REGIS INDUSTRIES LIMITED

(Formerly known as BHARTIA BACHAT LIMITED)
CIN NO: L51109WB1982PLC034759

Date: 02.11.2026

To,
Listing Department,
BSE Limited,
P J Tower, Dalal Street,
Mumbai-400001

To,
The Secretary,
The Calcutta Stock Exchange Ltd,
7, Lyons Range,
Kolkata – 700001

Scrip Code: 543208 **Scrip Code: 012169** **Security ID: REGIS**

Dear Sir/Madam,

Subject: Outcome of Board Meeting held on 02nd November 2026.

Ref: Regulation 33 read with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Pursuant to Second proviso to Regulation 30(6) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby inform you that the Board of Directors of the Company, in their meeting held on today i.e. **Monday 02nd November 2026**. at the Registered Office of the Company and transacted the following major businesses:

1.) Considered and approved Un-audited financial results for the quarter and half year ended as on **30th September, 2026.**

The board meeting commented at **04:00 PM** and concluded at **04:30 PM**

Please take the above intimation in your records.

Thanking You.

Yours Faithfully,
For, REGIS INDUSTRUES LIMITED

MANISH PRAJAPAT
Digitally signed by MANISH PRAJAPAT
Date: 2026.11.02 16:45:31 +05'30'

Manish Prajapat
Whole-time Director
DIN: 11473361

Regis Industries Limited

CIN:- L51109WB1982PLC034759
Regd. Office: 2, Barretto Lane, Kolkata - 700069
Email:- bhartiabachatlimited@yahoo.com

Statement of Audited Financial Results for the Quarter & Half Year Ended September 30, 2026

		Quarter Ended			Six Months Ended		(Rs. In lacs)
Sl no.	**Particulars**	**30-Sep-26**	**30-Jun-26**	**30-Sep-25**	**30-Sep-26**	**30-Sep-25**	**Year Ended 31 Mar 2026**
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**INCOME**						
(a)	Revenue From Operation	59.92	582.90	54.50	642.82	336.17	598.48
(b)	Other Income	0.75	0.34	12.03	1.09	30.02	31.17
	Total Income from Operations (Net)	**60.67**	**583.23**	**66.53**	**643.91**	**366.18**	**629.65**
2	**EXPENSES**			**-**			
(a)	Cost of material consumed	30.26	375.69	60.91	405.95	200.73	530.45
(b)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-	-
(c)	Employee benefit expense	2.25	2.27	1.38	4.52	2.76	6.70
(d)	Finance Costs	-		-	-	-	-
(e)	Depreciation and amortization expense		-	-	-	-	-
(f)	Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.63	7.59	0.21	8.22	5.48	16.05
	Total Expenses	**33.14**	**385.55**	**62.50**	**418.69**	**208.97**	**553.20**
3	**Profit / (Loss) from operations before exceptional items Tax (1-2)**	**27.54**	**197.68**	**4.03**	**225.22**	**157.21**	**76.45**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit / (Loss) before Tax (3 ± 4)**	**27.54**	**197.68**	**4.03**	**225.22**	**157.21**	**76.45**
6	Tax Expense	-	-	-	-	-	0.84
7	**Net Profit / (Loss) after Tax (5 - 6)**	**27.54**	**197.68**	**4.03**	**225.22**	**157.21**	**75.61**
8	Other Comprehensive Income (net of tax)	**-**	**-**	**-**	**-**	**-**	-
9	**Total Comprehensive Income for the period (7 ± 8)**	**27.54**	**197.68**	**4.03**	**225.22**	**157.21**	**75.61**
10	Paid-up equity share capital (Face Value of Rs.1/- each)	**2,581.14**	**2,581.14**	**2,581.14**	**2,581.14**	**2,581.14**	**2,581.14**
11	Other Equity	-	-	-	-	-	110.95
12	**Earnings Per Share (of Rs. 1/- each) (not annualised):**						
	(a) Basic	0.01	0.08	0.00	0.09	0.06	0.03
	(b) Diluted	0.01	0.08	0.00	0.09	0.06	0.03

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(Rs. in Lakhs)

	Standalone Statement of Assets and Liabilities	As at 30th September, 2026	As at 31st March, 2026
	Particulars	**Un-Audited**	**Audited**
A	**ASSETS**		
1	**Non-current assets**		
	Property, plant and equipment	-	-
	Capital work-in-progress	-	-
	Other intangible assets	-	-
	Investments in subsidiaries, associates and joint ventures	-	-
	Financial assets		
	Investments	-	-
	Loans	334.00	70.00
	Other financial assets	-	-
	Income Tax assets (net)	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Sub-total - Non-Current Assets	**334.00**	**70.00**
2	**Current assets**		
	Inventories	2,520.38	2,558.24
	Financial assets		-
	Investments	-	-
	Trade receivables	3.15	-
	Cash and cash equivalents	6.56	5.00
	Bank balances other than Cash and Cash equivalents above	0.20	0.20
	Loans, Current	-	-
	Other financial assets	10.00	16.00
	Other current assets	45.31	45.20
	Assets classified as held for sale	-	-
	Sub-total - Current Assets	**2,585.60**	**2,624.64**
	TOTAL - ASSETS	**2,919.60**	**2,694.64**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity Share capital	2,581.14	2,581.14
	Other equity	336.17	110.95
	Sub-total - Shareholders' funds	**2,917.31**	**2,692.09**
2	**LIABILITIES**		
	Non-current liabilities		
	Financial liabilities		
	Borrowings, non-Current	-	-
	Provisions	-	-
	Income tax liabilities (net)	0.04	0.04
	Other non-current liabilities	-	-
	Sub-total - Non-current liabilities	**0.04**	**0.04**
3	**Current liabilities**		
	Financial liabilities		
	Borrowings, Current	-	-
	Trade payables, Current	-	-
	Other financial liabilities	-	-
	Other current liabilities	2.26	2.51
	Provisions	-	-
	Current tax liabilities (net)	-	-
	Sub-total - Current liabilities	**2.26**	**2.51**
	TOTAL - EQUITY AND LIABILITIES	**2,919.60**	**2,694.64**

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Notes:

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 02, 2026.
2. The Statutory Auditors have carried out a limited review of the above financial result.
3. Company has only one segment and hence no separate segment result has been given.
4. The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
5. This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

By order of the Board
For, Regis Industries Limited

MANISH PRAJAPAT
Digitally signed by MANISH PRAJAPAT
Date: 2026.11.02 16:45:58 +05'30'

Manish Prajapat
Wholetime Director

Place : Kolkata
Date : 2nd November, 2026

Regis Industries Limited

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Email:- bhartiabachatlimited@yahoo.com

(Rs. in Lakhs, unless otherwise stated)

Particulars	30.09.2026	30.09.2025
	Rupees	Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	225.22	157.21
Adjustment For :		
Share of (profit)/loss from investment in partnership firm	-	-
Depreciation/amortization on continuing operation	-	-
Interest expenses	-	-
Operating profit before working capital changes	**225.22**	**157.21**
Movement in Working Capital :		
Increase/(decrease) in Inventory	37.86	169.73
Increase/(decrease) in Trade receivables	- 3.15	-
Increase/(decrease) in Short Term Loan & Advances	-	-
Increase/(decrease) in Current Liabilities	- 0.25	- 0.95
Increase/(decrease) in Trade Payable	-	-
Increase/(decrease) in Other Current Assets	5.89	- 295.52
Direct taxes paid (net of refunds)		-
Net Cash Flow from Operating Activities(A)	**265.56**	**30.48**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investments /withdrawl in Partnership Firm	-	-
Purchase / Sale of Fixed Assets	-	-
Increase/(decrease) in Long Term Loan & Advances	- 264.00	- 27.84
Net Cash Flow from Invesing Activities(B)	**- 264.00**	**- 27.84**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed (Repayment) from long term borrowing	-	-
Proceed (Repayment) from short term borrowing	-	-
Proceed from Preferenital Warrants	-	-
Net Cash Flow from Financing Activities(C)	**-**	**-**
Net increase/(decrease) in cash & cash equivalents(A+B+C)	1.56	2.64
Cash and Cash equivalents (Opening Balance)	5.20	4.78
Cash and Cash equivalents (Closing Balance)	**6.76**	**7.42**

Previous year figure have been regrouped/ reclassified wherever necessary

As per our report of even date

For, Bipin & Co.
Chartered Accountants
FRN: 101509 W

SD/-
CA Amit Shah
Partner
M.No. 126337
Place : Vadodara
Date : 2nd November, 2026

For and on Behalf of the Board
For, Regis Industries Limited

MANISH PRAJAPAT
Digitally signed by MANISH PRAJAPAT
Date: 2026.11.02 16:46:23 +05'30'

Manish Prajapat
Wholetime Director

Place: Kolkata
Date : 2nd November, 2026

BIPIN & CO.

CHARTERED ACCOUNTANTS

CA. TEJAS PUROHIT F.C.A., DISA, M. Com. 98257 68699
CA. DHARIT K. SHAH F.C.A., LL.B., B. Com. 94273 41134
CA. AMIT D. SHAH F.C.A., D.T.P., B. Com. 94263 13900
CA. SURESH SISODIA F.C.A., A.C.S., LL.B. 98251 56037
~~**CA. MOHIT ARORA** A.C.A. 88796 29379~~

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

Review Report To
The Board of Directors
Regis Industries Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Regis Industries Limited (the "Company") for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 misstatements. 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued thereunder 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, Bipin & Co.
Chartered Accountants
FRN: 101509 W

CA Amit Shah (Partner)
M. No.: 126337
Place: Vadodara
Date: 02.11.2026
UDIN: 26126337QHNZUW9310

BIPIN & COMPANY • F.R.N. 101509W • CHARTERED ACCOUNTANTS

Head Office : 302 / 301, Centre Point, R. C. Dutt Road, Alkapuri, Vadodara-390007. Ph. : 0265-2338665, 2323577
E-mail : bipin.smdt@gmail.com / bipin.co@gmail.com / amit_d_shah@rediffmail.com