

BEEYU OVERSEAS LIMITED

Regd. Office: Fulhara (Bhimgaachh), P.O.: Ramganj, Block: Islampur, Dist: Uttar Dinajpur - 733 207 (W.B.)

CIN: L51109WB1993PLC057984

E-mail id: info@beeyuoverseas.in, Website: www.beeyuoverseas.in

STATEMENT OF STANDLONE UNAUDITED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017

Particulars	Quarter Ended			Half Year Ended	
	30/09/2017 (Unaudited)	30/06/2017 (Unaudited)	30/09/2016 (Unaudited)	30/09/2017 (Unaudited)	30/09/2016 (Unaudited)
1. Income					
(a) Revenue from Opreations					
(b) Other Income	1.50	1.50	1.50	3.00	3.00
Total Income	1.50	1.50	1.50	3.00	3.00
2. Expenses					
(a) Cost of Material Consumed	-	-	-	-	-
(b) Change in Inventories of Finished Goods	-	-	-	-	-
(c) Excise Duty	-	-	-	-	-
(d) Employee Benefits Expenes	0.28	0.21	0.26	0.49	0.75
(e) Finance Cost	-	-	-	-	-
(f) Depreciation and Amortisation Expenses	0.68	0.68	0.68	1.36	1.36
(g) other Expenses	2.25	0.21	0.90	2.46	4.69
Total Expenses	3.21	1.10	1.84	4.31	6.80
3. Profit bfore exceptional item and tax	(1.71)	0.40	(0.34)	(1.31)	(3.80)
4. Exceptional Item-(Income)/Expenses	-	-	-	-	-
5. Profit before Tax	(1.71)	0.40	(0.34)	(1.31)	(3.80)
6. Tax Expenses-					
- Current Tax	-	-	-	-	-
- Deferred Tax	-	-	-	-	-
7 Profit after tax	(1.71)	0.40	(0.34)	(1.31)	(3.80)
8. Other Comperhensive Income/(Expenses)					
-Item that will not be reclassified to profit or loss	-	-	-	-	-
-Item that will be reclassified to profit or loss	-	-	-	-	-
9. Total Comprehensive Income	(1.71)	0.40	(0.34)	(1.31)	(3.80)
10. Paid-up Equity share capital(Face Value Rs 1/- each)	1414.15	1414.15	1414.15	1414.15	1414.15
11. Other Equity excludilg Revaluation Reserves	-	-	-	-	-
12. Earning per share-Basic & Diluted	-	-	-	-	(0.02)

Place: Kolkata

Date: 13.12.2017

For Beeyu Overseas Limited
BEEYU OVERSEAS LTD.

HP Thacker

Hemant Premji Thacker **Director.**

Whole Time Director

DIN - 01662072

BEEYU OVERSEAS LIMITED

NOTES:

1. The Company is not carrying on any tea manufacturing activity as its unit located in Ooty, Tamilnadu has been sold.
2. The Company decided to change its business model from manufacturing to trading which is yet to be finalised.
3. The above unaudited financial results have been reviewed by the audit committee at their meeting held on 13th December, 2017 and approved by the Board of Directors at their meeting held on 13th December, 2017.
4. The Statutory auditors of the Company have conducted a limited review of the above unaudited financial results for the quarter/ half year ended 30th September, 2017.
5. The above unaudited financial results has been prepared in accordance with the Indian Accounting Standards (Ind AS) as required under 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2016.
6. Reconciliation of profit between Ind AS and previous GAAP for the quarter and half year ended September, 2016

Particulars	Quarter ended 30.09.2016	Half year ended 30.09.2016
Net profit After Tax as per Indian GAAP	(0.34)	(3.80)
Ind AS adjustments increasing net profit	-	-
Net Profit before Other Comprehensive Income as per Ind AS	(0.34)	(3.80)
Other Comprehensive Income	-	-
Total Comprehensive Income as per Ind AS	-	-

7. The prior period's figure have been regrouped / reclassified wherever necessary to conform to current quarter/ period's classification.

For BEEYU OVERSEAS LIMITED
BEEYU OVERSEAS LTD.

H.P. Thacker

Director

Hemant Premji Thacker
Whole Time Director
DIN: 01662072

Place- Kolkata
Date- 13.12.2017

BEEYU OVERSEAS LIMITED

**STATEMENT OF STANDALONE UNAUDITED ASSETS AND LIABILITIES AS AT 30TH
SEPTEMBER, 2017**

Particulars	As at - 30/09/2017 (Unaudited)
A. Assets	
1. Non- Current Assets	
(a) Property, Plant and Equipment	19512499.00
(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) Investments accounted for using equity method	
Non-current financial assets	
(a) Non-current investments	
(b) Trade receivables, non-current	100000.00
(c) Loans, non-current	29570.00
(d) Other non-current financial assets	
Total non-current financial assets	
Deferred tax assets (net)	
Other non-current assets	
Total non-current assets	
B. Current Assets	
(a) Inventories	
Current Financial assets	
(a) Current Investments	
(b) Trade Receivables, current	
(c) Cash & Cash Equivalents	48485.00
(d) Bank balance other than cash and cash equivalents	204589.00
(e) Loans, current	1756033.00
(f) Other Current financial Assets	
Total Current financial assets	
Currents tax assets (net)	
Other current assets	
TOTAL ASSETS	21651176.00
B. EQUITY AND LIABILITIES	
1. Equity	
(a) Equity Share Capital	141414530.00
(b) Other Equity Reserve & Surplus	-132899611.00
2. Non -Current Liabilities	
(a) Non- current Financial Liabilities	
(I) Borrowings, non-current	
(II) Trade payables, non-current	
(III) Other Non-Current Liabilities	10000000.00
Total Non -Current financial Liabilities	
(a) Provisions, non-current	
(b) Deferred tax liabilities (net)	2081210.00
(c) Deferred government grants, Non-current	
(d) Other non-current liabilities	
Total non-current liabilities	
3. Current Liabilities	
(a) Financial Liabilities	
(I) Borrowings	800000.00
(II) Trade Payables	
(III) Other Financial Liabilities	
(b) Other Non-Current Liabilities	
(c) Provisions	255047.00
Total Current Liabilities	
TOTAL EQUITY AND LIABILITIES	21651176.00

BEEYU OVERSEAS LTD.

J.P. Mackenzie

Director.

ROHIT SHUKLA & ASSOCIATES

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors
Beeyu Overseas Limited
Registered Office:
Fulhara (Bhimgach), P. O. Ramganj
Block: Islampur
District: Uttar Dinajpur
Pin Code 733 207
West Bengal

Page | 1

We have reviewed the accompanying statement of unaudited standalone financial results of Beeyu Overseas Limited for the quarter and half year ended 30th September 2017 attached herewith. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standards 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. 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.

We report that:

As stated in Note 1 and Note 2 of the accompanying statement of unaudited financial results, the Company sold its tea manufacturing unit at Ooty, Tamilnadu and presently not carrying on any tea manufacturing activity. Moreover, Company had decided to change its business model from manufacturing to trading, which is yet to be finalized. The company has also leased out its corporate office at Kolkata.

The Company has incurred a net loss of Rs.1.71 lac for the quarter ended 30th September, 2017 and has continued to make losses since several quarters. In view of what has been stated above, we are unable to comment whether the company will be able to continue as a going concern.

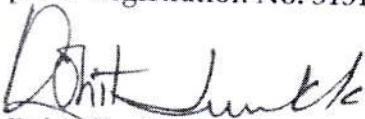


Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement. Management has adjusted these results for the differences in the accounting principles adopted by the Company on transition to the Indian Accounting Standards (Ind AS) and presented a reconciliation for the same, which has been approved by the Company's Board of Directors but the same has not been subjected to a limited review. Page | 2

For ROHIT SHUKLA & ASSOCIATES

Chartered Accountants

[Firm Registration No. 315178E]



Rohit Shukla

Proprietor

Membership No. 052453



Place: Kolkata

Date: December 13, 2017