BEEYU OVERSEAS LTD.

33RD ANNUAL REPORT

2025-2026

BEEYU OVERSEAS LTD.

[CIN: L51109WB1993PLC057984]

BOARD OF DIRECTORS

Mr. Sovan Chatterjee	- Independent Director and Chairman
Ms. Simran Saha	- Independent Woman Director
Mr. Pranab Chakraborty	- Wholetime Director
Mr. Harendra Kumar Baitha	- Independent Director

COMPANY SECRETARY AND COMPLIANCE OFFICER

Mr. Gunjan Bagla

CHIEF FINANCIAL OFFICER

Mr. Shouvik Kundu

STATUTORY AUDITORS

M/s. Agarwal & Associates
Room No. 216, 7A, Bentinck Street
Kolkata - 700 001
Phone : (033) 3568-3415, 98300-21767
E-mail : rk_agarwal@rediffmail.com

REGISTRAR & SHARE TRANSFER AGENTS

Maheshwari Datamatics Pvt. Ltd.
23, R. N. Mukherjee Road
5th Floor, Kolkata - 700 001
Phone : (033) 2243-5029 / 5809, 2248-2248
E-mail : mdpldc@yahoo.com

REGISTERED OFFICE ADDRESS

15, Chittaranjan Avenue
Ground Floor, Kolkata - 700 072
E-mail : info@beeyuoverseas.in, investors.beeyu@rediffmail.com
Website : www.beeyuoverseas.in

BANKERS

DBS Bank Ltd.
3, Red Cross Place
Kolkata - 700 001

CONTENTS :

NOTICE

Notice is hereby given that the **33rd Annual General Meeting** of the Members of **Beeyu Overseas Limited** will be held through Video conferencing (VC) / Other Audio Visual means (OAVM), from the registered office at 15, Chittaranjan Avenue, Ground Floor, Kolkata – 700 072 on **Wednesday , 23rd September, 2026** at 1 P.M. to transact the following business:-

AS ORDINARY BUSINESSES:

1. To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the Financial Year ended 31st March, 2026, together with the Reports of the Board of Directors and the Auditors thereon.

2. To appoint a Director in place of Mr. Pranab Chakraborty (DIN: 09030036) who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and being eligible offers himself for re-appointment.

AS SPECIAL BUSINESS:

3. Appointment of Mrs. Simran Saha (DIN: 09438380) as an Independent Director of the Company for a term of 5 (Five) consecutive years

   To consider and if thought fit, to pass, with or without modification(s), the following resolutions as a Special Resolution:

   "**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013, and the Companies (Appointment & Qualification of Directors) Rules, 2014, read with Schedule IV to the said Act, and Regulation 17, 25 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Articles of Association of the Company, as amended from time to time, and based on the recommendation of the Nomination and Remuneration Committee and Board of Directors of the Company, Mrs. Simran Saha (DIN: 09438380), who has submitted a declaration that she meets the criteria prescribed for Independent Directors under Section 149(6) of the Companies Act, 2013 and applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, be and is hereby re-appointed as an Independent Director of the Company (whose directorship is not liable to retirement by rotation), to hold office for a second term of five consecutive years, with effect from December 19, 2026 to December 18, 2031.

   RESOLVED FURTHER THAT the Board of Directors / Key Managerial Personnel of the Company be and are hereby authorised to do all such acts, deeds and things and execute all such documents, instruments, and writings as may be required to give effect to the aforesaid resolution.

   RESOLVED FURTHER THAT any Director or the Company Secretary of the Company be and are hereby authorised to issue a certified true copy of the aforesaid resolution wherever necessary."

By Order of the Board of Directors

Gunjan Bagla
Company Secretary and Compliance Officer
Membership No. A53102

Date : 25/05/2026
Place : Kolkata

NOTES:

1. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 (the 'Act'), in relation to Special Business is annexed hereto. Additional information, pursuant to Regulation 36 of the Listing Regulations, in respect of the directors seeking appointment / reappointment at the AGM, forms part of this Notice.

2. Ministry of Corporate Affairs in India (MCA) vide its various Circulars dated September 22, 2025, read with circulars dated April 8, 2020, April 13, 2020, May 5, 2020, January 13, 2021, December 28, 2022, September 25, 2023 and September 19, 2024 latest being Circular No 03/2025 dated September 22, 2025 (collectively known as 'MCA Circulars') extended the relaxation to the companies to conduct their AGM due in the financial year 2025-26 through video conferencing (VC) or other audiovisual means (OAVM) dispensing personal presence of the members at the meeting provided that such companies shall follow the procedures as prescribed in MCA General Circulars. In compliance with the provisions of the Act, Listing Regulations and MCA Circulars, the AGM of the Company shall be conducted through VC / OAVM. The deemed venue for the AGM will be the registered office of the Company at 15, Chittaranjan Avenue, Ground Floor, Kolkata – 700072. Attendance of the Members participating in the AGM through VC / OAVM facility shall be counted for the purpose of reckoning the quorum for the AGM as per section 103 of the Companies Act, 2013.

3. In compliance with the aforesaid MCA and SEBI Circulars, Notice of the AGM and Annual Report is being sent only through electronic mode to those Members whose email addresses are registered with the Company/RTA/Depositories. A letter is being sent to the shareholders whose email address are not registered, providing the web-link & QR code of

Company's website from where the integrated Annual Report can be accessed. For obtaining the physical copy of the Annual Reports for FY 2025-26, Members may send request to the Company's investors e-mail id. info@beeyuoverseas.in mentioning their Folio No./ DP id and client id. Members may note that the Notice will also be available on the Company's website at www.beeyuoverseas.in, websites of BSE Limited at www.bseindia.com and on website of the e-voting agency- Central Depository & Services Limited at www.evotingindia.com.

4. Since the physical attendance of Members has been dispensed with, the facility for appointment of proxies by the Members will not be available for this AGM and hence the Attendance Slip, Route Map and Proxy Form are not annexed to this Notice.

5. Corporate members intending to authorize their representatives to attend the Meeting are requested to send a scanned certified copy of the board resolution (pdf/jpeg format) authorizing their representative to attend and vote on their behalf at the Meeting. The said Resolution/Authorization shall be sent to the Company by email through its registered email address to info@beeyuoverseas.in.

6. The Register of members and share transfer books of the Company will remain closed from Tuesday, 22nd September, 2026 to Wednesday, 23rd September, 2026 (both days inclusive) for the purpose of AGM.

7. Members seeking any information with regard to accounts are requested to write to the Company at least 10 days before the meeting so as to enable the management to keep the information ready.

8. SEBI vide Circular Nos. SEBI/HO/OIAE/OIAE_IAD-1/P/CIR/2023/131 dated July 31, 2023, and SEBI/HO/OIAE/OIAE_IAD-1/P/CIR/2023/135 dated August 04, 2023, read with Master Circular No. SEBI/HO/ OIAE/OIAE_ IAD-1/P/CIR/2023/145 dated July 31, 2023 (updated as on August 11, 2023), has established a common Online Dispute Resolution Portal ("ODR Portal") for resolution of disputes arising in the Indian Securities Market.

   Pursuant to above-mentioned circulars, post exhausting the option to resolve their grievances with the RTA/ Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal (https://smartodr.in/login) and the same can also be accessed through the Company's website https:// www.beeyuoverseas.in/online-dispute-resolution.html

9. Members holding shares in physical form are requested to notify any change in their address including Pin Code, Bank Mandate, Income Tax Permanent Account Number, e-mail, mobile number etc. to the Company's Registrar & Share Transfer Agent (RTA) in prescribed Form ISR – 1 and other forms pursuant to SEBI Circular dated 16th March, 2023. Maheshwari Datamatics Pvt. Ltd. (Unit: Beeyu Overseas Limited) 23, R. N. Mukherjee Road, 5th Floor, Kolkata – 700001 E-mail: mdpldc@yahoo.com • Website: www.mdpl.in. Members holding shares in dematerialized form are requested to furnish the aforesaid information to their respective depository participants for updation of their records.

10. Members holding shares in single name and in physical form are advised to make nomination in respect of their shareholding in the Company. Request for nomination may be made to the Company or its RTA in Form SH – 13. If a member desires to opt out or cancel the earlier nomination and record afresh nomination, he / she may submit the same in Form ISR – 3 or Form SH – 14 as the case may be. The said form can be downloaded from the Company's website at https www.beeyuoverseas.in

11. Members may please note that SEBI vide Circular dated 25th January, 2022 has mandated the listed companies to issue securities only in dematerialized form while processing service requests viz. issue of duplicate securities certificate; claim for unclaimed suspense account; renewal / exchange of securities certificate; endorsement; subdivision / splitting of securities certificate; consolidation of securities certificates / folios; transmission and transposition. Accordingly, Members are requested to make service requests by submitting a duly filled and signed Form ISR – 4, the format of which is available on the Company's website at www.beeyuoverseas.in

    In view of above and to eliminate all risks associated with physical shares, members holding shares in physical form are requested to convert their holding(s) to dematerialized form.

12. The SEBI has vide Circular no. MRD/DoP/Cir-05/2009 dated 20th May, 2009 mandated the submission of PAN by every participant in the security market. Members holding shares in demat form /physical form are therefore, requested to submit their PAN to the Company or the RTA. Special window for re-lodgement of physical shares transfer request

    Members who had submitted transfer deeds for physical share before 1st April, 2019 and whose request were rejected, returned or remained unprocessed due to deficiencies have been provided a special re-lodgement window till 4th February, 2027 to re-lodge the transfer request. Transfer would be approved if all the requisite documents are in place.

13. The Register of Directors' and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the Directors are interested under Section 189 of the Act and all other documents referred to in the Notice will be available for inspection in electronic mode.

14. Process and manner for members opting for voting through electronic means:

    i. Pursuant to the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended), Regulation 44 of Listing Regulations read with Circulars issued by the MCA and SEBI, the Company is providing facility of remote e-voting to its Members through Central Depository Services (India) Limited ("CDSL") in respect of the business to be transacted at the AGM. The facility of casting votes by members using remote e-voting as well as e-voting system on the date of the AGM will be provided by CDSL.

ii. Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date i.e. Wednesday, 16th September, 2026, shall be entitled to avail the facility of remote e-voting as well as e-voting system on the date of the AGM. Any recipient of the Notice, who has no voting rights as on the Cut-off date, shall treat this Notice as intimation only.

iii. Any person, who acquires shares of the Company and becomes a member of the Company after sending of the Notice and is holding shares as on the cut-off date, may follow the same instructions/steps as mentioned above for e-voting.

iv. The Company has appointed Ms. Sweety Kapoor, Practising Company Secretary (Membership No. FCS: 6410; CP No: 5738), to act as the Scrutinizer for conducting the remote e-voting process as well as the e-voting system on the date of the AGM, in a fair and transparent manner.

15. Process for those shareholders whose email/mobile no. are not registered with the Company/Depositories:

a) For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to Company's id i.e. info@beeyuoverseas.in/ RTA's email id i.e. mdpldc@yahoo.com.

b) For Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP)

c) For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

16. Voting process and instruction regarding remote e-voting:

The voting period begins on Sunday, 20th September, 2026 at 9 A.M. and ends on Tuesday, 22nd September, 2026 at 5 P.M. During this period Members of the Company,

(a) holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) i.e. Wednesday, 16th September, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(b) Members should follow the following steps to cast their votes electronically:

Login method for e-voting and joining virtual meeting for individual members holding shares in demat form:

(i) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 9th December, 2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its members, in respect of all members' resolutions.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the members.

In order to increase the efficiency of the voting process, all the demat account holders have been enabled for e-voting by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

(ii) Members are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to aforesaid SEBI Circular, login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode is given below:

Type of Members	Login Method
Individual Members holding securities in Demat mode with **CDSL**	1) Users who have opted for CDSL's Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit www.cdslindia.com and click on Login icon & My Easi New (Token) Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.

	3) If the user is not registered for Easi/Easiest, option to register is available at www.cdslindia.com and click on Login icon & My Easi New (Token) Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Members holding securities in demat mode with **NSDL**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your 16 digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at above mentioned websites.

Helpdesk for Individual Members holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL:

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no.: 1800 21 09911

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 – 4886 7000 and 022 – 2499 7000

Login method for e-Voting and joining virtual meeting for members other than individual members holding shares in Demat form & members holding in physical mode:

(i) The Shareholders should log on to the e-voting website www.evotingindia.com.

(ii) Click on “Shareholders” tab.

(iii) Now, Enter your User ID

(a) For CDSL: 16 digits beneficiary ID,

(b) For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

(c) Members holding shares in Physical Form should enter Folio Number registered with the Company.

(iv) Next enter the Image Verification as displayed and Click on Login.

(v) If you are holding shares in Demat form and had logged on to www.evotingindia.com and voted on an earlier voting of any Company, then your existing password is to be used.

(vi) If you are a first time user, follow the steps given below:

	For Members holding shares in Demat Form other than individual and Physical Form
PAN	Enter your 10-digit alpha-numeric PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Members who have not updated their PAN with the Company/ Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/ RTA.
Dividend, Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the Company records in order to login. • If both the details are not recorded with the depository or Company, please enter the Member ID / Folio Number in the Dividend Bank details field as mentioned in instruction (v).

(vii) After entering these details appropriately, click on “SUBMIT” tab.

(viii) Members holding shares in physical form will then reach directly the Company selection screen. However, Members holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other Company on which they are eligible to vote, provided that Company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(ix) For Members holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(x) Click on the EVSN of the Company.

(xi) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xii) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.

(xiii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.

(xiv) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.

(xv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.

(xvi) If a Demat account holder has forgotten the login password then enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xvii) Note for Non – Individual Shareholders and Custodians

- Non-Individual Shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delinked in case of any wrong mapping.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, Non-individual members are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer at the e-mail id scrutiniser@rediffmail.com and to the Company at the email id info@beeyuoverseas.in, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

  In case you have any queries or issues regarding e-voting, you may refer the Frequently Asked Questions ("FAQs") and e-voting manual available at www.evotingindia.com, under help section or contact Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or write an email to helpdesk.evoting@cdslindia.com or call on toll free no. 1800 21 09911

17. The instructions for shareholders voting on the day of the AGM on e-voting system are as under:

a. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.

b. Only those Members/shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available in the AGM.

c. If any votes are casted by the members through the e-voting available during the AGM and if the same members have not participated in the meeting through VC/OAVM facility, then the votes casted by such members shall be considered invalid as the facility of e-voting during the meeting is available only to the members participating in the meeting.

18. The Scrutinizer will submit her report to the Chairman or to any other person authorized by the Chairman after the completion of the scrutiny of the e-voting (votes cast during the AGM and votes casted through remote e-voting), within two working days from the conclusion of the AGM. The result declared along with the Scrutinizer's report shall be communicated to the stock exchanges on which the Company's shares are listed and CDSL and will also be displayed on the Company's website http://www.beeyuoverseas.in.

19. The resolutions shall be deemed to be passed on the date of AGM, subject to receipt of requisite number of votes.

20. Instruction for members for attending the AGM through VC/OAVM are as under:

i) The Members can join the AGM through VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the AGM.

ii) The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for Remote e-voting.

iii) Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.

iv) Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

v) Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 10 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at info@beeyuoverseas.in. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 10 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at info@beeyuoverseas.in. These queries will be replied to by the Company suitably by email.

vi) Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting. Further, the shareholders will be required to allow the camera for participation in the meeting as speaker.

EXPLANATORY STATEMENT
(PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013)

The following Explanatory Statement sets out all the material facts relating to Item No. 3 of the accompanying Notice

Item No. 3:

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company re-appointed **Mrs. Simran Saha (DIN: 09438380)**, as an Independent Director for a second term for a period of 5 (five) consecutive years i.e. from December 19, 2026 to December 18, 2031 under the provisions of the Companies Act, 2013. The First term of **Mrs. Simran Saha** (i.e. 5 years) as an Independent Director of the Company will expire on December 19, 2026. As per Section 149(10) read with Schedule IV of the Companies Act, 2013, an Independent Director shall hold office for a term of up to five consecutive years on the Board of a Company, but shall be eligible for re-appointment on passing of a special resolution by the company. In line with the aforesaid provisions of the Companies Act, 2013 and in view of long, rich experience, continued valuable guidance to the management and strong performance of Ms. Simran Saha, Independent Director, the Board of Directors state that the re-appointment of Mrs. Simran Saha would be in the interest of the Company.

Mrs. Simran Saha, is not disqualified from being appointed as a Director in terms of Section 164 of the Companies Act, 2013 and she has also confirmed that she is not debarred from holding office of Director by virtue of any SEBI order or any other such authority and has given her consent to act as a Director. The Company has received a declaration from Mrs. Simran Saha confirming that she meets the criteria of Independence as prescribed under Section 149(6) of the Act and SEBI (LODR) Regulations, 2015.

Brief Profile of Mrs. Simran Saha nature of her expertise in specific functional as well as technical areas, names of companies in which She holds directorship, memberships/chairmanships of Board Committees and shareholding as required under SEBI (LODR) Regulations, 2015, are provided in this notice. The independent director fees will be payable to Mrs. Simran Saha as per the provisions of the Companies Act, 2013. The Board is of the opinion that she is the person of integrity who possesses required expertise and her association as Non-executive Independent Director will be beneficial to the Company and is independent of management. The Nomination & Remuneration Committee, recommended the re-appointment of Mrs. Simran Saha and Board of Directors of the Company has approved and recommended her re-appointment for a second consecutive term for a period of 5 (five) years, as provided in the resolution. Pursuant to Regulation 17(1C) of the SEBI (LODR) Regulations, 2015, approval of the shareholders for re-appointment of a person on the Board of Directors is to be taken at the next general meeting or within a period of 3 months from the date of appointment whichever is earlier. Therefore, it is proposed to seek the member's approval for the re-appointment of Mrs. Simran Saha as a Non-Executive & Independent Director of the Company, in terms of the applicable provisions of the Act.

The Company has also received a notice under Section 160 of the Act from a member proposing the candidature of Mrs. Simran Saha for the office of Independent Director of the Company.

None of the Directors and Key Managerial Personnel of the Company and their relatives are concerned or interested in the Resolution as set out in Item No. 3 of this Notice.

The Board recommends the Ordinary Resolution as set out in Item no. 3 of this Notice for the approval of the Members.

Details of Directors seeking appointment/re-appointment at the 33rd AGM [Pursuant to Regulation 26 and 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SS-2 – Secretarial Standards on General Meeting]

Name of Director	**Pranab Chakraborty**
Director Identification Number (DIN)	09030036
Date of Birth / Age	15/06/1965 / 61 years
Nationality	INDIAN
Date of first appointment on Board	April 15, 2021
Designation	Executive Director
Qualifications	Graduate
Terms and conditions of appointment	Whole time Director for a term of three (3) years whose office shall liable to retire by rotation
Remuneration proposed to be paid	As per shareholders' approval in AGM
Relationship with other Directors and KMP of the company	NONE
Qualifications	B.A Graduate

Experience in specific functional area	He has vast experience of around 30 years in Management Development, interpersonal and communication skills. He is also involve with other business houses in an advisory capacity. He brings with him a wide and rich experience of public service in various departments.
Directorships held in other Companies including listed companies	EAST INDIA GREEN FUELS PRIVATE LIMITED MAYUKH VINCOM PRIVATE LIMITED DHANLABH MARKETING PRIVATE LIMITED COMMERCIAL PROPERTIES & MERCHANDISE LTD
Name of listed entities from which the person has resigned in the past three years.	NIL
Membership/ Chairmanship of Committees of the Board of the Company*	Member of Audit Committee and Member of Stakeholders Relationship Committee
Memberships/ Chairmanships of committees of other listed companies *	NIL
Inter-se relationship with other Directors and Key Managerial Personnel	None
Number of Equity shares held in the Company	NIL
Terms and conditions of appointment/ re-appointment	Re-appointment as Director liable to retire by rotation
Last remuneration drawn	NIL
Details of remuneration sought to be paid	NIL
In the case of independent Directors, the skills and capabilities required for the role and manner in which the proposed person meets such requirements	NA
Number of meetings of the Board attended during the Financial Year 2025-2026	4 out of 4

Name of Director	**Simran Saha**
Director Identification Number (DIN)	09438380
Date of Birth / Age	29/09/1995, 30 Years
Nationality	INDIAN
Date of first appointment on Board	December 20, 2021
Designation	Independent Director
Qualifications	M. Sc.
Expertise in specific functional areas	She has a 8 years of experience in technical skills include specialized knowledge and expertise in fields such as Project planning and Research and Development
Directorships held in other Companies including listed companies	NIL
Name of listed entities from which the person has resigned in the past three years.	NIL
Membership/ Chairmanship of Committees of the Board of the Company*	Member of Audit Committee and Member of Stakeholders Relationship Committee Member of Nomination and Remuneration Committee
Memberships/ Chairmanships of committees of other listed companies *	NIL

Inter-se relationship with other Directors and Key Managerial Personnel	None
Number of Equity shares held in the Company	NIL
Terms and conditions of appointment/ re-appointment	Sitting fees as decided by the Board of Directors
Last remuneration drawn	NIL
Details of remuneration sought to be paid	NIL
In the case of independent Directors, the skills and capabilities required for the role and manner in which the proposed person meets such requirements	Her technical competence equips her to contribute effectively to the Board's deliberations, strategic decision-making, risk oversight, and governance responsibilities as an Independent Director
Number of meetings of the Board attended during the Financial Year 2025-2026	4 out of 4

* Committee positions only of Audit Committee and Stakeholders Relationship Committee in public companies have been considered.

By Order of the Board of Directors

Gunjan Bagla
Company Secretary and Compliance Officer
Membership No. A53102

Date : 25/05/2026
Place : Kolkata

BOARD'S REPORT

Dear Shareholders,

Your Directors present the 33rd Annual Report together with the Audited Financial Statements of Beeyu Overseas Ltd for the financial year ended 31st March, 2026.

SUMMARISED FINANCIAL HIGHLIGHTS

Particulars	Current Year (in Rs.)	Previous Year (in Rs)
Total Revenue	14,85,300.00	15,36,600.00
Total Expenses	17,05,800.00	19,19,900.00
Profit /(Loss) for the year before Tax for the year from continuing operations	(2,20,500.00)	(3,83,300.00)
Less: Deferred Tax	5,500.00	1,000.00
Profit/(Loss) for the year after tax	(2,15,000.00)	(3,84,300.00)

DIVIDEND

Your Directors have not declared any dividend for the financial year ended 31st March, 2026 due to current year losses and carried forward losses. The Company has incurred losses during the year under review and efforts are being made to improve performance. There was no transfer to reserves.

REVIEW OF OPERATIONS AND PERFORMANCE

The Company has discontinued all its manufacturing activities. The Company is exploring suitable opportunities. The Board is optimistic that our Company will soon be able to regain its past status, losses have declined in comparison to previous year losses.

SHARE CAPITAL

There was no change in paid up capital of the Company. The paid-up equity shares as on 31st March, 2026 was Rs. 141,414,530.00. During the year under review the Company has not issued any shares or any convertible debentures. The company has not issued shares with differential voting rights nor has it granted any sweat equity shares.

CAPITAL REDUCTION SCHEME

The members of the Company had, at the Annual General Meeting held on 20 September 2024, approved by way of a Special Resolution the reduction of the issued, subscribed and paid-up share capital of the Company from Rs. 14,14,14,530/- (Rupees Fourteen Crore Fourteen Lakh Fourteen Thousand Five Hundred Thirty only) divided into 1,41,41,453 equity shares of Rs. 10/- each to Rs. 8,28,200/- (Rupees Eight Lakh Twenty-Eight Thousand Two Hundred only) divided into 82,820 equity shares of Rs. 10/- each, subject to the receipt of all requisite statutory and regulatory approvals.

During the year under review, the Company actively pursued the requisite statutory, regulatory and judicial approvals in connection with the proposed reduction of share capital. The petition seeking sanction of the Scheme is presently pending before the Hon'ble National Company Law Tribunal, Bench-II, Kolkata ("NCLT"). The proposed reduction shall be implemented upon receipt of the necessary approvals and the final order of the Hon'ble NCLT.

As on the date of signing of this Annual Report, no order sanctioning the proposed reduction of share capital has been received from the Hon'ble NCLT. Accordingly, the proposed reduction has not become effective and no consequential effect thereof has been given in the financial statements for the financial year ended 31 March 2026.

PUBLIC DEPOSITS

During the year under review, your Company has not accepted any public deposits and as such during the year, no amount on account of principal or interest on public deposits was outstanding as on date of the Balance Sheet.

BUSINESS RISK MANAGEMENT

Although the Company has long been following the principle of risk minimization as is the norm in every industry, it has now become a compulsion. The Board members were informed about risk assessment and minimization procedures after which the Board formally adopted steps for framing, implementing and monitoring the risk management plan for the Company.

The main objective of this policy is to ensure sustainable business growth with stability and to promote a pro-active approach in reporting, evaluating and resolving risks associated with the business. In order to achieve the key objective, the policy establishes a structured and disciplined approach to Risk Management, in order to guide decisions on risk related issues. In today's challenging and competitive environment, strategies for mitigating inherent risks in accomplishing the growth plans of the Company are imperative. The common risks inter-alia are: Regulations, Competition, Business Risk, Technology

Obsolescence, Investments, retention of talent and expansion of facilities. Business risk, inter-alia, further includes financial risk, political risk, fidelity risk, legal risk. Since the Company is non-operational the above mentioned risks does not exist.

As a matter of policy, these risks are assessed and steps as appropriate are taken to mitigate the same.

INTERNAL FINANCIAL CONTROL SYSTEM AND THEIR ADEQUACY

The Company has adequate system of internal control commensurate with size, scale and complexity of its operations to safeguard and protect from loss, unauthorized use or disposition of its assets. All the transactions are properly authorized, recorded and reported to the Management. The Company is following all the applicable Accounting Standards for properly maintaining the books of accounts and reporting financial statements. The Internal Auditors of the Company checks and verifies the internal control and monitors them in accordance with policy adopted by the Company. Further, Statutory Auditors in its report expressed an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial controls.

VIGIL MECHANISM/ WHISTLE BLOWER POLICY

In order to ensure that the activities of the company and its employees are conducted in a fair and transparent manner by adoption of highest standards of professionalism, honesty, integrity and ethical behaviour. The company has adopted the vigil mechanism policy which is overseen by the Audit Committee. This policy is accessible on the website of the Company and the weblink for the same is *http:// www.beeyuoverseas.in/Whistle_Blower_Policy.pdf*

DIRECTORS AND KEY MANAGERIAL PERSONNEL

As on 31st March, 2026, the Board comprised of 4 (four) Directors with an optimum balance of Executive and Non-Executive Directors, including 1 Woman Director. The composition of the Board of the company comprises of 4 (four) Directors with 3 (three) Non-executive Independent Director. There has been no change in Directorship of the Company. Mr. Sovan Chatterjee, Mr. Pranab Chakraborty, Mrs. Simran Saha and Mr. Harendra Kumar Baitha continue to be Directors of the Company.

The Board on recommendation of Nomination Remuneration Committee has re-appointed Ms. Simran Saha (DIN: 09438380) as Independent & Non-Executive Director for second term of five consecutive years subject to approval of shareholders in General Meeting w.e.f. December 19, 2026.

RE-APPOINTMENT OF DIRECTOR RETIRING BY ROTATION

As per provisions of Section 152 of the Companies Act, 2013, Mr. Pranab Chakraborty (DIN: 09030036) retires by rotation and being eligible offers himself for appointment. The Board recommends his appointment to the shareholders. He has furnished requisite declaration pursuant to Section 164(2) of the Companies Act, 2014 to the effect that he is not disqualified from being continuing as a Director of the Company.

There are no Directors on the Board of the Company that has been debarred or disqualified from being appointed or continuing as director of companies by SEBI, Ministry of Corporate Affairs or any such other Statutory Authorities.

No Director was appointed or resigned during the year. No Independent Director resigned during the year.

DECLARATION BY INDEPENDENT DIRECTORS

The Directors has received necessary declaration from each Independent Director under Section 149 (7) of the Companies Act, 2013 and Regulation 16(1)(b) of Listing Regulations, that they meet the criteria of independence as provided in Section 149(6) of the Companies Act, 2013. In the opinion of the Board, the Directors eligible for appointment fulfills the conditions of being Independent as specified in the Act and Regulation 16 of the Listing Regulations which has been.

INDEPENDENT DIRECTORS

During the Financial Year 2025-26, there has been no change in circumstances affecting their status as Independence of the Company during the year.

The Board affirms that independent directors are persons of integrity, possess relevant expertise and experience and are independent of management regarding proficiency the Company has adopted requisite steps towards the inclusion of the names of all Independent Directors in the data bank maintained with the Indian Institute of Corporate Affairs, Manesar (IICA). Accordingly, the Independent Directors of the Company have registered themselves with the IICA for the said purpose. In terms of Section 150 of the Act read with Rule (4) of Companies (Appointment & Qualification of Directors) Rules, 2014 the Independent Directors are required to undertake online proficiency self-assessment test conducted by IICA within a period of 2 years from the date of inclusion of their names in the data bank.

None of the Non-Executive Directors hold any equity shares of the Company. There were no inter-se relationship between any of the Directors of the Company. During the year under review, the Non- Executive Director of the Company had no pecuniary relationship or transaction with the Company, other than sitting fees and reimbursement incurred by them.

KEY MANAGERIAL PERSONNEL

The following persons have been appointed as Key Managerial Personnel of the Company in compliance with the provisions of Section 203 of the Companies Act, 2013:

1. Mr. Gunjan Bagla - Company Secretary/ Compliance Officer
2. Mr. Shouvik Kundu - Chief Financial Officer
3. Mr. Pranab Chakraborty (DIN: 09030036) - Whole time Director

BOARD EVALUATION, ITS COMMITTEE AND INDIVIDUAL DIRECTOR

Pursuant to the provision of Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, the Board has carried out annual performance evaluation of its own performance, the directors individually as well the evaluation of the working of its Audit, Nomination & Remuneration and Stakeholders Relationship Committee. The evaluation of all the Directors and the Board as a whole was conducted and the Board approved the evaluation results as collated by the Nomination and Remuneration Committee. The Board expressed satisfaction on overall functioning of the Board, Committee and performance of Directors.

DIRECTORS APPOINTMENT AND REMUNERATION

The Nomination and Remuneration Committee has laid down the criteria for Director's appointment and remuneration. These are set out in the Nomination and Remuneration Policy.

NOMINATION AND REMUNERATION POLICY

The Board has, on the recommendation of the Nomination & Remuneration Committee framed a policy for selection and appointment of Directors, Senior Management and their remuneration. The Company Secretary is the secretary of this Committee. For maintaining the independence of the Board and separate its functions, Company's policy is to have an appropriate combination of Executive and Independent Directors.

The objectives of the NRC policy is to lay down criteria and terms and conditions with regard to identifying person who are qualified to become Directors and persons who may be appointed in KMP and SMP position and to evaluate the performance of Directors. The NRC committee of the Board (the Committee) along with the Board consider the positive attributes, independence, appropriate and diverse qualifications and skills. The Policy is available on the website of the Company and the weblink for the same is https://beeyuoverseas.in/docs/NOMINATION___REMUNERATION_POLICY.pdf

BOARD MEETINGS

During the year, 4 (Four) Board Meetings were held. The maximum interval between any two meetings was within the maximum allowed gap pursuant to the Companies Act, 2013 and SEBI Listing Regulations. The dates on which the Board Meetings were held are as follows:

23.05.2025, 07.08.2025, 07.11.2025 and 06.02.2026 respectively.

The details of which are also given in Corporate Governance Report. The provisions of Companies Act, 2013 and listing regulations were adhered to while considering the time gap between two meetings and did not exceed 120 days.

The Board meets at regular intervals to discuss and decide on the Company affairs. The agenda for the Board and Committee Meetings include detailed notes on the items to be discussed to enable the Directors to make an informed decision.

COMMITTEES OF THE BOARD

Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee has been constituted and the composition, attendance and their terms of reference has been furnished in the Corporate Governance Report. The constitution of these committee is in compliance with provisions of the Act and Listing Regulations.

DIRECTORS' RESPONSIBILITY STATEMENT

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statements in terms of Section 134(3) I of the Companies Act, 2013:

(i) that in the preparation of the annual accounts, the applicable accounting standards have been followed with no material departures;

(ii) that the Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the losses of the Company for that period;

(iii) that proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(iv) that the annual financial statements have been prepared on a going concern basis.

(v) that proper internal financial controls were in place and that the financial controls were adequate and were operating effectively.

(vi) that proper systems to ensure compliance with the provisions of all applicable laws were in place and were adequate and operating effectively.

RELATED PARTY TRANSACTIONS

All related party transactions are placed before the Audit committee for review and approval. In line with the requirements of the Act and SEBI listing regulations the Company has formulated the Policy on materiality of related party transactions which is also available on the website of the Company. Pursuant to the provisions of the Act and SEBI Listing Regulations no material related party transactions were entered during the year by the company. Accordingly, the disclosure of Related Party Transaction as required under the Section 134(3)(h) of the Act in Form AOC-2 is not applicable. Further there are no material related party transaction during the year into the Promoters, directors, KMP which may have potential conflict with the Company.

As per Listing Regulations and the terms of reference of the Audit Committee, the Committee undertakes quarterly review of related party transactions entered into by the Company with its related parties. Pursuant to Regulation 23(9) of Listing Regulation, the Company has placed the disclosures on related party transaction in prescribed format with the Stock Exchange.

The policy on related party transactions can be accessed at https://www.beeyuoverseas.in/Related_Party_Transaction_Policy.pdf

INVESTMENTS, LOANS AND GUARANTEE

There are no investments made, loans given & guarantees and securities provided by the Company during the current year and previous years.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURT

There are no significant and material orders passed by the Regulators/Courts which would impact the going concern status of the Company and its future operations.

CODE OF CONDUCT

The Board of Directors has approved a Code of Conduct which is applicable to the Member of the Board and all employees in the course of day to day business operations of the Company.

The Code has been posted on the Company's website: https://beeyuoverseas.in/Disclosures_under_Regulation_46/5/5_i.pdf

All the Board Members and KMP have confirmed compliance with the Code.

OBLIGATION OF COMPANY UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

In order to prevent sexual harassment of women at work place a new Act. The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 has been notified on 9th December, 2013. Under the said Act, every company is required to set up an Internal Complaints Committee to look into complaints relating to sexual harassment at work place of any women employee.

Our Company has adopted a policy for prevention of Sexual Harassment of Women at workplace. During the year, Company has not received any complaint of harassment from any person dealing in association with the Company.

The following is a summary of Sexual Harassment Complaints received and disposed off during the financial year 2025-2026.

a.	Number of complaints pending at the beginning of the year	- NIL
b.	Number of complaints of Sexual Harassment received during the year	- NIL
c.	Number of cases pending for more than ninety days	- NIL
d.	Number of cases pending for more than ninety days	- NIL
e.	Number of workshops or awareness programme against Sexual Harassment carried out	– One
f.	Nation of action taken by the Company	- N.A
g.	Number of complaints pending at the end of the year	- NIL

RISK MANAGEMENT

The Company has laid down well defined risk management mechanism covering the risk exposure, potential impact and risk mitigation process. The Board periodically reviews the risks and suggests steps to be taken to control and mitigate the same through a properly framework.

PREVENTION OF INSIDER TRAINING

The Company has adopted a Code of Conduct for Prevention of Insider Trading with a view to regulate trading in securities by the Directors and designated employees of the Company. The code requires pre-clearance for dealing in the Company's shares and prohibits the purchase or sale of Company's shares by the Directors and designated employees while in possession of unpublished price sensitive information in relation to the Company and during the period when Trading Window is closed. The Board is responsible for implementation of the Code.

All Board Directors have confirmed compliance with the Code and the weblink is https://beeyuoverseas.in/docs/BOL_code_of_Insider_Trading.pdf

AUDITORS

A) STATUTORY AUDITORS

M/s Agarwal & Associates, Chartered Accountants (ICAI Firm Registration No. 323210E) were appointed as Statutory Auditors for a consecutive term of 5 years to hold office from the conclusion of 30th Annual General Meeting till the conclusion of the 36th Annual General meeting of the Company to be held in calendar year 2029, by the Board of Directors on recommendation of Audit Committee.

There are no qualifications/ adverse remarks in the Audit Report. The Auditors have not reported any fraud during the year.

SECRETARIAL AUDITORS

Pursuant to the provisions of Section 204 of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed M/s. Ekta Goswami & Associates, Company Secretaries, Kolkata to undertake the secretarial audit of the Company. The Secretarial Audit Report is annexed herewith as 'Annexure- I'.

There are no qualifications or adverse remarks by the Secretarial Auditors

B) INTERNAL AUDITORS

The Internal Audit of the Company is conducted by Mr. Sudipto Roy Chowdhury, Company Secretary in Practice (Mem No. 17131, CP No. 7420). The findings of the Internal Audit and the Action Taken Report on the Internal Audit are placed before the Audit Committee which reviews the audit findings, steps taken and the adequacy of Internal Control System.

C) COST RECORDS AND COST RECORDS

Maintenance of cost records and requirement of cost audit as prescribed under the provision of Section 148(1) of the Act are not applicable for the business activities carried out by the Company.

Considering the services rendered by the Company maintenance of cost records is not applicable to the Company under sub-section (1) of Section 148 of the Act. Therefore, no Cost Auditor was required to be appointed by the Company.

CORPORATE GOVERNANCE

A separate Section on corporate governance, practices followed by the Company, together with a certificate from the Statutory Auditors confirming compliance forms as integral part of this report.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The information on conservation of energy, technology, absorption is not applicable as no manufacturing activity took place during the year.

Foreign exchange earnings and outgo stipulated under Section 134(3) (m) of the Companies Act, 2013 read with Rule 8 of the Companies Act, 2014 is NIL.

EXTRACT OF ANNUAL RETURN

Pursuant to Section 134(3)(a) and Section 92(3) of the Act read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014, the Annual Return of the Company is uploaded on the website of the Company and can be accessed at https://beeyuoverseas.in/disclosures_under_regulation_46.shtml

PARTICULARS OF EMPLOYEES

The information required pursuant to Section 197 read with Rule, 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 in respect of employees of the Company is NIL as no employee falls within the limits of the Section.

The Company has Executive Director and CFO and due to financial constraints being faced by the company they have foregone their remuneration. Further, no sitting fees have been paid to any Director during the year. The Company Secretary only draws remuneration.

The particulars of the employees who are covered by the provisions contained in rule 5(2) and Rule 5(3) of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are:

a) Employed throughout the year : Nil

b) Employed for part of the year : Nil

CORPORATE SOCIAL RESPONSIBILITY

The provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, are not applicable to the Company during the year under review, as the Company does not satisfy the eligibility criteria prescribed under the said provisions. Accordingly, the Company was not required to constitute a Corporate Social Responsibility Committee, formulate a CSR Policy, or incur any expenditure towards Corporate Social Responsibility activities during the year as the Company has incurred losses.

PRACTICING COMPANY SECRETARY CERTIFICATE ON DIRECTOR DISQUALIFICATION

The Company has obtained a Certificate from a Practicing Company Secretary confirming that none of the Directors has been debarred or disqualified from being appointed or continuing on the Board as Directors of any Company by any statutory authority.

OTHER DISCLOSURES

1. There were no material disclosures changes and commitments affecting the financial position of the Company occurring between 31st March, 2026 and the date of the Report:
2. There is no change in business of the Company.
3. Website of the Stock Exchange; Disclosure and filing with the BSE Ltd by the Company are also hosted on website of the Company.
4. Disclosures: The Company also informs by way of intimation to the Stock Exchange all price sensitive matters as such other matters which is in its opinion are material and have relevant to the shareholders.
5. The Company has hosted on its websites all the polices and other required information.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION

There is no such amount of Unpaid or Unclaimed Dividend to be transferred to Investor and Education and Protection Fund for the financial year ended 31st March, 2026.

FAMILIARISATION PROGRAMME FOR INDEPENDENT DIRECTORS

Pursuant to the provisions of Regulation 25(7) of the SEBI Listing Regulations read with Schedule IV of the Act, the Company has undertaken familiarization programme for the Independent Directors to acquaint them with the Company, their roles and responsibilities, operational aspects and governance framework of the Company.

DISCLOSURE UNDER RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION) RULE, 2014

The information required pursuant to Section 197 read with Rule 5(1) of the Companies (Appointment and Remuneration) Rules, 2014 in respect of employees of the Company and Directors is not given as no remuneration is given to Directors, Whole time Director and CFO is not receiving any remuneration. The Company Secretary is receiving salary, Further, any member interested in obtaining any copy may write to the company Secretary of the Company.

The ratio of the remuneration of each Director to the median remuneration of the employee for the financial year- NIL as no remuneration paid to Directors/CFO

1. Percentage increase in remuneration of each Director, CFO, CS in financial year – NIL
2. The percentage increase in the median remuneration of employees in the financial year – NIL
3. Average percentile increase already made in the salaries of employees other than Managerial personnel – NIL
4. Remuneration paid during the year is as per Remuneration policy of the Company
5. No of employees in the company 3 (three)

BOARD EVALUATION

In compliance with the requirements of the provisions of Section 178 of the Companies Act, 2013 read with Rules made thereunder and provisions of Schedule IV to the Act as the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 your company has carried out a performance evaluation programme for the Board of Directors, Committees of the Board and Individual Directors for the financial year ended 31st March, 2026 The Board looking into the market scenario and present economic conditions have evaluated the performance to be satisfactory.

Performance Evaluation Criteria of Independent Director

1. Attending Board / Committee Meeting
2. Going through the agenda paper and providing inputs in the meetings of Board/Committees
3. Guidance to the Company from time to time
4. Discharge of duties as per Schedule IV of the Companies Act, 2013 and compliance with the other requirements of the said Act.

COMPLIANCE OF MATERNITY BENEFIT ACT, 1961

The Company is compliant with the applicable provisions of Maternity Benefit Act, 1961 and has policies, systems and processes in place to ensure compliance.

COMPLIANCE OF SECRETARIAL STANDARDS

The Company has complied with Secretarial Standards I and II, issued by the Institute of Company Secretaries of India, pursuant to the provisions of the Companies Act, 2013 and such systems are adequate and operating effectively.

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Pursuant to the provisions of the Listing Regulations, a Management Discussion and Analysis Report is enclosed and forms part of Annual Report.

ANNUAL SECRETARIAL COMPLIANCE REPORT

In terms of the provisions of Circular NO.CIR/CFD/CMD/27/2019 dated 8th February, 2019 issued by SEBI, the Company has obtained the Annual Secretarial Compliance Report for the Financial Year ended 31st March, 2026 from Practicing Company Secretary confirming compliance of applicable SEBI Regulations and circulars thereunder.

SUBSIDIARY / ASSOCIATE / JOINT VENTURE

The Company does not have any subsidiary/ associate/ joint venture company.

PROCEEDINGS PENDING, IF ANY, UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

The Company has neither filed an application during the year under review nor are any proceedings pending under the Insolvency and Bankruptcy Code, 2016 as at 31st March, 2026.

THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

There was no instance of one time settlement with any bank or financial institution.

DISCLOSURE OF CERTAIN TYPE OF AGREEMENTS BINDING ON LISTED ENTITIES PURSUANT TO SCHEDULE III PARA A, CLAUSE 5A OF LISITNG REGULATION

There are no agreements impacting management or control of the company or imposing any restriction or create any liability upon the company. There were no revision of financial statements and Board Report of the Company during the year under review. Business Responsibility and Sustainability Report is not applicable to the company.

ACKNOWLEDGEMENTS

The Company has been very well supported from all quarters and therefore your directors wish to place on record their sincere appreciation for the support and co-operation received from all associated with the Company.

For and on behalf of the Board of Directors

Sovan Chatterjee
Chairman
DIN: 10349322

Place: Kolkata
Date: 25.05.2026

SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31.03.2026
[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To
The Members
Beeyu Overseas Limited
15, Chittaranjan Avenue
Ground Floor
Kolkata - 700 072

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by Beeyu Overseas Limited (CIN: L51109WB1993PLC057984) having its Registered Office at 15, Chittaranjan Avenue, Ground Floor, Kolkata - 700 072, West Bengal ("hereinafter called the Company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the Company has, during the audit period covering the financial year ended 31.03.2026 has complied with the statutory provisions listed hereunder and also that the Company has proper Board- processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings; (Not applicable to the Company during the audit period)

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

   (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

   (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

   (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2021; (Not applicable to the Company during the audit period)

   (d) The Securities and Exchange Board of India (Share Based Employee Benefit and Sweat Equity) Regulations, 2021; (Not applicable to the company during the audit period)

   (e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; (Not applicable to the Company during the audit period)

   (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 2025 regarding the Companies Act and dealing with client;

   (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; and (Not applicable to the Company during the audit period);

   (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not applicable to the Company during the audit period);

   (i) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 and circulars/ guidelines issued thereunder.

(vi) The Company presently has no manufacturing activities as confirmed by the Management of the Company and as such there is no specific law applicable to the Company.

We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards (SS-1 and SS-2) issued by The Institute of Company Secretaries of India and notified by Ministry of Corporate Affairs.

(ii) Listing Agreement entered into by the Company with BSE Limited read with (Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015)

We, further confirm that compliance of applicable financial laws including Direct & Indirect Laws by the Company has not been reviewed in this Audit since the same has been subject to review by the Statutory Auditors and other designated professionals.

We report that during the period under review, the Company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above.

We further report that:

A. The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors including one woman director. The changes if any in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

B. Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All decisions at Board Meetings and Committee Meetings are carried out unanimously as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines etc.

We further report that during the Audit Period, the Company has not undertaken any specific event/ action that can have a bearing on the Company's compliance responsibility in pursuance of the above referred Laws, Rules, Regulations, Guidelines, Standards, etc.

We further report that during the audit period there were no instances of:

- Public/Rights/Preferential Issue of Shares/ Debentures/Sweat Equity, etc.
- Redemption/ Buy Back of Securities
- Major decisions taken by the members in pursuance of section 180 of the Companies Act, 2013
- Merger/Amalgamation/ reconstruction, etc.
- Foreign Technical Collaboration

Note: This report is to be read with our letter of event date which is annexed as Annexure - A and forms an integral part of this report.

For Ekta Goswami & Associates

Ekta Goswami
Practising Company Secretary
ACS: 40657, COP: 16778, UIN: S2016WB405300
PRCN: 2234/2023, UDIN: A040657H000439528

Date: 25/05/2026
Place: Kolkata

Annexure - A

To
The Members
Beeyu Overseas Limited
15, Chittaranjan Avenue, Ground Floor,
Kolkata - 700 072

Our report of even date is to be read along with this letter.

1) Maintenance of Secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2) We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, We followed provide a reasonable basis for my opinion.

3) We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.

4) Where ever required, We have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5) The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6) The Secretarial Audit report is neither an assurance as to future viabillity of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Ekta Goswami & Associates

Ekta Goswami
Practising Company Secretary
ACS: 40657, COP: 16778, UIN: S2016WB405300
PRCN: 2234/2023, UDIN: A040657H000439528

Date: 25/05/2026
Place: Kolkata

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i)
of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To
The Members of
Beeyu Overseas Limited
15, Chittaranjan Avenue
Kolkata - 700 072

We have examined the relevant registers, records, forms, returns and disclosure received from the Directors of M/s. Beeyu Overseas Limited having CIN: L51109WB1993PLC057984 and having its registered office at 15, Chittaranjan Avenue, Ground Floor, Kolkata - 700072 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this certificate, in accordance with Regulation 34(3) read with Schedule V Para – C Sub clause 10 (i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in as considered necessary and explanations furnished to us by the Company & its officers, We hereby certify that none of the Directors on the Board of the Company as stated below for the financial year ending 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of Companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, West Bengal or any such other Statutory Authority.

Sl. No.	DIN	Name	Date of appointment in Company
1	09030036	PRANAB CHAKRABORTY	15/04/2021
2	09438380	SIMRAN SAHA	20/12/2021
3	10349324	HARENDRA KUMAR BAITHA	04/12/2023
4	10349322	SOVAN CHATTERJEE	04/12/2023

Ensuring the eligibility for the appointment/ continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For Ekta Goswami & Associates

Ekta Goswami
Practising Company Secretary
ACS: 40657, COP: 16778, UIN: S2016WB405300
PRCN: 2234/2023, UDIN: A040657H000439462

Date: 25/05/2026
Place: Kolkata

WHOLE TIME DIRECTOR (WTD) AND CHIEF FINANCIAL OFFICER (CFO) CERTIFICATION

We, Pranab Chakraborty, Whole time Director and Shouvik Kundu, Chief Financial Officer of the Company, to the best of our knowledge and belief, certify that:

a. We have reviewed the financial statements including cash flow statement for the financial year ended 31st March, 2026 and to the best of our knowledge and belief :

   I. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

   II. These statements together present a true and fair view of the Company’s affairs and are in compliance with existing accounting standards, applicable laws and regulations.

b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year, which are fraudulent, illegal or violative of the Company’s code of conduct.

c. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to address these deficiencies.

d. We have indicated to the auditors and the Audit Committee:

   I. significant changes in the internal control over financial reporting during the year;

   II. significant changes in the accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

   III. that there are no instances of significant fraud of which they have become aware of and involvement therein of the management or an employee having a significant role in the Company’s internal control system over financial reporting.

Date: 25/05/2026
Place: Kolkata

Pranab Chakraborty
Wholetime Director
DIN: 09030036

Shouvik Kundu
Chief Financial Officer

MANAGEMENT DISCUSSION AND ANALYSIS

A. OUTLOOK

Global economy remained resilient during 2025 despite geopolitical uncertainties, trade policy, realignments inflationary pressures, India continues to be among the fastest growing major economies globally, supported by strong domestic demand, Government initiatives such as Make in India, Standup India.

RISKS & CONCERNS

The risk identification and assessment process is dynamic and hence the Company has been able to identify, monitor and mitigate the most relevant strategic and operational risks both during the period of accelerated growth as well as through the recessionary phase of the economy we recently witnessed. All inherent risks are measured, monitored and regularly reported to the management. Your Company has diligently followed all the Government issued guidelines including adoption of social distancing norms at work place and all necessary precautions for all employees Cyber Security has also become necessary. Cyber frauds have become a matter of concern.

B. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

Your company has instituted adequate control systems commensurate with its size and scale of operation. The Audit Committee periodically reviews such systems with the help of internal and Statutory Auditors and reports to the Board on its inadequacy. The Auditors have access to all records and information of the Company. Internal Controls form an integral part of the Company's general organizational structure.

C. INTERNAL FINANCIAL CONTROLS

The Internal Financial Controls are adequate and functioning actively. Your Company remains committed to improve the effectiveness of internal control and processes. The IFC with regard to Financial Statement are adequate in opinion of the Board of Directors.

D. HUMAN RESOURCES

Human capital continues to be a vital resource for all Company. The Company has a continuous process to monitor individual performance.

E. PROHIBITION OF INSIDER TRADING

The Company has implemented a policy prohibiting Insider Trading in conformity with applicable regulations. The trading window disclosure are intimated to Stock Exchange in advance.

F. DETAILS OF SIGNIFICANT CHANGES IN KEY FINANCIAL RATIOS;

Ratios

Sl. No.	Ratio	31.03.2026	31.03.2025	% Variance	Remarks for variance more than 25%
1	Current Ratio (in times)	18.94	18.80	0.74	N.A.
2	Debt-Equity Ratio (in times)	110.47	58.28	89.55	Due to Depletion of net-worth
3	Debt Service Coverage Ratio (in times)	0.17	(0.95)	(117.89)	Due to there being negative operating profits
4	Return on Equity (ROE) %	(63.94)	(60.43)	5.81	N.A.
5	Inventory Turnover Ratio (in times)	N.A	N.A	N.A	N.A.
6	Trade Receivable Turnover Ratio (in times)	N.A	N. A	N.A	N.A.
7	Net Capital Turnover Ratio (in times)	N.A	N. A	N.A	N.A.
8	Net Profit Ratio (%)	N.A	N. A	N.A	N.A.
9	Return on Capital Employed (%)	(96.38)	(86.37)	11.59	N.A.
10	Return on Investment (ROI) (%)	N.A	N.A	N.A	N.A.

The detail of key financial ratios are given in Note 12 (xviii) to Financial Statement
*Remarks have been provided for variance occurring more than 25% during the year.

G. CAUTIONARY STATEMENT

Statement in the Management Discussion and Analysis describing the Company's objectives, expectations or projections may be forward looking statement within the meaning of applicable securities, law and regulations. Actual results could differ materially from those expressed or implied. Important factors that could make a difference to the Company's operation include global and Indian demand supply conditions, finalized goods prices, changes in Government regulations tax regimes, economic development within India.

Place : Kolkata
Date : 25.05.2026

REPORT ON CORPORATE GOVERNANCE

Company's Philosophy

Our Company believes that any meaningful policy on Corporate Governance must provide executive freedom to the management to drive the enterprise forward without undue hindrance and simultaneously create a framework of effective accountability within which the freedom of management is to be exercised so that the decision making power vested in the executive management is used with care and responsibility to meet stakeholders' aspirations and expectations of Society. These core principles form the cornerstone of the corporate governance philosophy of your Company, namely trusteeship, transparency, empowerment and accountability, control and ethical corporate citizenship. Your Company believes that the practice of each of these leads to the creation of right corporate culture that enables the Company to be managed in a manner that fulfills the purpose of Corporate Governance.

The Company is in compliance with the requirements stipulated under Regulations 17 to 27 read with Schedule V and clauses (b) to(i) and (t) of Regulation 46(2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as applicable with regard to corporate governance.

Board of Directors

i) Composition and category of the Board

The Board of Directors of the Company is constituted with the optimum combination of both Independent and Non-Independent Directors. The Board of Directors of the Company having expertise and experience in various fields. The size and composition of the Board confirm to the requirements of the Corporate Governance Code under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in conformity with Regulation 17 read with Rule 149 of the Act.

As on 31st March, 2026, the Board of Directors of your Company consisted of four Directors out of which three are Non-Executive Independent Directors including one Woman Independent Director and One Executive Director and the Chairman of the Board is a Non-Executive Director not related to the promoter, and accordingly has the following Composition:-

Category of Director	**No. of Directors**	**Percentage(%)**
Executive Director	1	25%
Non-Executive Independent Director	3	75%

ii) Conduct of Board Proceedings, Attendance at the Board Meetings/last AGM etc.

In terms of the Company's Corporate Governance Policy, all statutory and other significant material information are placed before the Board to enable it to discharge its responsibilities of strategic supervision of the Company as trustees of the Shareholders. Four (4) Board Meetings were held during the year and the maximum interval between any two meetings was less than 120 days which is within the maximum allowed gap pursuant to the Companies Act, 2013 and SEBI Listing Regulations. The necessary quorum was present for all Board Meetings. The dates on which the Board Meetings were held are as follows:

23.05.2025, 07.08.2025, 07.11.2025, 06.02.2026 respectively.

None of the present directors are "Relative" of each other as defined in Section 2(77) of Companies Act, 2013 and Rule 4 of the Companies (Specification of Definition Details) Rules, 2014.

Name of the Directors and DIN	Category and Designation	Attendance at		Directorships and Chairmanship/ Membership of Board Committees in other public limited companies		
		Board Meeting out of 4 held	The last AGM held on 23.09.2025	Directorship	Committee Membership including Chairmanship	Committee Chairmanship
Mr. Sovan Chatterjee (DIN: 10349322)	Chairman Non-Executive and Independent	4	Yes	NIL	NIL	NIL
Mrs. Simran Shah (DIN:09438380)	Non-Executive and Independent (Woman Director)	4	Yes	NIL	NIL	NIL
Mr. Harendra Kumar Baitha (DIN: 10349324)	Non-Executive and Independent	4	Yes	NIL	NIL	NIL
Mr. Pranab Chakraborty (DIN: 09030036)	Executive Director (Whole Time)	4	Yes	1	NIL	NIL

None of the Directors of the Company are related as per the Companies Act, 2013. None of the Directors hold any Directorship in listed company as on 31.03.2026.

BOARD PROCEDURE

During the year, information as mentioned in Annexure X to Regulation 29 of the Listing Obligations and Disclosure Requirements Regulations has been placed before the Board for its consideration. The company issued formal letters of appointment to independent directors in the manner as provided in the Companies Act, 2013 and Listing Regulations. The terms and conditions of appointment are disclosed on the website of the company. www.beeyuoverseas.in as required under Regulation 36(3) of Listing Regulations and revised Secretarial Standards issued by ICSI, particulars of Directors seeking re-appointment are given in Notice of AGM.

TERMS &CONDITIONS OF APPOINTMENT OF INDEPENDENT DIRECTORS

Based on declarations received from Independent Directors, the Board of Directors have confirmed that they meet the criteria of independence as mentioned under Regulation 16(1)(b) of the Act and are Independent of management. Independent Directors of the company are non-executive Directors as defined under Regulation 16(1)(b) of Listing Regulation read with Section 147 (6) of the Act. The Independent Director have confirmed that they are not aware of any circumstances or situation that exists or may be reasonable anticipated that could impart or impact their ability to discharge their duties

INDUCTION & FAMILARISATION PROGRAMME

The company has formulated a policy to familiarize the independent directors with the company, their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the company, etc., through various programmes. The details of such familiarization programmes are disclosed on the website of the company and weblink is *http://www.beeyuoverseas.in/docs/FAMILIARISATION_PROGRAMME.pdf*

SKILLS /EXPERTISE/COMPETENCIES OF THE BOARD OF DIRECTORS

The Board of Directors has identified the list of core skills/expertise /competencies of the Board in Marketing, Finance and Accounts, diversified leadership and regulatory compliance, corporate legal matter, strategy planning, administration and management all the directors in general have the appropriate mix of skills.

Name of Directors	**Skills**
Mr. Sovan Chatterjee	Financial Management, Leadership and Legal Skill, Strategic thinking and decision making
Mrs. Simran Saha	Technical skills, Financial Management, Project planning and Research and Development
Mr. Harendra Kumar Baitha	Financial, Operations and Marketing Skill, Behavioural skills
Mr. Pranab Chakraborty	Management Development, Industry experience, interpersonal and communication skills, Knowledge of accounting

Code of Conduct for Board Members and Senior Management

The Board of Directors has laid down the code of conduct for all the Board members and senior management. Additionally, all the independent directors of the company shall be bound by duties of independent directors as set out in the Companies Act, 2013 read with the Schedules and Rules thereunder. All the Board members have affirmed compliance with the code of conduct. The Code of Conduct is available on the website of the Company.

Board Committees

There are three committees of the Board viz., the Audit Committee, Nomination & Remuneration Committee & Stakeholder Relationship Committee. The terms of reference of the Board Committees are determined by the Board from time to time. Minutes of Board Committee meetings are placed for the information of the Board. Matters requiring the Board’s attention/ approval are placed before the Board by the respective Committees. The role and composition of these Committees, including the number of meetings held during the financial year and the related attendance of the Members, are provided below:

AUDIT COMMITTEE

As on 31st March, 2026, the Audit Committee of the Board consisted of three Directors namely Mr. Sovan Chatterjee, Mr. Pranab Chakraborty and Mrs Simran Saha. Mr. Sovan Chatterjee acts as the Chairman of the Committee is a Non-Executive Independent Director.

The Audit Committee met 4 (Four) times on 23.05.2025, 07.08.2025, 07.11.2025, 06.02.2026 during the year respectively and the maximum interval between any two meetings was within the maximum allowed gap pursuant to the Companies Act, 2013 and SEBI Listing Regulations and did not exceed 120 days. The attendance of each member at the Audit Committee Meetings is given herein below. The representative of the Statutory Auditors are Permanent Invitees to the Audit Committee. The Company Secretary is in attendance to the meetings.

Attendance of each member at the Audit Committee Meetings held during the year:-

Name of the Committee Member	No of Meetings entitled to attend	No. of Meetings attended
Mr. Sovan Chatterjee, Chairman (Non-Executive Director)	4	4
Mrs. Simran Saha, Member (Non-Executive Director)	4	4
Mr. Pranab Chakraborty, Member (Executive Director)	4	4

The role and terms of reference of the Audit Committee are in accordance with all the items listed in Regulation 18 of SEBI (LODR) Regulation, 2015 with the Stock Exchange and in Section 177 of the Companies Act, 2013. Brief description of the terms of reference of the Audit Committee is as follows:

1. Oversight of the Company's financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible.
2. Recommending to the Board, the appointment, re-appointment and, if required, the replacement or removal of the statutory auditor and the fixation of audit fees.
3. Approval of payment to statutory auditors for any other services rendered by the statutory auditors.
4. Reviewing, with the management, the annual financial statements before submission to the board for approval, with particular reference to:
   a. Matters required to be included in the Directors' Responsibility Statement to be included in the Board's report in terms of clause (c) of subsection 3 of Section 134 of the Companies Act, 2013.
   b. Changes, if any, in accounting policies and practices and reasons for the same,
   c. Major accounting entries involving estimates based on the exercise of judgment by management,
   d. Significant adjustments made in the financial statements arising out of audit findings,
   e. Compliance with listing and other legal requirements relating to financial statements,
   f. Disclosure of any related party transactions,
   g. Qualifications in the draft audit report.
5. Reviewing, with the management, the quarterly financial statements before submission to the board for approval.
6. Reviewing, with the management, performance of statutory and internal auditors and adequacy of the internal control systems.
7. Approval of any subsequent modification of transaction of the Company with related parties and material modifications
8. Reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure, coverage and frequency of internal audit.
9. Discussing with internal auditors any significant findings and follow up thereon.
10. Reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board.
11. Discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.
12. To look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (In case of non-payment of declared dividends) and creditors, if any
13. To review the functioning of the Whistle Blower mechanism,
14. Carrying out any other function as is mentioned in the terms of reference of the Audit Committee.

STAKEHOLDERS RELATIONSHIP COMMITTEE

As on 31st March, 2026, the Stakeholders Relationship Committee of the Board consisted of three Directors namely Mr. Sovan Chatterjee, Mr. Pranab Chakraborty and Mrs Simran Saha. Mr. Sovan Chatterjee acted as the Chairman of the Committee is a Non-Executive Independent Director.

There were 2 (Two) meetings held during the year- 23.05.2025 and 07.08.2025 respectively. Attendance of each member at the Stakeholder Relationship Committee Meetings held during the year

The terms of reference of the Committees are briefly set out below -

- to approve transfers/transmission/sub-division/duplicate share certificates and looks into Redressal of Shareholders'/ Investors' complaints relating to non-receipt of notices, share certificates, annual reports, dividends, transfer of shares, dematerialization of shares and other grievances.
- Review of measures taken for effective exercise of voting rights by shareholders
- review of adherence to service standards adopted by the company.
- Any other matter as prescribed by the Act and SEBI.

Share transfers if any are processed weekly and approved by the Stakeholder Relationship Committee. Investor grievances are placed before the Committee. There were no pending investor complaints which remained unresolved. The Company also monitors grievance received through SEBI Complaints Redress System (SCORES) - a centralized web based complaints redress system which serves as a centralized database of all complaints received, enables uploading of Action Taken Reports (ATRs) by the concerned companies and online viewing by the investors of actions taken on the complaint and its current status. All share transfers/transmission lodged up to March 31, 2026, have been processed by the Company.

As per SEBI Notification No. SEBI/LAD-NRO/ GN/2018/24 dated June 8, 2018 and further amendment vide Notification No. SEBI/LADNRO/GN/2018/49 dated November 30, 2018, w.e.f., April 1, 2019 the transfer of securities of listed companies shall not be processed unless the securities are held in the dematerialized form (Demat) with a depository. Hence, the members of the company are requested to dematerialize their shareholding to avail the benefits of dematerialization. Only the requests for transmission and transposition of securities in physical form, will be accepted by the RTA.

Name of the Committee Member	No of Meetings entitled to attend	No. of Meetings attended
Mr. Sovan Chatterjee, Chairman (Non-Executive Director)	2	2
Mrs. Simran Saha, Member (Non-Executive Director)	2	2
Mr. Pranab Chakraborty, Member (Executive Director)	2	2

The details of complaints received and attended to during the year are given below:

a. No. of complaints received from shareholders : NIL

b. No. of complaints resolved / redressed : N.A.

c. No. of complaints pending as on 31st March, 2026 : NIL

No requests for share transfers and dematerialization received during the financial year were pending for more than two weeks. Mr. Gunjan Bagla, Company Secretary, acts as the Compliance Officer.

NOMINATION & REMUNERATION COMMITTEE

In compliance with the provisions of Section 178 of the Companies Act, 2013 the Board of Directors of the Company had constituted a Committee. The Nomination and Remuneration Committee acts in accordance with the prescribed provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of the SEBI (LODR), Regulations, 2015.

Composition

As on 31st March, 2026, the Nomination & Remuneration Committee of the Board consisted of three Directors namely Mrs Simran Saha, Mr Sovan Chatterjee and Mr. Harendra Kumar Baitha. Mrs. Simran Saha acted as the Chairperson of the Committee is a Non-Executive Independent Director.

There were 1 (one) meetings held during the year - 23.05.2025. No Remuneration has been paid to the Directors of the Company during the year.

The Board has approved the terms of the NRC Committee as follows:

- To identify persons who are qualified to become Directors and who may be appointed in senior management in accordance with the criteria laid down and to recommend to the Board their appointment and / or removal.
- To carry out evaluation of every Director's performance
- To formulate the criteria for determining qualifications, positive attributes and independence of a Director, and recommend to the Board a policy, relating to the remuneration for the Directors, key managerial personnel and other employees
- To formulate the criteria for evaluation of independent Directors and the Board
- To device a policy on Board Diversity
- To recommend / review remuneration of Managing Director(s)/ and Whole time Director(s) based on their performance and defined assessment criteria

Name of the Committee Member	No of Meetings entitled to attend	No. of Meetings attended
Mrs. Simran Saha, Chairperson (Non-Executive Director)	1	1
Mr. Sovan Chatterjee, Member (Non-Executive Director)	1	1
Mr. Harendra Kumar Baitha, Member (Non-Executive Director)	1	1

PERFORMANCE EVALUATION OF BOARD, COMMITTEES & DIRECTORS

Pursuant to the governing provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a formal annual evaluation was carried out by the Board of its own performance and that of its committee and individual directors. During the year under review, one meeting of the Independent Directors was held on 08.08.2025, wherein the performance of non-independent directors, Chairman of the Company and the Board, as a whole was reviewed. The performance evaluation of the Committees and Independent Directors was carried out by the entire Board, excluding the Director being evaluated.

INDEPENDENT DIRECTORS

Schedule IV to the Companies Act, 2013 and the Listing Regulations mandates that the Independent Directors to hold at least one meeting in every financial year, without the presence of Non-Independent Directors and members of the management.

During the year under review, One (1) separate meetings of Independent Directors was held on 08.08.2025 to discuss:

- Evaluation of the performance of Non-Independent Directors and Board of Directors as a whole;
- Evaluation of the performance of the Chairman of the Company taking into accounts the views of the Executive & Non-Executive Directors.
- Evaluation of the quality, content and timeliness of flow of information between the management and the Board that is necessary for the Board to effectively and necessarily perform its duties.

All the Independent Directors were present in the Meeting.

CORPORATE SOCIAL RESPONSIBILITY

The provisions of Section 135 of the Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, are not applicable to the Company during the financial year under review, as the Company does not satisfy the eligibility criteria prescribed under the said provisions. Accordingly, the Company was not required to constitute a Corporate Social Responsibility Committee, formulate a CSR Policy, or incur any expenditure towards Corporate Social Responsibility activities during the year.

General Body Meetings

Location and time of last three Annual General Meetings:

Sl. No	Annual General Meeting	Date, Time and Venue	Special Resolution Passed
1	32nd Annual General Meeting	Video Conferencing / Other Audio Visual Means from the registered office of the Company at 15, Chittaranjan Avenue, Ground Floor Kolkata – 700 072 (Deemed Venue) on Tuesday, 23rd September, 2025 at 2 p.m.	NIL
2	31st Annual General Meeting	Video Conferencing / Other Audio Visual Means from the registered office of the Company at 15, Chittaranjan Avenue, Ground Floor Kolkata – 700 072 (Deemed Venue) on Friday, 20th September, 2024 at 2 p.m	1. Appointment of Mr. Pranab Chakraborty (DIN; 09030036) as Whole Time Director for a period of 3 (Three) consecutive years 2. Consideration and approval of scheme for capital reduction ("Scheme") of the Company
3	30th Annual General Meeting	Video Conferencing / Other Audio Visual Means from the registered office of the Company at 15, Chittaranjan Avenue, Ground Floor Kolkata – 700 072 (Deemed Venue) on Tuesday, 26th September, 2023 at 1 p.m	NIL

There were no Extra-Ordinary General Meeting of the Company was held during the last three financial years.

No resolution requiring postal ballot is being proposed at the ensuing Annual General Meeting.

DISCLOSURES

(a) Related party transactions:

The Company has not entered into transaction(s) of materially significant nature with its Promoters, Directors or the Management, or their relatives, etc. that have potential conflict with the interest of the Company at large.

Related Party Transaction Policy has been formulated to regulate the transactions between Company and Related Parties. The Related party transactions policy is available at the website of the Company and the weblink is *http://www.beeyuoverseas.in/Related_Party_Transaction_Policy.pdf*

(b) Compliances by the Company:

The Company has complied with the requirements of the Stock Exchanges, SEBI and other statutory authorities on all matters relating to capital markets during the last three years. No penalties or strictures have been imposed on the Company by Stock Exchanges, SEBI or any statutory authorities on matters related to capital markets, during the last three years.

(c) Whistle Blower Policy:

Transparency forms an integral part of the Company's Corporate Philosophy and employees are encouraged to be guardians of the Code of Conduct and Ethics and to report any variance and the weblink is *http://www.beeyuoverseas.in/Whistle_Blower_Policy.pdf*

(d) Risk Minimization Policy:

The Company has formulated risk minimization policy for the guidance of the Board Members to ensure that executive management controls risk through means of a properly defined framework. The same is being monitored from time to time to ensure that all identified risks are provided for adequately.

(e) Compliance with Mandatory requirements and adoption of Non-mandatory requirements:

All mandatory requirements of the Corporate Governance Code have been complied with. Among the non-mandatory requirements, the same is reviewed by the Board periodically and the same is put in place when it is required.

1. The Board –The Non-Executive Chairman maintain a separate Chairman office for which company is not required to reimburse expenses
2. Modified Opinion in Audit Report During the year under review, there was no audit qualification in the Company financial statement. The Company continues to adopt the best practice to ensure a regime of unmodified audit report
3. REPORTING OF INTERNAL AUDITOR

   The Internal Auditor report to the Audit Committee

   The Executive Director and CFO of the Company has furnished a duly signed certificate to the Board for the year ended 31st March, 2026 in terms of Regulation 17(8) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 and the same has been placed in the Board Meeting on 25.05.2026.

Particulars of re-appointment of Directors:

This forms part of the Notice convening the Thirty third Annual General Meeting.

Means of Communication:

a. The quarterly, half-yearly and annual results of the Company are generally published in The Echo of India and Arthik Lipi (English & Bengali newspaper). Therefore, no separate communications are sent to the Shareholders. The results are also posted on the Company's website www.beeyuoverseas.in shortly after these is submitted to the BSE Ltd.

b. No presentations to the Shareholders, Institutional Investors or to Analysts have been made during the year under review.

Code of Conduct:

A Code of Conduct has been laid down by the Board. This code is derived from the fundamental principle on which Beeyu Overseas Limited's corporate philosophy is based, namely, trusteeship, accountability and ethical corporate citizenship and is applicable to all Directors, senior management and employees of the Company. This has been accepted by all Directors and posted on the Company's website.

An affirmation from the Executive Director that all the Members of the Board of Directors have confirmed compliance with the Company's Code of Conduct during April, 2025 to 31st March, 2026 has been given to the Board. The weblink for the same is

http://www.beeyuoverseas.in/docs/POLICY_ON_CODE_OF_CONDUCT.pdf

Code of Conduct for Prevention of Insider Trading:

Beeyu Overseas Ltd has a Code of Conduct for Prevention of Insider Trading in the shares of the Company. The Code, inter alia, prohibits purchase/sale of shares of the Company by employees while in possession of unpublished price sensitive information in relation to the Company and the weblink for the same is https://beeyuoverseas.in/docs/BOL_code_of_Insider_Trading.pdf

Policy for determining Material Information:

As required by Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Board of Directors have approved the Policy for determining Material Information and is available at the website of the Company.

Policy for Preservation of Documents and Archival Policy:

As required by Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 the Board of Directors have approved the Policy for Prevention of Documents and Archival Policy and same is available at the website of the Company at https://beeyuoverseas.in/POLICY_OF_DOCUMENT_PRESERVATION___ARCHIVAL_OF_DOCUMENTS.pdf

Details of utilization of funds raised through preferential allotment or qualifies institutions placement:

The Company has not raised any funds through the disclosure by the Company.

Loans and advances in the nature to loans to firms/ companies in which directors are interested by name and amount:

The Company has not granted any loans or advances to any firms/ companies in which any Directors are interested.

Subsidiary Company:

The Company does not have any subsidiary / associates / joint venture company.

Payment made to the Statutory Auditors:

During the financial year ended 31st March, 2026, the total fees paid by the Company to Auditors is given in Notes to Financial Statement No. 10.

Management Discussion & Analysis Report:

This Annual Report contains a separate and detailed Management Discussion & Analysis Report.

Disclosures under Sexual Harassment Of Women At Workplace (Prevention, Prohibition & Redressal) Act, 2013:

The Company has zero tolerance for sexual harassment at work place and has adopted a policy in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 and the Rules thereunder for prevention, prohibition and redressal of complaints of sexual harassment at workplace. There were no cases of sexual harassment reported during the year and no complaints pending as on 31st March, 2026.

Disclosure with respect to demat Suspense account/ Unclaimed Suspense Account – NOT APPLICABLE

During FY 2025-2026 the Company has not provided Loans and Advances in the nature of Loans to firms/companies in which the directors are interested.

Directors Retiring:

Particulars of directors seeking re-appointment at the ensuing AGM have been provided in the Notice of AGM.

Compliance of Accounting Standards:

The Company has followed all relevant Accounting Standards notified by the Companies (Indian Accounting Standards) Rules, 2015 while preparing Financial Statements for the Year 2025-2026.

Credit Ratings:

During the year, the Company has not issued any debt instruments or accepted any public deposits.

Preferential Allotment to Qualified Institutional Placement:

The Company has not made any preferential allotment or qualified institutional placements during the financial year 2025-2026.

Details of Senior Management Personnel as defined under Listing Regulations for FY 2025-2026

Name	Designation
Gunjan Bagla	Company Secretary
Shouvik Kundu	CFO

Share Transfer System

Pursuant to SEBI Circular No. SEBI/HO/ MRSD/MIRDPoD-1 dated March 16, 2024 issued in supersession of earlier circulars issued by SEBI mandated all listed companies to record PAN/Nomination, contact details, Bank A/c details and Specimen signature for their corresponding folio numbers of holders of physical securities Shareholders are advised to refer the latest SEBI guidelines/circular issued for all the holders holding securities in listed companies in physical form from time to time. And keep their KYC details updated all the time.

As per Listing regulations, shares cannot be transferred unless they are held in dematerialized from

The forms for updation of PAN, KYC, Bank details and Nomination viz. Forms ISR-1, ISR-2, ISR-3, SH-3 and the said SEBI Circular are available on the website of the company. Members who hold shares in dematerialized form and wish to update their PAN, KYC, Bank details and Nomination are requested to contact their respective Depository Participants.

Further, shareholders holding shares in physical form are requested to ensure that their PAN is linked to Aadhar to avoid freezing of folios.

Pursuant to SEBI circular dated January 25, 2023 securities of the company shall be issued in dematerialized form only while processing service request in relation to issue of duplicate securities certificate, renewal /exchange of securities certificates, endorsements, sub-division, splitting of securities, transmission or transposition.

Agreement Executed Binding on the Company:

During the financial year no such agreement executed which were binding to the company as per Clause 5 A of paragraph A of Part A of Schedule III of Listing Regulation.

Scores:

Investors can lodge complaints only through new version of SCORES from 01.04.2025 in the old scores, investors would not be able to lodge any new complaints.

General Shareholder Information	**33rd Annual General Meeting**
Date, Time & Venue	: Wednesday, 23rd September, 2026 at 1 PM at 15, Chittaranjan Avenue, Ground Floor, Kolkata - 700 072 (W.B) through Video Conferencing/ OAVM
Financial Calendar (tentative)	: Unaudited Financial Results for the First Quarter ended 30th June, 2026 on or before 14th August, 2026
	Unaudited Financial Results for the Second Quarter ended 30th September, 2026 on or before 14th November, 2026
	Unaudited Financial Results for the Third Quarter ended 31st December, 2026 on or before 14th February, 2027
	Audited Financial Results for the Financial Year ended 31st March, 2027 on or before 30th May, 2027
Date of Book Closure	: Tuesday, 22nd September, 2026 to Wednesday, 23rd September, 2026
Dividend	: The Board of Directors have not recommended any dividend for the year ended 31st March, 2026
Listing on Stock Exchanges	: The Company's shares are listed on BSE Limited (BSE). The Company has paid the Listing Fees for 2025-2026.
Stock Code	: BSE Limited : 532645 (Physical) INE052B01011 (Demat)
Market Price Data	: BSE Limited

Distribution of Shareholding as on 31st March, 2026

Share Holding	No of Holders	% age	No of Shares	% age
Upto 500	13104	84.7662	1589292	11.2385
501 to 1000	1184	7.6590	994012	7.0291
1001 to 2000	551	3.5643	848209	5.9980
2001 to 3000	190	1.2291	489984	3.4649
3001 to 4000	83	0.5369	301314	2.1307
4001 to 5000	100	0.6469	472277	3.3397
5001 to 10000	129	0.8345	1011675	7.1540
Above 10000	118	0.7633	8434690	59.6451
Grand Total	15459	100.0000	14141453	100.0000

Shareholding Pattern as on 31st March, 2026

Category	**Shareholding**	
	Number of Shares Held	**Shareholding %**
A. PROMOTER'S HOLDING		
Promoters		
a. Indian Promoters	3482460	24.63
b. Foreign Promoters	-	-
Sub-total	3482460	24.63
B. NON-PROMOTER'S HOLDING		
1. Institutional Investors	-	-
a. Mutual Funds and UTI	-	-
b. Banks, Financial Institutions, Insurance Companies	-	-
c. FIIs	-	-
Sub-total	**-**	**-**
2. Others		
a. Bodies Corporate	165658	1.17
b. Indian Public	10160963	71.85
c. NRIs	54927	0.39
d. Others	277445	1.96
Sub-total	10658993	75.37
GRAND TOTAL	14141453	100

Note: The Promoters have not pledged the shares of the Company against any loan drawn by them. This disclosure may be treated as a disclosure as required under Regulation 31 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as a disclosure required under specified regulation of SEBI (Substantial Acquisition of Shares and Takeovers) Regulation, 2011.

Corporate Governance Compliance:

The Company has complied with the requirements as laid down in SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Status of Dematerialization of Shares:

The Company's scripts form part of the SEBI's Compulsory Demat segment for all investors. The Company has established connectivity with both the Depositories viz. National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) through the Registrar & Share Transfer Agent – M/s. Maheshwari Datamatics Pvt. Ltd.

The breakup of Equity Shares held in dematerialized and physical form as on 31st March, 2026 are as follows:

Form	No of Records	% to Total Records	No of Shares
PHYSICAL	2121	1.55	218953
NSDL	3908	66.62	9420875
CDSL	9597	31.83	4501625
TOTAL	15626	100.0000	14141453

Outstanding GDRs / ADRs / Warrants or any convertible instruments, etc.

The Company has not issued these types of securities.

Address for Correspondence:

Registered Office	:	15, Chittaranjan Avenue, Ground Floor, Kolkata – 700 072
E-mail	:	info@beeyuoverseas.in, investors.beeyu@rediffmail.com
Website	:	www.beeyuoverseas.in
Registrar and Share Transfer Agents	:	Maheshwari Datamatics Pvt. Ltd. 23, R. N. Mukherjee Road, 5th Floor, Kolkata - 700 001
Phone	:	(033) 2248-2248
E-mail	:	mdpldc@yahoo.com

Pursuant to SEBI circular, Trading Window Closure period under Clause 4 of Schedule B read with Regulation 9 of SEBI (Prohibition of Insider Trading Regulations ,2015 (PIT Regulations) Extending framework for restricting trading by Designated Persons (DPs) by freezing PAN at security level to all listed companies, the company complied with the said requirements.

Compliance of Non-Mandatory Requirements under Part E of Schedule II of Listing Regulations:

1. Maintenance of Chairman office –The Non-Executive Chairman has a separate office which is not maintained by the company
2. Shareholders Rights –The quarterly performance are published in newspapers and hosted on Company's website
3. Modified opinion in Auditors Report - The Company's financial statement for year 2025-2026 does not contain any modified audit opinion
4. Reporting of Internal Auditor – The Internal Auditor report to the Audit Committee are placed in meetings of Audit Committee

CERTIFICATE ON COMPLIANCE WITH THE CODE OF CONDUCT

As provided under Regulation 17(5) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, all Board Members and Senior Management Personnel of the Company have affirmed compliance with the Company's Code of Conduct, for the financial year ended 31st March, 2026.

FOR BEEYU OVERSEAS LIMITED

Pranab Chakraborty
Wholetime Director
DIN : 09030036

Date : 25th May, 2026
Place : Kolkata

CORPORATE GOVERNANCE COMPLIANCE CERTIFICATE

To
The Members of Beeyu Overseas Limited
15, Chittaranjan Avenue
Ground Floor
Kolkata - 700 072

We have examined the compliance of conditions of Corporate Governance by Beeyu Overseas Limited [CIN: L51109WB1993PLC057984] ('the Company'), for the year ended 31st March, 2026, as stipulated under Regulations 17 to 27 and clauses (b) to (i) and (t) of Regulation 46(2) and Para C, D and E of Schedule V to the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The compliance of conditions of Corporate Governance is the responsibility of the Management. Our examination was limited to the review of procedures and implementation thereof, as adopted by the Company for ensuring the compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

In our opinion and to the best of our information and according to the explanations given to us, read with the matter described hereinabove, and the representations made by the Directors and the management, We certify that the Company has complied with the conditions of Corporate Governance as stipulated in Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended on 31st March, 2026.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the Management has conducted the affairs of the Company.

For **Ekta Goswami & Associates**

Ekta Goswami
Practising Company Secretary
ACS 40657, COP : 16778, UIN : S2016WB405300
PRCN : 2234/2023, UDIN : A040657H000439429

Date : 25/05/2026
Place : Kolkata

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF
BEEYU OVERSEAS LIMITED

Report on the Standalone Ind AS Financial Statements

1. We have audited the accompanying standalone Ind AS financial statements of BEEYU OVERSEAS LIMITED ("the Company"), which comprise the Balance Sheet as at March 31 2026 and the Statement of Profit and Loss {including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as 'the Standalone Financial Statements").

   In our opinion and to the best of our information and according to the explanations given to us. the aforesaid Ind AS Financial Statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules. 2015, as amended. ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31. 2026, the loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

2. We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing ("the SAs") specified under section 143(10) of the Companies Act, 2013 (the Act") Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Statements" 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 ("the ICAI") together with the independence requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidences we have obtained are sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

Key Audit Matters

3. Key Audit Matters are those matters that, in our professional judgment, were of most significance m our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters We have determined the matters described below to be the key audit matters to be communicated in our report.

Sl. No.	Key Audit Matter	Auditor's Response
1.	**Evaluation of Going Concern Aspect** The Company's accumulated loss as on 31 March, 2026 exceeds fifty percent of the net worth	**Principal Audit Observations** The Company sold its tea manufacturing unit at Ooty. Tamil Nadu a few years ago and presently it is not carrying on any tea manufacturing activity. The Company has also leased out its office in Kolkata. The revenue from leasing activity does not commensurate with the operating expenses for the past several years. Only in the financial year 2022-23, the Company earned a pre-tax profit of Rs. 1,04,826/- These factors raise substantial doubt that the Company will be able to continue as a going concern.

Information Other than the Standalone Financial Statements and Auditor's Report thereon

4. The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis. Board's Report including Annexures to Board's Report. Corporate Governance, and Shareholders' information, but does not include the Standalone Financial Statements and our Auditor's Report thereon.

5. Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

6. In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and. in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

7. If based on the work we have performed, we conclude that there is a material misstatement of this "Other Information" we are required to report that fact, we have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

8. The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind-AS and other accounting principles generally accepted m India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 Standalone Financial Statements that give a true and fair view and are free from material misstatement whether due to fraud or error.

9. In preparing the Standalone Financial Statements, management is 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 management either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Standalone Financial Statements

11. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements 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 the 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 these standalone financial statements.

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

    i. identify and assess the risks of material misstatement of the Standalone Financial Statements 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 internal control;

    ii. obtain an understanding of internal financial controls 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 our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls,

    iii. evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;

    iv. conclude on the appropriateness of Management'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 in our auditor's report to the related disclosures in the Standalone Financial Statements 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; and

    v. evaluate the overall presentation, structure and content of the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

13. Materiality is the magnitude of misstatements in the Standalone Financial Statements that. individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

14. 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.

15. 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.

16. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances. We determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

17. Our responsibility is to express an opinion on these Standalone Financial Statements based on our audit. In conducting our audit, we have taken into account the provisions of the Act. the accounting and auditing standards and matter which are required to be included m the audit report under the provisions of the Act and the Rules made thereunder and the Order issued under section 143(11) of the Act

Report on Other Legal and Regulatory Requirements

18. As required by Section 143(3) of the Act based on our audit, we report that

    i) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit

    ii) in our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

    iii) the Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account

    iv) in our opinion, the aforesaid Standalone Financial Statements comply with the Indian Accounting Standards prescribed under section 133 of the Act.

    v) on the basis of the written representations received from the directors of She Company as on 31 March 2026 taken on record by the Board of Directors, none of the directors are disqualified from being appointed as a director in terms of Section 164(2) of the Act as on 31 March 2026.

    vi) with respect to the adequacy of the internal financial controls over the financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A" Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.

    vii) with respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us. no remuneration for the year ended 31st March 2025 has been paid/provided by the Company to its Directors and therefore no comments are made in respect of compliance as enumerated in Section 197(16) read with Schedule V to the Act,

    viii) with respect to the other matters to be included in the Auditor's Report m accordance with Rufe 11 of the Companies (Audit and Auditors) Rules 2014 as amended, in our opinion and to the best of our information and according to the explanations given to us:

        a. the Company has no any such pending litigations which could impact its financial position.

        b. the Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts:

        c. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company;

d. the Management has represented that other than those disclosed in the notes to accounts:

- no funds have been advanced or loaned or invested by the Company to or in any other person(s) or entities, including foreign entities ("intermediaries") with the understanding that the intermediary shall whether directly or indirectly lend or invest in other persons or entities identified in any manner by or on behalf of the Company (ultimate beneficiaries) or provide any guarantee, security or the like on behalf of ultimate beneficiaries;

- no funds have been received by the Company from any person(s) or entities including foreign entities ("funding parties") with the understanding that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the ultimate beneficiaries; and

- Based on the audit procedures performed, we report nothing has come to our notice that has caused us to believe that the above representations given by the Management contain any material mis-statement.

e. no dividend was declared or paid during the year by the Company,

f. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 provides for maintaining books of account using accounting software which has a feature of recording audit trail (edit log). But the company has maintained the accounts manually, and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules. 2014 is not applicable for the current year. And

19. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act. We give in "Annexure B' a statement on the matters specified in paragraphs 3 and 4 of the Order.

For AGARWAL & ASSOCIATES
Chartered Accountants
[Firm's Regn. No. 323210E]

RAJ KUMAR AGARWAL
Partner
Membership No. 052130
Kolkata, 25.05.2026
UDIN : 26052130UGHXTS1989

"ANNEXURE A" TO THE INDEPENDENT AUDITOR'S REPORT

[Referred to in Paragraph 18(vi) under the heading of "Report on Other Legal and Regulatory Requirements" of our report of even date to the members of BEEYU OVERSEAS LIMITED on the Standalone Financial Statements for the year ended 31 March 2026]

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of BEEYU OVERSEAS LIMITED ("the Company") as of 31 March 2026 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Board of Directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India

These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act. 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note"} issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act. 2013. to the extent applicable to an audit of internal financial controls Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating, effectiveness of internal control based on the assessed risk The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the: audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company: and (3) provide reasonable assurance regarding prevention or timely detection of un-authorised acquisition, use, or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls overFinancial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us. the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2026. based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India

For AGARWAL & ASSOCIATES
Chartered Accountants
[Firm's Regn. No. 323210E]

RAJ KUMAR AGARWAL
Partner
Membership No. 052130
UDIN: 26052130UGHXTS1989

Kolkata, 25.05.2026

"ANNEXURE B" TO THE INDEPENDENT AUDITOR'S REPORT

[Referred to in Paragraph 19 under the heading of "Report on Other Legal and Regulatory Requirements" of our report of even date to the members of BEEYU OVERSEAS LIMITED on the Standalone Financial Statements for the year ended 31 March 2026]

In terms of the information and explanations sought by us and given by the Company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that -

i) (a) A. The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment, capital work-in-progress, investment properties and relevant details of right-of-use assets.

B. The Company did not have any intangible assets during the year

(b) Some of the property, plant and equipment, capital work-in-progress, investment properties and right-of-use assets were physically verified during the year by the Management in accordance with a programme of verification, which in our opinion provides for physical verification of ail the property, plant and equipment, capital work-in-progress, investment properties and right-of-use assets at reasonable intervals having regard to the size of the Company and the nature of its activities According to the information and explanations given to us no material discrepancies were noticed on such verification.

(c) With respect to immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the Company) disclosed m the financial statements included in property, plant and equipment, capital work-in progress investment property and non-current assets held for sale, the title deeds of such immovable properties are held in the name of the Company as at the balance sheet date.

(d) The Company has not revalued its PPE (including right-of-use assets) or Intangible Assets or both during the year

(e) No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 (45 of 1988) and rules made thereunder.

ii) (a) The Company is a service company, primarily rendering rental services. Accordingly, it does not hold any physical inventories. Hence, reporting under paragraph 3(n)(a) of the Order is not applicable to the Company

(b) The Company has not, at any point of time during the year, been sanctioned working capital limits in excess of Rupees five crore, in aggregate, from banks and financial institutions on the basis of security of current assets. Hence reporting under paragraph 3(ii)(b) of the Order is not applicable to the Company.

iii) (a) The Company has provided loans or advances in the nature of loans of guarantee. or security to certain entities during the earlier year. The details of balances outstanding as at 31 March 2026 are as under.

Particulars	Guarantees	Security	Loans	Advances in nature of loans
Aggregate amount granted / provided during the year				
1. Subsidiaries	Nil	Nil	Nil	Nil
2. Joint Ventures	Nil	Nil	Nil	Nil
3. Associates	Nil	Nil	Nil	Nil
4. Others	Nil	Nil	Nil	Nil
Balance outstanding as at balance sheet date				
1. Subsidiaries	Nil	Nil	Nil	Nil
2. Joint Ventures	Nil	Nil	Nil	Nil
3. Associates	Nil	Nil	Nil	Nil
4. Others	Nil	Nil	Rs 1,17,15,097	Nil

(b) There is no schedule stipulated for repayment of principal in respect of advances in nature of loan. However the receipts of interest are regular

(c) There is no amount overdue in respect of advances in nature of loan advanced by the Company

(d) As there is no schedule stipulated for repayment of principal in respect of advances in nature of loan, no amount has fallen due during the year

(e) The Company has not granted any loans or advances in the nature of loans during the year which are either repayable on demand or given without specifying any terms or period of repayment. However, with respect to grant of loan in earlier year, the balance of loan outstanding as at 31 March 2026 are as under

Promoters & Related Parties	Nil
Others	Rs.1,17,15,097/-

iv) The Company has not given any loan to directors as envisaged in section 185 of the Companies Act, 2013 and has not given any loan, guarantee, provided security or acquired securities of other body corporate as envisaged in section 186 of the Companies Act, 2013 Accordingly reporting under paragraph 3{iv) of the Order is not applicable to the Company

v) The Company has not accepted any deposits from the public and hence the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of Deposit) Rules, 2015 with regard to the deposits accepted from the public are not applicable Accordingly, reporting under paragraph 3(v) of the Order is not applicable to the Company.

vi) The maintenance of cost records has not been specified by the Central Government under sub-section (1) of Section 148 of the Act. in respect of the activities carried on by the Company Accordingly, reporting under paragraph 3fvi) of the Order is not applicable to the Company

vii) (a) The amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Duty of Customs, Goods and Services Tax, Cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities.

(b) There are no material dues of Income Tax, Duty of Customs, Goods and Services Tax and Cess which have not been deposited with the appropriate authorities on account of any dispute

viii) There were no transactions relating to previously unrecorded income that were surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 (43 of 1961) during the year.

ix) No amount has been borrowed from any bank or financial institution or any other lender by the Company. Accordingly, reporting under the provisions of paragraph 3(ix)(a) to 3(ix)(f) of the Order are not applicable to the Company.

x) The Company has not raised monies by way of initial public offer or further public offer including debt instruments and term loans during the year. Accordingly, the provisions of paragraph 3(x)(a) & 3(x)(b) of the Order are not applicable to the Company.

xi) No fraud by the Company and no material fraud on the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit Accordingly, the provisions of paragraph 3(xi)(a) to 3(xi)(c) of the Order are not applicable to the Company.

xii) The Company is not a Nidhi Company Accordingly, the provisions of-paragraph 3(xii)(a) to 3(xii)(c) of the Order are not applicable to the Company.

xiii) The transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013, where applicable and details of such transactions have been disclosed in the Financial Statements as required by the applicable accounting standards.

xiv) (a) The Company has an internal audit system which is in commensurate with the size and nature of its business.

(b) We have considered, the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

xv) The Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, the provisions of paragraph 3(xv) of the Order are not applicable to the Company

xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 Accordingly, the reporting under paragraph 3(xvi) of the Order is not applicable to the Company.

(b) The Company is not engaged in any Non-Banking Financial or Housing Finance activities

(c) The Company is not a Core Investment Company as defined in the regulations made by the Reserve Bank of India

(d) There is no Core Investment Company as a part of this Company.

xvii) The Company has incurred cash losses of Rs 138,697/- during the financial year ended 31 March 2025 but in the immediately preceding financial year, there was no any cash loss.

xviii) There was no resignation of auditors during the year

xix) On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of plans of the Board of Directors and the Management, we are of the opinion that no material uncertainty exists as on the date of the audit report that the Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fait due within a period of one year from the balance sheet date. We however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is solely based on the facts up to the date of audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date will get discharged by the Company as and when due

xx) The Company is not required to transfer any amount to fund specified in Schedule VII to the Companies Act, 2013. Hence reporting under paragraph 3(xx)(a) & 3(xx)(b) of the Order is not applicable to the Company.

xxi) As the Company has no consolidated financial statements, reporting under paragraph of the Order is not applicable to the Company.

For AGARWAL & ASSOCIATES
Chartered Accountants
[Firm's Regn. No. 323210E]

RAJ KUMAR AGARWAL
Partner
Membership No. 052130
UDIN: 26052130UGHXTS1989

Kolkata, 25.05.2026

BALANCE SHEET AS AT 31ST MARCH, 2026

(Rs. in hundreds)

	Notes	As at March 31, 2026		As at March 31, 2025	
		Rs.	Rs.	Rs.	Rs.
ASSETS					
NON-CURRENT ASSETS					
(a) Property, Plant & Equipment	1	97,409		99,865	
(b) Other Non-Current Assets	2	62,742	1,60,151	64,194	1,64,059
CURRENT ASSETS					
(a) Financial Assets					
(i) Cash & Cash Equivalents	3	1,477		1,806	
(ii) Loans	4	1,17,151		1,19,077	
(iii) Others	5	391		2,551	
		1,19,019		1,23,434	
(b) Other Current Assets	2	2,344	1,21,363	2,393	1,25,827
TOTAL ASSETS			**2,81,514**		**2,89,886**
EQUITY AND LIABILITIES					
EQUITY					
(a) Equity Share Capital	6	14,14,145		14,14,145	
(b) Other Equity		(14,11,857)	2,288	(14,09,707)	4,438
LIABILITIES					
NON-CURRENT LIABILITIES					
(a) Financial Liabilities					
(i) Other Financial Liabilities	7	2,52,745		2,58,627	
(b) Deferred Tax Liability	8	20,073	2,72,818	20,128	2,78,755
CURRENT LIABILITIES					
(a) Financial Liabilities					
(i) Other Financial Liabilities	7		6,408		6,693
TOTAL EQUITY & LIABILITIES			**2,81,514**		**2,89,886**

The accompanying notes 1 to 16 are an integral part of the Financial Statements.

In terms of our report of even date
For AGARWAL & ASSOCIATES
Chartered Accountants
[Firm's Regn. No. 323210E]

Raj Kumar Agarwal
Partner
Membership No. 052130
UDIN: 26052130UGHXTS1989
Date: 25/05/2026
Place: Kolkata

On behalf of the Board
BEEYU OVERSEAS LIMITED

Shouvik Kundu
Chief Financial Officer

Gunjan Bagla
Company Secretary

Sovan Chatterjee
Director
DIN : 10349322

Pranab Chakraborty
Whole time Director
DIN : 09030036

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in hundreds)

		Notes	For the year ended March 31, 2026		For the year ended March 31, 2025	
			Rs.	Rs.	Rs.	Rs.
I	Revenue from Operations		-		-	
II	Other Income	9	14,853		15,366	
III	**Total Income (I + II)**			**14,853**		**15,366**
IV	**EXPENSES**					
	Employee Benefits Expense	10	1,800		1,800	
	Depreciation and Amortisation Expenses		2,456		2,456	
	Other Expenses	11	12,802		14,943	
	Total Expenses			**17,058**		**19,199**
V	Profit before Tax (III - IV)			(2,205)		(3,833)
VI	Tax Expense					
	Current Tax	12	-		-	
	Deferred Tax	12	(55)		10	
				(55)		**10**
VII	**Profit for the year (V - VI)**			**(2,150)**		**(3,843)**
VIII	Other Comprehensive Income					
	(A) Items that will not be reclassified to profit or loss			-		-
	(B) Items that will be reclassified to profit or loss			-		-
				-		**-**
IX	**Total Comprehensive Income (VII + VIII)**			**(2,150)**		**(3,843)**
X	**EARNINGS PER SHARE (EPS)**					
	Equity shares of face value Rs.10 each					
	Basic Earnings Per Share			(0.02)		(0.03)
	Weighted No. of shares used in computing EPS			1,41,41,453		1,41,41,453

The accompanying notes 1 to 16 are an integral part of the Financial Statements.

In terms of our report of even date
For AGARWAL & ASSOCIATES
Chartered Accountants
[Firm's Regn. No. 323210E]

Raj Kumar Agarwal
Partner
Membership No. 052130
UDIN: 26052130UGHXTS1989
Date : 25/05/2026
Place : Kolkata

On behalf of the Board
BEEYU OVERSEAS LIMITED

Shouvik Kundu
Chief Financial Officer

Gunjan Bagla
Company Secretary

Sovan Chatterjee
Director
DIN : 10349322

Pranab Chakraborty
Whole time Director
DIN : 09030036

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH, 2026

(Rs. in hundreds)

	2025-2026 Rs.	2024-2025 Rs.
1. CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before taxes and extra-ordinary items as per Statement of Profit and Loss	**(2,205)**	**(3,833)**
Adjustments to reconcile net profit before tax to cash provided by operating activities		
Bad Debt Written Off	—	—
Depreciation & Amortisation	2,456	2,456
Operating Profit before working capital changes	**251**	**(1,377)**
Changes in current assets and liabilities		
Other Financial Assets / Current Assets	4,086	2,532
Other Financial Liabilities / Current Liabilities	(285)	(481)
Cash generated from operations	**4,052**	**674**
Net Income tax (paid) / refund	49	1,010
Net cash provided by operating activities	**4,101**	**1,684**
2. CASH FLOWS FROM INVESTING ACTIVITIES		
Changes in Non-Current Assets - Pre-payment of Lease Rent	1,452	1,453
Net cash used in investing activities	**1,452**	**1,453**
3. CASH FLOWS FROM FINANCING ACTIVITIES		
Other Financial Liabilities	(5,882)	(5,883)
Net cash used in financing activities	**(5,882)**	**(5,883)**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	(329)	(2,746)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	1,806	4,552
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	**1,477**	**1,806**

In terms of our report of even date
For AGARWAL & ASSOCIATES
Chartered Accountants
[Firm's Regn. No. 323210E]

Raj Kumar Agarwal
Partner
Membership No. 052130
UDIN: 26052130UGHXTS1989
Date : 25/05/2026
Place : Kolkata

On behalf of the Board
BEEYU OVERSEAS LIMITED

Shouvik Kundu
Chief Financial Officer

Gunjan Bagla
Company Secretary

Sovan Chatterjee
Director
DIN : 10349322

Pranab Chakraborty
Whole time Director
DIN : 09030036

BREAKUP OF CLOSING CASH AND CASH EQUIVALENTS

(Rs. in hundreds)

	2025-2026 Rs.	2024-2025 Rs.
1) Current Account with a Scheduled Banks		
DBS Bank India Limited		
Account No. 0204352000001630	1,337	1,666
2) Cash in Hand	140	140
	1,477	**1,806**

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in hundreds)

	Balance at the beginning of the reporting year	Changes in equity share capital during the year	Balance at the end of the reporting year
	Rs.	Rs.	Rs.
A. EQUITY SHARE CAPITAL			
For the year ended March 31, 2025	14,14,145	-	14,14,145
For the year ended March 31, 2026	14,14,145	-	14,14,145

B. OTHER EQUITY

	Reserves & Surplus				
	Capital Reserve	Securities Premium Reserve	Retained Earnings	Items of Other Comprehensive Income	Total
FINANCIAL YEAR 2025-26	Rs.	Rs.	Rs.	Rs.	Rs.
Balance as at March 31, 2026	**6,23,483**	**2,85,189**	**(23,18,379)**	**-**	**(14,09,707)**
Profit for the year	-	-	(2,150)	-	(2,150)
Other Comprehensive Income	-	-	-	-	-
Total Comprehensive Income for the year	**6,23,483**	**2,85,189**	**(2,150)**	**-**	**9,06,522**
Balance as at March 31, 2026	**6,23,483**	**2,85,189**	**(23,20,529)**	**-**	**(14,11,857)**
FINANCIAL YEAR 2024-25					
Balance as at March 31, 2025	**6,23,483**	**2,85,189**	**(23,14,536)**	**-**	**(14,05,864)**
Profit for the year	-	-	(3,843)	-	(3,843)
Other Comprehensive Income	-	-	-	-	-
Total Comprehensive Income for the year	**6,23,483**	**2,85,189**	**(3,843)**	**-**	**9,04,829**
Balance as at March 31, 2025	**6,23,483**	**2,85,189**	**(23,18,379)**	**-**	**(14,09,707)**

NOTES TO FINANCIAL STATEMENTS (2025-2026)

1 PROPERTY, PLANT & EQUIPMENT AS AT MARCH 31, 2026 (Rs. in hundreds)

Particulars	GROSS BLOCK							DEPRECIATION & AMORTISATION							NET BOOK VALUE		
	As at 01.04.2024	Additions	Withdrawals & Adjustments	As at 31.03.2025	Additions	Withdrawals & Adjustments	As at 31.03.2026	Up to 01.04.2024	For the year	On withdrawals & Adjustments	Up to 31.03.2025	For the year	On withdrawals & Adjustments	Up to 31.03.2026	As at 31.03.2026	As at 31.03.2025	As at 31.03.2024
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Office Buildings	1,20,756	-	-	1,20,756	-	-	1,20,756	19,652	2,456	-	22,108	2,456	-	24,564	96,192	98,648	1,01,104
Furniture & Fixtures	1,193	-	-	1,193	-	-	1,193	-	-	-	-	-	-	-	1,193	1,193	1,193
Office Equipment	24	-	-	24	-	-	24	-	-	-	-	-	-	-	24	24	24
TOTAL	**1,21,973**	**-**	**-**	**1,21,973**	**-**	**-**	**1,21,973**	**19,652**	**2,456**	**-**	**22,108**	**2,456**	**-**	**24,564**	**97,409**	**99,865**	**1,02,321**

NOTES TO FINANCIAL STATEMENTS (2025-2026)

(Rs. in hundreds)

		As at March 31, 2026		As at March 31, 2025	
		Rs.	Rs.	Rs.	Rs.
2	**OTHER ASSETS**	**Current**	**Non-Current**	**Current**	**Non-Current**
	Advances other than capital advances				
	Security Deposits - with Statutory Authorities	-	296	-	296
	Advance with Revenue Authorities	892	-	941	-
	Other Advances	1,452	62,446	1,452	63,898
		2,344	**62,742**	**2,393**	**64,194**
3	**CASH AND CASH EQUIVALENTS**				
	Balances with Banks - Current Accounts	1,337		1,666	
	Cash on Hand	140		140	
		1,477		**1,806**	
4	**LOANS**				
	Other Loans				
	(Unsecured, but considered good)	1,17,151		1,19,077	
		1,17,151		**1,19,077**	
5	**OTHER FINANCIAL ASSETS**				
	Other financial assets				
	Advance against Professional Fees	391		2,551	
		391		**2,551**	
6	**EQUITY SHARE CAPITAL**	**No. of Shares**	**Rs.**	**No. of Shares**	**Rs.**
	Authorised Capital				
	Ordinary Shares of Rs.10 each	16,000,000	16,00,000	16,000,000	16,00,000
	Issued, Subscribed & Paid-up Share Capital				
	Ordinary Shares of Rs.10 each fully paid-up	**14,141,453**	**14,14,145**	**14,141,453**	**14,14,145**
	(A) Reconciliation of number of shares outstanding at the beginning and end of the year				
	Outstanding at the beginning of the year	14,141,453	14,14,145	14,141,453	14,14,145
	Issued and allotted during the year	-	-	-	-
	Outstanding at the end of the year	**14,141,453**	**14,14,145**	**14,141,453**	**14,14,145**
	(B) Shareholders holding more than 5% of the Ordinary Shares in the Company	**No. of shares**	**% holding**	**No. of shares**	**% holding**
	Quantum Wealth Solutions Private Limited	1,541,208	10.90	1,541,208	10.90
	Classic Nirman Private Limited	1,941,252	13.73	1,941,252	13.73

(C) Shareholding of Promoters Shares held by the promoter at the end of the year

Promoter Name	**No. of shares**	**% holding**	**% change during the year**
Current Year			
Quantum Wealth Solutions Private Limited	15,41,208	10.90	-
Classic Nirman Private Limited	19,41,252	13.73	-
TOTAL	**34,82,460**		
Previous Year			
Quantum Wealth Solutions Private Limited	15,41,208	10.90	-
Classic Nirman Private Limited	19,41,252	13.73	-
TOTAL	**34,82,460**		

(D) Rights, preferences and restrictions attached to the Ordinary Shares

The Ordinary Shares of the Company, having par value of Rs.10 per share, rank pari passu in all respects including voting rights and entitlement to dividend.

NOTES TO FINANCIAL STATEMENTS (2025-2026)

(Rs. in hundreds)

		As at March 31, 2026		As at March 31, 2025	
		Rs.	Rs.	Rs.	Rs.
7	**OTHER FINANCIAL LIABILITIES**	**Current**	**Non-Current**	**Current**	**Non-Current**
	Others				
	Advance Lease Rentals	5,882	2,52,745	5,882	2,58,627
	Liabilities for Expenses	472	-	799	-
	Statutory Liabilities	54	-	12	-
		6,408	**2,52,745**	**6,693**	**2,58,627**
8	**DEFFERED TAX LIABILITY**				
	Deferred Tax Liability	20,073		20,128	
			20,073		**20,128**

Movement on deferred tax liability balance

	Opening Balance	Recognised in profit or loss	Recognised through Other Comprehensive Income	Recognised directly in Equity	Reclassified to profit or loss	Closing Balance
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2025-26						
Deferred tax liability in relation to:						
Fiscal Allowances on Property, Plant & Equipment, etc.	20,128	(55)	-	-	-	20,073
Total Deferred Tax Liability	**20,128**	**(55)**	**-**	**-**	**-**	**20,073**
2024-25						
Deferred tax liability in relation to:						
Fiscal Allowances on Property, Plant & Equipment, etc.	20,118	10	-	-	-	20,128
Total Deferred Tax Liability	**20,118**	**10**	**-**	**-**	**-**	**20,128**

		For the year ended March 31, 2026		For the year ended March 31, 2025	
		Rs.	Rs.	Rs.	Rs.
9	**OTHER INCOME**				
	Interest Received	8,971		9,484	
	Sub-Lease Rent	5,882		5,882	
			14,853		**15,366**
10	**EMPLOYEE BENEFITS EXPENSE**				
	Employees' Remuneration - Salaries	1,800		1,800	
			1,800		**1,800**

NOTES TO FINANCIAL STATEMENTS (2025-2026)

(Rs. in hundreds)

		For the year ended March 31, 2026		For the year ended March 31, 2025	
		Rs.	Rs.	Rs.	Rs.
11	**OTHER EXPENSES**				
	Advertisement	242		82	
	AGM & e-Voting Charges	224		236	
	Auditors' Remuneration - Statutory Audit Fee	472		472	
	Conveyance, General, Subscription & Processing	6		218	
	Custodian Fees	649		1,463	
	Filing Fees	50		48	
	Lease Rental	1,452		1,452	
	Legal, Professional & Consultancy	3,599		1,356	
	Professional Tax	25		25	
	Software Charges	75		89	
	Listing Fees	5,187		8,555	
	Postage, Courier, Printing & Stationery	119		132	
	Share Registration Fees	567		680	
	Website Maintenance Charges	135		135	
			12,802		**14,943**
12	**INCOME TAX EXPENSES**				
	Amount recognised in Profit or Loss				
	Current Tax				
	Income Tax for the year	-		-	
	Adjustments / (Credits) related to previous years - Net	-		-	
	Total Current Tax	-		-	
	Deferred Tax				
	Deferred Tax for the year	-55		10	
	Total Deferred Tax	(55)		10	
	Total of "Income Tax Expenses"		**(55)**		**10**

13 ADDITIONAL REGULATORY INFORMATION

(i) Title deeds of immovable property not held in name of the Company

With respect to immovable properties (other than properties where the Company is the lessee and the lease agreements are duty executed in favour of the Company) disclosed in the financial statements included in property, plant and equipment capital work-in progress, investment property and non-current assets held for sale, the title deeds of such immovable properties are held in the name of the Company, wherever applicable, as at the balance sheet date.

(ii) Fair value of investment property

The Company did not have any Investment Property during the year under reference.

(iii) Revaluation of property, plant & equipment

The Company has not revalued its Property, Plant & Equipment (including right-of-use assets) or Intangible Assets or both during the year.

(iv) Loans or advances in the nature of loan

The Company had granted loans in earlier years which are either repayable on demand or given without specifying any terms or period of repayment. The balance of such loan outstanding as at 31 March 2026 are as under:

Sl.	Particulars	Amount (Rs. in hundreds)
a	Promoters & Related Parties	-
b	Others	1,17,151

NOTES TO FINANCIAL STATEMENTS (2025-2026)

13 ADDITIONAL REGULATORY INFORMATION (Contd.)

(v) Capital-work-in progress (CWIP)
The Company did not have any projects under progress during the year.

(vi) Intangible assets under development
The Company did not have any intangible assets during the year.

(vii) Details of benami property held
No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibitions) Act, 1988 (45 of 1988) and Rules made thereunder.

(viii) Borrowings from banks or financial institutions
The Company did not have any borrowings from banks or financial institutions at any point of time during the year.

(ix) Wilful defaulter
The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority or other lender in accordance with the guidelines on willfull defaulters issued by the Reserve Bank of India.

(x) Relationship with struck off companies
The Company has no transactions with the companies struck off under the Companies Act, 2013 or Companies Act, 1956.

(xi) Registration of charges or satisfaction with registrar of companies
There were no charges registered in the name of the Company during the year.

(xii) Compliance with number of layers of companies
The Company has complied with the number of layers as prescribed in section 2(89} of the Companies Act read with Companies (Restriction on number of layers) Rules, 2017.

(xiii) Compliance with approved scheme(s) of arrangement(s)
The Company has not entered into any scheme of arrangement which has an accounting impact on current or previous financial year.

(xiv) Utilisation of borrowed funds and share premium
The Company has not received any fund from any person or entity, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall;

a. directly or indirectly lend or invest in other persons or entity identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries); or

b. provide any guarantee, security or the like on behalf of the ultimate beneficiaries

(xv) Undisclosed income
There was no income surrendered or disclosed as income during the current or previous year in the tax assessments under the Income Tax Act, 1961, that had not been recorded in the books of account.

(xvi) Crypto currency or virtual currency
The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.

(xvii) Corporate social responsibility (CSR)
The provisions of section 135 of the Companies Act, 2013 relating to CSR are not applicable to the Company.

13 ADDITIONAL REGULATORY INFORMATION (Contd.)

(xviii) Financial ratios

Sl.	Ratio	Numerator	Denominator	2025-25	2024-24	% Variance	Remarks for variance more than 25%
1	Current Ratio (in times)	Current Assets	Current Liabilities	18.94	18.80	0.74%	Not applicable
2	Debt - Equity Ratio (in times)	Total Debt	Shareholders' Equity	110.47	58.28	89.54%	Due to depletion of equity fund
3	Debt Service Coverage Ratio (in times)	Earnings available for debt service	Debt Service	0.17	(0.95)	-117.89%	Due to there being cash profit
4	Return on Equity (ROE) (%)	Net Profit after Tax minus Pref. Dividend	Average Shareholders' Equity	(63.94)	(60.43)	5.81%	Due to there being cash profit
5	Inventory Turnover Ratio (in times)	Cost of Goods Sold	Average Inventory	N. A.	N. A.	N. A.	Not applicable
6	Trade Receivables Turnover Ratio (in times)	Sales	Average Accounts Receivables	N. A.	N. A.	N. A.	Not applicable
7	Trade Payables Turnover Ratio (in times)	Purchases / Services Utilised	Average Accounts Payables	N. A.	N. A.	N. A.	Not applicable
8	Net Capital Turnover Ratio (in times)	Net Sales	Working Capital	N. A.	N. A.	N. A.	Not applicable
9	Net Profit Ratio (%)	Net Profit after Tax	Net Sales	N. A.	N. A.	N. A.	Not applicable
10	Return on Capital Employed (%)	Earnings before Interest & Taxes	Capital Employed	(96.38)	(86.37)	11.59%	Due to reduction in capital employed
11	Return on Investment (ROI) (%)	Income generated from investments	Average Investments	N. A.	N. A.	N. A.	Not applicable

NOTES TO FINANCIAL STATEMENTS (2025-2026)

14 SIGNIFICANT ACCOUNTING POLICIES

14.01 STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 ('the Act'), The financial statements have also been prepared in accordance with the relevant preparation requirement of the Companies Act, 2013. The Company has adopted Ind AS from April 1, 2017.

14.02 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements are prepared in accordance with historical cost conventions except for certain items that are measured at fair values, as explained in the accounting policies.

Fair Value is the price that would be received to sell an asset or paid to transfer a liability transaction between the market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Company considers the asset or liability characteristics at the measurement date. Fair value for measurement and/or disclosure purposes in these financial statements is determined on such a basis, except for the Share-Based Payment transactions which are within the scope of Ind AS 102 - Share-Based Payments; Leasing transactions that are within the scope of Ind AS 116 - Leases; and measurement that have some similarities to fair value but are not fair value such as net realizable value in Ind AS 2 - Inventories or value in use in Ind AS 36 - Impairment of Asset.

14.03 USE OF ESTIMATES

The preparation of the financial statements in conformity with Ind AS requires the Management to make judgments, estimates, and assumptions that affect the application of the accounting policies and the reported amounts of assets and liabilities, disclosures of contingent liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. Actual results could differ from those estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revision of the accounting estimates are recognised in the period in which the estimate is revised if the estimate affects only that period; they are recognized in the period of revision and future periods if the revision affects both the current and future periods.

14.04 PROPERTY, PLANT, AND EQUIPMENT-TANGIBLE ASSETS

Property, plant, and equipment are stated at the cost of acquisition or construction less accumulated depreciation and impairment, if any. For this purpose, the cost includes deemed costs which represent the carrying value of the property, plant, and equipment recognized as at April 1,2016 measured as per the previous GAAP.

Cost is inclusive of the inward freight, duties and taxes, and incidental expenses related to the acquisition of the fixed asset. Expenses capitalized include borrowing costs, wherever applicable, directly attributable to the acquisition, construction, and production of qualifying assets. All upgrades/enhancements are expensed off as revenue expenditure unless they bring significant additional benefits.

An item of property, plant, and equipment is de-recognized upon disposal or when no future • economic benefits are expected to arise from the continued use of an asset. Any gain or loss arising from the disposal or retirement of an item of property, plant, and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in the Statement of Profit and Loss.

Depreciation on these assets commences when they are ready for their intended use which is generally on commissioning. Items of property, plant, and equipment are depreciated in a manner that amortizes the cost (or other amount substituted for cost) of the asset after commissioning, less its residual value, over their useful lives as specified in Schedule II of the Companies Act, 2013 on a straight-line basis.

The Management estimates the useful lives for the fixed assets as follows:-

Office Buildings	60 Years
Furniture & Fixtures	10 Years
Office Equipment	3 Years

The residual values and useful lives of the property, plant, and equipment are reviewed at each balance sheet date and changes, if any, are treated as changes in accounting estimates.

NOTES TO FINANCIAL STATEMENTS (2025-2026)

14 SIGNIFICANT ACCOUNTING POLICIES (Contd.)

14.05 IMPAIRMENT OF ASSETS

Impairment Loss, if any, is provided to the extent the carrying amount of the asset exceeds their recoverable amount. Impairment losses recognised in prior years are reversed when there is an indication that the impairment losses recognised no longer exist or have decreased. Such reversals are recognized as an increase in carrying amounts of the asset to the extent it does not exceed the carrying amounts that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised in previous years.

14.06 FINANCIAL ASSETS AND FINANCIAL LIABILITIES

Financial assets and financial liabilities are recorded when the Company becomes a party to the contractual provision of the relevant instrument and are initially measured at fair value. Transactions cost directly attributable to the acquisition or issue of the financial assets and financial liabilities (other than financial assets and financial liabilities measured at fair value through profit or loss) are added to or deducted from the fair value on initial recognition of financial assets or financial liabilities. Purchase or sale of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way traders) are recognised on trade date i.e. the date when the Company commits to purchase or sell the asset.

- **Recognition and De-recognition of Financial Assets**:

  Financial Assets include Investments, Trade Receivables, Advances, Security Deposits, Cash, and Cash Equivalents. Such assets are initially recognised at the transaction price when the Company becomes party to contractual obligations. The transaction price includes transaction costs unless the asset is being fair valued through the Statement of Profit and Loss.

  Financial Assets are de-recognised when the right to receive cash flows from the asset has expired or has been transferred and the Company has transferred substantially all the risks and rewards of ownership.

- **Classification / Re-classification of Financial Assets:**

  Management determines the classification of an asset at initial recognition depending on the purpose for which the assets were acquired. The subsequent measurement of financial assets depends on such classification.

  Financial Assets are classified as those measured at:

  a) Amortised cost, where the financial assets are held solely for the collection of cash flows arising from payments of principal and/or interest.

  b) Fair value through other comprehensive income (FVTOCI), where the financial asset is held not only for the collection of cash flows arising from payments of principal and/or interest but also from the sale of such asset. Such assets are subsequently measured at fair value, with unrealised gain or losses arising from changes in fair value being recognised in other comprehensive income.

  c) Fair value through profit or loss (FVTPL), where the assets are measured in accordance with the approved investment strategy that triggers purchase and sale decisions based on the fair value of such assets. Such assets are subsequently measured at fair value, with unrealised gain or losses arising from changes in fair value being recognised in the Statement of Profit and Loss in the period in which they arise.

  Trade Receivables, Advances, Security Deposits, Cash, and Cash Equivalents are classified for measurement at amortised cost while investments may fall under any of the aforesaid classes.

  When and only when the business model is changed, the Company shall reclassify all the affected financial assets prospectively from the reclassification date as subsequently measured at amortised cost, fair value through other comprehensive income, fair value through profit or loss without retaining the previously recognised gains, losses and interest and in terms of the reclassification principles laid down in the Ind AS relating to Financial instruments.

- **Impairment of Financial Assets:**

  The Company assesses at each reporting date whether a financial asset (or a group of financial assets) such as investments, trade receivables, advances, security deposits held at amortised costs, and financial assets that are measured at fair value through other comprehensive income are tested for impairment based on information or evidences available without undue cost or effort.

NOTES TO FINANCIAL STATEMENTS (2025-2026)

14 SIGNIFICANT ACCOUNTING POLICIES (Contd.)

Expected credit losses are assessed and loss allowances are recognised if the credit quality of the financial asset has deteriorated significantly since initial recognition.

- **Financial Liabilities:**

Borrowings, Trade Payable, and other financial liabilities are initially recognised at the value of the respective contractual obligations. They are subsequently measured at amortised cost Any discount or premium on redemption or settlement is recognised in the Statement of Profit and Loss as finance cost over the life of the liability using the effective interest method and adjusted to the liability figure disclosed in the Balance Sheet. Financial Liabilities are de-recognised when the liability is extinguished i.e., when the contractual obligation is discharged, cancelled, and on expiry.

- **Offsetting Financial instruments:**

Financial Assets and Financial Liabilities are offset and the net amount I included in the Balance Sheet where there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realize the asset and settle the liability simultaneously.

14.07 REVENUE RECOGNITION

Interest income is accounted for on a time proportion basis taking into account the amount outstanding and the applicable interest rate.

Other Incomes are accounted for on confirmation provided by the constituents.

14.08 LEASES

Leases are recognised as financial leases whenever the terms of the lease transfer substantially al! the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

Company as Lessee: Assets used under finance lease are recognised as property, plant, and equipment in the Balance Sheet for an amount that corresponds to the lower of fair value and the present value of minimum lease payments determined at the inception of the lease and a liability is recognised for an equivalent amount.

The minimum lease payments are apportioned between finance charges and the reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognised in the Statement of Profit and Loss

14.09 EMPLOYEE BENEFITS

Short-term employee benefits are recognised as an expense at the undiscounted amount in the Statement of Profit and Loss of the year in which the related service has been rendered.

Contributions to Provident Fund & other Funds including under the provisions of the Employees' Provident Fund and Miscellaneous Provisions Act, 1952, will be accounted for on an accrual basis whenever applicable.

Leave encashment benefit, as and when required, will be determined on the basis of actuarial valuation. However, during the previous year as well as in the current year no Actuarial Valuation was considered necessary in view of the resignation of most of the employees.

Provision for Gratuity is not made in accounts and will be accounted for as and when paid.

14.10 TAXES ON INCOME

Taxes on income comprise (a) Current Tax and (b) Deferred Tax,

Current Tax in the Statement of Profit and Loss is provided as the amount of tax payable in respect of taxable income for the period using tax rates and tax laws enacted during the period, together with any adjustment of tax payable in respect of previous years.

Deferred Tax is recognised on account of temporary differences between the carrying amounts of assets and liabilities and the amount used for taxation purposes (tax base), at the tax rates and tax laws enacted or substantively enacted by the end of the reporting period.

NOTES TO FINANCIAL STATEMENTS (2025-2026)

14 SIGNIFICANT ACCOUNTING POLICIES (Contd.)

Deferred tax assets are recognized for future tax consequences to the extent it is probable that future taxable profits will be available against which the deductible temporary difference can be utilized.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when deferred tax balances are related to the same taxation authority. Current tax assets and liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis or to realise the asset and settle the liability simultaneously.

14.11 CLAIMS

Claims against the Company not acknowledged as debt are disclosed after a careful evaluation of facts and legal aspects of the matter involved.

The Company has no ongoing litigations with any regulatory authorities. Where an outflow of funds is believed to be probable and a reliable estimate of the outcome of the dispute can be made based on the Management's assessment of the specific circumstances of each dispute and relevant external advice, Management provides for its best estimate of the liability. Information about such litigations is provided in the Note to the Financial Statements.

14.12 PROVISIONS

Provisions are recognised when as a result of a past event, the Company has a legal or constructive obligation; it is probable that an outflow of resources will be required to settle the obligation; and the amount can be reliably estimated. The amount so recognised is the best estimate of the consideration required to settle the obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation.

14.13 FINANCIAL AND MANAGEMENT INFORMATION SYSTEM

The Company's Accounting System is designated to unify the financial records, to comply with the relevant provisions of the Companies Act, 2013, and to provide financial information appropriate to the businesses and facilitate internal control.

15 RELATED PARTY DISCLOSURES

15.01 Disclosure of transactions between the Company and related entities and the status of outstanding balances as on 31.03.2026: -

List of Key Managerial Personnel (KMP):-

Mr. Pranab Chakraborty	Whole-time Director
Mr. Sovan Chatterjee	Independent Director
Mr. Harendra Kumar Baitha	Independent Director
Mr. Shouvik Kundu	Chief Financial Officer
Mr. Gunjan Bagla	Company Secretary

15.02 Remuneration to Key Managerial Personnel other than MD/Manager/WTD: *(Amount in Rs. hundreds)*

	(2025-26)	(2024-25)
Remuneration to Company Secretary	Rs.1800	Rs.1800

16 ADDITIONAL NOTES

16.01 The Company was maintaining separate accounts in scheduled banks for dividends declared for the financial years 2002-03, 2003-04, and 2004-05 from which dividends were paid to the shareholders. It is learnt that in respect of stale dividend warrants the scheduled banks transferred the sums to the Reserve Bank of India since long as the accounts have remained inoperative for years. As the Company is not holding any amount in Unclaimed Dividend Account as of now, no amount is transferable to Investor Protection & Education Fund.

16.02 The company, at its Annual General Meeting, held on 20th September, 2024 passed a special resolution for reducing the issued, subscribed and paid up capital from Rs 14,14,14,530/- (Rupees fourteen cores fourteen lakhs fourteen thousand five hundred thirty only) divided into 1,41,41,453 equity shares of Rs 10/- each to Rs 8,28,200/- (Rupees eight lakh twenty eight thousand two hundred only) divided into 82820 equity shares of Rs 10/- each. A request has been submitted to Bombay Stock Exchange for in-principal approval of such capital reduction. Further, confirmation of NCLT still remains to be obtained.

NOTES TO FINANCIAL STATEMENTS (2025-2026)

16 ADDITIONAL NOTES (Contd.)

16.03 There was no manufacturing or trading activity of the Company during the current year or in the previous year and hence disclosure under Segment Reporting does not arise.

16.04 There are no dues outstanding for more than 45 days during the year, payable by the Company to its suppliers of goods and services which are covered by the Micro, Small, and Medium Enterprises Development Act, 2006.

16.05 Previous year's figures have been regrouped/reclassified wherever necessary to correspond with the current year's classification/disclosure.

The accompanying notes 1 to 16 are an integral part of the Financial Statements.

In terms of our report of even date
For AGARWAL & ASSOCIATES
Chartered Accountants
[Firm's Regn. No. 323210E]

Raj Kumar Agarwal
Partner
Membership No. 052130
UDIN: 26052130UGHXTS1989
Date : 25/05/2026
Place : Kolkata

On behalf of the Board
BEEYU OVERSEAS LIMITED

Shouvik Kundu
Chief Financial Officer

Gunjan Bagla
Company Secretary

Sovan Chatterjee
Director
DIN : 10349322

Pranab Chakraborty
Whole time Director
DIN : 09030036