



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

INDEPENDENT AUDITOR'S REPORT

To
The Board Of Directors
Reganto Enterprises Limited

Opinion

We have audited the accompanying quarterly financial results of Reganto Enterprises Limited (company) for the quarter ended March 31, 2026 and the year to date results for the period from April 01, 2025 to March 31, 2026 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard;
- ii. and give a true and fair view, except for the matter(s) describe in the Basis of Qualified opinion section of our report in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2026 as well as the year to date results for the period from April 01, 2025 to March 31, 2026.

Basis for Qualified Opinion

1. We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Act. Our responsibilities under those Standards 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 ("ICAI") 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 made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is

**CHARTERED ACCOUNTANTS**

sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

During the course of audit, we noted that the Company has not complied with certain provisions of the Foreign Exchange Management Act, 1999 (FEMA) and the rules and regulations framed thereunder. The non-compliances observed are as under:

- a) The Company has not realized certain export proceeds within the prescribed period of six months from the date of export, in contravention of the requirements of Reserve Bank of India (RBI) Notification No. FEMA 23(R)/2015-RB dated January 12, 2016 and Master Direction No. 16/2015-16 on Export of Goods and Services dated January 1, 2016 (as amended from time to time).
- b) The Company has also not settled certain import payments within the prescribed period of six months from the date of shipment, as required under Master Direction No. 17/2016-17 on Import of Goods and Services dated January 1, 2016 (as amended from time to time).

Management's Responsibilities for the Financial Results

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



CHARTERED ACCOUNTANTS

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting 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.



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We communicate with those charged with governance 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.

The statement includes the results for the quarter ended March 31, 2026 being balancing figure between the audited figures in respect of the 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, as required under the listing regulations.

M/s. PIYUSH KOTHARI & ASSOCIATES
CHARTERED ACCOUNTANTS

Firm's Registration No.: 140711W



Piyush Kothari
Partner

Membership No.: 158407

Date: 29-05-2026

Place: Ahmedabad

UDIN: 26158407MARTFK9206



PIYUSH KOTHARI & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office : 208, Hemkoot Building,
Nr. Gandhigram Railway Station, Ashram
Road, Ahmedabad (Gujarat.) - 380009.

 **Second Office** : E-402, Radhe Infinity,
near RakshaShakti Circle, Kudasani,
Gandhinagar - 382007 (Gujarat) India.

 +91 88493 98150

 piyushkothari9999@gmail.com

REGANTO ENTERPRISES LIMITED

(formerly known as Vintron Informatics Limited)

Regd. Office: 1117, 11th floor, Hemkunt Chambers, 89, Nehru Place, South Delhi, New Delhi, Delhi -110019

Phone: 011-47069026 CIN: L43299DL1991PLC045276 Email: cs@regantoenterprises.com

Standalone Statement of Audited Financial Results for the Quarter ended and Year ended as on March 31, 2026

(₹ in Lakhs Except Share Data and Ratios)

Particulars	For the Quarter ended			For the year ended	For the year ended March 31,
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
I Revenue from operations	9,592.90	4,934.08	7,588.05	22,185.57	61,045.74
II Other Income	80.00	-	1,302.60	125.01	1,302.68
III Total Revenue (I+II)	9,672.90	4,934.08	8,890.65	22,310.58	62,348.42
IV Expenses:					
(a) Purchase of Stock in trade	9,005.03	4,505.36	6,995.35	20,566.82	56,117.22
(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	57.86		0.10
(c) Employee benefits expense	4.67	5.71	11.49	10.30	24.37
(d) Finance costs	-	-	-0.08	5.62	0.44
(e) Depreciation and amortization expense	0.15	-	-0.90	0.69	3.61
(f) Other expenses	111.71	23.14	-10.10	183.30	59.17
Total Expenses	9,121.56	4,534.21	7,053.62	20,766.73	56,204.91
V Profit/(Loss) Before Tax (III - IV)	551.34	399.87	1,837.03	1,543.85	6,143.59
VI Tax expense:					
(a) Current tax expense	143.34	135.96	272.80	401.40	1,351.80
(b) Deferred tax expense/(credit)	-	-	-	-	-
Total Tax Expense	143.34	135.96	272.80	401.40	1,351.80
VII Profit/(Loss) for the period/year (V-VI)	408.00	263.91	1,564.23	1,142.45	4,791.79
VIII Paid-up Equity Share Capital (Face Value of ₹ 1/- each)	1,463.02	1,463.02	994.00	1,463.02	994.36
IX Reserve Excluding Revaluation Reserves	6,323.61	5,915.61	4,040.66	8,835.52	4,040.66
X Earnings Per Share - Face Value of ₹ 1/- each					
a) Basic	0.28	0.18	1.57	0.78	5.56
b) Diluted	0.28	0.18	1.57	0.78	5.56
No of shares at the end of period	1,463.02	1,463.02	994.00	1,463.02	994.36

For Reganto Enterprises Limited
(formerly known as Vintron Informatics Limited)

Zishan Somabhai Meena

Zishan Somabhai Meena
Director

DIN: 10746289

Date: 29-05-2026

Place: Delhi



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STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

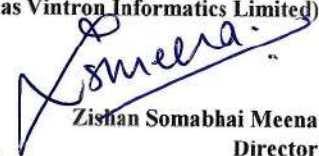
(Rs. in Lakh)

Particulars	As at March 31, 2026	As at March 31, 2025
ASSETS		
Non-Current Assets		
Property, Plant & Equipment	0.95	0.53
Right to Use Assets	0.00	
Intangible Assets	0.00	0.32
Other Financial Assets	0.00	80.30
Total Non-Current Assets	0.95	81.15
Current Assets		
Inventories	0.40	0.00
Trade Receivables	99,813.18	78,152.26
Cash & Cash Equivalents	13.45	9.80
Other Financial Assets	3,751.61	1,241.79
Other Current Assets	0.00	1,016.33
Total Current Assets	103,578.64	80,420.18
TOTAL ASSETS	103,579.59	80,501.33
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,463.02	994.36
Other Equity (Reserves & Surplus)	8,835.52	5,994.89
Total Equity	10,298.54	6,989.25
Non-Current Liabilities		
Long Term Borrowings	31.90	0.00
Total Non-Current Liabilities	31.90	0.00
Current Liabilities		
Short Term Borrowings	0.00	1,042.51
Trade Payables	91,773.25	70,844.29
Other Current Liabilities	1,475.90	273.79
Other Financial Liabilities	0.00	1,351.49
Total Current Liabilities	93,249.15	73,512.08
TOTAL EQUITY & LIABILITIES	103,579.59	80,501.33

For Reganto Enterprises Limited
(formerly known as Vintron Informatics Limited)

Date: 29-05-2026

Place: Delhi


Zishan Somabhai Meena
Director

DIN: 10746289

REGANTO ENTERPRISES LIMITED

(formerly known as Vintron Informatics Limited)

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Cash Flow Statement for the year ended March 31, 2025

(Rs. in Lakh)

Particulars	March 31, 2026	March 31, 2025
Profit Before Tax	1,543.85	6143.59
Depreciation on Property, Plant and Equipment	-	0.15
Amortisation on Intangible Assets	-	0.01
Amortization on Right-of-use assets	-	3.45
Finance income on amortisation of security deposits	-	0.14
Finance Cost	-	0.44
Unadjusted Forex gain/loss	-	-1301.29
Operating Profit before Working Capital / Other Changes	1,543.85	4842.3
Increase in Trade and Other Payables	20,928.96	55452.09
Increase in Other Current Liabilities	(149.38)	48.26
Increase/(Decrease) in Other Financial and Current Assets	(1,493.49)	-956.98
Increase/(Decrease) in Trade and Other Receivables	(21,660.92)	-60173.85
Increase in Long term borrowing Liabilities	31.90	
Increase Financial Liabilities	(1,042.51)	5.95
Cash Generated From Operations	(3,385.44)	-778.05
Income Tax Paid	(401.40)	1.56
Net Cash Flow from Operating Activities	(3,786.84)	-776.49
Purchase of Property, Plant and Equipment	80.20	-1.01
Net Cash Used in Investing Activities	80.20	-1.01
Payment of Lease Liabilities	(4.68)	-4.68
Share Premium	2,171.12	
Issue of Share Warrants	-	790.5
Borrowings	-	-
Net Cash Used in Financing Activities	2,166.44	785.82
Net Decrease in Cash and Cash Equivalents	3.65	8.32
Cash and Cash Equivalents at Beginning of Year	9.80	1.49
Cash and Cash Equivalents at End of Year	13.45	9.8

For Reganto Enterprises Limited
(formerly known as Vintron Informatics Limited)Zishan Somabhai Meena
Director

DIN: 10746289

Date: 29-05-2026

Place: Delhi

Notes

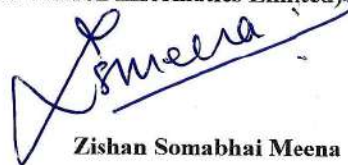
1. The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the recognized accounting practices and policies to the extent applicable.
2. The above statement of financial results was reviewed by the Audit Committee at its meeting held on May 29, 2026 and approved by the Board of Directors at its meeting held on May 29, 2026 at 03:30 PM.
3. The statutory auditors have audited 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').
4. The Company has no subsidiaries or associates companies as at 31st March 2026.
5. The Company is primarily engaged in 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. Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.

Date: 29-05-2026

Place: Delhi

**For Reganto Enterprises Limited
(formerly known as Vintron Informatics Limited)**

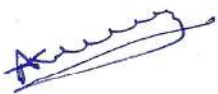

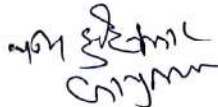




Zishan Somabhai Meena

Director

DIN: 10746289


Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone and Consolidated separately)

Statement on Impact of Audit Qualifications for the year ended March 31, 2026 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]				
I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (₹ in Lakhs)	Adjusted Figures (audited figures after adjusting for qualifications) (₹ in Lakhs)
	1.	Turnover / Total income	22310.58	22310.58
	2.	Total Expenditure	20766.73	20766.73
	3.	Net Profit/(Loss)	1543.85	1543.85
	4.	Earnings Per Share	0.78	0.78
	5.	Total Assets	103597.59	103597.59
	6.	Total Liabilities	103597.59	103597.59
	7.	Net Worth	10298.58	10298.58
	8.	Any other financial item(s) (as felt appropriate by the management)	-	-
II.	<p><u>Audit Qualification (each audit qualification separately):</u></p> <p>a. Details of Audit Qualification: <u>Annexure -A</u></p> <p>b. Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion: <u>Annexure -A</u></p> <p>c. Frequency of qualification: Whether appeared first time / repetitive / since how long continuing : <u>Annexure -A</u></p> <p>d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: <u>Annexure -A</u></p> <p>e. For Audit Qualification(s) where the impact is not quantified by the auditor: <u>Annexure -A</u></p> <p>(i) Management's estimation on the impact of audit qualification: <u>Annexure-A</u></p> <p>(ii) If management is unable to estimate the impact, reasons for the same: <u>Annexure-A</u></p> <p>(iii) Auditors' Comments on (i) or (ii) above: <u>Annexure-A</u></p>			
   				

III.

Signatories:

- **CEO/Managing Director: Akshaykumar Dineshkumar Patel** 
- **CFO: Mr. Zishan Somabhai Meena** 
- **Audit Committee Chairman: Harshad Babubhai Patel** 
- **Statutory Auditor: Piyush Kothari & Associates
Chartered Accountants**

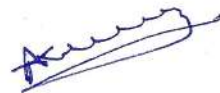

CA Piyush Kothari
Partner
Membership No. 158407



Place: Ahmedabad
Date: 29-05-2026

Annexure-A

Sr. No.	Audit Qualification	Type of Audit Qualification	Frequency of Audit Qualification	Management's view where impact of Audit Qualification is quantified by the Auditors	Impact not quantified by Auditor, Management's estimation on the impact of audit qualification (I)	If Management is unable to estimate the impact, reasons for the same (II)	Auditor's Comment on (I) and (II)
1.	The Company has not realized certain export proceeds within the prescribed period of six months from the date of export, in contravention of the requirements of Reserve Bank of India (RBI) Notification No. FEMA 23(R)/2015-RB dated January 12, 2016 and Master Direction No. 16/2015-16 on Export of Goods and Services dated January 1, 2016 (as amended from time to time).	Qualified Opinion	Repetitive	No	Currently, Management is unable to estimate on impact of audit qualification.	Our vendors have not yet received their respective payments from their contracting parties, thereby impeding their ability to remit the amounts owed to us.	There is no evidence provided by the management for the same also there is no direct external confirmation received from the vendors.
2.	The Company has also not settled certain import payments within the prescribed period of six months from the date of shipment, as required under Master Direction No. 17/2016-17 on Import of Goods and Services dated January 1, 2016 (as amended from time to time).	Qualified Opinion	Repetitive	No	Currently Management is unable to estimate on impact of audit qualification.	Ongoing technical issues at our authorized banking institution have temporarily impacted payment processing capabilities.	There is no evidence and supporting provided by the management regarding the ongoing issues with the bank. There is no evidence related to ongoing communication and follow-up with the bank provided by the management.



Asmeera

*for Sd/-
Sd/-*



CERTIFIED TRUE COPY OF THE RESOLUTION PASSED BY BOARD OF DIRECTORS OF THE COMPANY IN THEIR MEETING HELD ON FRIDAY, MAY 29, 2026, AT 03:30 PM AT THE REGISTERED OFFICE AT 1117, 11TH FLOOR, HEMKUNT CHAMBER, 89, NEHRU PLACE, NEW DELHI, DELHI-110019.

Approval of Financial Results for the Quarter and Year ended on March 31, 2026 of Company

“RESOLVED THAT pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including any amendment(s) or re-enactment(s) thereof, and other applicable provisions, if any, the audited Financial Results of the Company for the **quarter and year ended 31st March, 2026**, placed before the Board, be and are hereby approved and taken on record.”

“RESOLVED FURTHER THAT the Auditor’s Report, as submitted by the Statutory Auditors of the Company, be and is hereby noted and taken on record.”

“RESOLVED FURTHER THAT Mr. Zishan Somabhai Meena, Director and Chief Financial Officer, be and is hereby authorized to sign the said Financial Results on behalf of the Board and to submit the same to the Stock Exchange(s) where the securities of the Company are listed, in compliance with Regulation 33 of SEBI (LODR) Regulations, 2015, along with the Auditor’s Report, and to publish the results in newspapers as required under the said Regulations.”

“RESOLVED FURTHER THAT Mr. Zishan Somabhai Meena, Director and Chief Financial Officer, be and is hereby authorized to do all such acts, deeds, matters, and things as may be necessary, desirable, or expedient to give effect to this resolution, including filing of necessary returns, forms, and documents with the Stock Exchange(s) and other regulatory authorities.”

Reganto Enterprises Limited
(formerly known as Vintron Informatics Limited)



Chetan Sharma
Company Secretary & Compliance Officer
1117, 11th Floor, Hemkunt Chamber, 89,
Nehru Place, New Delhi, Delhi- 110019
M. no.: A73726



Reganto Enterprises Limited
(formerly known as Vintron Informatics Limited)