

REGIS INDUSTRIES LIMITED

(Formerly known as BHARTIA BACHAT LIMITED)

CIN NO: L51109WB1982PLC034759

Date: 02.11.2023

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,

Sub: Un-Audited Financial Result quarter and half year ended on 30th September 2023 pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015.

Ref: Regulations 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached herewith Un-audited financial result for quarter and half year ended on 30th September, 2023 and

The meeting commenced at 05.30 P.M. and concluded at 06:00 P.M.

Kindly take the same on your record and oblige.

Thanking You

Yours Faithfully,
For, REGIS INDUSTRIES LIMITED

CHNDRAKANT PARMAR
DIRECTOR



Reg. Office Address: 2 BARRETTO LANE,
KOLKATA- 700069, West Bengal.
E mail: bhartiabachatlimited@yahoo.com

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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, 2023

Sl no.	Particulars	Quarter Ended			Six Months Ended		(Rs. In lacs)
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	Year Ended 31 Mar 2023
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME						
(a)	Revenue From Operation	559.59	55.51	1,780.91	615.10	2,240.37	2,962.03
(b)	Other Income	0.24	-	0.05	0.24	0.05	0.08
	Total Income from Operations (Net)	559.83	55.51	1,780.96	615.34	2,240.42	2,962.11
2	EXPENSES						
(a)	Cost of material consumed	643.76	54.55	1,782.24	698.31	2,248.65	2,977.02
(b)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-	-
(c)	Employee benefit expense	1.25	1.24	1.24	2.49	2.44	5.34
(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)	1.40	4.68	4.12	6.08	9.05	12.32
	Total Expenses	646.41	60.47	1,787.60	706.88	2,260.14	2,994.68
3	Profit / (Loss) from operations before exceptional items Tax (1-2)	(86.58)	(4.96)	(6.64)	(91.54)	(19.72)	(32.57)
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before Tax (3 ± 4)	(86.58)	(4.96)	(6.64)	(91.54)	(19.72)	(32.57)
6	Tax Expense	-	-	-	-	-	-
7	Net Profit / (Loss) after Tax (5 - 6)	(86.58)	(4.96)	(6.64)	(91.54)	(19.72)	(32.57)
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	Total Comprehensive Income for the period (7 ± 8)	(86.58)	(4.96)	(6.64)	(91.54)	(19.72)	(32.57)
10	Paid-up equity share capital (Face Value of Rs.10/- each)	1,620.76	1,620.76	1,620.76	1,620.76	1,620.76	1,620.76
11	Other Equity	-	-	-	-	-	22.23
12	Earnings Per Share (of Rs. 10/- each) (not annualised):						
(a)	Basic	(0.53)	(0.03)	(0.04)	(0.56)	(0.12)	(0.20)
(b)	Diluted	(0.53)	(0.03)	(0.04)	(0.56)	(0.12)	(0.20)



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(Rs. in Lakhs)

Standalone Statement of Assets and Liabilities		As at 30th September, 2023	As at 31st March, 2023
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	70.00	70.00
	Other financial assets	-	-
	Income Tax assets (net)	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	-	-
	Sub-total - Non-Current Assets	70.00	70.00
2	Current assets		
	Inventories	1,614.54	1,782.92
	Financial assets		
	Investments	-	-
	Trade receivables	176.12	-
	Cash and cash equivalents	1.33	0.80
	Bank balances other than Cash and Cash equivalents above	-	-
	Loans, Current	-	-
	Other financial assets	52.50	56.00
	Other current assets	44.54	44.54
	Assets classified as held for sale	-	-
	Sub-total - Current Assets	1,889.03	1,884.26
	TOTAL - ASSETS	1,959.03	1,954.26
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share capital	1,620.76	1,620.76
	Other equity	(69.31)	22.23
	Sub-total - Shareholders' funds	1,551.45	1,642.99
2	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings, non-Current	406.31	310.00
	Provisions	-	-
	Income tax liabilities (net)	0.04	0.04
	Other non-current liabilities	-	-
	Sub-total - Non-current liabilities	406.35	310.04
3	Current liabilities		
	Financial liabilities		
	Borrowings, Current	-	-
	Trade payables, Current	-	-
	Other financial liabilities	-	-
	Other current liabilities	1.23	1.23
	Provisions	-	-
	Current tax liabilities (net)	-	-
	Sub-total - Current liabilities	1.23	1.23
	TOTAL - EQUITY AND LIABILITIES	1,959.03	1,954.26



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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, 2023.
- 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

Place : Kolkata

Date : 02nd November, 2023

By order of the Board
For, Regis Industries Limited

Chandrakant Parmar
Wholtime Director



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(Rs. in Lakhs, unless otherwise stated)

Particulars	30.09.2023	30.09.2022
	Rupees	Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	- 91.54	- 19.72
Adjustment For :		
Share of (profit)/loss from investment in partnership firm	-	-
Depreciation/ amortization on continuing operation	-	-
Interest expenses	-	-
Operating profit before working capital changes	- 91.54	- 19.72
Movement in Working Capital :		
Increase/(decrease) in Inventory	168.38	- 428.40
Increase/(decrease) in Trade receivables	- 176.12	-
Increase/(decrease) in Short Term Loan & Advances	-	-
Increase/(decrease) in Current Liabilities	-	7.64
Increase/(decrease) in Trade Payable	-	435.23
Increase/(decrease) in Other Current Assets	3.50	15.24
Direct taxes paid (net of refunds)	-	-
Net Cash Flow from Operating Activities(A)	- 95.78	- 35.77
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investments / withdrawal in Partnership Firm	-	-
Purchase / Sale of Fixed Assets	-	-
Increase/(decrease) in Long Term Loan & Advances	-	36.00
Net Cash Flow from Investing Activities(B)	-	36.00
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed (Repayment) from long term borrowing	96.31	-
Proceed (Repayment) from short term borrowing	-	-
Proceed from Preferential Warrants	-	-
Net Cash Flow from Financing Activities(C)	96.31	-
Net increase/(decrease) in cash & cash equivalents(A+B+C)	0.53	0.23
Cash and Cash equivalents (Opening Balance)	0.80	0.47
Cash and Cash equivalents (Closing Balance)	1.33	0.70

Previous year figure have been regrouped/ reclassified wherever necessary

As per our report of even date

FOR, RISHI SEKHRI AND ASSOCIATES

Chartered Accountants

FRN: 128216W

SD/-

CA RISHI SEKHRI

PARTNER

M.NO. 126656

PLACE: MUMBAI

DATE: 02.11.2023

For and on Behalf of the Board

For, Regis Industries Limited

Chandrakant Parutar

Wholetime Director

Place: Kolkata

Date: 02.11.2023



RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050.
Tel.: 9820501848, Email : rishisekhri@gmail.com

Limited Review Report on unaudited standalone financial result

To the Board of Directors of Regis Industries Limited (Formerly known as Bhartia Bachat Limited)

1. We have reviewed the accompanying Statement of unaudited Standalone financial results of **Regis Industries Limited (Formerly known as Bhartia Bachat Limited)** for the quarter ended 30 September 2023 ("the Statement")' being submitted pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations').
2. This Statement, which is the responsibility of the management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 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 is substantially less than the audit conducted in accordance with the standards on Auditing Specified under section 143(10) of the Act, 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 of unaudited financial results prepared in accordance with applicable Indian Accounting Standards, i.e. Ind AS 34 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India 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 Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, of that it contains any material misstatement.

FOR, RISHI SEKHRI AND ASSOCIATES,
Chartered Accountants
FRN 128216W

CA RISHI SEKHRI
Partner
MEMBERSHIP NO.126656
Place: MUMBAI
Date: 2.11.2023
UDIN: 23126656BGWLHK4656

