

BEEYU OVERSEAS LIMITED

Regd. Office: Ground Floor, 15, Chittaranjan Avenue, Kolkata - 700 072

CIN: L51109WB1993PLC057984

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

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2019

(Rs. in lakh)

Particulars	Quarter Ended			Year Ended	
	31/03/2019 (Audited)	31/12/2018 (Unaudited)	31/03/2018 (Audited)	31/03/2019 (Audited)	31/03/2018 (Audited)
1. Income					
(a) Revenue from Operations	-	-	-	-	-
(b) Other Income	1.21	1.50	1.50	5.71	6.00
Total Income	1.21	1.50	1.50	5.71	6.00
2. Expenses					
(a) Cost of Material Consumed	-	-	-	-	-
(b) Change in Inventories of Finished Goods	-	-	-	-	-
(c) Employee Benefits Expenses	0.71	0.64	0.21	1.77	0.91
(d) Finance Cost	-	-	-	-	-
(e) Depreciation and Amortisation Expense	0.63	0.61	0.42	2.46	2.46
(f) Other Expenses					
(i) Compensation for early termination of sub-lease	50.17	-	-	50.17	-
(ii) Others	3.55	3.32	2.83	9.65	16.27
Total Expenses	55.06	4.57	3.46	64.05	19.64
3. Profit / (Loss) before Exceptional Item and Tax	(53.85)	(3.07)	(1.96)	(58.34)	(13.64)
4. Exceptional Item	-	-	-	-	-
5. Profit / (Loss) before Tax	(53.85)	(3.07)	(1.96)	(58.34)	(13.64)
6. Tax Expense -					
- Current Tax	-	-	-	-	-
- Deferred Tax	-	-	-	0.76	(2.76)
7. Profit / (Loss) after tax	(53.85)	(3.07)	(1.96)	(59.10)	(10.88)
8. Other Comprehensive Income / (Expenses)					
A (i) Item that will not be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
B (i) Item that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
9. Total Comprehensive Income / (Expenses)	(53.85)	(3.07)	(1.96)	(59.10)	(10.88)
10. Paid-up Equity Share Capital (Face Value Rs.10/- each)	1,414.15	1,414.15	1,414.15	1,414.15	1,414.15
11. Reserves excluding Revaluation Reserves	-	-	-	(1,397.66)	(1,338.57)
12. Earning per share - Basic & Diluted	(0.38)	(0.02)	(0.01)	(0.42)	(0.08)

NOTES:

- The above audited 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 audited financial results have been reviewed by the audit committee at their meeting held on May 28, 2019 and approved by the Board of Directors at their meeting held on May 28, 2019 and are available on the website of the Company at www.beeyuoverseas.in and the website of the BSE Limited at www.bseindia.com.
- These results have been subject to audit by the Statutory Auditors of the Company and they have expressed an unmodified opinion 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 figure have been regrouped / reclassified wherever necessary to conform to current quarter / period's classification.
- Statement of Assets & Liabilities is annexed herewith.



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

Hemant Premji Thacker
Whole-Time Director
DIN: 00672107

Place: Kolkata
Date: May 28, 2019

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STATEMENT OF ASSETS AND LIABILITIES AS ON MARCH 31, 2019		
(Rs. in lakh)		
Particulars	As at March 31, 2019 (Audited)	As at March 31, 2018 (Audited)
ASSETS		
A. Non - Current Assets		
(a) Property, Plant and Equipment	114.60	117.06
(b) Capital Work-in Progress	-	-
(c) Investment property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible assets under development	-	-
(g) Biological assets other than bearer plants	-	-
(h) Investments accounted for using equity method	-	-
Non-Current Financial Assets		
(a) Non-current investments	-	-
(b) Trade receivables, non-current	-	-
(c) Loans, non-current	-	-
(d) Other non-current financial assets	-	-
Total non-current financial assets	-	-
Deferred tax assets (net)	-	-
Other Non-Current Assets	72.91	74.36
Total Non-Current Assets	187.51	191.42
B. Current Assets		
(a) Inventories	-	-
Current Financial Assets		
(a) Current Investments	-	-
(b) Trade Receivables, current	-	-
(c) Cash & Cash Equivalents	1.12	0.42
(d) Bank Balance other than Cash and Cash Equivalents	2.05	2.05
(e) Loans, current	-	-
(f) Other Current Financial Assets	145.56	17.56
Total Current Financial Assets	148.73	20.03
Currents tax assets (net)	-	-
Other Current Assets	1.45	1.45
TOTAL ASSETS	337.69	212.90



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STATEMENT OF ASSETS AND LIABILITIES AS ON MARCH 31, 2019

Particulars	(Rs. in lakh)	
	As at March 31, 2019 (Audited)	As at March 31, 2018 (Audited)
EQUITY AND LIABILITIES		
A. Equity		
(a) Equity Share Capital		
(b) Other Equity	1,414.15	1,414.15
Total Equity	(1,397.66)	(1,338.57)
2. Non - Current Liabilities	16.49	75.58
(a) Non - current Financial Liabilities		
(I) Long term Borrowings, non-current	-	-
(II) Trade payables, non-current	-	-
(III) Other Non-Current Liabilities	-	-
Total Non - Current Financial Liabilities	293.92	100.00
(a) Provisions, non-current	293.92	100.00
(b) Deferred tax liabilities (net)	-	-
(c) Deferred government grants, Non-current	18.81	18.05
(d) Other non-current liabilities	-	-
Total Non-Current Liabilities	-	-
3. Current Liabilities	312.73	118.05
(a) Financial Liabilities		
(I) Short term Borrowings	-	-
(II) Trade Payables	-	-
(III) Other Financial Liabilities	-	-
(b) Other Non-Current Liabilities	8.47	19.27
(c) Provisions	-	-
Total Current Liabilities	-	-
	8.47	19.27
TOTAL EQUITY AND LIABILITIES	337.69	212.90

Place: Kolkata

Date: May 28, 2019



For Beeyu Overseas Limited

H.P. Thacker
Director
Hemant Premji Thacker
Whole Time Director
DIN - 01662072

AUDITORS' REPORT ON QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF BEEYU OVERSEAS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

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To
The Board of Directors of
Beeyu Overseas Limited
Registered Office:
Ground Floor
15, Chittaranjan Avenue
Kolkata - 700 072

We have audited the accompanying Standalone Statement of Financial Results of **BEEYU OVERSEAS LIMITED** ("the Company") for the quarter ended **March 31, 2019** and the year to date results for the period from **April 1, 2018 to March 31, 2019**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. These quarterly financial results as well as year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial result based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 (Ind AS 34) for the Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

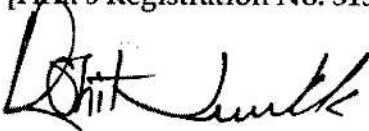
In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit/ loss and total comprehensive Income / (Expenses) and other financial information for the quarter ended March 31, 2019 as well as the year to date results for the period from April 1, 2018 to March 31, 2019.

For ROHITSHUKLA & ASSOCIATES

Chartered Accountants

[Firm's Registration No. 315178E]



ROHIT SHUKLA

Proprietor

Membership No. 052453



UDIN: 19052453AAAABF4596

Place: Kolkata

Date: May 28, 2019