

**INDEPENDENT AUDITORS' REPORT ON THE QUARTERLY AND
YEAR TO DATE AUDITED STANDALONE FINANCIAL RESULTS
OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE
SEBI (LISTING OBLIGATIONS AND DISCLOSURE
REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

Page | 1

To:
The Board of Directors
Beeyu Overseas Limited

Opinion

We have audited the accompanying quarterly and year to date financial results ("the Financial Results") of BEEYU OVERSEAS LIMITED ("the Company") for the quarter and year ended March 31, 2021 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the Financial Results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit/(loss) and other comprehensive income/ loss and other financial information of the Company for the quarter and year ended March 31, 2021.



Basis of Opinion

We conducted our audit in accordance with the Standards of Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the audit of the Financial Results" 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Page | 2

Emphasis of Matter

We draw your attention to Note 5 of the Financial Results, which states the impact of Corona-virus (COVID-19) and other restrictions and conditions imposed related to COVID -19 pandemic situation, on the operations of the Company. Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Financial Results

The Financial Results have been prepared on the basis of the standalone annual Ind-AS financial statements. The Company's management and Board of Directors are responsible for the preparation of these financial results that gives a true and fair view of the net profit/ (loss) and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. The responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds other irregularities; selection and application of



appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Management and Board of Directors are 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 the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is free from material misstatements, 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 SAs will always detect a material misstatements when its 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 the Financial Results.

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

- identify and assess the risks of material misstatements of the Financial Results, whether due to fraud or error, design and perform audit procedure



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;

Page | 4

- obtain an understanding of internal control 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 with reference to financial statements in place and the operating effectiveness of such controls
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
- conclude on the appropriateness of the Board of Director'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 to our auditors' report to the related disclosures in the financial results or, if such disclosure are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the Financial Results, including the disclosure, and whether the Financial Results



represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and sufficient audit findings, including any significant deficiencies in internal control that we identify during our audit. Page | 5

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.

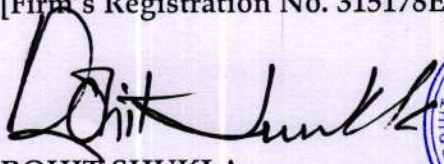
Other Matters

The Financial Results include the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For ROHIT SHUKLA & ASSOCIATES

Chartered Accountants

[Firm's Registration No. 315178E]



ROHIT SHUKLA

Proprietor

Membership No. 052453

UDIN: 21052453AAAAJS7939



Place: Kolkata

Date: June 30, 2021

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, 2021

(Rs. in lakh)

Particulars	Quarter Ended			Year Ended	
	31/03/2021 (Audited)	31/12/2020 (Unaudited)	31/03/2020 (Audited)	31/03/2021 (Audited)	31/03/2020 (Audited)
1. Income					
(a) Revenue from Operations	-	-	-	-	-
(b) Other Income	3.94	3.91	3.89	15.64	15.61
Total Income	3.94	3.91	3.89	15.64	15.61
2. Expenses					
(a) Cost of Material Consumed	-	-	-	-	-
(b) Change in Inventories of Finished Goods	-	-	-	-	-
(c) Employee Benefits Expenses	0.45	0.45	0.45	1.80	1.77
(d) Finance Cost	-	-	-	-	-
(e) Depreciation and Amortisation Expense	0.63	0.61	0.63	2.46	2.46
(f) Other Expenses					
(i) Listing Fees	-	1.22	-	4.27	4.19
(ii) Professional charges	0.32	0.36	-	1.38	2.63
(iii) Share Registration Fees	0.59	-	-	0.59	3.00
(iv) Others	2.75	0.22	6.23	3.23	6.30
Total Expenses	4.74	2.86	7.31	13.73	20.35
3. Profit / (Loss) before Exceptional Item and Tax	(0.80)	1.05	(3.42)	1.91	(4.74)
4. Exceptional Item	-	-	-	-	-
5. Profit / (Loss) before Tax	(0.80)	1.05	(3.42)	1.91	(4.74)
6. Tax Expense -					
- Current Tax	-	-	-	-	-
- Deferred Tax	0.35	-	-	0.35	0.46
7. Profit for the period	(1.15)	1.05	(3.42)	1.56	(5.20)
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)	(1.15)	1.05	(3.42)	1.56	(5.20)
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	-	-	-	(1,389.21)	(1,390.77)
12. Earning per share - Basic & Diluted	(0.01)	0.01	(0.02)	0.01	(0.04)

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

Pranab Chakrabarty
Pranab Chakrabarty
Director

Whole-time Director

DIN: 09030036

Place: Kolkata

Date: June 30, 2021

BEEYU OVERSEAS LIMITED

STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND TWELVE MONTHS ENDED 31ST MARCH, 2021

NOTES:

1. The above audited 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 (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The above audited financial results have been reviewed and recommended by the audit committee at their meeting held on 30/06/2021 and approved by the Board of Directors at their meeting held on 30/06/2021 and will be available on the website of the Company at www.beeyuoverseas.in and the website of the BSE Limited at www.bseindia.com.
3. These results have been subject to audit by the Statutory Auditors of the Company and they have expressed an unmodified opinion thereon.
4. The Company does not currently have any operations, hence no segment reporting is applicable.
5. The Management believes that it has taken into account all the factors that can have any possible impact arising from COVID 19 pandemic on the preparation of the financial statements and results including the ability of the Company to continue as going concern. However, it is not possible to reliably estimate the future financial implications arising from the pandemic situation on the Company's operations as normalcy is yet to return to business operations. Further, the impact assessment is a continuing process and evolving, given the uncertainties associated with nature and duration of the current situation. The Company will continue to closely monitor any material changes in macro-economic conditions and take appropriate measures as may be required
6. The prior period's figure have been regrouped/ reclassified wherever necessary to conform to current quarter / period's classification.
7. Statement of Assets & Liabilities is annexed herewith.

For and on behalf of the Board of Directors

BEEYU OVERSEAS LTD

Pranab Chakraborty
Pranab Chakraborty *Director*

Whole-time Director

DIN: 09030036

Place: Kolkata

Date: June 30, 2021

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STATEMENT OF ASSETS AND LIABILITIES AS ON MARCH 31, 2021

(Rs. in lakh)

Particulars	As at March 31, 2021 (Audited)	As at March 31, 2020 (Audited)
ASSETS		
A. Non - Current Assets		
(a) Property, Plant and Equipment	109.69	112.15
(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	70.00	71.46
Total Non-Current Assets	179.69	183.61
B. Current Assets		
(a) Inventories	-	-
Current Financial Assets		
(a) Current Investments	-	-
(b) Trade Receivables, current	-	-
(c) Cash & Cash Equivalents	5.89	10.49
(d) Bank Balance other than Cash and Cash Equivalents	-	2.05
(e) Loans, current	-	-
(f) Other Current Financial Assets	145.19	140.82
Total Current Financial Assets	151.08	153.36
Currents tax assets (net)	-	-
Other Current Assets	2.17	2.42
TOTAL ASSETS	332.94	339.39

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STATEMENT OF ASSETS AND LIABILITIES AS ON MARCH 31, 2021

(Rs. in lakh)		
Particulars	As at March 31, 2021 (Audited)	As at March 31, 2020 (Audited)
EQUITY AND LIABILITIES		
A. Equity		
(a) Equity Share Capital	1,414.15	1,414.15
(b) Other Equity	(1,389.21)	(1,390.77)
Total Equity	24.94	23.38
2. Non - Current Liabilities		
(a) Non- current Financial Liabilities		
(I) Long term Borrowings, non-current	-	-
(II) Trade payables, non-current	-	-
(III) Other Non-Current Liabilities	282.16	288.04
Total Non - Current Financial Liabilities	282.16	288.04
(a) Provisions, non-current	-	-
(b) Deferred tax liabilities (net)	19.62	19.27
(c) Deferred government grants, Non-current	-	-
(d) Other non-current liabilities	-	-
Total Non-Current Liabilities	301.78	307.31
3. Current Liabilities	-	-
(a) Financial Liabilities	-	-
(I) Short term Borrowings	-	-
(II) Trade Payables	-	-
(III) Other Financial Liabilities	6.22	8.70
(b) Other Non-Current Liabilities	-	-
(c) Provisions	-	-
Total Current Liabilities	6.22	8.70
TOTAL EQUITY AND LIABILITIES	332.94	339.39

Place: Kolkata

Date: June 30, 2021

For Beeyu Overseas Limited

BEEYU OVERSEAS LTD

Pranab Chakraborty

Pranab Chakraborty

Whole-time Director

DIN - 09030036

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STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2021		
	(Rs. in lakh)	
	31-Mar-21	31-Mar-20
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before tax	1.91	(4.74)
Adjustments :		
Depreciation, Amortisation and Impairment	2.46	2.46
Operating gain before working capital changes	4.37	(2.28)
Adjustments for:		
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in Trade Receivables	-	-
(Increase)/Decrease in Loans and Advances	-	-
(Increase)/Decrease in Other Current Assets	(2.33)	4.74
Increase/(Decrease) in Current Liabilities and Provisions	(2.46)	0.22
Cash Generated from Operations Activities before taxes	(0.42)	2.68
Less: Direct Taxes	0.24	11.12
Net Cash provided / (used) by Operating Activities	(0.18)	13.80
B. Cash Flow from Investing Activities		
Changes in Non Current Assets	1.45	1.45
Changes in Non Current Liabilities	-	-
Net Cash Flow from Investing Activities	1.45	1.45
C. Cash Flow from Financing Activities		
Changes in Non Current Assets	-	-
Changes in Non Current Liabilities	(5.88)	(5.88)
Net Cash provided / (used) in Financing Activities	(5.88)	(5.88)
Net Increase / (Decrease) in Cash & Cash Equivalents (A + B + C)	(4.61)	9.37
Cash & Cash Equivalents as at the beginning of the period	10.50	1.12
Cash & Cash Equivalents as at the end of the period	5.89	10.49

Notes:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Ind AS - 7 "Statement of Cash Flows"

2. Cash & Cash Equivalents:

Cash & Cash Equivalents as above

	5.89	10.49
	5.89	10.49

For and on behalf of the Board of Directors

BEEYU OVERSEAS LTD

Pranab Chakraborty

Pranab Chakraborty

Whole-time Director

DIN: 09030036

Place: Kolkata

Date: June 30, 2021