

**INDEPENDENT AUDITORS' REVIEW REPORT**

The Board of Directors  
**Beeyu Overseas Limited**  
Registered Office:  
Fulhara (Bhingach), P. O. Ramganj  
Block: Islampur  
District: Uttar Dinajpur  
Pin Code 733 207  
West Bengal

We have reviewed the accompanying statement of unaudited standalone financial results of Beeyu Overseas Limited for the quarter ended **31<sup>st</sup> December, 2017** attached herewith. 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 Standards on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" 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 Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We report that:

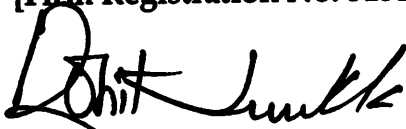
*As stated in Note 1 of the accompanying statement of unaudited financial results, the Company sold its tea manufacturing unit at Ooty, Tamil Nadu and presently not carrying on any tea manufacturing activity. Moreover, Company had decided to change its business model from manufacturing to trading, which is yet to be finalized. The company has also leased out its corporate office at Kolkata.*



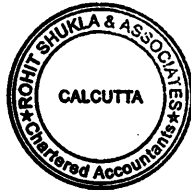
*The company has incurred a net loss of Rs.10.37 lac for the quarter ended 31<sup>st</sup> December, 2017 and has continued to make losses since several quarters. In view of what has been stated above, we are unable to comment whether the company will be able to continue as a going concern.*

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) 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 5<sup>th</sup> July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement. Management has adjusted these results for the differences in the accounting principles adopted by the Company on transition to the Indian Accounting Standards (Ind AS) and presented a reconciliation for the same, which has been approved by the Company's Board of Directors but the same has not been subjected to a limited review. Page | 2

**For ROHIT SHUKLA & ASSOCIATES**  
**Chartered Accountants**  
**[Firm Registration No. 315178E]**



**Rohit Shukla**  
**Proprietor**  
**Membership No. 052453**



Place: Kolkata  
Date: February 12, 2018

# BEEYU OVERSEAS LIMITED

Regd. Office: Fulhara (Bhingachh), 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 AND NINE MONTHS ENDED 31<sup>ST</sup> DECEMBER, 2017

Particulars	Quarter Ended			9 Months Ended	
	31/12/2017 (Unaudited)	30/09/2017 (Unaudited)	31/12/2016 (Unaudited)	31/12/2017 (Unaudited)	31/12/2016 (Unaudited)
<b>1. Income</b>					
(a) Revenue from Operations	-	-	-	-	-
(b) Other Income	1.50	1.50	1.50	4.50	4.50
<b>Total Income</b>	1.50	1.50	1.50	4.50	4.50
<b>2. Expenses</b>					
(a) Cost of Material Consumed	-	-	-	-	-
(b) Change in Inventories of Finished Goods	-	-	-	-	-
(c) Employee Benefits Expense	0.21	0.28	0.20	0.70	0.95
(d) Finance Cost	-	-	-	-	-
(e) Depreciation and Amortisation Expenses	0.68	0.68	0.68	2.04	2.04
(f) Other Expenses	10.98	2.25	0.52	13.44	5.21
<b>Total Expenses</b>	11.87	3.21	1.40	16.18	8.20
<b>3. Profit before exceptional item and tax</b>	(10.37)	(1.71)	0.10	(11.68)	(3.70)
<b>4. Exceptional Item - (Income) / Expenses</b>	-	-	-	-	-
<b>5. Profit before Tax</b>	(10.37)	(1.71)	0.10	(11.68)	(3.70)
<b>6. Tax Expenses -</b>					
Current Tax	-	-	-	-	-
Deferred Tax	-	-	-	-	-
<b>7. Profit after tax</b>	(10.37)	(1.71)	0.10	(11.68)	(3.70)
<b>8. Other Comprehensive Income / (Expenses)</b>					
Item that will not be reclassified to profit or loss	-	-	-	-	-
Item that will be reclassified to profit or loss	-	-	-	-	-
<b>9. Total Comprehensive Income</b>	(10.37)	(1.71)	0.10	(11.68)	(3.70)
<b>10. Paid-up Equity share capital (Face Value Rs 10/- each)</b>	1,414.15	1,414.15	1,414.15	1,414.15	1,414.15
<b>11. Other Equity excluding Revaluation Reserve</b>	-	-	-	-	-
<b>12. Earning per Share - Basic &amp; Diluted</b>	-	-	-	-	-

Place: Kolkata

Date: 12.02.2018

For Beeyu Overseas Limited  
**BEEYU OVERSEAS LTD.**

*H P Thacker*

**Director**  
Hemant Premji Thacker

Whole Time Director

DIN - 01662072



## BEEYU OVERSEAS LIMITED

### NOTES:

1. The Company is not carrying on any tea manufacturing activity as its unit located in Ooty, Tamil Nadu has been sold.
2. The Company decided to change its business model from manufacturing to trading which is yet to be finalised.
3. The unaudited financial results have been reviewed by the audit committee at their meeting held on 12<sup>th</sup> February, 2018 and approved by the Board of Directors at their meeting held on 12<sup>th</sup> February, 2018.
4. The Statutory auditors of the Company have conducted a limited review of the above unaudited financial results for the quarter and nine months ended 31<sup>st</sup> December, 2017.
5. The above unaudited 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.
6. Reconciliation of profit between Ind AS and previous GAAP for the quarter and nine months ended December, 2016:

Particulars	Quarter Ended 31.12.2016	9 Months Ended 31.12.2016
Net profit After Tax as per Indian GAAP	0.10	(3.70)
Ind AS adjustments increasing net profit	-	-
Net Profit before Other Comprehensive Income as per Ind AS	0.10	(3.70)
Other Comprehensive Income	-	-
Total Comprehensive Income as per Ind AS	-	-

7. The prior period's figures 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 Premlal*

Hemant Premj  
Whole-time Director  
DIN: 01662072

Place: Kolkata  
Date: February 12, 2018

