



Notes:

1 The Company is primarily engaged in the business of cultivation, manufacture and sale of Tea which is seasonal in character and as such the foregoing figures should not be construed as being representative of the likely results for the current financial year ending 31st. March, 2011. Hence provision for taxation including deferred taxation, if any, shall be determined at the end of the year and will be accounted accordingly.

2 a) The company has only one reportable primary segment i.e. tea. It has identified Geographical segment as the secondary segment.  
b) Geographical (Secondary) Segment:

The geographical segment has been identified as follows:

	Rs. In Lacs	
	Quarter ended	
	31st December. 2010	31st December. 2009
<b>Segment Revenue</b>		
- Within India	NIL	NIL
-Outside India	NIL	NIL
<b>Capital Employed</b>		
- Within India	85.37	1200.70
-Outside India	NIL	NIL
	85.37	1200.70

3 Disclosures required under Accounting Standard 24 Discontinuing Operations, relating to Manufacturing Operations, are as under:

	Amount (Rs.in lacs)	
	Quarter ended 31st Dec. 2010	Year ended 31st March, 2010
Sales and other income		
Operating Expenses	-	-
Interest Expenses/Bank Charges	-	3.27
	23.17	153.95
<b>Loss Before Tax</b>		
Tax	23.17	157.22
<b>Loss After Tax</b>	23.17	157.22

4 There were no investors' complaints pending at the beginning and at the end of the quarter. One (1) investor's complaint was received and resolved during the quarter ended 31st December,2010.

5 The above Statement of Financial Results were reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 31st January,2011. The Statutory Auditors have carried out the "Limited Review" of the results for the Quarter ended 31st December,2010.

6 Figures for the previous period have been regrouped /rearranged wherever necessary, to make them comparable.

By Order of the Board of Directors  
of Beeyu Overseas Limited

Place : Kolkata  
Date: 31st January,2011

B.P.SINGH  
CHAIRMAN & MANAGING DIRECTOR