

**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 June 30, 2020**

We have reviewed the accompanying statement of unaudited standalone financial results of **Beeyu Overseas Limited** for the quarter ended **June 30, 2020** attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) 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.

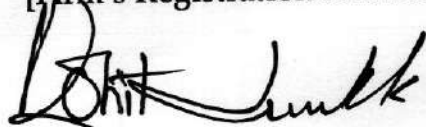
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*We report that:*

- 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.2.36 lac for the quarter ended June 30, 2020. 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 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



UDIN: 20052453AAAFU3384

Place: Kolkata

Date: September 8, 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

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED 30TH JUNE, 2020

Particulars	Quarter Ended			Year Ended
	30/06/2020 (Unaudited)	31/03/2020 (Audited)	30/06/2019 (Unaudited)	31/03/2020 (Audited)
(Rs. in lakh)				
<b>1. Income</b>				
(a) Revenue from Operations	-	-	-	-
(b) Other Income	3.88	3.89	1.47	15.61
<b>Total Income</b>	<b>3.88</b>	<b>3.89</b>	<b>1.47</b>	<b>15.61</b>
<b>2. Expenses</b>				
(a) Cost of Material Consumed	-	-	-	-
(b) Change in Inventories of Finished Goods	-	-	-	-
(c) Employee Benefits Expenses	0.45	0.45	0.40	1.77
(d) Finance Cost	-	-	-	-
(e) Depreciation and Amortisation Expenses	0.61	0.63	0.61	2.46
(f) Other Expenses	0.46	6.23	6.40	16.12
<b>Total Expenses</b>	<b>1.52</b>	<b>7.31</b>	<b>7.41</b>	<b>20.35</b>
3. Profit / (Loss) before exceptional item and tax	2.36	(3.42)	(5.94)	(4.74)
4. Exceptional Item	-	-	-	-
5. Profit / (Loss) before Tax	2.36	(3.42)	(5.94)	(4.74)
6. Tax Expenses -				
- Current Tax	-	-	-	(12.09)
- Deferred Tax	-	-	-	0.46
7. Profit / (Loss) after tax	2.36	(3.42)	(5.94)	6.89
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)	2.36	(3.42)	(5.94)	6.89
10. Paid-up Equity share capital(Face Value Rs. 10/- each)	1,414.15	1,414.15	1,414.15	1,414.15
11. Other Equity excluding Revaluation Reserves	-	-	-	(1,390.77)
12. Earning per share-Basic & Diluted	0.02	(0.02)	(0.04)	0.05

Place: Kolkata

Date: 08.09.2020



For and on behalf of the Board of Directors

**BEEYU OVERSEAS LTD**

*Ramesh Kumar Jhawar*

Director

Ramesh Kumar Jhawar

Director

DIN: 05167601



**Standalone unaudited financial results for the quarter ended June 30, 2020**

**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, 2016.
2. The above unaudited financial results have been reviewed by the audit committee at their meeting held on 08/09/2020 and approved by the Board of Directors at their meeting held on 08/09/2020 and will 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 ended 30/06/2020, under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and have expressed an unqualified opinion.
4. 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.
5. The prior period's figure have been regrouped / reclassified wherever necessary to conform to current quarter / period's classification.
6. In March 2020, the World Health Organization declared COVID-19 to be pandemic. Consequent to this, Government of India declared a national lockdown on 24.03.2020, which has impacted the business activities of the Company. The Company has been taking various precautionary measures to protect employees from COVID-19. The impact of COVID-19 pandemic on the overall economic environment being uncertain, for which a definitive assessment of impact in the subsequent period is highly dependent upon circumstances as they evolve.

**For and on behalf of the Board of Directors**

**Place: Kolkata**

**Date: September 8, 2020**

**RAMESH KUMAR JHAWAR**

**Director**

**DIN: 05167601**

**BEEYU OVERSEAS LTD**

*Ramesh Kumar Jhavar*  
**Director**

