

BEEYU OVERSEAS LIMITED

Regd. Office: Fulhara (Bhimgachh), P.O.: Ramganj, Block: Islampur, Dist: Uttar Dinajpur - 733 207 (West Bengal)

CIN: L51109WB1993PLC057984

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2018

Particulars	Quarter Ended			Year Ended
	30/06/2018 (Unaudited)	31/03/2018 (Audited)	30/06/2017 (Unaudited)	31/03/2018 (Audited)
	(Rs. In lakhs)			
1. Income:				
(a) Revenue from Operations	-	-	-	-
(b) Other Income	1.50	1.50	1.50	6.00
Total Income	1.50	1.50	1.50	6.00
2. Expenses:				
(a) Cost of Material Consumed	-	-	-	-
(b) Change in Inventories of Finished Goods	-	-	-	-
(c) Excise Duty	-	-	-	-
(d) Employee Benefits Expenses	0.21	0.21	0.21	0.91
(e) Finance Cost	-	-	-	-
(f) Depreciation and Amortisation Expenses	0.61	0.70	0.68	2.46
(g) Other Expenses	1.03	1.38	0.21	16.27
Total Expenses	1.85	2.29	1.10	19.64
3. Profit / (Loss) before Exceptional Item and Tax	(0.35)	(0.79)	0.40	(13.64)
4. Exceptional Item - Incomes / (Expenses)	-	-	-	-
5. Profit / (Loss) before Tax	(0.35)	(0.79)	0.40	(13.64)
6. Tax Expenses:				
- Current Tax	-	-	-	-
- Deferred Tax	-	-	-	(2.76)
7. Profit / (Loss) after Tax	(0.35)	(0.79)	0.40	(10.88)
8. Other Comprehensive Incomes / (Expenses)				
-Item that will not be reclassified to Profit or Loss	-	-	-	-
-Item that will be reclassified to Profit or Loss	-	-	-	-
9. Total Comprehensive Income	(0.35)	(0.79)	0.40	(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
11. Other Equity excluding Revaluation Reserves	-	-	-	(1,338.57)
12. Earning per Share - Basic & Diluted	-	-	-	(0.08)

NOTES:

1. 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.
2. The above unaudited financial results have been reviewed by the audit committee at their meeting held on 13/08/2018 and approved by the Board of Directors at their meeting held on 13/08/2018.
3. The Statutory Auditors of the Company have conducted a limited review of the above unaudited financial results for the quarter ended June 30, 2018. An unqualified report has been issued by them thereon.
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 figures have been regrouped / reclassified wherever necessary to conform to current quarter's / period's classification.

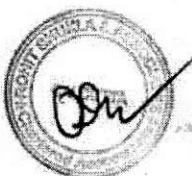
BEEYU OVERSEAS LTD.
For & on behalf of the Board of Directors

Hemant Prem

Hemant Prem, Director,

Wholtime Director

DIN: 01862072



Place: Kolkata

Date: August 13, 2018

INDEPENDENT AUDITORS' LIMITED REVIEW REPORT

To:
The Board of Directors
Beeyu Overseas Limited
Fulhara (Bhimgacch), P. O. Ramganj
Block: Islampur
District: Uttar Dinajpur
Pin: 733 207
West Bengal

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We have reviewed the accompanying statement of unaudited standalone financial results of **Beeyu Overseas Limited** for the quarter ended **June 30, 2018** attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015. 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, "Engagements to Review Financial Statements" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of the Company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We report that:

- a) *As stated in Note 4 of the accompanying statement of unaudited financial results, 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. The company has also leased out its corporate office at Kolkata.*



b) *The company has incurred a net loss of Rs.35,000 for the quarter ended June 30, 2018. As at June 30, 2018, the Company's current liabilities exceeded its current assets. 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.*

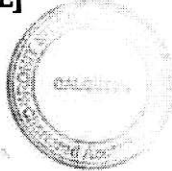

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Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) 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 ROHIT SHUKLA & ASSOCIATES

Chartered Accountants

[Firm's Registration No. 315178E]



ROHIT SHUKLA

Proprietor

Membership No. 052453

Place: Kolkata

Date: August 13, 2018