

Date: May 20, 2026

To,  
The Manager  
Listing Department,  
National Stock Exchange of India Limited  
Exchange Plaza, C-1 Block G  
Bandra Kurla Complex, Bandra (E),  
Mumbai- 400051.

Scrip Symbol: BEACON

**Subject: Outcome of Board Meeting and announcements pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Ma'am,

Pursuant to Regulation 30 read with Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations") we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., Wednesday, May 20, 2026 commenced at 4.33 PM and concluded at 5:53PM inter-alia, considered and approved the following matters:

- (i) Appointment of Internal Auditor M/s. Sudhir Kedia & Co. (FRN: 0116063W, Membership No: 100486) for the Financial Year 2026-27.

Disclosure of information pursuant to Regulation 30 of Listing Regulations, read with SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is annexed as Annexure A.

- (ii) Appointment of M/s. Mayank Arora and Co., Company Secretaries (ICSI Unique Code: P2023MH094900), as the Secretarial Auditor of the Company for the term of five consecutive years from FY 2026-2027 to FY 2030-2031.

Disclosure of information pursuant to Regulation 30 of Listing Regulations, read with SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is annexed as Annexure B

- (iii) The Audited Standalone and Consolidated Financial Results for the half year and year ended on March 31, 2026.

## **BEACON TRUSTESHIP LIMITED**

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Registered Office & Corporate Office : 5W, 5th Floor, The Metropolitan, E-Block, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051

Phone : +91 95554 49955 Email : contact@beacontrustee.co.in

Website : www.beacontrustee.co.in CIN : L74999MH2015PLC271288

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- (iv) The Independent Auditor's Report with unmodified opinions on the aforesaid Audited Standalone and Consolidated Financial Results.

With reference to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, we hereby confirm that the Statutory Auditor of the Company namely M/s. MLR & Associates LLP, Chartered Accountants, have issued Audit Report with unmodified opinion in this regard, reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their meeting held on today i.e. Wednesday, May 20, 2026.

**The Board Meeting commenced at 04:33 P.M. and concluded at 05:53 P.M.**

The above shall also be made available on the website of the Company at <https://beacontrustee.co.in/>

You are requested to take the above information on record.

Thanking You,

Yours faithfully,

**For BEACON TRUSTEESHIP LIMITED**

DIKSHA SHANTHAR  
AM SHETTY

Digitally signed by  
DIKSHA SHANTHARAM  
SHETTY  
Date: 2026.05.20  
19:22:51 +05'30'

**Diksha Shetty**

**Company Secretary & Compliance Officer**

**Membership No.: A80027**

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ANNEXURE A

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, <del>re-appointment,</del> resignation, removal, death or otherwise	Appointment of M/s. Sudhir Kedia & Co. as the Internal Auditor for the Financial Year 2026-27
2.	Date of appointment/ <del>reappointment/</del> cessation (as applicable)	May 20,2026
3.	Term of appointment/ re-appointment	Term of Appointment: For the Financial Year 2026-27.
4.	Brief profile (in case of appointment)	Sudhir Kedia & Co., is a professional services firm specializing in accounting and taxation. The firm offers a range of services, including accounting, bookkeeping, and tax advisory, catering to clients across various industries. Moreover, the firm has established a reputable presence in the financial services sector.
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

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**ANNEXURE B**

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, <del>re-appointment,</del> <del>resignation, removal, death or</del> otherwise	Appointment of M/s. Mayank Arora and Co., Practicing Company Secretaries, (ICSI Unique Code: P2023MH094900), as the Secretarial Auditor of the Company.
2.	Date of appointment/ <del>reappointment/cessation</del> (as applicable)	May 20, 2026
3.	Term of appointment/ re-appointment	For the Financial Year 2026-2027 to FY 2030-2031.
4.	Brief profile (in case of appointment)	M/s. Mayank Arora & Co. is a Practicing Company Secretary Firm with over 10 years of experience. The firm offers expertise in Company Secretarial, RBI Consultancy, Finance and Legal work & other Related compliances.
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

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Beacon Trusteeship Limited  
CIN:L74999MH2015PLC271288  
Balance Sheet as at 31 March 2026

(Amount in Lakhs, unless otherwise stated)

		Particulars	Note No.	As at 31 March 2026	As at 31 March 2025
<b>EQUITY AND LIABILITIES</b>					
1		<b>Shareholders' funds</b>			
	a	Share capital	2	1,806.49	1,806.49
	b	Reserve and surplus	3	3,518.78	2,711.22
				<b>5,325.27</b>	<b>4,517.71</b>
2		<b>Share application money pending allotment</b>		-	-
3		<b>Non-current liabilities</b>			
	a	Long-term borrowings		-	-
	b	Deferred tax liabilities (Net)	4	41.49	27.15
	c	Other long term liabilities		-	-
	d	Long-term provisions	5	60.63	53.72
				<b>102.12</b>	<b>80.87</b>
4		<b>Current liabilities</b>			
	a	Short-term borrowings		-	-
	b	Trade Payables	6		
		(A) Total outstanding dues to Micro and Small enterprises		16.74	21.80
		(B) Total outstanding dues to creditors other than Micro and Small Enterprises		114.44	14.85
	c	Other current liabilities	7	416.26	320.86
	d	Short-term provisions	8	322.81	214.35
				<b>870.25</b>	<b>571.86</b>
		<b>Total</b>		<b>6,297.64</b>	<b>5,170.44</b>
<b>ASSETS</b>					
1		<b>Non-current assets</b>	9		
	a	i Property plant & equipment		386.89	384.15
		ii Intangible assets		954.74	1,100.46
		iii Capital Work-in-progress		-	-
		iv Intangible assets under development		361.82	-
	b	Non-current investments	10	1,915.76	1,509.16
	c	Deferred tax assets (Net)	4	-	-
	d	Long-term loans and advances	11	548.49	376.03
	e	Other non-current assets	12	94.41	90.37
				<b>4,262.11</b>	<b>3,460.17</b>
2		<b>Current assets</b>			
	a	Current investments		-	-
	b	Trade receivables	13	873.17	534.29
	c	Cash and cash equivalents	14	186.99	297.11
	d	Short-term loans and advances	15	270.82	223.85
	e	Other current assets	16	704.56	655.03
				<b>2,035.54</b>	<b>1,710.28</b>
		<b>Total</b>		<b>6,297.64</b>	<b>5,170.44</b>
		Notes to financial statements forms an integral part of these financial statements	1-33		

In terms of our report attached

For MLR & Associates LLP

Chartered Accountants

Firm Reg. no 138605W/W100240

UDIN: 261327238TEC004763

*Manish*

Manish Ranka  
Partner  
MRN : 132723

Place: Mumbai  
Date: 20-05-2026



For and Behalf of Board of Directors of  
Beacon Trusteeship Limited

CIN: L74999MH2015PLC271288

*Pratapsingh Nathani*

Pratapsingh Nathani  
Chairman & MD  
DIN : 07224752

Place: Mumbai  
Date: 20-05-2026

*Sneha Patel*

Sneha Patel  
Chief Financial Officer

Place: Mumbai  
Date: 20-05-2026

*Anil Grover*

Anil Grover  
CEO & Director  
DIN : 11504116

Place: Mumbai  
Date: 20-05-2026

*Diksha Shetty*

Diksha Shetty  
Company Secretary and  
Compliance Officer

M.No: A80027  
Place: Mumbai  
Date: 20-05-2026

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**Beacon Trusteeship Limited**  
**CIN:L74999MH2015PLC271288**  
**Profit and Loss statement for financial results for the half year ended on 31st March 2026**

(Amount in Lakhs, unless otherwise stated)

Particulars	Note No.	For the Half Year Ended on			Year ended	
		31 March 2026	30 September 2025	31 March 2025	31 March 2026	31 March 2025
		(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
I Revenue from operations	17	1,361.22	1,821.97	1,249.08	3,183.19	2,572.68
II Other income	18	48.82	41.47	58.34	90.29	121.35
III Total Income (I+II)		1,410.03	1,863.45	1,307.42	3,273.48	2,694.03
IV Expenses						
Employment benefits expenses	19	245.29	442.66	424.00	687.95	747.47
Finance costs	20	0.18	0.25	0.06	0.43	0.30
Depreciation and amortization expenses	9	138.61	131.21	62.29	269.82	96.16
Other expenses	21	533.91	679.55	609.34	1,213.46	1,062.20
Total expenses (IV)		917.99	1,253.67	1,095.69	2,171.66	1,906.13
V Profit/(Loss) before exceptional items and tax (III-IV)		492.04	609.78	211.73	1,101.82	787.90
VI Exceptional items		-	-	-	-	-
VII Profit/(Loss) before extraordinary items and tax (V-VI)		492.04	609.78	211.73	1,101.82	787.90
VIII Extraordinary items		-	-	-	-	-
IX Profit before tax (VI-VIII)		492.04	609.78	211.73	1,101.82	787.90
X Tax expense:						
(1) Current tax		120.31	146.19	29.75	266.50	174.06
(2) Deferred tax		5.60	8.74	27.15	14.34	27.15
(3) Short/(Excess) Provision of tax of earlier years		0.09	3.34		3.43	11.77
XI Profit/(Loss) for the period from continuing operations (IX-X)		366.03	451.51	154.83	817.55	574.92
XII Profit/(loss) from discontinued operations		-	-	-	-	-
XIII Tax expenses of discontinued operations		-	-	-	-	-
XIV Profit/(loss) from discontinued operations (after tax) (XII-XIII)		-	-	-	-	-
XV Profit/(loss) for the period (XI-XIV)		366.03	451.51	154.83	817.55	574.92
XVI Earnings per equity share:						
(1) Basic		2.03	2.50	0.86	4.53	3.18
(2) Diluted		2.03	2.50	0.86	4.53	3.18

In terms of our report attached

For MLR & Associates LLP

Chartered Accountants

Firm Reg. no 138605W/W100240

UDIN: 26132723BTEC004763

*Manish*

Manish Ranka  
Partner  
MRN : 132723

Place: Mumbai  
Date: 20-05-2026



For and Behalf of Board of Directors of  
Beacon Trusteeship Limited

CIN: L74999MH2015PLC271288

*Pratapsingh Nathani*

Pratapsingh Nathani  
Chairman & MD  
DIN : 07224752

Place: Mumbai  
Date: 20-05-2026

*Sneha Patel*

Sneha Patel  
Chief Financial Officer

Place: Mumbai  
Date: 20-05-2026

*Anil Grover*

Anil Grover  
CEO & Director  
DIN : 11504116

Place: Mumbai  
Date: 20-05-2026

*Diksha Shetty*

Diksha Shetty  
Company Secretary and  
Compliance Officer

M.No: A80027  
Place: Mumbai  
Date: 20-05-2026

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Beacon Trusteeship Limited  
CIN:L74999MH2015PLC271288  
Cash Flow Statement For The Year Ended March 31, 2026

(Amount in Lakhs, unless otherwise stated)

	Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit/ (Loss) before tax as per statement of Profit & loss	1,101.82	787.90
	<b>Adjustment for:</b>		
	Provision for Current Tax	(266.50)	(174.06)
	Previous Year Tax	(3.43)	(11.77)
	Depreciation and amortization expenses	269.82	96.16
	Provision for Gratuity	11.78	13.25
	Interest income	(71.27)	(118.26)
	Interest on IT Refund	(5.36)	(2.82)
	Dividend on shares	(0.25)	(0.24)
	(Profit)/loss on sale of Investments	(8.41)	(0.03)
	Forex fluctuation Gain	(5.00)	-
	Gratuity Paid	(4.87)	-
	Interest on loan given	-	-
	(Profit)/loss on sale of assets	-	-
	<b>Operating profit before working capital changes</b>	<b>1,018.32</b>	<b>590.13</b>
	<b>Adjustment for:</b>		
	(Increase)/decrease in securities held as stock in trade	-	-
	<b>ADD/LESS :- Increase/(Decrease) IN CA and Decrease/(Increase) in CL</b>		
	Increase/(Decrease) in Trade Payable	94.53	1.15
	Increase/(Decrease) in other current liability	95.40	(150.53)
	Decrease/(Increase) in other current assets	(49.53)	(37.95)
	Decrease/(Increase) in Loans & Advances	(219.43)	286.84
	Decrease/(Increase) in Short term Provisions	108.46	(17.29)
	Decrease/(Increase) in Other Non Current Assets	(4.04)	(60.93)
	Decrease/(Increase) in Sundry Debtors	(338.88)	(201.94)
	<b>Cash flow from/ (used in) operating activities</b>	<b>704.83</b>	<b>409.48</b>
	Direct taxes paid/ (refunded)	-	-
	<b>NET CASH FROM / ( USED IN ) OPERATING ACTIVITIES (A)</b>	<b>704.83</b>	<b>409.48</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Investment in Company	(23.71)	-
	Purchase of Fixed Assets	(488.67)	(1,337.75)
	Purchase of Noncurrent investments - Others	(382.86)	(1,492.03)
	Sale of non-current investments - Others	-	-
	Sale of fixed assets	-	-
	Interest received	71.27	118.26
	Interest on IT Refund	5.36	2.82
	Dividend on shares	0.25	0.24
	Profit/(loss) on sale of Investments	8.41	0.03
	Forex fluctuation Gain	5.00	-
	Interest on loan given	-	-
	<b>NET CASH FROM / ( USED IN ) INVESTING ACTIVITIES (B)</b>	<b>(804.95)</b>	<b>(2,708.43)</b>




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**Beacon Trusteeship Limited**  
**CIN:L74999MH2015PLC271288**  
**Cash Flow Statement For The Year Ended March 31, 2026 (continued)** (Amount in Lakhs, unless otherwise stated)

	Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
<b>C</b>	<b>Cash flow from financing activities</b>		
	Proceeds from issue of share capital - Equity/Preference	-	387.20
	IPO expenses	-	(291.40)
	Proposed Merger Expenses	(10.00)	-
	Securities Premium	-	1,936.00
	Shares application money pending allotment	-	-
	Loan Taken (NET)	-	-
	Loan Liability Repaid	-	-
	<b>Net cash flow from/ (used in) financing activities (C)</b>	<b>(10.00)</b>	<b>2,031.80</b>
	Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	<b>(110.12)</b>	<b>(267.15)</b>
	Cash & cash equivalents at the beginning of the period	297.11	564.26
	<b>Cash &amp; cash equivalents at the end of the period</b>	<b>186.99</b>	<b>297.11</b>

Cash and Cash equivalents include cash and bank balances in current accounts and deposit accounts.

In terms of our report attached  
**For MLR & Associates LLP**  
Chartered Accountants

Firm Reg. no 138605W/W100240

UDIN: 26132723BTEC004763

  
**Manish Ranka**  
Partner  
MRN : 132723



Place: Mumbai  
Date: 20-05-2026

For and Behalf of Board of Directors of  
**Beacon Trusteeship Limited**

CIN: L74999MH2015PLC271288



  
**Pratap Singh Nathani**  
Chairman & MD  
DIN : 07224752

Place: Mumbai  
Date: 20-05-2026

  
**Sneha Patel**  
Chief Financial Officer

Place: Mumbai  
Date: 20-05-2026

  
**Anil Grover**  
CEO & Director  
DIN : 11504116

Place: Mumbai  
Date: 20-05-2026

  
**Diksha Shetty**  
Company Secretary and Compliance Officer  
M.No: A80027

Place: Mumbai  
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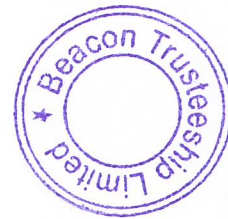
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**Notes to the Audited Standalone Financial Results for the year ended March 31, 2026:**

1. The above financial results for the half-year and year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 20th May, 2026 and have been audited by the statutory auditors.
2. The statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
3. As per MCA Notification dated 16th Feb 2013, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adaption of Ind AS for the preparation of Financial Results.
4. The Company is engaged solely in the business of Trusteeship Services, which is considered a single business and geographical segment as the risks and returns are not materially different across its operations. Therefore, in accordance with AS 17, no separate segment disclosure is required, as the Company operates in a single reportable segment.
5. Figures for the half-year ended 31st March, 2026 and 31st March, 2025 are the balancing figures between audited figures in respect of the full financial year ended on those dates and the published reviewed year-to-date figures up to the first half-year of the financial year 2025-2026 and financial year 2024-25.
6. The Company is currently in the process of evaluating and implementing a merger with certain entities-Beacon Payroll & Benefits Pvt Ltd, Kratos Capital Advisors Pvt Ltd and Codium Techlabs Pvt Ltd within the same group. This proposed restructuring is aimed at achieving operational efficiencies, streamlining business functions, and enhancing overall organizational effectiveness. The merger is subject to necessary approvals, regulatory compliances, and completion of requisite formalities as may be applicable. Upon completion, the consolidated structure is expected to result in better resource utilization and improved synergies across the group.



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7. Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

**For MLR & Associates LLP  
Chartered Accountants**

Firm Reg. no 138605W/W100240

UDIN: 26132723BTEC004763

*Manish*

**Manish Ranka**

**Partner**

MRN: 132723

Place: Mumbai

Date: 20/05/2026



**For and Behalf of Board of Directors of  
Beacon Trusteeship Limited**

CIN: L74999MH2015PLC271288

*Pratapsingh Nathani*

**Pratapsingh Nathani**

**Chairman & MD**

DIN : 07224752

Place: Mumbai

Date: 20/05/2026

*Anil Grover*

**Anil Grover**

**CEO & Director**

DIN : 11504116

Place: Mumbai

Date: 20/05/2026



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**Beacon Trusteeship Limited**  
CIN: L74999MH2015PLC271288

**Consolidated statement of Assets and Liabilities as on 31st March, 2026**

(Amount in Lakhs, unless otherwise stated)

		Particulars	Note No.	Year ended 31 March 2026	Year ended 31 March 2025
		<b>EQUITY AND LIABILITIES</b>			
		<b>Shareholders Funds</b>			
1	a	Share Capital	2	1,806.49	1,806.49
	b	Reserves and Surplus	3	3,364.40	2,678.60
				<b>5,170.89</b>	<b>4,485.09</b>
		<b>Non-current Liabilities</b>			
2	a	Deferred tax liabilities (Net)	4	41.52	27.15
	b	Long-term Borrowings	-	-	-
	c	Long-term Provisions	5	60.63	53.72
				<b>102.15</b>	<b>80.87</b>
		<b>Current Liabilities</b>			
3	a	Minority Interest	6	111.82	-
	b	Short term borrowings		-	11.96
	c	Trade Payables	7		
		(A) Total outstanding dues to Micro and Small enterprises		33.14	22.85
		(B) Total outstanding dues to creditors other than Micro and Small Enterprises		155.40	15.28
	d	Other Current Liabilities	8	420.33	321.35
	e	Short Term Provisions	9	336.37	218.49
				<b>1,057.06</b>	<b>589.93</b>
		<b>TOTAL</b>		<b>6,330.10</b>	<b>5,155.89</b>
		<b>ASSETS</b>			
		<b>Non-current Assets</b>			
1	a	i Property plant & equipment	10	428.46	398.27
		ii Intangible assets		978.68	1,104.96
		iii Intangible assets under development		361.82	-
		iv Non-current investments	11	1,736.43	1,440.48
	b	Long-term loans and advances	12	541.45	377.50
	c	Other Non current assets	13	117.64	97.92
				<b>4,164.48</b>	<b>3,419.13</b>
		<b>Current Assets</b>			
2	a	Trade Receivable	14	876.84	547.54
	b	Cash and Bank Balances	15	214.64	297.12
	c	Short-term loans and advances	16	274.22	226.07
	d	Other current assets	17	799.92	666.03
				<b>2,165.62</b>	<b>1,736.76</b>
		<b>TOTAL</b>		<b>6,330.10</b>	<b>5,155.89</b>

In terms of our report attached

For MLR & Associates LLP

Chartered Accountants

Firm Reg. no 138605W/W100240

UDIN: 26922723QUDKYU4570

*Manish Ranka*

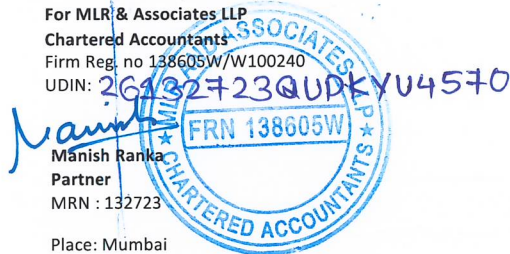
Manish Ranka

Partner

MRN : 132723

Place: Mumbai

Date: 20/05/2026



For and Behalf of Board of Directors of  
Beacon Trusteeship Limited

CIN: L74999MH2015PLC271288

*Pratapsingh Nathani*

Pratapsingh Nathani

Chairman & MD

DIN : 07224752

Place: Mumbai

Date: 20/05/2026

*Sneha Patel*

Sneha Patel

Chief Financial Officer

Place: Mumbai

Date: 20/05/2026

*Anil Grover*

Anil Grover

CEO & Director

DIN : 11504116

Place: Mumbai

Date: 20/05/2026

*Diksha Shetty*

Diksha Shetty

Company Secretary

and Compliance Officer

M.No: A80027

Place: Mumbai

Date: 20/05/2026



## BEACON TRUSTEESHIP LIMITED

Registered Office & Corporate Office : 5W, 5th Floor, The Metropolitan, E-Block, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051

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Beacon Trusteeship Limited CIN: L74999MH2015PLC271288					
Consolidated Profit and Loss statement for financial results for the half year ended on 31st March 2026					
(Amount in Lakhs, unless otherwise stated)					
Particulars	For the Half Year Ended on			Year ended	
	31 March 2026	30 September 2025	31 March 2025	31 March 2026	31 March 2025
	(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
I Revenue from Operations	1,491.74	1,924.30	1,259.35	3,416.04	2,584.95
II Other Income	50.54	50.53	59.73	101.07	123.54
III Total Income (I+II)	1,542.28	1,974.83	1,319.08	3,517.11	2,708.49
IV Expenses					
Employee Benefit Expenses	407.43	502.80	445.83	910.23	769.29
Finance costs	1.64	0.26	0.24	1.90	0.48
Depreciation and amortization expenses	147.46	136.64	65.06	284.10	98.93
Other expenses	618.59	738.14	636.15	1,356.73	1,090.36
Total Expenses (IV)	1,175.12	1,377.84	1,147.28	2,552.96	1,959.06
V Profit / (Loss) before exceptional and extraordinary items and tax(III-IV)	367.16	596.99	171.80	964.15	749.43
VI Exceptional items	-	-	-	-	-
VII Profit/(Loss) before extraordinary items and tax (V-VI)	367.16	596.99	171.80	964.15	749.43
VIII Extraordinary items	-	-	-	-	-
IX Profit before tax (VII-VIII)	367.16	596.99	171.80	964.15	749.43
X Tax Expense:					
XI Current tax					
(1) Current tax	123.98	146.19	29.43	270.17	174.04
(2) Deferred tax	5.63	8.74	27.15	14.37	27.15
(3) Short/(Excess) Provision of tax of earlier years	0.09	3.34	-	3.43	11.77
XI Profit/(Loss) for the period from continuing operations (IX-X)	237.46	438.72	115.23	676.18	536.48
XII Profit/(loss) from discontinued operations	-	-	-	-	-
XIII Tax expenses of discontinued operations	-	-	-	-	-
XIV Profit/(loss) from discontinued operations (after tax) (XII-XIII)	-	-	-	-	-
XV Profit (loss) for period before minority interest	237.46	438.72	115.23	676.18	536.48
XVI Share of profit/loss from associate	4.33	6.88	3.22	11.21	6.38
XVII Profit (loss) of minority interest	(10.40)	-	-	(10.40)	-
XVIII Profit/(loss) for the period (XI-XIV)	252.19	445.60	118.45	697.79	542.86
XIX Earnings per equity share:					
- Basic	1.40	2.47	0.66	3.86	3.01
- Diluted	1.40	2.47	0.66	3.86	3.01

In terms of our report attached:

For MLR & Associates LLP  
Chartered Accountants  
Firm Reg. no 138605W/W100240  
UDIN: 26132723GUDKY104570

Manish Ranka  
Partner  
MRN : 132723

Place: Mumbai  
Date: 20/05/2026

For and Behalf of Board of Directors of  
Beacon Trusteeship Limited

CIN: L74999MH2015PLC271288

Pratapsingh Nathani  
Chairman & MD  
DIN : 07224752

Place: Mumbai  
Date: 20/05/2026

Sneha Patel  
Chief Financial Officer

Place: Mumbai  
Date: 20/05/2026

Anil Grover  
CEO & Director  
DIN : 11504116

Place: Mumbai  
Date: 20/05/2026

Diksha Shetty  
Company Secretary and  
Compliance Officer  
M.No: A80027  
Place: Mumbai  
Date: 20/05/2026

## BEACON TRUSTEESHIP LIMITED

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Beacon Trusteeship Limited  
CIN: L74999MH2015PLC271288

Consolidated Cash Flow Statement for the year ended 31st March, 2026

(Amount in Lakhs, unless otherwise stated)

	Particulars	Year ended 31 March 2026	Year ended 31 March 2025
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Profit/ (Loss) before tax as per statement of Profit & loss	964.15	749.43
	<b>Adjustment for:</b>		
	Provision for Current Tax	(270.17)	(174.04)
	Previous Year Tax	(3.43)	(11.77)
	Depreciation and amortization expenses	284.10	98.93
	Provision for Gratuity	11.78	13.25
	Interest income	(76.71)	(123.27)
	Interest paid	1.30	0.18
	Dividend on shares	(0.25)	(0.24)
	(Profit)/loss on sale of Investments	(19.20)	(0.03)
	Forex fluctuation Gain	(4.91)	-
	Gratuity Paid	(4.87)	-
	Share of profit/loss from associate	11.21	6.38
	<b>Operating profit before working capital changes</b>	<b>893.00</b>	<b>558.83</b>
	<b>Adjustment for:</b>		
	(Increase)/decrease in securities held as stock in trade	-	-
	<b>ADD/LESS :- Increase/(Decrease) IN CA and Decrease/(Increase) in CL</b>		
	Increase/(Decrease) in Trade Payable	150.41	38.13
	Increase/(Decrease) in other current liability	98.98	321.35
	Decrease/(Increase) in other current assets	(133.89)	(666.03)
	Decrease/(Increase) in Loans & Advances	(48.15)	(226.07)
	Decrease/(Increase) in Short term Provisions	117.88	218.49
	Decrease/(Increase) in Short term Borrowings	(11.96)	11.96
	Decrease/(Increase) in Other Non Current Assets	(19.72)	(97.92)
	Decrease/(Increase) in Sundry Debtors	(329.30)	(547.54)
	<b>Cash flow from/ (used in) operating activities</b>	<b>717.25</b>	<b>(388.80)</b>
	Direct taxes paid/ (refunded)	-	-
	<b>NET CASH FROM / ( USED IN ) OPERATING ACTIVITIES (A)</b>	<b>717.25</b>	<b>(388.80)</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Investment in Company	-	-
	Purchase of Fixed Assets	(549.83)	(1,359.13)
	Purchase of Noncurrent investments - Others	(295.94)	(1,440.48)
	Sale of fixed assets	-	-
	Interest received	76.71	120.46
	Dividend on shares	0.25	0.24
	Profit/(loss) on sale of Investments	19.20	0.03
	Forex fluctuation Gain	4.91	-
	Interest on loan given	-	-
	<b>NET CASH FROM / ( USED IN ) INVESTING ACTIVITIES (B)</b>	<b>(744.70)</b>	<b>(2,678.88)</b>



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**Beacon Trusteeship Limited**  
CIN: L74999MH2015PLC271288

**Consolidated Cash Flow Statement for the year ended 31st March, 2026(continued)**

(Amount in Lakhs, unless otherwise stated)

	Particulars	Year ended	Year ended
		31 March 2026	31 March 2025
<b>C</b>	<b>Cash flow from financing activities</b>		
	Proceeds from issue of share capital - Equity/Preference (Minority)	122.22	1,806.49
	Securities Premium	-	1,936.00
	Proposed Merger Expenses	(10.00)	-
	Foreign Currency Translation Reserve	(2.00)	-
	Shares application money pending allotment	-	-
	Loan Given (NET)	(163.95)	(377.50)
	Interest paid	(1.30)	(0.18)
	<b>Net cash flow from/ (used in) financing activities (C)</b>	<b>(55.03)</b>	<b>3,364.81</b>
	Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	(82.48)	297.12
	Cash & cash equivalents at the beginning of the period	297.12	-
	<b>Cash &amp; cash equivalents at the end of the period</b>	<b>214.64</b>	<b>297.12</b>

Cash and Cash equivalents include cash and bank balances in current accounts and deposit accounts.

**In terms of our report attached**

**For MLR & Associates LLP**

Chartered Accountants

Firm Reg. no 138605W/W100240

UDIN: 26132723QVQDKYU4570

  
**Manish Ranka**  
Partner  
MRN : 132723

Place: Mumbai  
Date: 20/05/2026



For and Behalf of Board of Directors of  
**Beacon Trusteeship Limited**

CIN: L74999MH2015PLC271288

  
**Pratapsingh Nathani**  
Chairman & MD  
DIN : 07224752

Place: Mumbai  
Date: 20/05/2026

  
**Sneha Patel**  
Chief Financial Officer

Place: Mumbai  
Date: 20/05/2026

  
**Anil Grover**  
CEO & Director  
DIN : 11504116

Place: Mumbai  
Date: 20/05/2026

  
**Diksha Shetty**  
Company Secretary  
and Compliance Officer

M.No: A80027  
Place: Mumbai  
Date: 20/05/2026

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**Notes to the Audited Consolidated Financial Results for the year ended March 31, 2026:**

1. The above financial results for the half-year and year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 20th May, 2026 and have been audited by the statutory auditors.
2. The statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and the terms of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
3. As per MCA Notification dated 16th Feb 2013, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adaption of Ind AS for the preparation of Financial Results
4. M/s. Beacon Trusteeship Limited has acquired 100% holding of BeaconX Corporate Services Private Limited and Beacon Fiduciary Services (Mauritius) Ltd and become 100% holding company as on 29/04/2025 and 15/05/2025 respectively. It also has acquired 90% holding of Beacon Investor Holding Pvt Ltd and become holding company as on 05/04/2024. Hence, we have prepared Consolidated Financial Statements of M/s Beacon Trusteeship Limited as on 31/03/2026 by consolidating Assets and Liabilities of BeaconX Corporate Services Private Limited, Beacon Fiduciary Services (Mauritius) Ltd and Beacon Investor Holding Pvt Ltd.
5. M/s. Beacon Trusteeship Limited has acquired 49% holding of Beacon Payroll & Benefits Private Limited and become its Associate company as on 16/07/2018. Hence, we have prepared Consolidated Financial Statements of M/s Beacon Trusteeship Limited as on 31/03/2026 including the profit share of Beacon Payroll & Benefits Private Limited.
6. The Company is engaged solely in the business of Trusteeship Services, which is considered a single business and geographical segment as the risks and returns are not materially different across its operations. Therefore, in accordance with AS 17, no separate segment disclosure is required, as the Company operates in a single reportable segment.
7. Figures for the half-year ended 31st March, 2026 and 31st March, 2025 are the balancing figures between audited figures in respect of the full financial year ended on those dates and the published reviewed year-to-date figures up to the first half-year of the financial year 2025-2026 and financial year 2024-25.

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8. The Company is currently in the process of evaluating and implementing a merger with certain entities-Beacon Payroll & Benefits Pvt Ltd, Kratos Capital Advisors Pvt Ltd and Codium Techlabs Pvt Ltd within the same group. This proposed restructuring is aimed at achieving operational efficiencies, streamlining business functions, and enhancing overall organizational effectiveness. The merger is subject to necessary approvals, regulatory compliances, and completion of requisite formalities as may be applicable. Upon completion, the consolidated structure is expected to result in better resource utilization and improved synergies across the group.
9. Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

For MLR & Associates LLP  
Chartered Accountants

Firm Reg. no 138605W/W100240

UDIN: 26132723@UDKYU4570



**Manish Ranka**  
**Partner**

MRN: 132723

Place: Mumbai

Date: 20/05/2026



For and Behalf of Board of Directors of  
Beacon Trusteeship Limited  
CIN: L74999MH2015PLC271288



**Pratapsingh Nathani**  
**Chairman & MD**

DIN : 07224752

Place: Mumbai

Date: 20/05/2026



**Anil Grover**  
**CEO & Director**

DIN : 11504116

Place: Mumbai

Date: 20/05/2026



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## Independent Auditor's Report

**Independent Auditor's Report on the half-yearly and Year to Date Audited Standalone Financial Results of Beacon Trusteeship Limited pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To The Board of Directors of  
Beacon Trusteeship Limited

### Report on the audit of the Standalone Financial Results

#### Opinion

We have audited the accompanying statement of standalone financial results ("the Statement") of Beacon Trusteeship Limited ("the Company") for the half-year ended 31 March 2026 and for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half-year ended 31 March 2026 and for the year ended 31 March 2026.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 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 standalone financial statements under the provisions of the Companies Act, 2013 and the Rules made 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 on the standalone financial results.



## Independent Auditor's Report (Continued)

### Beacon Trusteeship Limited

#### Management's and Board of Director's Responsibility for the Standalone financial results

The standalone financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Management and 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 management and Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

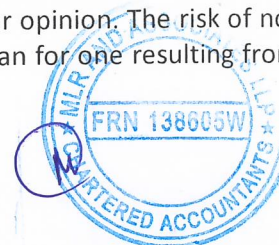
The Board of Directors are responsible for overseeing the Company's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Standalone financial results

Our objectives are to obtain reasonable assurance about whether the Statement 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 the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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 the internal control.

## **Independent Auditor's Report (Continued)**

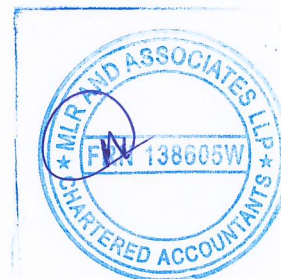
### **Beacon Trusteeship Limited**

#### **Auditor's Responsibilities for the Audit of the Standalone financial results (continued)**

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing an opinion on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made in the Statement made by the Management and Board of Directors.
- Conclude on the appropriateness of Management's and 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 Statement 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

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.



**Independent Auditor's Report (Continued)**  
**Beacon Trusteeship Limited**

**Other Matter**

The Statement includes the results for the half-year ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited year-to-date figure up to the first half-year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For MLR & Associates LLP**  
Chartered Accountants  
FRN: 138605W/ W100240


**Manish Ranka**  
**Partner**

Membership No. 132723

UDIN: 26132723BTEC004763

Place: Mumbai

Date: 20 May 2026



# MLR AND ASSOCIATES LLP

**CHARTERED ACCOUNTANTS**

214, 2nd Floor, Parekh Market Building,  
Next To Kennedy Bridge, Opera House,  
Mumbai - 400 004. Tel.: 022 4971 1927  
Email : info@mrafinance.com

## Independent Auditor's Report

**Independent Auditor's Report on the half-yearly and Year to Date Audited Consolidated Financial Results of the Company pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To The Board of Directors of  
Beacon Trusteeship Limited

### Report on the audit of the Consolidated Financial Results

#### Opinion

We have audited the accompanying statement of Consolidated financial results ("Statement") of Beacon Trusteeship Limited ("the Company"), its subsidiaries and its associates for the half-year ended 31 March 2026 and for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of separate consolidated audited financial statements/financial results/financial information of the subsidiaries and associates, the aforesaid Statement:

- i. includes the results of the Subsidiary Companies Beacon Investors Holding Private Limited ,BeaconX Corporate Services Private Limited and Beacon Fiduciary Services (Mauritius) Ltd and Associate Company Beacon Payroll & Benefits Private Limited ("the Group and its associates)
- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net profit/loss and other financial information of the Group and its associates for the half-year ended 31 March 2026 and for the year ended 31 March 2026.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) 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 Consolidated 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 consolidated financial statements under the provisions of the Companies Act, 2013 and the Rules made 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 by us and the other auditors in terms of their reports referred to in the "Other Matter" section below is sufficient and appropriate to provide a basis for our opinion.



## **Independent Auditor's Report (Continued)**

### **Beacon Trusteeship Limited**

#### **Management's and Board of Director's Responsibility for the Consolidated Financial Results**

These consolidated financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit/loss of the and other financial information of the Group and its associates in accordance with the applicable accounting standards prescribed under section 133 of the Act read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group and its associates are responsible for 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the respective Management and Board of Directors of the companies included in the Group and its associates are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective management and Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group its associates are responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement 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 the Statement.



## Independent Auditor's Report *(Continued)*

### Beacon Trusteeship Limited

#### Auditor's Responsibilities for the Audit of the Consolidated Financial Results *(continued)*

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

- Identify and assess the risks of material misstatement of the Statement, 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 the internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing an opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of Management's and 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.



## Independent Auditor's Report (Continued)

### Beacon Trusteeship Limited

#### Auditor's Responsibilities for the Audit of the Consolidated Financial Results (continued)

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.

#### Other Matter

1. The statement includes the results of the Subsidiary Companies Beacon Investors Holding Private Limited, BeaconX Corporate Services Private Limited and Beacon Fiduciary Services (Mauritius) Ltd and Associate Company Beacon Payroll & Benefits Private Limited.
2. The consolidated financial results include the audited financial statement/financial results/financial information and other financial information of:
  - i. its subsidiary Beacon Investors Holding Private Limited, whose audited financial statement/financial results/financial information reflect total assets (before consolidation adjustments) of Rs. 1,106.86 lakhs as at 31 March 2026, total revenue (before consolidation adjustments) of Rs. 219.30 lakhs, total net loss (before consolidation adjustments) of Rs. 101.73 lakhs and net cash outflow (before consolidation adjustments) of Rs. 4.89 lakhs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by other auditor whose report has been furnished to us by the management and our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.



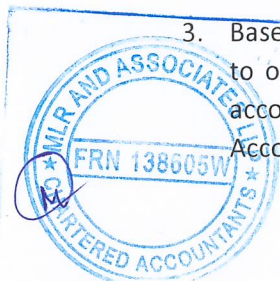
## Independent Auditor's Report (Continued)

### Beacon Trusteeship Limited

#### Other Matter (continued)

- ii. its subsidiary Beaconx Corporate Trusteeship Private Limited, whose audited financial statement/financial results/financial information reflect total assets (before consolidation adjustments) of Rs. 11.56 lakhs as at 31 March 2026, total revenue (before consolidation adjustments) of Rs. 13.67 lakhs, total net profit (before consolidation adjustments) of Rs. 4.02 lakhs and net cash outflow (before consolidation adjustments) of Rs. 7.14 lakhs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by other auditor whose report has been furnished to us by the management and our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.
- iii. its subsidiary Beacon Fiduciary Services (Mauritius) Limited whose audited financial statement/financial results/financial information reflect total assets (before consolidation adjustments) of Rs. 25.51 lakhs as at 31 March 2026, total revenue (before consolidation adjustments) Nil, total net loss (before consolidation adjustments) of Rs. 41.39 lakhs and net cash outflow (before consolidation adjustments) of Rs. 15.62 lakhs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by other auditor whose report has been furnished to us by the management and our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.
- iv. its associate Beacon Payroll & Benefits Private Limited, whose audited financial statement/financial results/financial information includes the Group's share of total net profit after tax (before consolidation adjustments) of Rs. 11.21 lakhs, as considered in the consolidated annual financial results, which have been audited other auditors whose reports have been furnished to us by the management and our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of this associate, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

3. Based on our review conducted and procedures performed as stated above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India.



**Independent Auditor's Report (Continued)**

**Beacon Trusteeship Limited**

**Other Matter (continued)**

4. The Statement includes the results for the half-year ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited year-to-date figure up to the first half-year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For MLR & Associates LLP**

Chartered Accountants

FRN: 138605W/ W100240



**Manish Ranka**

**Partner**

Membership No. 132723

UDIN: **26132723@UDKYU4570**

Place: Mumbai

Date: 20 May 2026



Date: May 20,2026

To,  
The Manager  
Listing Department,  
National Stock Exchange of India Limited  
Exchange Plaza, C-1 Block G  
Bandra Kurla Complex, Bandra (E),  
Mumbai- 400051.

Scrip Symbol: BEACON

**Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities Exchange Board of India (Listing Obligations and Disclosures Requirements), Regulations, 2015.**

**DECLARATION**

I, Pratapsingh I Nathani, Chairman and Managing Director of the Company hereby declare that, the Statutory Auditors of the Company, M/S MLR & Associates LLP, Chartered Accountants have issued an Audit Report with Unmodified Opinion on the Audited Financial Results of the Company for the half year and year ended on 31<sup>st</sup> March, 2026.

This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and disclosures Requirements) Regulations, 2015.

Kindly take this declaration on your record.

Thanking You,  
Yours faithfully,

For BEACON TRUSTEESHIP LIMITED

Pratapsingh I Nathani  
Chairman and Managing Director  
DIN: 07224752



**BEACON TRUSTEESHIP LIMITED**

Registered Office & Corporate Office : 5W, 5th Floor, The Metropolitan, E-Block, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051

Phone : +91 95554 49955 Email : contact@beacontrustee.co.in

Website : www.beacontrustee.co.in CIN : L74999MH2015PLC271288

Mumbai | Bengaluru | Ahmedabad | Pune | Kolkata | Chandigarh | Shimla (HP) | Patna | Delhi | Jaipur | Chennai | GIFT IFSC | Bhopal | Indore | Kochi | Nagpur | Bhubaneswar | Thiruvananthapuram | Lucknow | Hyderabad

640092

**Details of Outstanding Qualified Borrowings as on 31<sup>st</sup> March, 2026**

Sr No.	Particulars	Amount (in Crores)
1	Outstanding Qualified Borrowings at the start of the financial year	0.00
2	Outstanding Qualified Borrowings at the end of the financial year	0.00
3	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in	0.00
4	Incremental borrowing done during the year (qualified borrowing)	0.00
5	Borrowings by way of issuance of debt securities during the year	0.00

**Note:****For BEACON TRUSTEESHIP LIMITED**

DIKSHA SHANTHARAM SHETTY  
Digitally signed by  
DIKSHA SHANTHARAM  
SHETTY  
Date: 2026.05.20  
19:26:59 +05'30'

**Diksha Shetty****Company Secretary & Compliance Officer****Membership No.: A80027****BEACON TRUSTEESHIP LIMITED**

Registered Office & Corporate Office : 5W, 5th Floor, The Metropolitan, E-Block, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051

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