Work in Progress                     | -                       | 2.40                    |
| (d)      | Financial assets                             |                         |                         |
|          | Other Financial Assets                       | 27.47                   | 28.20                   |
| (e)      | Deferred tax assets (net)                    | 99.36                   | 84.23                   |
| (f)      | Non-current tax assets (net)                 | 126.57                  | 0.47                    |
| (g)      | Other Non- Current Assets                    | -                       | -                       |
|          | <b>Total Non- Current Assets</b>             | <b>458.80</b>           | <b>331.75</b>           |
| <b>2</b> | <b>Current assets</b>                        |                         |                         |
| (a)      | Inventories                                  | 1,902.15                | 1,472.54                |
| (b)      | Financial assets                             |                         |                         |
| (i)      | Trade Receivables                            | 2,590.20                | 2,788.31                |
| (ii)     | Cash and Cash equivalents                    | 311.35                  | 64.80                   |
| (iii)    | Bank Balances other than (ii) above          | 0.11                    | 0.40                    |
| (d)      | Other current assets                         | 931.68                  | 966.43                  |
|          | <b>Total Current Assets</b>                  | <b>5,735.49</b>         | <b>5,292.48</b>         |
|          | <b>TOTAL ASSETS</b>                          | <b>6,194.29</b>         | <b>5,624.23</b>         |
|          | <b>Equity and Liabilities</b>                |                         |                         |
| <b>1</b> | <b>Equity</b>                                |                         |                         |
| (a)      | Equity share capital                         | 3,345.63                | 3,345.63                |
| (b)      | Other Equity                                 | 1,020.36                | 622.26                  |
|          | <b>Total Equity</b>                          | <b>4,365.99</b>         | <b>3,967.90</b>         |
| <b>2</b> | <b>Liabilities</b>                           |                         |                         |
|          | <b>Non-current liabilities</b>               |                         |                         |
| (a)      | Financial liabilities                        |                         |                         |
| (i)      | -Borrowings                                  | -                       | -                       |
| (ii)     | -Lease Liabilities                           | 139.63                  | 182.37                  |
| (b)      | Provisions                                   | 18.25                   | 15.88                   |
|          | <b>Total Non-current liabilities</b>         | <b>157.89</b>           | <b>198.25</b>           |
|          | <b>Current liabilities</b>                   |                         |                         |
| (a)      | Financial liabilities                        |                         |                         |
| (i)      | Borrowings                                   | -                       | -                       |
| (ii)     | Lease Liabilities                            | 42.73                   | 36.21                   |
| (iii)    | Trade Payables                               |                         |                         |
|          | a) Total Outstanding dues to MSME            | 379.33                  | 562.90                  |
|          | b) Total Outstanding dues of other than MSME | 885.20                  | 647.12                  |
| (b)      | Other Current Liabilities                    | 352.62                  | 201.84                  |
| (c)      | Provisions                                   | 10.52                   | 10.01                   |
|          | <b>Total Current liabilities</b>             | <b>1,670.41</b>         | <b>1,458.08</b>         |
|          | <b>TOTAL EQUITY AND LIABILITES</b>           | <b>6,194.29</b>         | <b>5,624.23</b>         |

Place : Ghaziabad  
Date : 22.05.2026



For Regent Enterprises Limited  
*Vikas Kumar*  
Vikas Kumar  
Whole Time Director  
(DIN: 05308192)

**REGENT ENTERPRISES LIMITED**

Regd. Office:- E-205 (LGF), Greater Kailash-II, New Delhi-110048

Phone No. 011 41610287 CIN: L15500DL1994PLC153183 Website: www.regententerprises.in

**Cash Flow Statement**

**For the Year Ended 31 March, 2026**

(Rs. In Lakhs)

| Particulars                                                     | For the year ended March 31,<br>2026 | For the year ended March 31,<br>2025 |
|-----------------------------------------------------------------|--------------------------------------|--------------------------------------|
| <b>Cash Flows from Operating Activities</b>                     |                                      |                                      |
| Net Profit Before tax                                           | 518.11                               | 163.63                               |
| <b>Adjustment For:</b>                                          |                                      |                                      |
| Depreciation                                                    | 56.38                                | 53.30                                |
| Sundry Balances Written off                                     | 15.73                                | 32.34                                |
| Provision for Gratuity                                          | 5.04                                 | 2.61                                 |
| Interest Paid                                                   | 20.25                                | 23.49                                |
| Provision for Expenses and Interest Accrued                     | (0.87)                               | 2.21                                 |
| Provision for Leave Encashment                                  | (1.29)                               | 0.65                                 |
| Loss/(Gain) on valuation of Financial Asstes measured at FVOCI  | -                                    | -                                    |
| <b>Operating Profit before Working capital Changes</b>          | <b>613.35</b>                        | <b>278.23</b>                        |
| <b>Adjustment for Changes in current Liabilities</b>            |                                      |                                      |
| Trade Payable                                                   | 54.51                                | (1,239.88)                           |
| Other Current Liabilities                                       | 150.79                               | 82.89                                |
| <b>Adjustment for Changes in Current Assets</b>                 |                                      |                                      |
| Trade Receivable                                                | 182.38                               | 1,187.69                             |
| Inventories                                                     | (429.61)                             | (184.90)                             |
| Other Current Assets                                            | 35.78                                | (43.70)                              |
| <b>Cash generated from operations</b>                           | <b>(6.15)</b>                        | <b>(197.91)</b>                      |
| Income tax paid                                                 | 261.25                               | 48.29                                |
| <b>Net cash from operating activities</b>                       | <b>345.95</b>                        | <b>32.03</b>                         |
| <b>Cash Flows from Investing Activities</b>                     |                                      |                                      |
| Purchase of Fixed Assets                                        | (42.93)                              | (4.05)                               |
| Right to Use Assets                                             | -                                    | (17.67)                              |
| Deposit with statutory authorities                              | -                                    | -                                    |
| Proceeds/ (Repayment) from Loan and other Current Assets        | -                                    | -                                    |
| Proceed from sale of Fixed Assets                               | -                                    | -                                    |
| Profit on sale of Fixed Assets                                  | -                                    | -                                    |
| <b>Net cash from Investing activities</b>                       | <b>(42.93)</b>                       | <b>(21.71)</b>                       |
| <b>Cash Flows from Financing Activities</b>                     |                                      |                                      |
| Repayment of Borrowing                                          | -                                    | (0.31)                               |
| Interest Paid                                                   | -                                    | -                                    |
| Repayment of Deposit                                            | -                                    | -                                    |
| Repayment of lease liability                                    | -                                    | -                                    |
| Change in lease liability                                       | (56.47)                              | (37.28)                              |
| <b>Net cash from Financing activities</b>                       | <b>(56.47)</b>                       | <b>(37.59)</b>                       |
| Net Increase/Decrease in cash & cash equivalent during the year | 246.55                               | (27.27)                              |
| Add- Opening Cash & cash equivalent                             | 64.80                                | 92.07                                |
| <b>Cash &amp; cash equivalent at the end of the year</b>        | <b>311.35</b>                        | <b>64.80</b>                         |

**Note:**

The Cash Flow Statement has been prepared under the "Indirect Method" as setout in Indian Accounting Standard -7 "Cash Flow Statement"

Place : Ghaziabad  
Date : 22.05.2026



For Regent Enterprises Limited

Vikas Kumar

Whole Time Director

(DIN: 05308192)

**Notes:**

- 1 The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the recognized accounting practices and policies to the extent applicable.
- 2 The above statement of financial results was reviewed by the Audit Committee at its meeting held on 22nd May, 2026 at 3:00 PM and approved by the Board of Directors at its meeting held on 22.05.2026 at 3:30 PM. The statutory auditors have performed a limited review of the financial results of the Company as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the 'Listing Regulations').
- 3 The figures of the last quarter are the balancing figures between the audited figures in respect of full financial year and the published year to date figures upto the third quarter of the current financial year.
- 4 The Company has no subsidiaries or associates companies as at 31st March 2026.
- 5 The Company is primarily engaged in the processing/ re-packaging and trading of edible oil which is a single segment as per Indian Accounting Standard IND AS 108.
- 6 No complaint was received from the shareholder during the quarter ended on 31st March, 2026. Hence, at present no complaint is pending against the company.
- 7 The Company's Financial Statements are presented in Indian Rupees (INR), which is also its functional currency and all values are rounded to the nearest lakhs (00,000), except when otherwise indicated.
- 8 Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.



For Regent Enterprises Limited

Vikas Kumar

Whole Time Director

DIN: 05308192

# REGENT ENTERPRISES LIMITED

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May 22, 2026

To,  
The Department of Corporate Services  
**Bombay Stock Exchange Limited,**  
P. J. Towers, Dalal Street,  
Fort Mumbai-400001.

**Scrip Code: 512624**

**Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/ Ma'am,

I, Ameet M Ganatra, Chief Financial Officer of the Company hereby declare that the Statutory Auditors of the Company, M/s. Sahni Bansal & Associates, Chartered Accountants (Firm Registration No.: 514470C) have issued their Audit Report on Audited Financial Results of the Company for the Financial Year ended 31st March 2026, with unmodified opinion.

This is for your kind information please.

Thanking you  
Yours faithfully,

**For Regent Enterprises Limited**



**Ameet M Ganatra**  
**Chief Financial Officer**