

BEFOUND MOVEMENT LIMITED

(Formerly known as Regency Trust Limited)

Reg. Office: Unit 5B, Level 5, RDB Boulevard, Plot K1, Sector V, Block EP & GP, Salt Lake City, Bidhan Nagar CK Market, Salt lake, Kolkata - 700091

Email ID: rtltd2011@gmail.com | **Website:** www.regencytrust.co.in

CIN: L27109WB1988PLC045119 | **Tel:** +91 8108892327

May 27, 2025

To,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400 001

Scrip Code : 511585
Sub : Outcome of the Board Meeting held on Tuesday, May 27, 2025, pursuant to the Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”)

Dear Sir / Madam,

This is to inform you that, the Board of Directors of the Company at its meeting held on Tuesday, May 27, 2025 inter alia, has considered and approved the following:

1. Approved the Audited Standalone Financial Results of the Company for the quarter and financial year ended on March 31, 2025, along with the Statement of Assets and Liabilities and Statement of Cash Flow.
2. Took note of the Auditor’s Report with unmodified opinion on the Audited Standalone Financial Results for the quarter and financial year ended on March 31, 2025, issued by Statutory Auditors of the Company and the same is enclosed herewith.
3. A declaration signed by Director of the Company with respect to the Auditor’s Report issued by the Statutory Auditor with unmodified opinion on the above-mentioned Audited Standalone Results is also enclosed herewith.

Furthermore, the extract of the Audited Standalone Results of the Company for the financial year ended on March 31, 2025 will be published in the newspapers in compliance with the Regulation 47 of the Listing Regulations, along with Quick Response (QR) code and a webpage link where the complete financial results can be accessed.

4. Related Party Transactions pursuant to Regulation 23(9) of SEBI (LODR), 2015 for the year ended March 31, 2025.
5. Funds raising for working capital and general corporate purpose of the Company by way of creating, issuing and allotting up to 2,00,00,000 (Two Crore) Convertible Warrants (“Warrants”), to person/entity belonging to, Director and Non-Promoter Category on preferential basis at a minimum issue price to be determined by the registered valuer,

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subject to shareholders' approval and other statutory approvals, in accordance with provisions of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended up-to date and applicable provisions of Companies Act, 2013 and rules made there-under.

The names of the proposed allottees of warrants, to be allotted on preferential basis, are as per Exhibit -A attached herewith.

6. The Company to venture into new business.
7. Addition to the main object in the Memorandum of Association subject to approval of members and other statutory approval.
8. Cessation of Mr. Rohit Vijay Thorve (DIN: 07116102), Independent Director of the company due to expiry of the term.
9. Appointment of Mr. Ganesh Badgujar (DIN: 11126746) as an Independent Director of the Company, subject to the approval of the members of the Company.
10. Re-constitution of various Committees of the Company.

The meeting commenced at 11:00 A.M. and concluded at 07.20 P.M.

The details as required under Regulation 30 of the SEBI (LODR) 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 in respect of aforesaid is given below as **"Exhibit-A", "Exhibit-B", "Exhibit-C" and "Exhibit-D"**.

Also, pursuant to the SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time, the Trading Window for dealing in securities of the Company by all the Designated Persons and their immediate relatives will be opened from Thursday, May 29, 2025 onwards.

Thanking You,

Yours faithfully,

For **Befound Movement Limited**
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Rajesh Kapoor
Managing Director
DIN - 02757121

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“Exhibit A”

Details required under Regulation 30 of SEBI LODR read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015 are produced below:

Sr. No	Particulars	Details
1.	Type of securities proposed to be Issued	Convertible Warrants
2.	Type of issuance	Preferential Issue in accordance with the SEBI (ICDR) Regulation 2018 read with the Companies Act, 2013 and rules made thereunder.
3.	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	2,00,00,000 Warrants
4.	In case of preferential issue the listed entity shall disclose the following additional details to the stock exchange(s)	Annexure A
5.	Any cancellation or termination of proposal for issuance of securities including reasons thereof	Not Applicable
6.	Post allotment of securities – outcome of the subscription, number of investors. (The post-issue shareholding as shown is calculated assuming full subscription and allotment of the equity shares of the Company.)	Annexure A
7.	Issue Price	Issue Price as per valuation report

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Annexure A

Sr. No.	Name of Allottees	No. of Convertible Warrants to be allotted	Category	Pre – Pref. Holding		Post – Pref. Holding	
				No. of Shares	% of Holding	No. of Shares	% of Holding
1	Kunal Jain	55,00,000	Non-Promoter	29,099	0.29099	55,29,099	18.43
2	Preeti Khera	45,00,000	Non-Promoter	0	0	45,00,000	15.00
3	Roma D'Souza	10,00,000	Non-Promoter	0	0	10,00,000	3.33
4	Rahul D'Souza	10,00,000	Non-Promoter	0	0	10,00,000	3.33
5	Ashish Jain	11,50,000	Non-Promoter	0	0	11,50,000	3.83
6	Rajesh Kapoor	10,00,000	Director and KMP	0	0	10,00,000	3.33
7	Akash R Chamaria	10,00,000	Non-Promoter	600	0.006	10,00,600	3.34
8	Vijay V Doshi	5,00,000	Non-Promoter	36,785	0.36785	5,36,785	1.79
9	Pratik Jain	10,00,000	Non-Promoter	0	0	10,00,000	3.33
10	Ghanshyam Chudasama	2,00,000	Non-Promoter	0	0	2,00,000	0.67
11	Gaurav Madan Agarwal	1,50,000	Non-Promoter	0	0	1,50,000	0.50
12	Chitra Vimal Jain	1,00,000	Non-Promoter	0	0	1,00,000	0.33
13	Rashmi Shamji Chamriya	4,00,000	Non-Promoter	3,100	0	4,03,100	1.34
14	Abhijit Mehta	20,00,000	Non-Promoter	0	0	20,00,000	6.67
15	Aamir Asif Jaipuri	4,00,000	Non-Promoter	2,800	0.028	4,02,800	1.34
16	Jyoti Shah	1,00,000	Non-Promoter	0	0	1,00,000	0.33
	Total	2,00,00,000					66.90

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“Exhibit B”

Details required under regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P /CIR/2023/123 dated July 13, 2023

Amendment to Memorandum of Association pertaining to amendment in object clause

In order to facilitate the diversification of the Company's business operations, it is proposed to amend the Objects Clause of the Memorandum of Association. The amendment is intended to enable the Company to broaden its scope of activities and expand into new areas of business which are aligned with, and complementary to, its existing operations.

This strategic diversification will allow the Company to optimize its resources and capabilities, thereby enhancing operational efficiency and cost-effectiveness. The Board is of the view that the proposed objects are not only feasible and commercially viable under the prevailing circumstances, but can also be conveniently and advantageously integrated with the current business activities of the Company.

The amendment will empower the Company to respond more effectively to emerging market opportunities, improve competitiveness, and create sustainable value for its stakeholders.

The following new Clause, be and is hereby added in the main clause of the Memorandum of Association: -

Clause No.	Proposed Object
Clause III (2)	To carry on the business of manufacturers, assembling, repairing, buying, selling, exchanging, altering, importing, exporting, letting on hire, distributing or dealing in all kinds of furniture and fixtures made from steel, brass, wood, fiber glass, plastics or other material. To own, manage, maintain, establish or otherwise stores and warehouses of furniture, carpets, linoleums and other floor coverings, household utensils, and glass goods, fittings, other home furnishings and household requisites of all kinds and to act as dealers, importers, exporters of all types of furniture, fittings, handicrafts wooden products, ply wood teak wood and teak boards whether for domestic, office, industrial and agricultural uses. To carry on the business of home improvement & decor including interior and exterior furnishers & decorators for home, offices, factories or any other building and for the purpose to manufacture, process, produce, prepare, make, sell, purchase, import, export, trade, market, all types of items/products of exterior and interior decoration/furnishing, modular furniture, modular

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	kitchens, all kinds of kitchen appliances, wooden furniture, steel furniture including wood, mica, laminates, partitions, panel products, rods, laminates, plywood, doors, windows made from wood, board, aluminum, kitchenware, venetian blinds, grills, door closures, all types of fittings;; all types of building materials including flooring materials which includes tiles, wooden flooring, flooring laminates, industrial flooring, carpets, rugs; all types of roofing materials, shingles; insulation materials, construction chemicals, water proofing; prefabricated building materials and other building material and architectural work.
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“Exhibit C”

Details required under regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P /CIR/2023/123 dated July 13, 2023

Details of events that need to be provided	Information of such event(s)
Reason for change viz. appointment	Cessation of Mr. Rohit Vijay Thorve (DIN: 07116102) as an Independent Director of the Company
Date of Cessation	Due to expiry of term
Brief Profile (in case of Appointment)	Not applicable
Disclosure of relationships between Directors (in case of appointment of a Director)	Not applicable
Information as required under BSE circular no. LIST/COMP/14/2018-19, dated June 20, 2018.	Not applicable

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“Exhibit D”

Details required under regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P /CIR/2023/123 dated July 13, 2023

Details of events that need to be provided	Information of such event(s)
Reason for change viz. appointment	Appointment of Mr. Ganesh Bhagwan Badgujar (DIN: 11126746) as an Independent Director of the Company, subject to the approval of the Members of the Company.
Date of Appointment	May 27, 2025
Brief Profile (in case of Appointment)	<p>Mr. Ganesh Badgujar has a Diploma in Interior Designing & Decoration of nearly 13 years of experience in operations and logistics with an exceptional record of understanding the finances, handling logistics end to end and improving sales and customer service.</p> <p>He is currently working as Operations Head and Business Development Manager in Ergon Luxe, Pune, India where he is responsible for holding stringent quality checks at every level, right from concept stage to delivery ensuring what is envisaged, curate and delivered, lives up to the expectations of the people. Further maintain & conduct monthly performance review sessions with all associates as well as management.</p>
Disclosure of relationships between Directors (in case of appointment of a Director)	The Director is not related to any other Director in the Company.
Information as required under BSE circular no. LIST/COMP/14/2018-19, dated June 20, 2018.	Mr. Ganesh Badgujar is not debarred from holding the office of an Independent Director by any SEBI order or any other such authority.

For Befound Movement Limited
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Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2025

(Rs. in Lakhs)

Sr.No.	Particulars	Figures for 3 months ended	Figures for preceeding 3 months ended	Figures for corresponding 3 months ended in the previous year	Figures for the Current Period ended	Figures for the Previous Period ended
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	125.00	5.00	57.00	145.00	123.00
II	Other Income	0.00	0.00	0.00	0.00	0.00
III	Total Income (I + II)	125.00	5.00	57.00	145.00	123.00
IV	Expenses:					
	Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock in Trade	0.00	0.00	0.00	0.00	0.00
	Changes in Inventories of finished goods, work-in-progress and stock in trade	0.00	0.00	0.00	0.00	0.00
	Employee benefits Expense	19.60	5.73	14.63	37.55	36.28
	Finance Costs	0.00	0.01	0.00	0.06	0.01
	Depreciation & amortisation expense	0.36	0.34	0.33	1.37	1.34
	Other Expenses	55.62	6.50	38.29	102.56	79.78
	Total Expenses (IV)	75.58	12.58	53.25	141.54	117.41
V	Profit / (loss) before exceptional items and tax (III-IV)	49.42	-7.58	3.75	3.46	5.59
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit / (loss) before tax (V-VI)	49.42	-7.58	3.75	3.46	5.59
VIII	Tax Expense:					
	(1) Current tax	0.00	0.00	0.00	0.00	0.00
	(2) Deferred tax	-1.49	0.00	1.76	0.21	1.65
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	50.91	-7.58	1.99	3.25	3.94
X	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XI	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XII	Profit/(loss) from Discontinuing operations (after tax)(X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	Profit / (Loss) for the period (IX+XII)	50.91	-7.58	1.99	3.25	3.94
XIV	Other comprehensive income					
	A (i) Items that will not be reclassified to profit or loss					
	(ii) Income tax relating to items that will not be reclassified to profit or loss					
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss					
XV	Total comprehensive income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	50.91	-7.58	1.99	3.25	3.94
XVI	Earnings per equity share (for continuing operation):					
	(1) Basic	0.51	(0.08)	0.04	0.03	0.06
	(2) Diluted	0.51	(0.08)	0.04	0.03	0.06
XVII	Earnings per equity share (for discontinued operation):					
	(1) Basic	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings per equity share (for discontinued & continuing operation):					
	(1) Basic	0.51	(0.08)	0.04	0.03	0.06
	(2) Diluted	0.51	(0.08)	0.04	0.03	0.06
NOTES:						
1 The above Results have been reviewed by the Audit Committee and taken on Record by the Board of Directors at its meeting held today.						
2 The Segment - wise details are not applicable to the Company as the Company has only one segment.						
3 Previous period's figures have been reclassified / regrouped, wherever necessary.						

For Befound Movement Limited
(Formerly known as Regency Trust Limited)

Date:- May 27, 2025
Place: Mumbai

Rajesh Kapoor
Managing Director
DIN-02757121

STATEMENT OF ASSETS AND LIABILITIES			
	Particulars	Figures as at the end of current reporting period	Figures as at the end of the previous reporting period
		31-Mar-25	31-Mar-24
		Audited	Audited
	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	8.81	9.50
	(b) Capital work-in-progress	-	-
	(c) Investment property	-	-
	(d) Goodwill	-	-
	(e) Other intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans,	-	-
	(iv) Others (to be specified) - Advances	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Total non-current assets	8.81	9.50
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	115.30	79.30
	(iii) Cash and cash equivalents	0.36	1.06
	(iv) Bank balances other than (iii) above	0.21	0.09
	(v) Loans	-	-
	(vi) Others to be specified	-	-
	(c) Current tax assets (net)	-	-
	(d) Other current assets	16.47	13.57
	Total current assets	132.34	94.02
	Total assets	141.15	103.52
1	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity share capital	100.00	100.00
	(b) Reserves	-113.44	-116.69
	Total equity	-13.44	-16.69
	LIABILITIES		
2	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (net)	2.02	1.81
	(d) Other non-current liabilities	-	-
	Total non-current liabilities	2.02	1.81
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	141.57	101.74
	(ii) Trade payables	7.84	0.01
	(iii) Other financial liabilities (other than those specified in item ©	-	-
	(b) Other current liabilities	-	-
	(c) Provisions	3.16	16.65
	(d) Current tax liabilities (Net)	-	-
	Total current liabilities	152.57	118.40
	Total liabilities	154.59	120.21
	Total equity and liabilities	141.15	103.52
		-	-

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

	Particulars	March 31, 2025	March 31, 2024
		(in lakhs)	(in lakhs)
A	Cash Flow From Operating Activities		
	Net Profit before tax and Extraordinary Items	3.46	5.59
	Adjustment for :		
	Depreciation	1.37	1.34
	Operating Profit before working Capital Changes	4.83	6.93
	Adjustment for Capital Changes:		
	Increase/Decrease in Current Liabilities & Provisions	26.33	29.53
	Increase/Decrease in Trade Payables	7.83	(0.17)
	Increase/Decrease in Fixed Assets	(0.67)	-
	Increase/Decrease in Cash Loans and advances	(2.90)	(2.46)
	Increase/Decrease in Trade Receivables	(36.00)	(36.50)
	Cash Generated From Operations	(0.58)	(2.67)
	Income Tax / Deferred Tax Paid	-	-
	Extraordinary items	-	-
	Net cash from Operating Activities	(0.58)	(2.67)
B	Net Cash From Investing Activities	-	-
C	Net Cash Flow From Financing Activities	-	-
	Net increase (Decrease) in cash & cash equivalent (A+B+C)	(0.58)	(2.67)
	Opening Balance of Cash & Cash Equivalents	1.15	3.83
	Closing Balance of Cash & Cash Equivalents	0.57	1.15

As per our Report of even date

L K AJMERA & ASSOCIATES

CHARTERED ACCOUNTANTS

Add : 2D 401, NG Suncity Phase 2, Thakur Village, Kandivali (E) Mumbai - 400101
Mail Id: calkajmera@lkajmera.com / lkajmera2013@gmail.com, Contact no- 9079256630

Auditor's Report on Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors
Befound Movement Limited
(Formerly known as Regency Trust Limited)

Opinion

We have audited the accompanying standalone quarter and year ended financial results of **Befound Movement Limited (Formerly known as Regency Trust Limited)** (the company) for the quarter and the year ended March 31, 2025, 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 standalone financial results:

- I. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- II. give a true and fair view 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 and the year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results



L K AJMERA & ASSOCIATES

CHARTERED ACCOUNTANTS

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Mail Id: calkajmera@lkajmera.com / lkajmera2013@gmail.com, Contact no- 9079256630

These quarter and year ended standalone 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 Standalone 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 results.

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 results, 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.



L K AJMERA & ASSOCIATES

CHARTERED ACCOUNTANTS

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Mail Id: calkajmera@lkajmera.com / lkajmera2013@gmail.com, Contact no- 9079256630

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 financial results 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 results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Based on our examination which included test checks, the Company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility except that, the audit trail was not enabled at the database level to log any direct data changes. For accounting software for which audit trail feature is enabled, the audit trail facility has been operating throughout the year for all relevant transactions recorded in the software and we did not come across any instance of audit trail feature being tampered with during the course of our audit.

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.

For LK Ajmera & Associates

Chartered Accountants

Firm Registration No: FRN 137051W



Lalit Kumar Ajmera

Proprietor

Membership No: 156116

UDIN: 25156116BMHGHW4098

Peer Review No. 014614

Place: Mumbai

Date: May 27, 2025



BEFOUND MOVEMENT LIMITED
Formerly known as Regency Trust Limited

Reg. Office: Unit 5B, Level 5, RDB Boulevard, Plot K1, Sector V, Block EP & GP, Salt Lake City, Bidhan Nagar CK
Market, Salt lake, Kolkata - 700091

Email ID: rtltd2011@gmail.com | **Website:** www.regencytrust.co.in

CIN: L27109WB1988PLC045119 | **Tel:** +91 8108892327

May 27, 2025

To,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400 001

Scrip Code : 511585
Sub : Declaration on the Independent Auditors' Report with unmodified opinion pursuant to Regulation 33 (3)(d) of the SEBI (LODR) Regulations, 2015

DECLARATION

I, Rajesh Kapoor, Managing Director of the Company, hereby declare that the Statutory Auditors of the Company have issued an Independent Audit Report with unmodified / unqualified opinion on Annual Audited Standalone Financial Results of the Company for the year ended March 31, 2025.

Thanking You,

Yours faithfully,

For **Befound Movement Limited**
(Formerly known as Regency Trust Limited)

Rajesh Kapoor
Managing Director
DIN - 02757121

BEFOUND MOVEMENT LIMITED
(Formerly known as Regency Trust Limited)

Reg. Office: Unit 5B, Level 5, RDB Boulevard, Plot K1, Sector V, Block EP & GP, Salt Lake City, Bidhan Nagar CK Market, Salt lake, Kolkata - 700091

Email ID: rtltd2011@gmail.com | **Website:** www.regencytrust.co.in

CIN: L27109WB1988PLC045119 | **Tel:** +91 8108892327

May 27, 2025

To,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400 001

Scrip Code: 511585

Sub: Details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings for the financial year ended on March 31, 2025

This has reference to the SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPODI/P/CIR/2023/172 dated October 19, 2023, please find below the details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings for the financial year ended on March 31, 2025:

Sr. No.	Particulars	Details
1.	Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	NIL
2.	Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	NIL
3.	Highest credit rating of the Company	NIL
4.	Incremental borrowing done during the year (qualified borrowing) (Rs. In Crores)	NIL
5.	Borrowings by way of issuance of debt securities during the year (Rs. In Crores)	NIL

You are kindly requested to take the same on record.

Thanking You,

Yours faithfully,

For **Befound Movement Limited**
(Formerly known as Regency Trust Limited)

Rajesh Kapoor
Managing Director
DIN - 02757121