

Date: 20/12/2024

To,
The Manager
The National Stock Exchange of India Limited
Exchange Plaza, Bandra - Kurla Complex,
Bandra (E), Mumbai - 400 051.

NSE Symbol: BEACON

Dear Sir / Madam,

Sub.: Reply to NSE mail dated 19/12/2024
Ref.1: NSE Query mail dated 10/12/2024
Ref.2: Our Reply dated 16/12/2024 to NSE

With reference to the mail dated 19/12/2024 consisting of three queries raised by NSE, we hereby produce point wise replies as follows:

Queries raised by NSE:

This is with respect to a quick result submitted to the Exchange dated 13-Nov-2024 of BEACON : Beacon Trusteeship Limited. Following deficiency/ non submission have/has been observed in your result, you are requested to kindly clarify on below mentioned points.

1. Segment details not submitted

Company's Response: Segment reporting (AS 17) is not applicable to Beacon trustee as we have only one line of services i.e trusteeship in Mumbai and GIFT city (the revenue or profit/Loss or assets in GIFT city does not exceed 10% of the consolidated figures).

Therefore, the company has only one reportable segment.

Further, we take note that even if the requirement of Segment Reporting is not applicable to the Company, a statement to that effect shall form a part of the Notes to the Financial Statements.

2. Machine Readable Form / Legible copy of Financial Results not submitted

Company's Response: It is submitted that the Company has initiated the process of rectifying the error by converting the Financial Results in the Machine Readable/Legible Copy format. It is further ensured that the revised Financial Results shall be submitted to the exchange at the earliest.

The copy of the same is attached as **Annexure -1**.

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

3. Financial results submitted is not as per format prescribed by SEBI.

Company's Response: With reference to the above-mentioned query, we understand that the word Unaudited has been misread as Audited in the P&L, but the company has clearly mentioned the word Unaudited.

We hereby state that the figures mentioned under the P&L for the Half Year ended 30th September 2024 and 30th September 2023 are unaudited and the same is clearly mentioned in the submission disclosed to the exchange.

4. Disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE is not attached as per NSE/CML/2024/23 Dated September 05, 2024.

Company's Response: With reference to the abovementioned query, we take note that:

"In case the object being investment in the subsidiary(ies), the details of utilisation of issue proceeds by its subsidiary(ies) shall be certified by respective Statutory Auditor of that subsidiary(ies)."

The company herewith attaches the certificate from the statutory auditor of the subsidiary as **Annexure -2.**

Kindly take the same on record.

Thanking You
Yours Faithfully

For BEACON TRUSTEESHIP LIMITED

Pratibha
Rajpati Tripathi

Digitally signed by
Pratibha Rajpati Tripathi
Date: 2024.12.20
16:48:30 +05'30'

Pratibha Tripathi
Company Secretary
Membership No.: A68747

Encl.:-

Annexure 1 - Machine readable copy of Financial Results
Annexure 2 - Certificate from Subsidiary's Auditor

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Independent Auditor's Limited Review Report

Limited Review Report on unaudited standalone financial results of Beacon Trusteeship Limited for the Half Year ended 30th September, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Board of Directors

Beacon Trusteeship Limited

5W, 5th Floor, The Metropolitan,
Bandra Kurla Complex, Bandra (East),
Mumbai, Maharashtra, India, 400051

1. We have reviewed the accompanying statement of unaudited standalone financial result of BEACON TRUSTEESHIP LIMITED for the Half Year ended on 30th September, 2024. This Statement is responsibility of the Company's Management and has been approved by its Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review of the statement in accordance with the standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the Accounting standard 25 – Interim Financial Reporting and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015) including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MLR & Associates LLP

Chartered Accountants

FRN: 138605W/W100240


Manish Ranka

Partner

Membership No. 132723

UDIN: 24132723BKCDMQ3030

Place: Mumbai

Date: 13 November 2024



Beacon Trusteeship Limited					Unaudited Standalone statement of Assets and Liabilities as on 30th September, 2024		
					Amount in Rs.(lakhs)	Amount in Rs.(lakhs)	
Particulars					Half year ended 30 September 2024 (Un-Audited)	Year ended 31 March 2024 (Audited)	
EQUITY AND LIABILITIES							
1	Shareholders' funds						
	a	Share capital				1,806.49	1,419.29
	b	Reserve and surplus				2,574.81	509.97
						4,381.30	1,929.26
2	Share application money pending allotment				-	-	
3	Non-current liabilities						
	a	Long-term borrowings				-	-
	b	Deferred tax liabilities (Net)				-	-
	c	Other long term liabilities				-	-
	d	Long-term provisions				49.37	22.21
						49.37	22.21
4	Current liabilities						
	a	Short-term borrowings				-	-
	b	Trade Payables				-	-
		(A) Total outstanding dues to Micro and Small enterprises				12.30	8.44
		(B) Total outstanding dues to creditors other than Micro and Small Enterprises				22.36	27.06
	c	Other current liabilities				376.66	471.39
	d	Short-term provisions				190.54	231.64
						601.86	738.53
		Total				5,032.53	2,690.00
ASSETS							
1	Non-current assets						
	a	Property plant & equipment					
		i Tangible assets				60.33	74.72
		ii Intangible assets				22.62	22.74
		iii Intangible asset Under Development				896.59	145.55
	b	Non-current investments				67.13	17.13
	c	Deferred tax assets (Net)				-	-
	d	Long-term loans and advances				1,189.45	836.92
	e	Other non-current assets				87.25	29.44
						2,323.37	1,126.51
2	Current assets						
	a	Current investments				-	-
	b	Trade receivables				811.94	332.35
	c	Cash and cash equivalents				285.57	564.26
	d	Short-term loans and advances				19.75	49.80
	e	Other current assets				1,591.90	617.08
						2,709.16	1,563.49
		Total				5,032.53	2,690.00
Notes to financial statements forms an integral part of these financial statements							

For and Behalf of Board of Directors of
Beacon Trusteeship Limited

CIN: L74999MH2015PLC271288



Pratapsingh Nathani
Pratapsingh Nathani
Chairman & MD
DIN : 07224752

Kaustubh Kulkarni
Kaustubh Kulkarni
Director
DIN : 02901117

Place: Mumbai
Date: 13/11/2024

Place: Mumbai
Date: 13/11/2024

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Beacon Trusteeship Limited

Standalone Profit and Loss statement of Unaudited Financial Results for the half year ended 30 September 2024

	Particulars	Amount in Rs.(lakhs)		Amount in Rs.(lakhs)	
		Half - year ended		Year ended	
		30 September 2024 Un-Audited (CY)	31 March 2024 Un-Audited (PY)	30 September 2023 Un-Audited (PY)	31 March 2024 Audited (F.Y. 2023-24)
I	Revenue from operations	1,323.60	813.45	1,178.11	1,991.56
II	Other income	63.01	51.15	48.49	99.64
III	Total Income (I+II)	1,386.61	864.60	1,226.60	2,091.20
IV	Expenses				
	Employment benefits expenses	323.46	324.00	413.23	737.23
	Finance costs	0.24	0.41	0.33	0.74
	Depreciation and amortization expenses	33.87	41.19	40.76	81.95
	Other expenses	452.87	340.04	220.32	560.36
	Total expenses (IV)	810.44	705.64	674.64	1,380.28
V	Profit/(Loss) before exceptional items and tax (III-IV)	576.17	158.96	551.96	710.92
VI	Exceptional items	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (V-VI)	576.17	158.96	551.96	710.92
VIII	Extraordinary items	-	-	-	-
IX	Profit before tax (VI-VIII)	576.17	158.96	551.96	710.92
X	Tax expense:				
	(1) Current tax	144.31	49.83	144.69	194.52
	(2) Deferred tax	-	(4.97)	4.97	-
	(3) Short/(Excess) Provision of tax of earlier years	11.77	(3.90)	3.90	-
XI	Profit/(Loss) for the period from continuing operations (IX-X)	420.08	118.00	398.41	516.40
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)	420.08	118.00	398.41	516.40
XVI	Earnings per equity share:				
	(1) Basic	2.33	0.83	13.19	3.64
	(2) Diluted	-	-	-	-

For and Behalf of Board of Directors of
Beacon Trusteeship Limited

CIN: L74999MH2015PLC271288



Pratapsingh Natthani
Pratapsingh Natthani
Chairman & MD
DIN : 07224752

Place: Mumbai
Date: 13/11/2024

Kaustubh Kulkarni
Kaustubh Kulkarni
Director
DIN : 02901117

Place: Mumbai
Date: 13/11/2024

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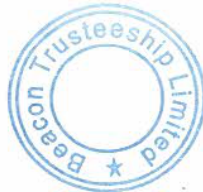
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Beacon Trusteeship Limited
Standalone Cash Flow Statement for the half year ended September 30, 2024

Particulars	Amount in Rs.(lakhs)	
	Half year ended 30 September 2024 (Un-Audited)	Year ended 31 March 2024 (Audited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) before tax as per statement of Profit & loss	576.17	710.92
Adjustment for:		
Provision for Current Tax	(144.31)	(194.52)
Previous Year Tax	(11.77)	-
Depreciation and amortization expenses	33.87	81.95
Provision for Gratuity	27.17	5.31
Interest income	(62.91)	(44.59)
Interest on IT Refund	-	-
Dividend on shares	(0.08)	(0.21)
(Profit)/loss on sale of Investments	-	-
Interest on loan given	-	(51.88)
(Profit)/loss on sale of assets	-	-
Operating profit before working capital changes	418.13	506.98
Adjustment for:		
(Increase)/decrease in securities held as stock in trade	-	-
ADD:- Decrease IN CA/Increase IN CL		
Increase in Short term Provisions	-	49.84
Increase in Trade Payable	-	-
Increase in other current liability	-	-
Decrease in other current assets	-	173.05
Decrease in Short Term Loans & Advances	30.05	-
LESS:-Increase IN CA/ Decrease IN CL		
Decrease in Trade Payable	(0.84)	(0.41)
Decrease in other current liability	(94.73)	(130.61)
Decrease in Short term Provisions	(41.10)	-
Increase in Other Non Current Assets	(57.81)	(4.12)
Increase in Loans & Advances	-	(101.22)
Increase in Trade Receivables	(479.59)	83.80
Increase in Other Current Assets	(974.82)	-
Cash flow from/ (used in) operating activities	(1,200.71)	577.31
Direct taxes paid/ (refunded)	-	-
NET CASH FROM / (USED IN) OPERATING ACTIVITIES (A)	(1,200.71)	577.31
B CASH FLOW FROM INVESTING ACTIVITIES		
Investment in Company	-	-
Purchase of Fixed Assets	(770.39)	(175.27)
Purchase of Noncurrent investments - Others	(50.00)	-
Sale of non-current investments - Others	-	-
Sale of fixed assets	-	5.26
Interest received	62.91	44.59
Interest on IT Refund	-	-
Dividend on shares	0.08	0.21
Profit/(loss) on sale of Investments	-	-
Interest on loan given	-	51.88
NET CASH FROM / (USED IN) INVESTING ACTIVITIES (B)	(757.41)	(73.33)
C Cash flow from financing activities		
Proceeds from issue of share capital - Equity/Preference	387.20	-
Securities Premium	1,644.76	-
Shares application money pending allotment	-	-
Loan Given (NET)	(352.53)	-
Loan Liability Repaid	-	-
Net cash flow from/ (used in) financing activities (C)	1,679.43	-
Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	(278.69)	503.99
Cash & cash equivalents at the beginning of the period	564.26	60.27
Cash & cash equivalents at the end of the period	285.57	564.26

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



For and Behalf of Board of Directors of
Beacon Trusteeship Limited

CIN : L74999MH2015PLC271288

Pratish N Nathani
Pratish N Nathani
Chairman & MD

DIN : 07224752

Place: Mumbai
Date: 13/11/2024

Kaustubh Kulkarni
Kaustubh Kulkarni
Director

DIN : 02901117

Place: Mumbai
Date: 13/11/2024

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Notes to Financials Results

1. These financial results were reviewed by the Audit Committee and thereafter have been approved by the board of directors at its meeting held on Wednesday, Nov 13, 2024.
2. The Statutory Auditors have carried out limited review of the financial result for the half year ended on Sept 30, 2024.
3. 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.
4. 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.
5. As per AS 17, Segment Reporting is not applicable to the Company.
6. 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 and Behalf of Board of Directors of
Beacon Trusteeship Limited

CIN: L74999MH2015PLC271288



Pratapsingh Nathani
Chairman & MD
DIN : 07224752
Place: Mumbai
Date: 13/11/2024

Kaustubh Kulkarni
Director
DIN : 02901117
Place: Mumbai
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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 Limited Review Report

Independent Auditor's Review Report on unaudited consolidated financial results of Beacon Trusteeship Limited for the Half Year ended on 30th September, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Beacon Trusteeship Limited
5W, 5th Floor, The Metropolitan,
Bandra Kurla Complex, Bandra (East),
Mumbai, Maharashtra, India, 400051

1. We have reviewed the accompanying statement of unaudited consolidated results ('Statement') of BEACON TRUSTEESHIP LIMITED ("the Company") and its subsidiaries (the Company and its subsidiaries together referred to as "the Group") for the year half ended September 30, 2024, the consolidated statement of Assets and Liabilities as on the even date and the consolidated statement of cash flow for the half year ended on that date ("the Statement"). This Statement is prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement
3. A review is limited primarily to inquiries of company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above and upon consideration of the review reports of the other auditors, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the Accounting standard 25 – Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. We did not review the financial results of subsidiaries namely Beacon Investor Holdings Private Limited included in the Statement whose financial results reflect total revenues of 2.80 lakhs for the year half ended September 30, 2024, net profit(after tax) of 1.16 lakhs for the year half ended September 30, 2024, these financial results have been reviewed by other auditors whose review reports have been furnished to us by the management and our report in respect thereof is based solely on the review reports of such other auditors. Our review report is not modified in respect of this matter.

For MLR & Associates LLP

Chartered Accountants

FRN: 138605W/W100240



Manish Ranka

Partner

Membership No. 132723

UDIN: 24132723BKCDMR8661

Place: Mumbai

Date: 13 November 2024

Beacon Trusteeship Limited
CIN: L74999MH2015PLC271288

Unaudited Consolidated statement of Assets and Liabilities as on 30th September, 2024

	Amount in Rs.(lakhs)	
	Half year ended 30 September 2024 (Un-Audited)	Year ended 31 March 2024
I. EQUITY AND LIABILITIES		
Shareholders Funds		
Share Capital	1,806.49	-
Reserves and Surplus	2,578.57	-
	4,385.06	-
Non-current Liabilities		
Deferred tax liabilities (Net)	-	-
Long-term Borrowings	-	-
Long-term Provisions	49.37	-
	49.37	-
Current Liabilities		
Minority Interest	-	-
Trade Payables	34.87	-
Other Current Liabilities	376.99	-
Short Term Provisions	190.54	-
	602.40	-
TOTAL	5,036.82	-
II. ASSETS		
Non-current Assets		
Property plant & equipment	60.33	-
Intangible assets	22.62	-
Intangible assets under development	896.59	-
Non-current investments	20.29	-
Long-term loans and advances	1,185.70	-
Other Non current assets	98.25	-
	2,283.78	-
Current Assets		
Trade Receivable	811.94	-
Cash and Bank Balances	285.58	-
Short-term loans and advances	19.75	-
Other current assets	1,635.77	-
	2,753.04	-
	5,036.82	-

For and Behalf of Board of Directors of
Beacon Trusteeship Limited

CIN: L74999MH2015PLC271288




Pratapsingh Nathani
Chairman & MD
DIN : 07224752


Kaustubh Kulkarni
Director
DIN : 02901117

Place: Mumbai
Date: 13/11/2024

Place: Mumbai
Date: 13/11/2024



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Beacon Trusteeship Limited CIN: L74999MH2015PLC271288		
Consolidated Un-audited Statement of Profit and Loss for the half year ended 30 September, 2024		
	Amount in Rs.(lakhs) Half year ended 30 September 2024 (Un-Audited)	Amount in Rs.(lakhs) Year ended 31 March 2024
Income:		
Revenue from Operations	1,325.60	-
Other Income	63.81	-
Total Revenue (I)	1,389.41	-
Expenditure:		
Employee Benefit Expenses	323.46	-
Finance costs	0.24	-
Depreciation and amortization expenses	33.87	-
Other expenses	454.21	-
Total Expenditure (II)	811.78	-
Profit before tax	577.63	-
Tax Expense:		
Current tax	144.61	-
MAT Credit (Availed) / Utilised	-	-
Short/(Excess) Provision of tax of earlier years	11.77	-
Deferred Tax Asset/(Liability)	-	-
Profit for the year after taxes	421.25	-
Share of Minority	-	-
Share of profit/loss from associate	3.16	-
Profit/ (Loss) of the Holding Company	424.41	-
Earnings Per Share (Nominal Value of Share is Rs. 10/- each)		
- Basic	2.35	-
- Diluted	-	-
<p>For and Behalf of Board of Directors of Beacon Trusteeship Limited</p> <p>CIN: L74999MH2015PLC271288</p> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;">  <p>Pratapsingh Walbani Chairman & MD DIN : 07224752</p> <p>Place: Mumbai Date: 13/11/2024</p> </div> <div style="text-align: center;">  <p>Kaustubh Kulkarni Director DIN : 02901117</p> <p>Place: Mumbai Date: 13/11/2024</p> </div> </div>		

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Beacon Trusteeship Limited CIN: L74999MH2015PLC271288			
Consolidated Cash Flow Statement for the half year ended September 30, 2024			
		Amount in Rs.(lakhs)	Amount in Rs.(lakhs)
	Particulars	Half year ended 30 September 2024 (Un-Audited)	Year ended 31 March 2024
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit/ (Loss) before tax as per statement of Profit & loss	577.63	-
	Adjustment for:		
	Provision for Current Tax	(144.61)	-
	Previous Year Tax	(11.77)	-
	Depreciation and amortization expenses	33.87	-
	Provision for Gratuity	27.17	-
	Interest Income	(63.83)	-
	Interest on IT Refund	-	-
	Dividend on shares	-	-
	(Profit)/loss on sale of Investments	-	-
	Interest on loan given	-	-
	(Profit)/loss on sale of assets	-	-
	Operating profit before working capital changes	418.46	-
	Adjustment for:		
	(Increase)/decrease in securities held as stock in trade	-	-
	ADD:- Decrease IN CA/Increase in CL		
	Increase in Short term Provisions	190.54	-
	Increase in Trade Payable	34.87	-
	Increase in other current liability	376.99	-
	LESS:-Increase IN CA/ Decrease IN CL		
	Increase in Loans & Advances	(19.75)	-
	Increase in Trade Receivables	(811.94)	-
	Increase in Other Current Assets	(1,635.77)	-
	Increase in Other Non current Assets	(98.25)	-
	Cash flow from/ (used in) operating activities	(1,544.85)	-
	Direct taxes paid/ (refunded)	-	-
	NET CASH FROM / (USED IN) OPERATING ACTIVITIES (A)	(1,544.85)	-
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Investment in Company	-	-
	Purchase of Fixed Assets	(770.39)	-
	Purchase of Noncurrent investments - Others	(20.29)	-
	Sale of fixed assets	-	-
	Interest received	63.83	-
	Interest on IT Refund	-	-
	Dividend on shares	-	-
	Profit/(loss) on sale of Investments	-	-
	Interest on loan given	-	-
	NET CASH FROM / (USED IN) INVESTING ACTIVITIES (B)	(726.86)	-
C	Cash flow from financing activities		
	Proceeds from issue of share capital - Equity/Preference	1,806.49	-
	Securities Premium	1,936.50	-
	Shares application money pending allotment	-	-
	Loan Given (Net)	(1,185.70)	-
	Loan Liability Repaid	-	-
	Net cash flow from/ (used in) financing activities (C)	2,557.29	-
	Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	285.58	-
	Cash & cash equivalents at the beginning of the period	-	-
	Cash & cash equivalents at the end of the period	285.58	-

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

For and Behalf of Board of Directors of
Beacon Trusteeship Limited

CIN: L74999MH2015PLC271288




Pratapsingh Nathani
Chairman & MD
DIN : 07224752


Kaustubh Kulkarni
Director
DIN : 02901117

Place: Mumbai
Date: 13/11/2024

Place: Mumbai
Date: 13/11/2024

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

B.F. 4/6

1. These financial results were reviewed by the Audit Committee and thereafter have been approved by the board of directors at its meeting held on Wednesday, Nov 13, 2024.
2. The Statutory Auditors have carried out limited review of the financial result for the half year ended on Sept 30, 2024,
3. 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.
4. 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.
5. M/s. Beacon Trusteeship Limited has acquired 100% holding of Beacon Investor Holdings Private Limited and become 100% holding company as on 05/04/2024. Hence, we have prepared Consolidated Financials Statements of M/s Beacon Trusteeship Limited as on 30/09/2024 (Half Year ended) by consolidating Assets and Liabilities of Beacon Investor Holdings Private Limited.
6. 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 Financials Statements of M/s Beacon Trusteeship Limited as on 30/09/2024 (Half Year ended) including the profit share of Beacon Payroll & Benefits Private Limited.
7. As per AS 17, Segment Reporting is not applicable to the Company.
8. 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 and Behalf of Board of Directors of
Beacon Trusteeship Limited

CIN: L74999MH2015PLC271288




Pratapsingh Nathani
Chairman & MD
DIN : 07224752
Place: Mumbai
Date: 13/11/2024


Kaustubh Kulkarni
Director
DIN : 02901117
Place: Mumbai
Date: 13/11/2024

BEACON TRUSTEESHIP LIMITED

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

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

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November 13, 2024

To,
The Manager
The National Stock Exchange of India Limited
Exchange Plaza, Bandra - Kurla Complex,
Bandra (E), Mumbai – 400 051.

NSE Symbol: BEACON

Sub: Disclosure under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

Pursuant to the provisions of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD1 116712019 dated 24th December, 2019, a Statement of Deviation or Variation in utilization of funds raised by the Company for the half year ended 30th September, 2024, duly reviewed by the Audit Committee and Board of Directors of the Company in their meeting held on 13th November, 2024 is enclosed.

Kindly take the same on record.

Thanking You

Yours faithfully,
For **BEACON TRUSTEESHIP LIMITED**

Pratibha
Rajpati Tripathi

Digitally signed by
Pratibha Rajpati Tripathi
Date: 2024.11.13
18:40:59 +05'30'

Pratibha Tripathi
Company Secretary
Membership No.: A68747

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

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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

Date: 13/11/2024

To,
The Board of Directors
Beacon Trusteeship Limited
5W, 5th Floor, The Metropolitan,
Bandra Kurla Complex, Bandra (East),
Mumbai, Maharashtra, India, 400051

Independent Practitioner's Certificate for indicating the utilisation of the issue proceeds.

This certificate is issued in accordance with the terms of our agreement dated 29 August 2024 with Beacon Trusteeship Limited ('the Company') whereby we, MLR & Associates LLP, Chartered Accountants were approached by the management of the Company to certify the accompanying **Annexure A** having details of utilisation of the issue proceeds by the Company based on the data available on our scrutiny of the books of accounts, records, and documents for its onward submission to National Stock Exchange of India.

We have initialed the **Annexure A** for identification purposes only.

Management's Responsibility

The accompanying Statement, including the creation and maintenance of all accounting and other records supporting its contents, is solely the responsibility of the Management of the Company. The Company's Management is responsible for the designing, implementing, and maintaining internal control relevant to the preparation and presentation of the certificate, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

The Company's Management is also responsible for ensuring that the Company complies with the requirements of the said certificate and for providing all relevant information to the National Stock Exchange of India.

Practitioner's Responsibility

It is our responsibility to report on the **Annexure A** based on our examination of the matters in the **Annexure A** with reference to the books of accounts and other records of the Company.

We conducted our examination of the certificate in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.



Opinion

Based on our examination, as above, and the information and explanations given to us, we report that the **Annexure A** agrees with the books of accounts and other records of the Company as produced to us for our examination.

Restriction on Use

This report has been issued at the request of the Board of Directors of the Company, for onward submission to National Stock Exchange of India. Our report should not to be used for any other purpose or by any person other than the addressees of this report. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For MLR & Associates LLP

Chartered Accountants

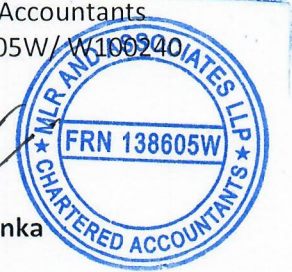
FRN: 138605W/VV100240

Manish
Manish Ranka

Partner

Membership No. 132723

UDIN: 24132723BKCDMS1732



Place: Mumbai

Date: 13 November 2024

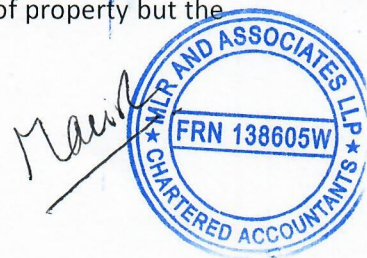
Annexure A

(Amount Rs. in lacs)

Sr. No.	Object as disclosed in the Offer Document	Projected utilization of funds as per the Prospectus	Actual utilization of funds upto 30 September 2024	Pending utilization	Deviation (if any)
1	Building up technology Infrastructure for existing business	700.00	700.00	-	-
2	Investment in wholly owned subsidiary i.e. Beacon Investor Holdings Private Limited, to commence the services of Depository Participant and Registrar & Share Transfer Agent (refer note 1)	699.00	50.00	649.00	-
3	Purchase of New Office Premises (refer note 2)	325.00	292.50	32.50	-
4	General Corporate Purpose	287.78	-	287.78	-
5	Public Issue Expenses	311.42	311.42	-	-
	Total	2,323.20	1,353.92	969.28	-

Notes:

1. Unutilized amount has been kept as fixed deposits with banks bearing FD number 10188325204 created on 17 July 2024 and FD number 10188577783 created on 19 July 2024 respectively.
2. Amount of Rs. 2,92,50,000/- have been transferred to the seller for acquisition of property but the execution of agreement to sale is still under progress.



Registered Office : 603, Platinum Techno Park, Sector 30A, Vashi, Navi Mumbai - 400 703
Contact Number : +91 2249707901, +91 22 27819990/91 Email: partners@capvk.in

Date: 16/12/2024

To,
The Board of Directors
Beacon Investor Holdings Private Limited
5W, 5th Floor, The Metropolitan, E Block,
Bandra Kurla Complex, Bandra (East),
Mumbai, Maharashtra, India, 400051

Independent Practitioner's Certificate for indicating the utilisation of the issue proceeds.

This certificate is issued in accordance with the terms of our agreement dated 10 December 2024 with Beacon Investor Holdings Private Limited ("the Company") whereby we, P V K & Co, Chartered Accountants were approached by the management of the Company to certify the accompanying **Annexure A** having details of utilisation of the proceeds amounting to Rs.50,00,000 received against shares issued to Beacon Trusteeship Limited ("the Holding Company"). The said Annexure A is prepared by the management of the Company based on the data available i.e. books of accounts, records and related documents for receipt and utilisation of such issue proceeds mentioned above for its onward submission to National Stock Exchange of India.

We have initialed the **Annexure A** for identification purposes only.

Management's Responsibility

The accompanying **Annexure A**, including the creation and maintenance of all accounting and other records supporting its contents, is solely the responsibility of the Management of the Company. The Company's Management is responsible for the designing, implementing, and maintaining internal control relevant to the preparation and presentation of the certificate, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

The Company's Management is also responsible for ensuring that the Company complies with the requirements of the said certificate and for providing all relevant information to the National Stock Exchange of India.

Practitioner's Responsibility

It is our responsibility to report on the **Annexure A** based on our examination of the matters in the **Annexure A** with reference to the books of accounts and other records kept with the Company.

We conducted our examination of the certificate in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.



Registered Office : 603, Platinum Techno Park, Sector 30A, Vashi, Navi Mumbai - 400 703
Contact Number : +91 2249707901, +91 22 27819990/91 Email: partners@capvk.in

Opinion

Based on our examination, as above, and the information and explanations given to us, we report that the **Annexure A** agrees with the books of accounts and other records maintained by the Company and as produced before us for our examination.

Restriction on Use

This report has been issued at the request of the Board of Directors of the Company, for onward submission to National Stock Exchange of India. Our report should not to be used for any other purpose or by any person other than the addressees of this report. Accordingly, we do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For P V K & CO
Chartered Accountants
FRN: 139505W



Vinay Luharuka
Vinay Luharuka
Partner

Membership No. 143422

UDIN: 24143422BKCNXR7352

Place: Mumbai

Date: 16 December 2024

Annexure A

Part 1: Details of Issue of shares to Holding Company:

Particulars	Date	Number of Shares	Value per share INR	Amount INR
Beacon Trusteeship Limited	27-06-2024	4,90,000	10	49,00,000
Beacon Trusteeship Limited	05-04-2024	9,999	10	99,990
Beacon Trusteeship Limited	05-04-2024	1	10	10
Total		50,000		50,00,000

Note:

10,000 Equity Shares of Rs.10 each amounting to Rs.1,00,000 presented in the above table dated 05-04-2024 was purchased by the Holding Company – Beacon Trusteeship Limited from Mr. Pratap Singh Nathani and Ms. Sneha Patel who were the initial shareholders of the Company.

Part 2: Utilization of funds by the Company:

The Company had received an amount of Rs.50,00,000/- as mentioned above in Part 1 of this Annexure. The said proceeds will be utilized for meeting the working capital requirements of the Company as and when they occur.

Current Status of the proceed utilization:

A) Earmarked proceeds in fixed deposits with bank: Rs.30,00,000

Fixed Deposits – Reference	Amount – INR
FD 10187772672	5,00,000
FD 10187772537	5,00,000
FD 10187772424	10,00,000
FD 10187772264	10,00,000

B) Expenses incurred to the date of this certificate: Rs.20,00,000

Particulars	Amount – INR
Working capital and related expenses	20,00,000

