

AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

ROOM # 216 & 303, 7A, BENTINCK STREET, KOLKATA - 700 001

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E-mail : rk_agarwal@rediffmail.com

Branch Office : 18, Netaji Subhas Road, Kolkata - 700 001

To,

The Board of Directors,

Beeyu Overseas Limited.

Address: 15, Chittaranjan Avenue, Ground Floor,

Kolkata, West Bengal, India, 700072

We, the statutory auditors of Beeyu Overseas Limited., (hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in Clause 13 of the Draft Scheme of arrangement for Reduction of Share Capital between Beeyu Overseas Limited and its Shareholders in terms of the provisions of section 66 read with section 52 and other applicable sections of the Companies Act, 2013 and National Company Law Tribunal (Procedure for Reduction of Share Capital of Company) Rules, 2016 with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 2013 and Other Generally Accepted Accounting Principles.

The responsibility for the preparation of the Draft Scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is that of the Board of Directors of the Company involved. Our responsibility is to examine and report whether the Draft Scheme complies with the applicable Accounting Standards and Other Generally Accepted Accounting Principles. Nothing contained in this Certificate, nor any thing said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company. We carried out our examination in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India ("ICAI").

Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid scheme is in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and circulars issued thereunder and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 2013.

This Certificate is issued at the request of the Beeyu Overseas Ltd pursuant to the requirements of circulars issued under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for onward submission to the BSE Ltd. ("BSE"). This Certificate should not be used for any other purpose without our prior written consent.

For Agarwal & Associates

Chartered Accountants

Firm's registration no.: 323210E

Raj Kumar
Raj Kumar Agarwal

Partner

M. No: 052130

Date: 05.08.2024

Place: Kolkata

UDIN - 24052130BKAJRD3671



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