

**INDEPENDENT AUDITORS' LIMITED REVIEW REPORT**

To:

**The Board of Directors  
Beeyu Overseas Limited  
Ground Floor  
15, Chittaranjan Avenue  
Kolkata - 700 072**

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Dear Sirs,

Re.: **Limited Review Report of the Unaudited Financial Results for the quarter ended December 31, 2019 and year to date from April 1, 2019 to December 31, 2019**

We have reviewed the accompanying statement of unaudited standalone financial results of **Beeyu Overseas Limited** for the quarter ended **December 31, 2019** and the year to date from **April 1, 2019 to December 31, 2019** ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations"), as amended, read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19<sup>th</sup> July 2019 ("the Circular").

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('IND AS 34'), specified under Section 133 of the Companies Act, 2013 read with relevant rules issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. Our responsibility is to issue a report on the Statement 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 the moderate assurance as to whether the Statement is free from material misstatement.



A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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*We report that:*

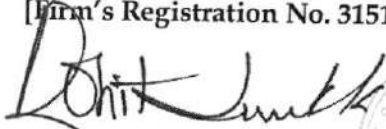
- a) *The Company sold its tea manufacturing unit at Ooty, Tamilnadu and presently not carrying on any tea manufacturing activity. Moreover, Company had decided to change its business model from manufacturing to trading, which is yet to be finalized.*
- b) *The company has earned a net profit of Rs.1.61 lakh for the quarter ended December 31, 2019 and a net loss of Rs.1.32 lakh for nine months ended December 31, 2019. 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.*

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 34) 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 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



UDIN: 20052453AAAAAV7686

Place: Kolkata

Date: January 28, 2020

# 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

<b>STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2019</b>						
Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2019 (Unaudited)	30/09/2019 (Unaudited)	31/12/2018 (Unaudited)	31/12/2019 (Unaudited)	31/12/2018 (Unaudited)	31/03/2019 (Audited)
(Rs. in lakh)						
<b>1. Income</b>						
(a) Revenue from Operations	-	-	-	-	-	-
(b) Other Income	3.91	6.34	1.50	11.72	4.50	5.71
<b>Total Income</b>	<b>3.91</b>	<b>6.34</b>	<b>1.50</b>	<b>11.72</b>	<b>4.50</b>	<b>5.71</b>
<b>2. Expense</b>						
(a) Cost of Material Consumed	-	-	-	-	-	-
(b) Change in Inventories of Finished Goods	-	-	-	-	-	-
(c) Employee Benefits Expense	0.47	0.45	0.64	1.32	1.06	1.77
(d) Finance Cost	-	-	-	-	-	-
(e) Depreciation and Amortisation Expenses	0.61	0.61	0.61	1.83	1.83	2.46
(f) Other Expenses						
(i) Compensation for early termination of sub-lease	-	-	-	-	-	50.17
(ii) Listing Fees	-	0.12	-	3.66	-	-
(iii) Professional charges	0.26	0.28	-	0.84	-	-
(iv) Property Tax Paid	-	-	-	2.45	-	-
(v) Others	0.96	1.87	3.32	2.94	6.10	9.65
<b>Total Expenses</b>	<b>2.30</b>	<b>3.33</b>	<b>4.57</b>	<b>13.04</b>	<b>8.99</b>	<b>64.05</b>
3. Profit / (Loss) before exceptional item and tax	1.61	3.01	(3.07)	(1.32)	(4.49)	(58.34)
4. Exceptional Item	-	-	-	-	-	-
5. Profit / (Loss) before Tax	1.61	3.01	(3.07)	(1.32)	(4.49)	(58.34)
6. Tax Expenses -						
- Current Tax	-	-	-	-	-	-
- Deferred Tax	-	-	-	-	-	0.76
7. Profit/(Loss) after tax	1.61	3.01	(3.07)	(1.32)	(4.49)	(59.10)
8. Other Comprehensive Income / (Expenses)						
-Item that will not be reclassified to profit or loss	-	-	-	-	-	-
-Item that will be reclassified to profit or loss	-	-	-	-	-	-
9. Total Comprehensive Income / (Expenses)	1.61	3.01	(3.07)	(1.32)	(4.49)	(59.10)
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	1,414.15
11. Other Equity excluding Revaluation Reserves	-	-	-	-	-	(1,397.66)
12. Earning per share-Basic & Diluted	0.01	0.02	(0.02)	(0.01)	(0.03)	(0.42)

For and on behalf of the Board of Directors

**BEEYU OVERSEAS LTD**

*H.P. Dacker*

**Hemant Premji Dacker**

**Whole-Time Director**

**DIN: 01662072**

Place: Kolkata

Date: January 28, 2020



## BEEYU OVERSEAS LIMITED

### STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2019

#### NOTES:

1. The above unaudited financial results has been prepared in accordance with the Indian Accounting Standards (Ind AS) as required under 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and in terms of Regulation 33 of SEBI (LODR) Regulations, 2015, as amended till date.
2. The above unaudited financial results have been reviewed and recommended by the Audit Committee at their meeting held on 28/01/2020 and approved by the Board of Directors at their meeting held on 28/01/2020 and will be available on the website of the Company at [www.beeyuoverseas.in](http://www.beeyuoverseas.in) and the website of the BSE Limited at [www.bseindia.com](http://www.bseindia.com).
3. The Statutory Auditors of the Company have carried out limited review of the unaudited financial results for the quarter and nine months ended 31/12/2019, under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended till date and have expressed an unqualified opinion.
4. The Company does not currently have any operations; hence no segment reporting is applicable.
5. The prior period's figure have been regrouped/ reclassified wherever necessary to conform to current quarter / period's classification.

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

*H.P. Thacker*

Director  
Hemant Premji Thacker  
Whole-time Director  
DIN: 01662072

Place: Kolkata  
Date: January 28, 2020

