

**INDEPENDENT AUDITORS' LIMITED REVIEW REPORT**

To:  
The Board of Directors  
Beeyu Overseas Limited  
Fulhara (Bhingacch), P.O. Ramgarj  
Block: Islampur  
District: Uttar Dinajpur  
Pin: 733 207  
West Bengal

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We have reviewed the accompanying statement of unaudited Ind AS financial results of Beeyu Overseas Limited for the quarter and nine months ended December 31, 2018 and year to date from April 01, 2018 to December 31, 2018 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2006 dated July 5, 2016. This Statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' (IND AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company in their meeting held on February 14, 2019. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditors of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of the Company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



**We report that:**

- a) *As stated in Note 4 of the accompanying statement of unaudited financial results, the Company sold its tea manufacturing unit at Ooty, Tamilnadu and presently not carrying on any tea manufacturing activity. Moreover, Company had decided to change its business model from manufacturing to trading, which is yet to be finalized. The company has also leased out its corporate office at Kolkata.*
- b) *The company has incurred a net loss of Rs.3.07 lacs for the quarter ended December 31, 2018. As at December 31, 2018, the Company's current liabilities exceeded its current assets. In view of what has been stated above, we are unable to comment whether the Company will be able to continue as a going concern.*

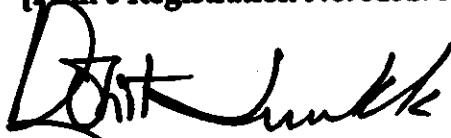
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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For ROHITSHUKLA & ASSOCIATES**

**Chartered Accountants**

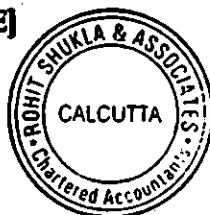
**[Firm's Registration No. 315178E]**



**ROHIT SHUKLA**

**Proprietor**

**Membership No. 052453**



**Place: Kolkata**

**Date: February 14, 2019**

# BEEYU OVERSEAS LIMITED

Registered Office: Fulhara (Bhimgachh), P. O.: Rangaj, Block: Islampur, District: Uttar Dinajpur - 733 207 (West Bengal)  
 CIN: L51109WB1993PLC057984  
 E-mail ID: info@beeyuoverseas.in, Website: www.beeyuoverseas.in

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2018

Particulars	Quarter Ended			Nine Months Ended		(Rs. In Lac)
	31/12/2018 (Unaudited)	30/09/2018 (Unaudited)	31/12/2017 (Unaudited)	31/12/2018 (Unaudited)	31/12/2017 (Unaudited)	Year Ended 31/03/2018 (Audited)
<b>1. Income</b>						
(a) Revenue from Operations						
(b) Other Income						
Total Income	1.50	1.50	1.50	4.50	4.50	6.00
<b>2. Expenses</b>	1.50	1.50	1.50	4.50	4.50	6.00
(a) Cost of Materials Consumed						
(b) Changes in Inventories of Finished Goods						
(c) Employee Benefits Expense						
(d) Finance Costs	0.64	0.21	0.21	1.06	0.70	0.91
(e) Depreciation and Amortisation Expense						
(f) Other Expenses	0.61	0.61	0.68	1.83	2.04	2.46
Total Expenses	3.32	1.75	10.98	6.10	13.44	16.27
<b>3. Profit / (Loss) before Exceptional &amp; Extraordinary Items and Tax</b>	4.57	2.57	11.87	8.99	16.18	19.64
<b>4. Exceptional Item</b>	(3.07)	(1.07)	(10.37)	(4.49)	(11.68)	(13.64)
<b>5. Profit / (Loss) before Extraordinary Items &amp; Tax</b>						
<b>6. Extraordinary Items</b>	(3.07)	(1.07)	(10.37)	(4.49)	(11.68)	(13.64)
<b>7. Profit / (Loss) before Tax</b>						
<b>8. Tax Expense -</b>						
- Current Tax						
- Deferred Tax						
<b>9. Profit / (Loss) after Tax</b>						(2.76)
<b>10. Other Comprehensive Income / (Expense)</b>	(3.07)	(1.07)	(10.37)	(4.49)	(11.68)	(10.88)
- Item that will not be reclassified to profit or loss						
- Item that will be reclassified to profit or loss						
<b>11. Total Comprehensive Income</b>						
<b>12. Paid-up Equity Share Capital (Face Value Rs.10/- each)</b>	1,414.15	1,414.15	1,414.15	1,414.15	1,414.15	1,414.15
<b>13. Other Equity (excluding Revaluation Reserves)</b>						
<b>14. Earning per share - Basic &amp; Diluted</b>						(1,338.57)
						(0.08)

### NOTES:

- The above unaudited financial results has been prepared in accordance with the Indian Accounting Standards (Ind AS) as required under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2016.
- The above unaudited financial results have been reviewed by the audit committee at their meeting held on 14/02/2019 and approved by the Board of Directors at their meeting held on 14/02/2019.
- The Statutory Auditors of the Company have conducted a limited review of the above unaudited financial results for the quarter and nine months ended December 31, 2018. An unqualified report has been issued by them thereon.
- The Company is presently not carrying on tea manufacturing activity after having sold its tea manufacturing unit at Ooty, thereby the segment reporting as required is not applicable.
- The prior period's figures have been regrouped / reclassified wherever necessary to conform to current quarter's / period's classification.

For & on behalf of the Board of Directors  
**BEEYU OVERSEAS LTD.**

*Hemant Premji*

Hemant Premji Director  
 Wholtime Director  
 DIN: 01662072

Place: Kolkata  
 Date: February 14, 2019

