

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

Page | 1

Dear Sirs,

Re.: **Limited Review Report of the Unaudited Financial Results for the quarter and nine months ended 31st December, 2021**

We have reviewed the accompanying statement of unaudited standalone financial results of **Beeyu Overseas Limited** for the quarter and nine months ended **December 31, 2021** 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 19th 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.

Page | 2

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: 22052453AAAABE9720

Kolkata, January 20, 2022



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 THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2021 (Unaudited)	30/09/2021 (Unaudited)	31/12/2020 (Unaudited)	31/12/2021 (Unaudited)	31/12/2020 (Unaudited)	31/03/2021 (Audited)
	(Rs. in lakh)					
1. Income						
(a) Revenue from Operations	-	-	-	-	-	-
(b) Other Income	3.93	3.93	3.91	11.88	11.70	15.64
Total Income	3.93	3.93	3.91	11.88	11.70	15.64
2. Expense						
(a) Cost of Material Consumed	-	-	-	-	-	-
(b) Change in Inventories of Finished Goods	-	-	-	-	-	-
(c) Employee Benefits Expense	0.45	0.45	0.45	1.35	1.35	1.80
(d) Finance Cost	-	-	-	-	-	-
(e) Depreciation and Amortisation Expenses	0.61	0.61	0.61	1.84	1.83	2.46
(f) Other Expenses	6.05	1.99	1.80	8.76	5.81	9.47
Total Expenses	7.11	3.05	2.86	11.95	8.99	13.73
3. Profit / (Loss) before exceptional item and tax	(3.18)	0.88	1.05	(0.07)	2.71	1.91
4. Exceptional Item	-	-	-	-	-	-
5. Profit / (Loss) before Tax	(3.18)	0.88	1.05	(0.07)	2.71	1.91
6. Tax Expenses -						
- Current Tax	-	-	-	-	-	-
- Deferred Tax	-	-	-	-	-	0.35
7. Profit / (Loss) after tax	(3.18)	0.88	1.05	(0.07)	2.71	1.56
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)	(3.18)	0.88	1.05	(0.07)	2.71	1.56
10. Paid up equity share capital (Face Value Rs.10/- each)	1414.15	1414.15	1414.15	1414.15	1414.15	1414.15
11. Other Equity excluding Revaluation Reserves	-	-	-	-	-	(1389.21)
12. Earning per share - Basic & Diluted	(0.02)	-	0.01	-	0.02	0.01

For and on behalf of the Board of Directors

BEEYU OVERSEAS LTD

Pranab Chakraborty

Director

Pranab Chakraborty

Whole time Director

DIN: 09030036

Place: Kolkata

Date: 20.01.2022



BEEYU OVERSEAS LIMITED

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

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 (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The above unaudited financial results have been reviewed and recommended by the audit committee at their meeting held on 20.01.2022 and approved by the Board of Directors at their meeting held on 20.01.2022 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. The Statutory auditors of the Company have carried out limited review of the unaudited financial results for the quarter and nine months ended 31.12.2021, under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and have expressed an unqualified opinion.
4. The Company does not currently have any operations hence no segment reporting is applicable.
5. The Company will continue to closely monitor any material changes to future economic conditions which necessitates any further modification
6. 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

Pranab Chakraborty

Director

Pranab Chakraborty
Whole time Director

DIN: 09030036

Place: Kolkata
Date: January 20, 2022

