

July 30, 2018

Regency Investments Ltd.

To,

The BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai - 400 001
Script Code:- 540175

Calcutta Stock Exchange Limited,
7, Lyons Range,
Kolkata - 700001

SUBJECT: REVISED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2018.

ISIN: INE964R01013

This is to inform your good office that the Board of Directors of the Company at their meeting held on May 29, 2018(Tuesday) at 1.00 P.M. approved the following:-

1. Audited Standalone Financial Result for the quarter and year ended March 31, 2018.
2. Audited Statement of Asset & Liabilities as at March 31, 2018.
3. Auditors Report on the Standalone Financial Results of the Company for the quarter and year ended March 31, 2018.

Due to certain changes made in the Audited Standalone Financial Results and Audited Statement of Asset & Liabilities for the quarter and year ended March 31, 2018, the company hereby , suo motu, files the revised financial results for the quarter and year ended March 31, 2018 along with the Independent Auditor's Report for the same. The revised Audited Standalone Financial Result, Audited Statement of Asset & Liabilities and Independent Auditor's Report for the quarter and year ended March 31, 2018 is attached herewith.

Kindly take the aforesaid information on your record and acknowledge the same.

Thanking You

For, Regency Investments Limited

For Regency Investments Ltd.


Gaurav Kumar
Managing Director
DIN:- 06717452



Regency Investments Ltd.

Unit No. 201-B, 2nd Floor, Global Business Park, Waraich Farm Compound, NH-22, Delhi- Ambala- Chd Road Zirakpur, Mohali,
Phase 1, Chandigarh

CIN: L67120PB1993PLC013169

Statement of Assets & Liabilities as at 31-03-2018

In ₹ (Rupees)

	Particulars	Note No.	as at 31-03-2018	as at 31-03-2017
I.	EQUITY AND LIABILITIES			
1	Shareholders' Funds		347.46	325.95
	(a) Share Capital	1	300.02	300.02
	(b) Reserves and Surplus	2	47.44	25.93
	(c) Money Received Against Share Warrants		-	-
2	Share Application money pending allotment	3	159.70	-
3	Non-Current Liabilities		481.44	6.84
	(a) Long-Term Borrowings	4	474.32	-
	(b) Deferred Tax Liabilities (Net)	5	7.13	6.84
	(c) Other Long-Term Liabilities		-	-
	(d) Long-Term Provisions		-	-
4	Current Liabilities		291.44	3.88
	(a) Short-Term Borrowings		-	-
	(b) Trade Payables		-	-
	(c) Other Current Liabilities	6	282.09	1.47
	(d) Short-Term Provisions	7	9.34	2.41
	Total		1,280.04	336.67
II.	ASSETS			
1	Non-Current Assets		585.70	63.96
	(a) Fixed Assets	8	21.52	-
	(b) Non-Current Investments		-	-
	(c) Deferred Tax Assets (Net)		-	-
	(d) Long-Term Loans and Advances	9	560.55	63.96
	(e) Other Non-Current Assets	10	3.63	-
2	Current Assets		694.34	272.71
	(a) Current Investments		-	-
	(b) Inventories		-	-
	(c) Trade receivables		-	-
	(d) Cash and Cash Equivalents	11	220.58	11.50
	(e) Short-Term Loans and Advances		-	-
	(f) Other Current Assets	12	473.76	261.21
	Total		1,280.04	336.67

NOTES:

- The notes referred to above form an integral part of the Balance Sheet.
- The Statutory Auditor has audited the above financial results for the quarter and year ended 31st March, 2018
- The Segment Reporting provisions are not applicable. The company is engaged in only one business segment i.e. NBFC activities.
- The above financial results have been reviewed by the Audit Committee and approved by the Board Of Directors in their Board
- The figures for the quarter ended 31st March, 2018 are the balancing figures between the audited figures in respect of full financial
- The figures of the previous period/year have been regrouped /recast, wherever considered necessary to confirm to the current year's classification.**

On behalf of the Board Of Directors
For Regency Investments Limited

GAURAV KUMAR Director
MANAGING DIRECTOR

DIN: 06717452

Place: Chandigarh

Date: 19.07.2018

REGENCY INVESTMENTS LIMITED
CIN:L67120PB1993PLC013169
UNIT NO 201-B,2ND FLOOR,GLOBAL BUSINESS PARK WARAICH FARM COMPOUND,NH-22, DELHI-AMBALA-CHD ROAD ZIRAKPUR-140603

Email Id: regencyinvestmentsltd@gmail.com

STATEMENT OF STANDALONE AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH, 2018

(Rs.in lacs except per share data)

S.No.	Particulars	Audited			Audited	
		Quarter ended on			Year ended	
		3/31/2018	12/31/2017	3/31/2017	3/31/2018	3/31/2017
1	Income from operations					
	(a) Net Sales/Income from operations (Net of excise duty)	18.91	14.90	28.18	63.64	31.91
	(b) Other Operating Income	-	-	8.80	-	8.80
	Total income from operations (net)	18.91	14.90	36.98	63.64	40.71
2	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchases of traded goods	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(d) Employee benefits expenses	3.26	0.46	0.18	5.47	1.62
	(e) Depreciation and amortisation exp.	1.11	-	-	1.11	-
	(f) Other expenses	5.8	2.99	(21.48)	15.79	11.65
	Total Expenses	10.17	3.45	(21.30)	22.37	13.27
3	Profit/(Loss) from operations before other income, finance costs and exceptional items	8.74	11.45	58.28	41.27	27.44
4	Other Income	0.53	-	1.50	0.58	2.11
5	Profit/(Loss) before finance costs & exceptional items	9.27	11.45	59.78	41.85	29.55
6	Finance costs	2.59	5.03	-	10.88	-
7	Profit/(Loss) after finance cost but before Exceptional items	6.68	6.42	59.78	30.97	29.55
8	Exceptional Items	-	-	-	-	-
9	Profit/(Loss) before tax	6.68	6.42	59.78	30.97	29.55
10	Tax Expense	6.45	1.61	8.75	8.06	8.86
11	Net Profit/ (Loss) from Ordinary Activities after tax	0.23	4.82	51.03	22.91	20.69
12	Extra-Ordinary Items	-	-	-	-	-
13	Net Profit/(Loss) for the period	0.23	4.82	51.03	22.91	20.69
14	Share of profit/ (loss) of associates	-	-	-	-	-
15	Minority interest	-	-	-	-	-
16	Net Profit/(Loss) after taxes, minority interest and share of profit/(loss) of associates	0.23	4.82	51.03	22.91	20.69
17	Paid-up Equity Share Capital (Face value Rs. 10/- per share)	300.02	300.02	300.02	300.02	300.02
18	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	25.93	25.93	(32.45)	25.93	5.41
19	Earning per Share (basic & diluted)					
	- Before extra-ordinary items	0.008	0.160	1.701	0.764	0.690
	- After extra-ordinary items	0.008	0.160	1.701	0.764	0.690

NOTES :

- The Statutory Auditors have audited the above financial results of the company for the quarter and year ended 31st March, 2018.
- The company does not have any exceptional items to report for the above period.
- The figures of the previous period/year have been regrouped/reclassified, wherever considered necessary, to correspond with the current period's classification/disclosure.
- This statement is as per Regulation 33 of SEBI(Listing Obligations And Disclosure Requirements) Regulations, 2015.
- The figures for the quarter ended 31st March, 2018 are the balancing figures between the audited figures in respect of full financial year and the year to date figures upto the third quarter.

On behalf of the Board Of Directors

For Regency Investments Limited

GAURAV KUMAR
MANAGING DIRECTOR
DIN: 06717452



Place Chandigarh
Date:19.07.2018



INDEPENDENT AUDITORS' REPORT

TO,

THE MEMBERS OF REGENCY INVESTMENTS LIMITED

Report on the Financial Statements

We have audited the accompanying financial statements of **REGENCY INVESTMENTS LIMITED** ("the Company"), which comprise the Balance Sheet as at **31/03/2018**, the Statement of Profit and Loss, **the cash flow statement** for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances; but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the

Srinath Lal Singh
CHARTERED ACCOUNTANTS
MOHALI

accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

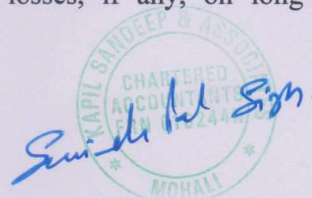
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at **31/03/2018**, and its **Profit and its cash flows** for the year ended on that date.

Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditors' Report) Order, 2016 ("the Order") issued by the Central Government of India in terms of sub section (11) of section 143 of the Companies Act, 2013. We give in the Annexure A statements on the matters specified in paragraphs 3 and 4 of the order, to the extent applicable.

As required by Section 143 (3) of the Act, we report that:

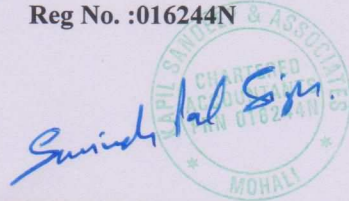
- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, and **the cash flow statement** dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of the written representations received from the directors as on **31/03/2018** taken on record by the Board of Directors, none of the directors is disqualified as **31/03/2018** from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure B**".
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.



- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

Date : 19/07/2018
Place : Mohali

FOR KAPIL SANDEEP AND ASSOCIATES
(Chartered Accountants)
Reg No. :016244N



SURINDER PAL SINGH
Partner
M.No. : 511569

“Annexure B” to the Independent Auditor’s Report of even date on the Standalone Financial Statements of REGENCY INVESTMENTS LIMITED Company limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of REGENCY INVESTMENTS LIMITED Company Limited (“The Company”) as of March 31, 2018 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management’s Responsibility for Internal Financial Controls

The Company’s management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ Responsibility

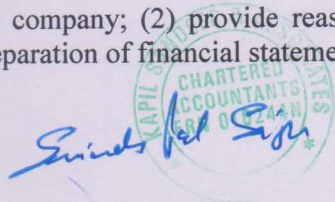
Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence amount the adequacy of the internal financial control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and operating effectiveness of internal control based on the assessed risk. The procedures selected depend upon on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with

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generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

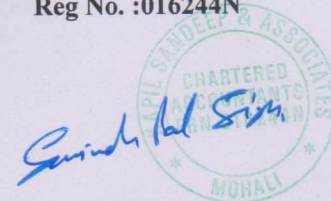
Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2018, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issues by the Institute of Chartered Accountants of India.

Date : 19/07/2018
Place : Mohali

FOR KAPIL SANDEEP AND ASSOCIATES
(Chartered Accountants)
Reg No. :016244N



SURINDER PAL SINGH
Partner
M.No. : 511569

Regency Investments Ltd.

July 30, 2018

To,

The BSE Limited Phiroze Jeejeebhoy Towers Dalal Street, Mumbai - 400 001 Script Code:- 540175	Calcutta Stock Exchange Limited, 7, Lyons Range, Kolkata - 700001
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With reference to the Board Meeting held on 28th July, 2018, the brief profile of the proposed appointee, Mr. Raman Kataria as Additional Director of the company in terms of Regulation 30 of SEBI(Listing Obligation And Disclosure Requirements) Regulations, 2017 and SEBI Circular No.CIR/CFDCMD/4/2015 dated September 9, 2015 is attached herewith

BRIEF PROFILE

1.	Name	Raman Kataria
2.	Father's Name	Roshan Lal Kataria
3.	Date Of Birth	22/04/1971
4.	Address	#404, GARDEN ENCLAVE, AMRITSAR, BLOCK VERKA, KHAN KOT, AMRITSAR, PUNJAB-143501
5.	Educational Qualification	Graduation In Science
6.	Occupation	Business
7.	Experience	He has more than 20 years of experience in retail business and in the field of construction business. He is an oriented achiever with excellent track record for identifying opportunities for accelerated growth.

Kindly take the aforesaid information on your record and acknowledge the same.

Thanking You.

For Regency Investments Limited
For Regency Investments Ltd.

Gaurav Kumar
Managing Director
DIN: 06717452

