

**BEFOUND MOVEMENT LIMITED**  
**Formerly known as Regency Trust Limited**

**Reg. Office:** 39 RBC Road, Ground Floor, Near DumDum Central Jail, Kolkata- 700028, West Bengal

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

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

---

November 11, 2024

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

**Scrip Code** : 511585  
**Sub** : Outcome of Board Meeting

Dear Sir / Madam,

This is to inform you that, the Board of Directors of the Company at its meeting held on Monday, November 11, 2024 inter alia, has considered and approved the following:

1. Standalone Unaudited Financial Results along with Asset and liability statement and Cash Flow Statement of the Company for the half-year ended September 30, 2024.
2. Related Party Transaction pursuant to regulation 23(9) of SEBI (LODR) 2015 for the half-year ended September 30, 2024.

**The meeting commenced at 11.30 A.M. and concluded at 3.15 P.M.**

You are requested to take note of the same.

Thanking You,

Yours faithfully,

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

**Rajesh Kapoor**  
**Managing Director**  
**DIN - 02757121**

**BEFOUND MOVEMENT LIMITED ("FORMERLY KNOWN AS REGENCY TRUST LIMITED")**

Statement of Standalone Unaudited Financial Results for the quarter and Half year ended September 30, 2024

(Rs. in Lakhs)

Sr.No.	Particulars	Figures for 3 months ended	Figures for preceding 3 months ended	Figures for corresponding 3 months ended in the previous year	Year to date Figures for current period ended	Year to date Figures for previous period ended	Figures for the previous year ended
		30-Sep-2024	30-Jun-2024	30-Sep-2023	30-Sep-2024	30-Sep-2023	31-Mar-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	5.00	10.00	29.00	15.00	49.00	123.00
II	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III	<b>Total Income (I + II)</b>	<b>5.00</b>	<b>10.00</b>	<b>29.00</b>	<b>15.00</b>	<b>49.00</b>	<b>123.00</b>
IV	<b>Expenses:</b>						
	Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in Inventories of finished goods, work-in-progress and stock in trade	0.00	0.00	0.00	0.00	0.00	0.00
	Employee benefits Expense	6.79	5.43	12.25	12.22	16.44	36.28
	Finance Costs	0.05	0.00	0.00	0.05	0.01	0.01
	Depreciation & amortisation expense	0.34	0.33	0.34	0.67	0.67	1.34
	Other Expenses	24.09	16.35	7.50	40.44	29.24	79.78
	<b>Total Expenses (IV)</b>	<b>31.27</b>	<b>22.11</b>	<b>20.09</b>	<b>53.38</b>	<b>46.36</b>	<b>117.41</b>
V	<b>Profit / (loss) before exceptional items and tax (III-IV)</b>	<b>-26.27</b>	<b>-12.11</b>	<b>8.91</b>	<b>-38.38</b>	<b>2.64</b>	<b>5.59</b>
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit / (loss) before tax (V-VI)</b>	<b>-26.27</b>	<b>-12.11</b>	<b>8.91</b>	<b>-38.38</b>	<b>2.64</b>	<b>5.59</b>
VIII	Tax Expense:						
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred tax	1.70	0.00	-0.11	1.70	-0.11	1.65
IX	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>-27.97</b>	<b>-12.11</b>	<b>9.02</b>	<b>-40.08</b>	<b>2.75</b>	<b>3.94</b>
X	Profit/(loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax Expense of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	<b>Profit/(loss) from Discontinuing operations (after tax)(X-XI)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XIII	<b>Profit / (Loss) for the period (IX+XII)</b>	<b>-27.97</b>	<b>-12.11</b>	<b>9.02</b>	<b>-40.08</b>	<b>2.75</b>	<b>3.94</b>
XIV	Other comprehensive income A (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss B (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total comprehensive income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	-27.97	-12.11	9.02	-40.08	2.75	3.94
XVI	Earnings per equity share (for continuing operation): (1) Basic (2) Diluted	(0.28) (0.28)	0.00 0.00	0.10 0.10	(0.40) (0.40)	0.01 0.01	0.06 0.06
XVII	Earnings per equity share (for discontinued operation): (1) Basic (2) Diluted	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
XVIII	Earnings per equity share (for discontinued & continuing operation): (1) Basic (2) Diluted	(0.28) (0.28)	0.00 0.00	0.10 0.10	(0.40) (0.40)	0.01 0.01	0.06 0.06
	<b>NOTES:</b>						
1	The above Results have been reviewed by the Audit Committee and taken on Record by the Board of Directors at its meeting held today.						
2	The result is provisional and unaudited and subject to change, regrouping and restatement.						

For BEFOUND MOVEMENT LIMITED ("FORMERLY KNOWN AS REGENCY TRUST LIMITED")

Place: Mumbai  
Date: November 11, 2024

  
**Rajesh Kapoor**  
 Managing Director  
 DIN: 02757121

**BEFOUND MOVEMENT LIMITED ("FORMERLY KNOWN AS REGENCY TRUST LIMITED")**

(Rs. in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES			
	Particulars	Figures as at the end of	Figures as at the end of
		current reporting	the previous reporting
		period	period
		September 30, 2024	March 31, 2024
		Unaudited	Audited
<b>ASSETS</b>			
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	9.50	9.50
	(b) Capital work-in-progress	-	-
	(c) Investment property	-	-
	(d) Goodwill	-	-
	(e) Other intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others (to be specified) - Advances	-	-
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	<b>Total non-current assets</b>	<b>9.50</b>	<b>9.50</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	34.20	79.30
	(iii) Cash and cash equivalents	1.25	1.06
	(iv) Bank balances other than (iii) above	0.98	0.09
	(v) Loans	-	-
	(vi) Others to be specified - Deposit	-	-
	(c) Current tax assets (net)	-	-
	(d) Short Term Loans & Advances	-	-
	(d) Other current assets	13.87	13.57
	<b>Total current assets</b>	<b>50.30</b>	<b>94.02</b>
	<b>Total assets</b>	<b>59.80</b>	<b>103.52</b>
<b>1</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity share capital	100.00	100.00
	(b) Other equity	-156.78	-116.69
	<b>Total equity</b>	<b>-56.78</b>	<b>-16.69</b>
	<b>LIABILITIES</b>		
<b>2</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (net)	3.52	1.81
	(d) Other non-current liabilities	-	-
	<b>Total non-current liabilities</b>	<b>3.52</b>	<b>1.81</b>
	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	109.87	101.74
	(ii) Trade payables	0.96	0.01
	(iii) Other financial liabilities (other than those specified in item (a))	-	-
	(b) Other current liabilities	-	-
	(c) Provisions, current	2.23	16.65
	(d) Current tax liabilities (Net)	-	-
	<b>Total current liabilities</b>	<b>113.06</b>	<b>118.40</b>
	<b>Total liabilities</b>	<b>116.58</b>	<b>120.21</b>
	<b>Total Equity and Liabilities</b>	<b>59.80</b>	<b>103.52</b>

For BEFOUND MOVEMENT LIMITED ("FORMERLY KNOWN AS REGENCY TRUST LIMITED")

Place: Mumbai  
Date: November 11, 2024

  
**Rajesh Kapoor**  
 Managing Director

**BEFOND MOVEMENT LIMITED ("FORMERLY KNOWN AS REGENCY TRUST LIMITED")**

**CASH FLOW STATEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	Particulars	September 30, 2024 (in lakhs)	March 31, 2024 (in lakhs)
<b>A</b>	<b>Cash Flow From Operating Activities</b>		
	Net Profit before tax and Extraordinary Items	-38.38	5.59
	<b>Adjustment for :</b>		
	Depreciation	0.67	1.34
	Operating Profit before working Capital Changes	<b>-37.71</b>	<b>6.93</b>
	<b>Adjustment for Capital Changes:</b>		
	Increase/Decrease in Current Liabilities & Provisions	-6.30	29.53
	Increase/Decrease in Trade Payables	0.96	(0.17)
	Increase/Decrease in Fixed Assets	-0.67	-
	Increase/Decrease in Cash Loans and advances	(0.30)	(2.46)
	Increase/Decrease in Trade Receivables	45.10	(36.50)
	<b>Cash Generated From Operations</b>	<b>1.08</b>	<b>(2.67)</b>
	Income Tax / Deferred Tax Paid	-	-
	Extraordinary items	-	-
	<b>Net cash from Operating Activities</b>	<b>1.08</b>	<b>(2.67)</b>
<b>B</b>	<b>Net Cash From Investing Activities</b>	-	-
<b>C</b>	<b>Net Cash Flow From Financing Activities</b>	-	-
	Net increase (Decrease) in cash & cash equivalent (A+B+C)	1.08	(2.67)
	Opening Balance of Cash & Cash Equivalents	1.15	3.83
	Closing Balance of Cash & Cash Equivalents	2.23	1.15

As per our Report of even date

For BEFOND MOVEMENT LIMITED ("FORMERLY KNOWN AS REGENCY TRUST LIMITED")

Place: Mumbai  
Date : November 11, 2024



**Rajesh Kapoor**  
**Managing Director**  
**DIN-02757121**

# L K AJMERA & ASSOCIATES

## CHARTERED ACCOUNTANTS

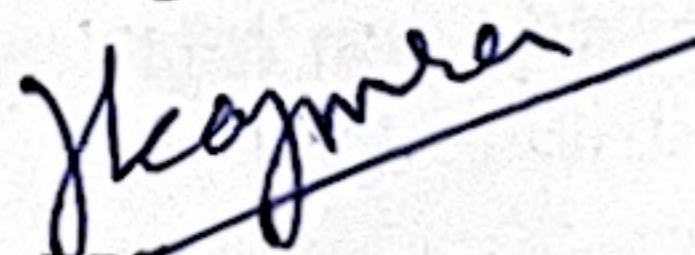
Add : 206, Dimple Arcade, Thakur Complex, Kandivali East, Mumbai - 400101  
Mail Id: [calkajmera@lkajmera.com](mailto:calkajmera@lkajmera.com) / [lkajmera2013@gmail.com](mailto:lkajmera2013@gmail.com), Contact no- 9079256630

### Independent Auditor's Review Report on Unaudited Quarterly Financial Results

To the Board of Directors of Befound Movement Limited  
(Formerly Known As Regency Trust Limited)

1. We have reviewed the accompanying statement of unaudited financial results of Befound Movement Limited (Formerly Known As Regency Trust Limited) ('the Company') for the quarter ended 30 September 2024 ('the Statement') being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, 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 Ind AS 34, prescribed under Section 133 of the Act, 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 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For L K Ajmera & Associates  
Chartered Accountants  
Firm Regn no. 137051W



**Lalit Kumar Ajmera**  
Proprietor  
Membership no 156116  
ICAI UDIN : 24156116BKAJDJ9298  
Peer Review Certificate No - 014614  
Place Mumbai  
Date: 11 November, 2024



**BEFOUND MOVEMENT LIMITED**  
**Formerly known as Regency Trust Limited**

**Reg. Office:** 39 RBC Road, Ground Floor, Near DumDum Central Jail, Kolkata- 700028, West Bengal

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

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

---

November 11, 2024

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

**Scrip Code** : 511585  
**Sub** : Declaration on Unaudited Standalone Financial Results with unmodified opinion pursuant to Regulation 33 (3)(d) of the SEBI (LODR) Regulations, 2015

**DECLARATION**

I, Rajesh Kapoor, Managing Director of the Company, hereby declare that the Statutory Auditors of the Company have issued limited review report with unmodified / unqualified opinion on Unaudited Standalone Financial Results of the Company for the half-year ended September 30, 2024.

Thanking You,

Yours faithfully,

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

**Rajesh Kapoor**  
**Managing Director**  
**DIN - 02757121**