Date: May 24, 2025

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 and 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., Saturday, May 24, 2025, has, inter-alia, considered the following:

1. Appointment of Internal auditor M/s. Sudhir Kedia & Co. (FRN: 0116063W, Membership No: 100486) for the Financial Year 2025-26. Brief profile enclosed as Annexure-A

   The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 are enclosed herewith as **Annexure A.**

2. The Audited Standalone and Consolidated Financial Results for the half year and year ended on March 31, 2025.

3. The Independent Auditor's Report with unmodified opinions on the aforesaid Audited Standalone and Consolidated Financial Results.

4. Statement of Deviation for the quarter ended March 31, 2025.

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., Saturday, May 24, 2025.

The Board Meeting commenced at 11:00 A.M. and concluded at 12:30 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

Pratibha Rajpati Tripathi

Digitally signed by Pratibha Rajpati Tripathi
Date: 2025.05.24 14:44:05 +05'30'

Pratibha Tripathi
Company Secretary
Membership No.: A68747

Annexure-A

Appointment of Internal auditor M/s. Sudhir Kedia & Co. for the Financial Year 2025-26

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, ~~re-appointment, resignation, removal, death or otherwise~~	Appointment of M/s. Sudhir Kedia & Co. as the Internal Auditor for the Financial Year 2025-26
2.	Date of appointment/ reappointment/ cessation (as applicable) & term of appointment/ re-appointment	May 24, 2025 Term of Appointment: For the Financial Year 2025-26.
3.	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.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

BEACON TRUSTEESHIP

Beacon Trusteeship Limited
CIN:L74999MH2015PLC271288
Balance Sheet as at 31 March 2025

(Amount in Lakhs, unless otherwise stated)

			Particulars	Note No.	As at 31 March 2025	As at 31 March 2024
			EQUITY AND LIABILITIES			
1			**Shareholders' funds**			
	a		Share capital	2	1,806.49	1,419.29
	b		Reserve and surplus	3	2,711.22	509.97
					4,517.71	1,929.26
2			**Share application money pending allotment**		-	-
3			**Non-current liabilities**			
	a		Long-term borrowings		-	-
	b		Deferred tax liabilities (Net)	4	27.15	-
	c		Other long term liabilities		-	-
	d		Long-term provisions	5	53.72	22.21
					80.87	22.21
4			**Current liabilities**			
	a		Short-term borrowings		-	-
	b		Trade Payables	6		
			(A) Total outstanding dues to Micro and Small enterprises		21.80	8.44
			(B) Total outstanding dues to creditors other than Micro and Small Enterprises		14.85	27.06
	c		Other current liabilities	7	320.86	471.39
	d		Short-term provisions	8	214.35	231.64
					571.86	738.53
			Total		5,170.44	2,690.00
			ASSETS			
1			**Non-current assets**	9		
	a	i	Property plant & equipment		384.15	74.74
		ii	Intangible assets		1,100.46	22.74
		iii	Capital Work-in-progress		-	-
		iv	Intangible assets under development		-	145.55
	b		Non-current investments	10	1,509.16	17.13
	c		Deferred tax assets (Net)	4	-	-
	d		Long-term loans and advances	11	376.03	836.92
	e		Other non-current assets	12	90.37	29.44
					3,460.17	1,126.52
2			**Current assets**			
	a		Current investments		-	-
	b		Trade receivables	13	534.29	332.35
	c		Cash and cash equivalents	14	297.11	564.26
	d		Short-term loans and advances	15	223.85	49.80
	e		Other current assets	16	655.03	617.08
					1,710.28	1,563.49
			Total		5,170.44	2,690.00
			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:

MLR AND ASSOCIATES LLP ★ FRN 138605W ★ CHARTERED ACCOUNTANTS

Manish Ranka
Partner
MRN : 132723

Place: Mumbai
Date: 24-05-2025
UDIN: 25132723BMJKRA1117

For and Behalf of Board of Directors of
Beacon Trusteeship Limited

CIN: L74999MH2015PLC271288

Beacon Trusteeship Limited ★

Pratapsingh Nathani
Chairman & MD
DIN : 07224752

Place: Mumbai
Date: 24-05-2025

Kaustubh Kulkarni
Director
DIN : 02901117

Place: Mumbai
Date: 24-05-2025

Sneha Patel
Chief Financial Officer

Place: Mumbai
Date: 24-05-2025

Pratibha Tripathi
Company Secretary and Compliance Officer
M.No: A68747

Place: Mumbai
Date: 24-05-2025

BW0151

BEACON® TRUSTEESHIP

Beacon Trusteeship Limited
CIN:L74999MH2015PLC271288

Profit and Loss statement for financial results for the half year ended on 31st March 2025

(Amount in Lakhs, unless otherwise stated)

	Particulars	Note No.	For the Half Year Ended on			Year ended	
			31 March 2025 (Audited)	30 September 2024 (Unaudited)	31 March 2024 (Unaudited)	31 March 2025 (Audited)	31 March 2024 (Audited)
I	Revenue from operations	17	1,249.08	1,323.60	813.45	2,572.68	1,991.56
II	Other income	18	58.34	63.01	51.15	121.35	99.64
III	**Total Income (I+II)**		1,307.42	1,386.61	864.60	2,694.03	2,091.20
IV	**Expenses**						
	Employment benefits expenses	19	643.86	323.46	324.00	967.32	737.23
	Finance costs	20	0.06	0.24	0.41	0.30	0.74
	Depreciation and amortization expenses	9	62.29	33.87	41.19	96.16	81.95
	Other expenses	21	389.48	452.87	340.04	842.35	560.36
	Total expenses (IV)		1,095.69	810.44	705.64	1,906.13	1,380.28
V	**Profit/(Loss) before exceptional items and tax (III-IV)**		211.73	576.17	158.96	787.90	710.92
VI	Exceptional items		-	-	-	-	-
VII	**Profit/(Loss) before extraordinary items and tax (V-VI)**		211.73	576.17	158.96	787.90	710.92
VIII	Extraordinary items		-	-	-	-	-
IX	**Profit before tax (VI-VIII)**		211.73	576.17	158.96	787.90	710.92
X	**Tax expense:**						
	(1) Current tax		29.75	144.31	49.83	174.06	194.52
	(2) Deferred tax		27.15	-	(4.97)	27.15	-
	(3) Short/(Excess) Provision of tax of earlier years		-	11.77	(3.90)	11.77	-
XI	**Profit/(Loss) for the period from continuing operations (IX-X)**		154.83	420.08	118.00	574.92	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)**		154.83	420.08	118.00	574.92	516.40
XVI	**Earnings per equity share:**						
	(1) Basic		0.86	2.33	0.83	3.18	3.64
	(2) Diluted		0.86	2.33	0.83	3.18	3.64

In terms of our report attached
For MLR & Associates LLP
Chartered Accountants
Firm Reg. no 138605W/W100240
UDIN:

MLR AND ASSOCIATES LLP * FRN 138605W * CHARTERED ACCOUNTANTS

Manish Ranka
Partner
MRN : 132723

Place: Mumbai
Date: 24-05-2025
UDIN: 25132723BMJKR1117

For and Behalf of Board of Directors of
Beacon Trusteeship Limited

CIN: L74999MH2015PLC271288

Beacon Trusteeship Limited

Pratapsingh Nathani
Chairman & MD
DIN : 07224752

Place: Mumbai
Date: 24-05-2025

Kaustubh Kulkarni
Director
DIN : 02901117

Place: Mumbai
Date: 24-05-2025

Sneha Patel
Chief Financial Officer

Place: Mumbai
Date: 24-05-2025

Pratibha

Pratibha Tripathi
Company Secretary and Compliance Officer
M.No: A68747

Place: Mumbai
Date: 24-05-2025

BW0152

BEACON TRUSTEESHIP

Beacon Trusteeship Limited
CIN:L74999MH2015PLC271288
Cash Flow Statement For The Year Ended March 31, 2025

(Amount in Lakhs, unless otherwise stated)

	Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit/ (Loss) before tax as per statement of Profit & loss	787.90	710.92
	Adjustment for:		
	Provision for Current Tax	(174.06)	(194.52)
	Previous Year Tax	(11.77)	-
	Depreciation and amortization expenses	96.16	81.95
	Provision for Gratuity	13.25	5.31
	Interest income	(118.26)	(44.59)
	Interest on IT Refund	(2.82)	-
	Dividend on shares	(0.24)	(0.21)
	(Profit)/loss on sale of Investments	(0.03)	-
	Interest on loan given	-	(51.88)
	(Profit)/loss on sale of assets	-	-
	Operating profit before working capital changes	**590.13**	**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	1.15	-
	Increase in other current liability	-	-
	Decrease in other current assets	(37.95)	173.06
	Decrease in Loans & Advances	286.84	-
	LESS:-Increase IN CA/ Decrease IN CL		
	Decrease in Short term Provisions	(17.29)	-
	Decrease in Trade Payable	-	(0.41)
	Decrease in other current liability	(150.53)	(130.61)
	Increase in Other Non Current Assets	(60.93)	(4.12)
	Increase in Loans & Advances	-	(101.22)
	Increase in Sundry Debtors	(201.94)	83.80
	Increase in Other Current Assets	-	-
	Cash flow from/ (used in) operating activities	**409.48**	**577.32**
	Direct taxes paid/ (refunded)	-	-
	NET CASH FROM / (USED IN) OPERATING ACTIVITIES (A)	**409.48**	**577.32**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Investment in Company		-
	Purchase of Fixed Assets	(1,337.75)	(175.27)
	Purchase of Noncurrent investments - Others	(1,492.03)	-
	Sale of non-current investments - Others	-	-
	Sale of fixed assets	-	5.26
	Interest received	118.26	44.59
	Interest on IT Refund	2.82	-
	Dividend on shares	0.24	0.21
	Profit/(loss) on sale of Investments	0.03	-
	Interest on loan given	-	51.88
	NET CASH FROM / (USED IN) INVESTING ACTIVITIES (B)	**(2,708.43)**	**(73.33)**

MLR AND ASSOCIATES LLP CHARTERED ACCOUNTANTS FRN 138605W

Beacon Trusteeship Limited

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Beacon Trusteeship Limited
CIN:L74999MH2015PLC271288
Cash Flow Statement For The Year Ended March 31, 2025 (continued)
(Amount in Lakhs, unless otherwise stated)

C	**Cash flow from financing activities**		
	Proceeds from issue of share capital - Equity/Preference	387.20	-
	IPO expenses	(291.40)	-
	Securities Premium	1,936.00	-
	Shares application money pending allotment	-	-
	Loan Taken (NET)	-	-
	Loan Liability Repaid	-	-
	Net cash flow from/ (used in) financing activities (C)	**2,031.80**	**-**
	Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	(267.15)	503.99
	Cash & cash equivalents at the beginning of the period	564.26	60.27
	Cash & cash equivalents at the end of the period	**297.11**	**564.26**

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:

MLR AND ASSOCIATES LLP FRN 138605W CHARTERED ACCOUNTANTS

Manish Ranka
Partner
MRN : 132723

Place: Mumbai
Date: 24-05-2025
UDIN: 25132723BMJKRA1117

Beacon Trusteeship Limited

For and Behalf of Board of Directors of
Beacon Trusteeship Limited

CIN: L74999MH2015PLC271288

Pratapsingh Nathani
Chairman & MD
DIN : 07224752

Place: Mumbai
Date: 24-05-2025

Kaustubh Kulkarni
Director
DIN : 02901117

Place: Mumbai
Date: 24-05-2025

Sneha Patel
Chief Financial Officer

Place: Mumbai
Date: 24-05-2025

Pratibha

Pratibha Tripathi
Company Secretary and Compliance Officer
M.No: A68747

Place: Mumbai
Date: 24-05-2025

BEACON®
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Notes to the Audited Standalone Financial Results for the year ended March 31, 2025:

1. The above financial results for the half-year and year ended 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 24th May, 2025 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,2025 and 31st March,2024 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 2024-2025 and financial year 2023-24.
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 MLR & Associates LLP
Chartered Accountants
Firm Reg. no 138605W/W100240
UDIN: 25132723BMJKRA1117

MLR AND ASSOCIATES LLP FRN 138605W CHARTERED ACCOUNTANTS

Manish Ranka
Partner
MRN: 132723
Place: Mumbai
Date: 24/05/2025

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

Pratapsingh Nathani
Chairman & MD
DIN : 07224752
Place: Mumbai
Date: 24/05/2025

Kaustubh Kulkarni
Director
DIN : 02901117
Place: Mumbai
Date: 24/05/2025

Beacon Trusteeship Limited

BW0159

M L R 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 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 2025 and for the year ended 31 March 2025, 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 2025 and for the year ended 31 March 2025.

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.

M L R AND ASSOCIATES LLP
FRN 138605W
CHARTERED ACCOUNTANTS

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 intends 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.

FRN 138605W
CHARTERED ACCOUNTANTS

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.

MLR AND ASSOCIATES
FRN 136605W
CHARTERED ACCOUNTANTS

Independent Auditor's Report *(Continued)*

Beacon Trusteeship Limited

Other Matter

The Statement includes the results for the half-year ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2025 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
UDIN:

Manish Ranka
Partner
Membership No. 132723
UDIN: 25132723BMJKRA1117

Place: Mumbai
Date: 24 May 2025

BEACON TRUSTEESHIP

Beacon Trusteeship Limited
CIN: L74999MH2015PLC271288
Consolidated statement of Assets and Liabilities as on 31st March, 2025

(Amount in Lakhs, unless otherwise stated)

			Particulars	Note No.	Year ended 31 March 2025	Year ended 31 March 2024
			EQUITY AND LIABILITIES			
1			**Shareholders Funds**			
	a		Share Capital	2	1,806.49	-
	b		Reserves and Surplus	3	2,678.60	-
					4,485.09	**-**
2			**Non-current Liabilities**			
	a		Deferred tax liabilities (Net)	4	27.15	-
	b		Long-term Borrowings	-	-	-
	c		Long-term Provisions	5	53.72	-
					80.87	**-**
3			**Current Liabilities**			
	a		Minority Interest	-	-	-
	b		Short term borrowings	6	11.96	
	c		Trade Payables	7		
			(A) Total outstanding dues to Micro and Small enterprises		22.85	-
			(B) Total outstanding dues to creditors other than Micro and Small Enterprises		15.28	-
	d		Other Current Liabilities	8	321.35	-
	e		Short Term Provisions	9	218.49	-
					589.93	**-**
			TOTAL		**5,155.89**	**-**
			ASSETS			
1			**Non-current Assets**	10		
	a	i	Property plant & equipment		398.27	-
		ii	Intangible assets		1,104.96	-
		iii	Intangible assets under development		-	-
		iv	Non-current investments	11	1,440.48	-
	b		Long-term loans and advances	12	377.50	-
	c		Other Non current assets	13	97.92	-
					3,419.13	**-**
2			**Current Assets**			
	a		Trade Receivable	14	547.54	-
	b		Cash and Bank Balances	15	297.12	-
	c		Short-term loans and advances	16	226.07	-
	d		Other current assets	17	666.03	-
					1,736.76	**-**
			TOTAL		**5,155.89**	**-**

In terms of our report attached
For MLR & Associates LLP
Chartered Accountants
Firm Reg. no 138605W/W100240
UDIN: 25132723BMJKAB5073

MLR AND ASSOCIATES LLP FRN 138605W CHARTERED ACCOUNTANTS

Manish Ranka
Partner
MRN : 132723

Place: Mumbai
Date: 24/05/2025

For and Behalf of Board of Directors of
Beacon Trusteeship Limited

Beacon Trusteeship Limited

CIN: L74999MH2015PLC271288

Pratapsingh Nathani
Chairman & MD
DIN : 07224752
Place: Mumbai
Date: 24/05/2025

Kaustubh Kulkarni
Director
DIN : 02901117
Place: Mumbai
Date: 24/05/2025

Sneha Patel
Chief Financial Officer
Place: Mumbai
Date: 24/05/2025

Pratibha Tripathi
Company Secretary and Compliance
M.No: A68747
Place: Mumbai
Date: 24/05/2025

BEACON TRUSTEESHIP

Beacon Trusteeship Limited
CIN: L74999MH2015PLC271288

Consolidated Profit and Loss statement for financial results for the half year ended on 31st March 2025

(Amount in Lakhs, unless otherwise stated)

	Particulars	For the Half Year Ended on			Year ended	
		31 March 2025	30 September 2024	31 March 2024	31 March 2025	31 March 2024
		(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
I	Revenue from Operations	1,259.35	1,325.60	-	2,584.95	-
II	Other Income	59.73	63.81	-	123.54	-
III	**Total Income (I+II)**	**1,319.08**	**1,389.41**	**-**	**2,708.49**	**-**
IV	**Expenses**					
	Employee Benefit Expenses	665.68	323.46	-	989.14	-
	Finance costs	0.24	0.24	-	0.48	-
	Depreciation and amortization expenses	65.06	33.87	-	98.93	-
	Other expenses	416.30	454.21	-	870.50	-
	Total Expenses (IV)	**1,147.28**	**811.78**	**-**	**1,959.06**	**-**
V	**Profit / (Loss) before share in net profit / (loss) of Associates, exceptional items and tax(III-IV)**	**171.80**	**577.63**	**-**	**749.43**	**-**
VI	Share of profit/loss from associate	3.22	3.16	-	6.38	-
VII	Exceptional items	-	-	-	-	-
VIII	**Profit/(Loss) before extraordinary items and tax (V-VI-VII)**	**175.03**	**580.79**	**-**	**755.82**	**-**
IX	Extraordinary items	-	-	-	-	-
X	**Profit before tax (VI-VIII)**	**175.03**	**580.79**	**-**	**755.82**	**-**
XI	**Tax Expense:**					
	Current tax	-	-	-	-	-
	(1) Current tax	29.43	144.61	-	174.04	-
	(2) Deferred tax	27.15	-	-	27.15	-
	(3) Short/(Excess) Provision of tax of earlier years	-	11.77	-	11.77	-
XII	**Profit/(Loss) for the period from continuing operations (IX-X)**	**118.45**	**424.41**	**-**	**542.86**	**-**
XIII	Profit/(loss) from discontinued operations	-	-	-	-	-
XIV	Tax expenses of discontinued operations	-	-	-	-	-
XV	**Profit/(loss) from discontinued operations (after tax) (XII-XIII)**	**-**	**-**	**-**	**-**	
XVI	**Profit/(loss) for the period (XI-XIV)**	**118.45**	**424.41**	**-**	**542.86**	**-**
	Earnings Per Share (Nominal Value of Share is Rs. 10/- each)					
	- Basic	0.66	2.35	-	3.01	-
	- Diluted	0.66	2.35	-	3.01	-

In terms of our report attached
For MLR & Associates LLP
Chartered Accountants
Firm Reg. no 138605W/W100240
UDIN: 25132723BMJKRB5013

Manish Ranka
Partner
MRN : 132723

Place: Mumbai
Date: 24/05/2025

MLR AND ASSOCIATES LLP ★ FRN 138605W ★ CHARTERED ACCOUNTANTS

Beacon Trusteeship Limited ★

For and Behalf of Board of Directors of
Beacon Trusteeship Limited

CIN: L74999MH2015PLC271288

Pratapsingh Nathani
Chairman & MD
DIN : 07224752

Place: Mumbai
Date: 24/05/2025

Kaustubh Kulkarni
Director
DIN : 02901117

Place: Mumbai
Date: 24/05/2025

Sneha Patel
Chief Financial Officer

Place: Mumbai
Date: 24/05/2025

Pratibha

Pratibha Tripathi
Company Secretary and Compliance Officer
M.No: A68747

Place: Mumbai
Date: 24/05/2025

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

BEACON TRUSTEESHIP

Beacon Trusteeship Limited
CIN: L74999MH2015PLC271288

Consolidated Cash Flow Statement for the year ended 31st March, 2025

(Amount in Lakhs, unless otherwise stated)

	Particulars	Year ended 31 March 2025	Year ended 31 March 2024
A	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit/ (Loss) before tax as per statement of Profit & loss	755.82	-
	Adjustment for:		
	Provision for Current Tax	(174.04)	-
	Previous Year Tax	(11.77)	-
	Depreciation and amortization expenses	98.93	-
	Provision for Gratuity	13.25	-
	Interest income	(123.27)	-
	Interest paid	0.18	
	Interest on IT Refund	-	-
	Dividend on shares	(0.24)	-
	(Profit)/loss on sale of Investments	(0.03)	-
	Interest on loan given	-	-
	(Profit)/loss on sale of assets	-	-
	Operating profit before working capital changes	**558.83**	**-**
	Adjustment for:		
	(Increase)/decrease in securities held as stock in trade	-	-
	Add:- Decrease In Current Asset/Increase in Current Liability		
	Increase in Short term Borrowings	11.96	
	Increase in Short term Provisions	218.49	-
	Increase in Trade Payable	38.13	-
	Increase in other current liability	321.35	-
	Less:-Increase In Current Asset/ Decrease In Current Liability		
	Increase in Loans & Advances	(226.07)	-
	Increase in Trade Receivables	(547.54)	-
	Increase in Other Current Assets	(666.03)	-
	Increase in Other Non current Assets	(97.92)	-
	Cash flow from/ (used in) operating activities	**(388.81)**	**-**
	Direct taxes paid/ (refunded)	-	-
	NET CASH FROM / (USED IN) OPERATING ACTIVITIES (A)	**(388.81)**	**-**
B	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Investment in Company	-	-
	Purchase of Fixed Assets	(1,359.13)	
	Purchase of Noncurrent investments - Others	(1,440.48)	-
	Sale of fixed assets	-	-
	Interest received	120.46	-
	Dividend on shares	0.24	-
	Profit/(loss) on sale of Investments	0.03	-
	Interest on loan given	-	-
	NET CASH FROM / (USED IN) INVESTING ACTIVITIES (B)	**(2,678.88)**	**-**

MLR AND ASSOCIATES LLP
FRN 138605W
CHARTERED ACCOUNTANTS

Beacon Trusteeship Limited

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

Consolidated Cash Flow Statement for the year ended 31st March, 2025(continued)

(Amount in Lakhs, unless otherwise stated)

	Particulars	Year ended 31 March 2025	Year ended 31 March 2024
C	**Cash flow from financing activities**		
	Proceeds from issue of share capital - Equity/Preference	1,806.49	-
	Securities Premium	1,936.00	-
	Shares application money pending allotment	-	-
	Loan Given (NET)	(377.50)	-
	Loan Liability Repaid	-	-
	Interest paid	(0.18)	
	Net cash flow from/ (used in) financing activities (C)	**3,364.81**	**-**
	Net increase/ (decrease) in Cash and cash equivalents (A+B+C)	297.12	-
	Cash & cash equivalents at the beginning of the period	-	-
	Cash & cash equivalents at the end of the period	**297.12**	**-**

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: 25132723BMJKRB5073

MLR AND ASSOCIATES LLP FRN 138605W CHARTERED ACCOUNTANTS

Manish Ranka
Partner
MRN : 132723

Place: Mumbai
Date: 24/05/2025

Beacon Trusteeship Limited

For and Behalf of Board of Directors of
Beacon Trusteeship Limited

CIN: L74999MH2015PLC271288

Pratapsingh Nathani
Chairman & MD
DIN : 07224752

Place: Mumbai
Date: 24/05/2025

Kaustubh Kulkarni
Director
DIN : 02901117

Place: Mumbai
Date: 24/05/2025

Sneha Patel
Chief Financial Officer

Place: Mumbai
Date: 24/05/2025

Pratibha Tripathi
Company Secretary and Compliance

Place: Mumbai
Date: 24/05/2025

Notes to the Audited Consolidated Financial Results for the year ended March 31, 2025:

1. The above financial results for the half-year and year ended 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 24th May, 2025 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, 2015s, 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 Beacon Investor Holdings Private Limited and become 100% holding company as on 05/04/2024. Hence, we have prepared Consolidated Financial Statements of M/s Beacon Trusteeship Limited as on 31/03/2025 by consolidating Assets and Liabilities of Beacon Investor Holdings Private Limited.
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 31/03/2025 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,2025 and 31st March,2024 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 2024-2025 and financial year 2023-24.
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 MLR & Associates LLP
Chartered Accountants
Firm Reg. no 138605W/W100240
UDIN: 25132723BMJKRB5073

MLR AND ASSOCIATES LLP
FRN 138605W
CHARTERED ACCOUNTANTS

Manish Ranka
Partner
MRN: 132723
Place: Mumbai
Date: 24/05/2025

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

Beacon Trusteeship Limited

Pratapsingh Nathani
Chairman & MD
DIN : 07224752
Place: Mumbai
Date: 24/05/2025

Kaustubh Kulkarni
Director
DIN : 02901117
Place: Mumbai
Date: 24/05/2025

CA INDIA

M L R 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 2025 and for the year ended 31 March 2025, 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 aforesaidStatement:

i. includes the results of the Subsidiary Company Beacon Investors Holding Private Limited 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 2025 and for the year ended 31 March 2025.

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 requirementsthat 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.

MLR AND ASSOCIATES LLP
FRN 138605W
CHARTERED ACCOUNTANTS

Independent Auditor's Report*(Continued)*

Beacon Trusteeship Limited

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

Theseconsolidated 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 associatesin 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 Indiaand 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 wholeare 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.

MLR AND ASSOCIATES LLP
FRN 138605W
CHARTERED ACCOUNTANTS

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.

MLR AND ASSOCIATES LLP * FRN 138605W * CHARTERED ACCOUNTANTS

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 Company Beacon Investors Holding Private Limited and Associate Company Beacon Payroll & Benefits Private Limited.

2. The consolidated financial results include the auditedfinancial statement/financial results/financial information and other financial information of:

   i. its subsidiary Beacon Investors Holding Private Limited, whose auditedfinancial statement/financial results/financial information reflect total assets (before consolidation adjustments) of Rs. 1,079.05 lakhs as at 31 March 2025, total revenue (before consolidation adjustments) of Rs. 12.12 lakhs, total net loss (before consolidation adjustments) of Rs. 38.47 lakhs and net cash outflow (before consolidation adjustments) of Rs. 0.73 lakhs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited 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.

MLR AND ASSOCIATES LLP
FRN 138605W
CHARTERED ACCOUNTANTS

IndependentAuditor'sReport*(Continued)*

BeaconTrusteeshipLimited

Other Matter (continued)

ii. its associate Beacon Payroll & Benefits Private Limited, whose auditedfinancial statement/financial results/financial information includes the Group's shareof total net profit after tax (before consolidation adjustments) of Rs.6.38 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.

4. The Statement includes the results for the half-year ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2025 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: 25132723BMJKRB5013

Place: Mumbai
Date: 24May 2025

BEACON TRUSTEESHIP

Date: May 24, 2025

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 Disclosure Requirements) Regulations, 2015.

Dear Sir/Ma'am,

I, Pratapsingh I Nathani, Chairman & Managing Director of Beacon Trusteeship Limited (CIN: L74999MH2015PLC271288) having its registered office at 5W, 5th Floor, The Metropolitan, Bandra Kurla Complex, Bandra(East), Mumbai - 400051, hereby declare that the Statutory Auditors of the Company namely M/s. MLR & Associates LLP, Chartered Accountants have issued an Audit Report with an unmodified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the half-year and year ended on March 31, 2025.

This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016, vide notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on your records.

Thanking You,
Yours faithfully,

For BEACON TRUSTEESHIP LIMITED

Pratapsingh I Nathani
Chairman & Managing Director
DIN: 07224752

Beacon Trusteeship Limited

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

BW0162

M L R 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: 24/05/2025

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 utilization of the issue proceeds.

This certificate is issued in accordance with the terms of our agreement dated 14 May 2025 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 utilization of the issue proceeds by the Company based on the audited financial statements 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.

MLR AND ASSOCIATES LLP
FRN 138605W
CHARTERED ACCOUNTANTS

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 and Associates LLP
Chartered Accountants
FRN: 138605W/ W100240

Manish Ranka
Partner
Membership No. 132723
UDIN: 25132723BMJKRC8565

Place: Mumbai
Date: 24 May 2025

Annexure A

Statement On Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.

Statement on deviation / variation in utilisation of funds raised	
Name of listed entity	Beacon Trusteeship Limited
Mode of Fund Raising	Public Issue
Date of Raising Funds	04 June 2024
Amount Raised	Rs. 2323.20 Lakhs
Report filed for Quarter ended	31 March 2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None
Objects for which funds have been raised and where there has been a deviation, in the following table	

Original Object	Modified object, if any	Original allocation	Modified allocation, if any	Funds utilised	Amount of deviation/variance for the quarter according to applicable object	Remarks if any
Building Up Technology Infrastructure for our existing business	No	700.00	-	700.00	-	-
Investment in Wholly owned subsidiary i.e. Beacon Investor Holdings Private Limited, to commence the services of Depository Participant and Registrar & Share Transfer Agent	No	699.00	-	699.00	-	-
Purchase of New Office Premises	No	325.00	-	325.00	-	-
General Corporate Purpose	No	287.78	-	287.78	-	-
Public Issue Expenses	No	311.42	-	311.42	-	-
Total		**2,323.20**	**-**	**2,323.20**	**-**	

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or

(c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

MLR AND ASSOCIATES LLP * CHARTERED ACCOUNTANTS
FRN 138605W