

BEEYU OVERSEAS LIMITED

Registered Office: 15, Chittaranjan Avenue, Ground Floor, Kolkata – 700 072

Email ID: info@beeyuoverseas.in, **Website:** www.beeyuoverseas.in

CIN: L51109WB1993PLC057984

Date: 23/05/2025

The General Manager
Corporate Relationship Dept.
BSE limited
1st Floor, New Trading Ring
Rotunda Building
P J Towers
Dalal Street, Fort
Mumbai – 400 001

Dear Sirs,

Sub:- Outcome of the Board Meeting held on 23.05.2025

This is to inform you that pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (referred to as the "SEBI Listing Regulations"), the Board of Directors of the Company, at its Meeting held today, i.e., Friday, 23rd May, 2025 has inter alia, considered and approved the following:-

1. Audited Financial Results (Standalone) of the Company, for the quarter and financial year ended 31st March, 2025;

A copy of the Audited Financial Results (Standalone) of the Company, for the quarter and financial year ended 31st March, 2025 along with the Statement of Assets and Liabilities, Auditors' Report and declaration on Audit Reports with unmodified opinion are enclosed herewith for your record.

The Meeting of the Board of Directors of the Company commenced at 1:30 pm and concluded at 2:30 pm.

You are requested to acknowledge the afore-mentioned information and oblige.
Thanking you

Yours truly,
For **BEEYU OVERSEAS LIMITED**

Gunjan Bagla
Company Secretary/ Compliance Officer
Membership No. A53102

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Dated: 23.05.2025

The General Manager
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1st Floor, New Trading Ring
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Mumbai – 400 001
BSE Scrip Code: 532645

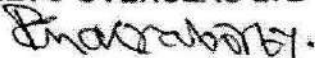
Dear Sirs,

Sub: Declaration regarding Statutory Audit Report with un-modified opinion on Financial Statements of the Company for the Financial Year ended March 31, 2025

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company i.e. M/s. **AGARWAL AND ASSOCIATES.**, Chartered Accountants, (FRN: 323210E), Kolkata have issued the Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2025.

Yours faithfully,

For **BEEYU OVERSEAS LIMITED**
BEEYU OVERSEAS LTD



Director

Pranab Chakraborty
Whole-time Director
DIN: 09030036

For **BEEYU OVERSEAS LIMITED**



ShouvikKundu
CFO

BEEYU OVERSEAS LIMITED

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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

Particulars	Quarter Ended			Year Ended	
	31/03/2025	31/12/2024	31/03/2024	31/03/2025	31/03/2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
(Rs. in lakh)					
1. Income					
(a) Revenue from Operations	-	-	-	-	-
(b) Other Income	3.75	3.76	3.91	15.37	15.64
Total Income	3.75	3.76	3.91	15.37	15.64
2. Expenses					
(a) Cost of Material Consumed	-	-	-	-	-
(b) Change in Inventories of Finished Goods	-	-	-	-	-
(c) Employee Benefits Expenses	0.45	0.45	0.45	1.80	1.80
(d) Finance Cost	-	-	-	-	-
(e) Depreciation and Amortisation Expense	0.62	0.61	0.63	2.46	2.46
(f) Other Expenses	-	1.24	21.38	-	29.53
(i) Listing Fees	1.44	-	-	8.56	-
(ii) Professional charges	-	-	-	1.36	-
(iii) Others	-	-	-	5.02	-
Total Expenses	2.51	2.30	22.46	19.20	33.79
3. Profit / (Loss) before Exceptional Item and Tax	1.24	1.46	(18.55)	(3.83)	(18.15)
4. Exceptional Item	-	-	-	-	-
5. Profit / (Loss) before Tax	1.24	1.46	(18.55)	(3.83)	(18.15)
6. Tax Expense -					
- Current Tax	-	-	-	-	-
- Deferred Tax	0.01	-	0.08	0.01	0.08
7. Profit for the period	1.23	1.46	(18.63)	(3.84)	(18.23)
8. Other Comprehensive Income / (Expenses)					
A (i) Item 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) Item that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
9. Total Comprehensive Income / (Expenses)	1.23	1.46	(18.63)	(3.84)	(18.23)
10. Paid-up Equity Share Capital (Face Value Rs.10/- each)	1414.15	1414.15	1414.15	1414.15	1414.15
11. Reserves excluding Revaluation Reserves	-	-	-	(1409.71)	(1405.86)
12. Earning per share - Basic & Diluted	0.87	1.03	(13.17)	(2.72)	(12.89)

For and on behalf of the Board of Directors
BEEYU OVERSEAS LTD.

Pranab Chatterjee

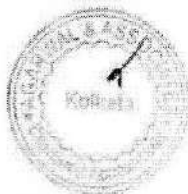
Pranab Chatterjee

Whole time Director

DIN: 09030036

Place: Kolkata

23.05.2025



BEEYU OVERSEAS LIMITED

STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

NOTES:

1. The above audited financial results have 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, 2015 and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The above audited financial results have been reviewed and recommended by the audit committee at their meeting held on 23.05.2025 and approved by the Board of Directors at their meeting held on 23.05.2025 and will be available on the website of the Company at www.beeyuoverseas.in and the website of the BSE Limited at www.bseindia.com.
3. These results have been subject to audit by the Statutory Auditors of the Company and they have expressed an unmodified opinion thereon.
4. The Company does not currently have any operations, hence no segment reporting is applicable.
5. The figures for the quarter ended 31st March, 2025 and 31st March, 2024 are the balancing figures between audited figures in respects of the full financial year ended 31st March, 2025 and 31st March, 2024 and published year to date figures up to the third quarter of the respective financial year.
6. The prior period's figure have been regrouped/ reclassified wherever necessary to conform to current quarter / period's classification.

For and on behalf of the Board of Directors

BEEYU OVERSEAS LTD

Pranab Chakraborty

Director

Pranab Chakraborty

Whole time Director

DIN: 09030036

Place: Kolkata

Date: 23.05.2025



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STATEMENT OF ASSETS AND LIABILITIES AS ON MARCH 31, 2025

Particulars	(Rs. in lakh)	
	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
ASSETS		
A. Non - Current Assets		
(a) Property, Plant and Equipment	99.86	102.32
(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	-	-
(c) Loans, non-current	-	-
(d) Other non-current financial assets	64.20	65.65
Total non-current financial assets		
Deferred tax assets (net)	-	-
Other Non-Current Assets	-	-
Total Non-Current Assets	164.06	167.97
B. Current Assets		
(a) Inventories	-	-
Current Financial Assets		
(a) Current Investments	-	-
(b) Trade Receivables, current	-	-
(c) Cash & Cash Equivalents	1.81	4.55
(d) Bank Balance other than Cash and Cash Equivalents	-	-
(e) Loans, current	-	-
(f) Other Current Financial Assets	121.63	124.16
Total Current Financial Assets		
Currents tax assets (net)	-	-
Other Current Assets	2.39	3.41
TOTAL CURRENT ASSETS	125.83	132.12
TOTAL ASSETS	289.89	300.09



BEEYU OVERSEAS LTD

Director

Director

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STATEMENT OF ASSETS AND LIABILITIES AS ON MARCH 31, 2025

Particulars	(Rs. in lakh)	
	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)
EQUITY AND LIABILITIES		
A. Equity		
(a) Equity Share Capital	1414.15	1414.15
(b) Other Equity	(1409.71)	(1405.86)
Total Equity	4.44	8.29
2. Non - Current Liabilities		
(a) Non- current Financial Liabilities		
(I) Long term Borrowings, non-current	-	-
(II) Trade payables, non-current	-	-
(III) Other Non-Current Liabilities	258.63	264.51
Total Non - Current Financial Liabilities		
(a) Provisions, non-current	-	-
(b) Deferred tax liabilities (net)	20.13	20.12
(c) Deferred government grants, Non-current	-	-
(d) Other non-current liabilities	-	-
Total Non-Current Liabilities	278.76	284.63
3. Current Liabilities		
(a) Financial Liabilities		
(I) Short term Borrowings	-	-
(II) Trade Payables	-	-
(III) Other Financial Liabilities	6.69	7.17
(b) Other Non-Current Liabilities	-	-
(c) Provisions	-	-
Total Current Liabilities	6.69	7.17
TOTAL EQUITY AND LIABILITIES	289.89	300.09

Place: Kolkata

Date: 23.05.2025



For Beeyu Overseas Limited
BEEYU OVERSEAS LTD

Pranab Chakrabarty

Pranab Chakrabarty
Whole Time Director
DIN - 09030036

BEEYU OVERSEAS LIMITED**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025**

(Rs. in lacs)

	2024-2025 Rs.	2023-2024 Rs.
1. CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before taxes and extra-ordinary items as per Statement of Profit and Loss	-3.84	-18.15
Adjustments to reconcile net profit before tax to cash provided by operating activities		
Bad Debt Written Off	-	17.56
Depreciation & Amortisation	2.46	2.46
Operating Profit before working capital changes	-1.38	1.87
Changes in current assets and liabilities		
Financial Assets / Current Assets	2.54	4.42
Other Financial Liabilities / Current Liabilities	-0.48	0.70
Cash generated from operations	0.68	6.99
Net Income tax (paid) / refund	1.01	-0.98
Net cash provided by operating activities	1.69	6.01
2. CASH FLOWS FROM INVESTING ACTIVITIES		
Changes in Non-Current Assets - Pre-payment of Lease Rent	1.45	1.45
Net cash used in investing activities	1.45	1.45
3. CASH FLOWS FROM FINANCING ACTIVITIES		
Other Financial Liabilities	-5.88	-5.88
Net cash used in financing activities	-5.88	-5.88
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	-2.74	1.58
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	4.55	2.97
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	1.81	4.55

For Agarwal & Associates
Chartered Accountants
[Firm's Registration No. 323210E]

Raj Kumar
Raj Kumar Agarwal
Partner
Membership No. 052130
Place: Kolkata
Date: 23.05.2025



BEEYU OVERSEAS LTD

Pharabarty
Director

AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

ROOM # 216, 7A, BENTINCK STREET, KOLKATA - 700 001

Mobile : 98300 21767

E-mail : rk_agarwal@rediffmail.com

Branch Office : 18, Netaji Subhas Road, Kolkata - 700 001

INDEPENDENT AUDITORS' REPORT ON AUDITED FINANCIAL RESULTS PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, (AS AMENDED)

To
The Board of Directors of the Beeyu Overseas Limited
Report on the audit of the Financial Results

Opinion

We have audited the accompanying quarterly and year to date financial results of **BEEYU OVERSEAS LIMITED** ("the Company") for the quarter and year ended March 31, 2025 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation 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 these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit/ (loss) and other comprehensive income/ loss and other financial information for the quarter and year ended March 31, 2025.

Basis of Opinion

We conducted our audit in accordance with the Standards of Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the audit of the 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 financial statements under the provisions of the Act and Rules 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Annual Financial Results

The Financial Results have been prepared on the basis of the annual Ind-AS financial statements. The Company's management and Board of Directors are responsible for the preparation of these financial



results that gives a true and fair view of the net profit/ (loss) and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. The responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, 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 either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is free from material misstatements, 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 misstatements 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 Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the Audit. We also

- identify and assess the risks of material misstatements of the Financial Results, whether due to fraud or error, design and perform audit procedure 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 internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;



- conclude on the appropriateness of the Board of Director's 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 to our auditors' report to the related disclosures in the financial results or, if such disclosure are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the Financial Results, including the disclosure, and whether the Financial Results represents 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 sufficient 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 Matters

The annual financial results include the results for the quarter ended 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Agarwal & Associates
Chartered Accountants
[Firm's Registration No. 323210E]


Raj Kumar Agarwal
Partner
Membership No. 052130



UDIN: 25052130BMLJND3856
Place: Kolkata
Date: 23rd May 2025