G.L. JHUNJHUNWALA & CO.
Chartered Accountants.

33/1, N.S. Road, Marshall House
Room No.311, 3rd Floor,
Kolkata-700001.
Phone: 033-22311005

The Board of Directors,
Regent Estates Limited
16, India Exchange Place,
Kolkata-700 001

We have reviewed the accompanying statement of unaudited financial results of REGENT ESTATES LIMITED for the period ended 30.09.2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors in their meeting. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Engagements to Review Financial Statements* 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 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 provides 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 recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata
Date:11.10.23

G.L. Jhunjhunwala& Co.
Chartered Accountants
FRN: 308076E

G.L. Jhunjhunwala
(Proprietor)
Membership No.: 13830

REGENT ESTATES LIMITED

Statement of Standalone Unaudited Results for the Quarter and Six Months Ended 30.09.2023

Amount in Rs

	3 Months ended 30.09.2023 (Unaudited)	Preceeding 3 months endced 30.06.2023 (Unaudited)	Corresponding 3 Months ended in the previous 30.09.2022 (Unaudited)	Year to date figure for the current period ended 30/09/2023 (Unaudited)	Corresponding 6 Months ended in the previous 30.09.2022 (Unaudited)	Previous year ended 31/03/2023 (Audited)
Part I						
1.Income from operation						
(a) Net sales /Income from operations	0	0	0	0	0	0
(net of excise duty)						5921938
(b) Other operating Income	47861	4425	88899	47861	189874	101136
© Profit on Investment	7464898	0	8062432	7469123	8600949	8400862
Total Income from operations (net)	7512759	4425	8151331	7516984	8790823	14423936
2.Expenses						
(a) Cost of materials consumed	0	0	0	0	0	0
(b) Purchase of stock - in - trade	0	0	0	0	0	0
(c) Change in inventories of finished goods,work-in-process and stock in - trade	0	0	0	0	0	0
(d) Employees benefit expenses	1045458	867166	1399657	1912624	2692564	4537099
(e) Depreciation and amortization exp	0	0	0	0	0	31226
(f) Other expenses	388291	375584	489352	763875	0	6025830
(g) Loss on Investment	113348	0	0	113348	1323916	0
Total expenses	1547097	1242750	1889009	2789847	4016480	10594155
3.Profit / (Loss) from operations before other income,finance cost and exceptional items (1-2)	5965662	-1238325	6262322	4727137	4774343	3829781
4.Other Income	0	0	0	0	0	0
5.Profit / (Loss) from ordinary activities	5965462	-1238325	6262322	4727137	4774343	3829781

For & on behalf of
REGENT ESTATES LTD.

Director

G. L. JHUNJHUNWALA & CO.
Chartered Accountants

before finance cost and exceptional items (3+4)						
6. Finance cost	0	0	0	0	0	0
7.Profit / (Loss) from ordinary activities after finance cost but before exceptional items (5 - 6)	5965462	-1238325	6262322	4727137	4774343	3829781
8. Exceptional items	0	0	0	0	0	0
9.Profit / (Loss) from ordinary activities before tax (7 + - 8)	5965462	-1238325	6262322	4727137	4774343	3829781
10. Tax expenses	0	0	0	0	38520	499231
11. Net Profit / (Loss) from ordinary activi after tax 9-10)	5965462	-1238325	6262322	4727137	4735823	3330550
12. Extraordinary items (Net of tax expens	0	0	0	0	0	0
13. Net Profit / (Loss) for the period) (11-1	5965462	-1238325	6262322	4727137	4735823	3330550
14.Paid up Capital (Face value Rs 10/-)	609400	609400	609400	609400	609400	609400
15.Reserves (Excluding Revaluation Reser as per Balancs Sheet of previous accounting year	393815631	387850170	44685732	393815632	44685732	389088495
16.i Earnings per share (before extraordina items) of Rs 10/-each not annualised Basic and diluted	97.89	-20.32	102.76	77.57	77.71	54.65
16.ii Earnings per share (after extraordinar items) of Rs 10/-each not annualised Basic and diluted	97.89	-20.32	102.76	77.57	77.71	54.65

1. The above results were reviewed by Audit Committee and approved by the Board of Directors in their meeting.
2. The Company has only one segment.
3. The gratuity and leave encashment is considered in the year of payment.
4. Earlier figures have been re-grouped / re-arranged wherever necessary.

For & on behalf of
...IT ESTATES LTD.

Director

G. L. JHUNJHUNWALA & CO. Chartered Accountants

Place :Kolkata
Date : 11.10.2023