

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, Kolkata, 700091, Bidhan Nagar CK Market, North 24 Parganas, Saltlake, West Bengal, India, 700091

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

CIN: L31009WB1988PLC045119 | **Tel:** +91 8108892327

May 30, 2026

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

Scrip Code : 511585
Sub : **Outcome of the Board Meeting held on Saturday, May 30, 2026, 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 Saturday, May 30, 2026 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, 2026, 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, 2026, 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, 2026 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, 2026.
5. Reappointment of Internal auditor for a further period of 3 years due to expiry of term.

The meeting commenced at 02:00 P.M. and concluded at 03.45 P.M.

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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 Tuesday, June 2, 2026 onwards.

Thanking You,

Yours faithfully,

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

Rajesh Kapoor
Managing Director
DIN - 02757121

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

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

(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-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from Operations	110.00	45.00	125.00	275.00	145.00
II	Other Income	0.00	0.00	0.00	0.00	0.00
III	Total Income (I + II)	110.00	45.00	125.00	275.00	145.00
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	28.08	5.19	19.60	44.48	37.55
	Finance Costs	0.04	0.00	0.00	0.04	0.06
	Depreciation & amortisation expense	0.36	0.37	0.36	1.45	1.37
	Other Expenses	103.80	22.28	55.62	225.23	102.56
	Total Expenses (IV)	132.28	27.84	75.58	271.20	141.54
V	Profit / (loss) before exceptional items and tax (III-IV)	-22.28	17.16	49.42	3.80	3.46
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Profit / (loss) before tax (V-VI)	-22.28	17.16	49.42	3.80	3.46
VIII	Tax Expense:					
	(1) Current tax	0.00	0.00	0.00	0.00	0.00
	(2) Deferred tax	1.28	0.00	-1.49	2.77	0.21
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	-23.56	17.16	50.91	1.03	3.25
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)	-23.56	17.16	50.91	1.03	3.25
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 (ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
XV	Total comprehensive income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	-23.56	17.16	50.91	1.03	3.25
XVI	Earnings per equity share (for continuing operation): (1) Basic (2) Diluted	(0.24) (0.24)	0.19 0.19	0.51 0.51	0.01 0.01	0.03 0.03
XVII	Earnings per equity share (for discontinued operation): (1) Basic (2) Diluted	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
XVIII	Earnings per equity share (for discontinued & continuing operation): (1) Basic (2) Diluted	(0.24) (0.24)	0.19 0.19	0.51 0.51	0.01 0.01	0.03 0.03
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)**



**Rajesh Kapoor
Managing Director
DIN-02757121**

Date:- May 30, 2026
Place: Mumbai

Befound Movement Limited (formerly known as Regency Trust Limited)

(Rs. in Lakhs)

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-26	31-Mar-25
		Audited	Audited
	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	8.08	8.81
	(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	8.08	8.81
2	Current assets		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	281.26	115.30
	(iii) Cash and cash equivalents	1.22	0.36
	(iv) Bank balances other than (iii) above	1.11	0.21
	(v) Loans	-	-
	(vi) Others to be specified	-	-
	(c) Current tax assets (net)	-	-
	(d) Other current assets	21.57	16.47
	Total current assets	305.15	132.34
	Total assets	313.24	141.15
1	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity share capital	100.00	100.00
	(b) Reserves	-112.40	-113.44
	Total equity	-12.40	-13.44
	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)	4.79	2.02
	(d) Other non-current liabilities	-	-
	Total non-current liabilities	4.79	2.02
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	150.02	141.57
	(ii) Trade payables	132.19	7.84
	(iii) Other financial liabilities (other than those specified in item (a))	-	-
	(b) Other current liabilities	-	-
	(c) Provisions	38.64	3.16
	(d) Current tax liabilities (Net)	-	-
	Total current liabilities	320.85	152.57
	Total liabilities	325.64	154.59
	Total equity and liabilities	313.24	141.15

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

Date:- May 30, 2026

Place: Mumbai



Rajesh Kapoor
Managing Director
DIN-02757121

Befound Movement Limited
(Formerly known as Regency Trust Limited)

CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

Particulars	March 31, 2026	March 31, 2025
	(in lakhs)	(in lakhs)
A		
Cash Flow From Operating Activities		
Net Profit before tax and Extraordinary Items	3.80	3.46
Adjustment for :		
Depreciation	1.45	1.37
Operating Profit before working Capital Changes	5.25	4.83
Adjustment for Capital Changes:		
Increase/Decrease in Current Liabilities & Provisions	43.93	26.33
Increase/Decrease in Trade Payables	124.36	7.83
Increase/Decrease in Fixed Assets	(0.72)	(0.67)
Increase/Decrease in Cash Loans and advances	(5.10)	(2.90)
Increase/Decrease in Trade Receivables	(165.96)	(36.00)
Cash Generated From Operations	1.76	(0.58)
Income Tax / Deferred Tax Paid	-	-
Extraordinary items	-	-
Net cash from Operating Activities	1.76	(0.58)
B		
Net Cash From Investing Activities	-	-
C		
Net Cash Flow From Financing Activities	-	-
Net increase (Decrease) in cash & cash equivalent (A+B+C)	1.76	(0.58)
Opening Balance of Cash & Cash Equivalents	0.57	1.15
Closing Balance of Cash & Cash Equivalents	2.33	0.57

As per our Report of even date

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



Rajesh Kapoor
Managing Director
DIN-02757121

Date : May 30, 2026
Place: Mumbai

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, 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 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 IND AS 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, 2026.

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.



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Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

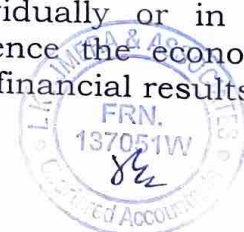
These quarter and year ended standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income 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.



L K AJMERA & ASSOCIATES

CHARTERED ACCOUNTANTS

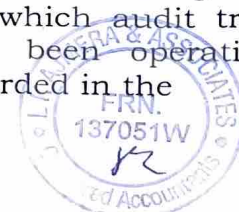
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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- 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.

- Obtained an understanding of the internal controls relevant to the audit, including undocumented controls implemented by management, to design appropriate audit procedures, but not to express an opinion on their effectiveness.
- 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



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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: 26156116ZFHIES3679
Peer Review No. 014614
Place: Mumbai
Date: May 30, 2026



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May 30, 2026

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 Audited Standalone Financial Results of the Company for the year ended March 31, 2026.

Thanking You,

Yours faithfully,

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

Rajesh Kapoor
Managing Director
DIN - 02757121

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May 30, 2026

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, 2026

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, 2026:

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