

BEEYU OVERSEAS LIMITED

Registered Office: 15, Chittaranjan Avenue, Ground Floor, Kolkata – 700 072

Email ID: info@beeyuoverseas.in, **Website:** www.beeyuoverseas.in

CIN: L51109WB1993PLC057984

Dated: 22/07/2024

The General Manager
Corporate Relationship Dept.
BSE limited
1st Floor, New Trading Ring
Rotunda Building, P J Towers
Dalal Street, Fort, Mumbai – 400 001

Sub: Outcome of Board Meeting

Dear Sirs,

The Meeting of Board of Directors of Beeyu Overseas Limited was held today i.e., Monday, 22nd July, 2024. The Board of Directors of the Company has inter-alia considered and approved:

1. Unaudited Financial Results of the Company for the quarter ended 30th June, 2024, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 along with the Limited Review Report from the Statutory Auditors are attached herewith.

We would like to inform that the meeting of the Board of Directors of the Company commenced at 2:00 pm and concluded at 2:20 pm.

You are requested to take the above on record and oblige.

Thanking you,

For **BEEYU OVERSEAS LIMITED**

Gunjan Bagla
Company Secretary/ Compliance Officer
Membership No. A53102

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

Particulars	Quarter Ended			Year Ended
	30/06/2024 (Unaudited)	31/03/2024 (Unaudited)	30/06/2023 (Unaudited)	31/03/2024 (Audited)
1. Income				(Rs. in lakh)
(a) Revenue from Operations	-	-	-	-
(b) Other Income	3.91	3.91	3.91	15.64
Total Income	3.91	3.91	3.91	15.64
2. Expenses				
(a) Cost of Material Consumed	-	-	-	-
(b) Change in Inventories of Finished Goods	-	-	-	-
(c) Employee Benefits Expenses	45	45	0.45	1.80
(d) Finance Cost	-	-	-	-
(e) Depreciation and Amortisation Expenses	61	63	0.61	2.46
(f) Other Expenses	3.18	21.38	2.47	29.53
Total Expenses	4.24	22.46	3.53	33.79
3. Profit / (Loss) before exceptional item and tax	(.33)	(18.55)	0.38	(18.15)
4. Exceptional Item				
5. Profit / (Loss) before Tax	(.33)	(18.55)	0.38	(18.15)
6. Tax Expenses -				
- Current Tax	-	-	-	-
- Deferred Tax	-	0.08	0.38	0.08
7. Profit / (Loss) after tax	(.33)	(18.63)	0.38	(18.23)
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)	(.33)	(18.63)	0.38	(18.23)
10. Paid-up Equity share capital(Face Value Rs. 10/- each)	1414.15	1414.15	1414.15	1414.15
11. Other Equity excluding Revaluation Reserves				(1405.86)
12. Earning per share-Basic & Diluted	0.002	(1.31)	0.003	(1.29)

Place: Kolkata

Date: 22.07.2024

For and on behalf of the Board of Directors

BEEYU OVERSEAS LTD

Ranab Chakraborty

Dir. Ranab Chakraborty

Whole-time Director

DIN: 09030036



For Agarwal & Associates
(Chartered Accountants)
Firm Registration No.-323210E

Raj Kumar Agarwal
Raj Kumar Agarwal
Partner

M. No.- 052130

UDIN-24052130BKADQL2641

BEEYU OVERSEAS LIMITED

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

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, 2016.
2. The above unaudited financial results have been reviewed by the audit committee at their meeting held on 22.07.2024 and approved by the Board of Directors at their meeting held on 22.07.2024 and will 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 ended 30.06.2024, under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
4. The Company is presently not carrying on any business activity thereby the segment reporting as required is not applicable.
5. 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

Pranab Chakraborty
Whole-time Director
DIN: 09030036

Place: Kolkata

Date: 22.07.2024



For Agarwal & Associates
(Chartered Accountants)
Firm Registration No.-323210E

Raj Kumar Agarwal
Raj Kumar Agarwal
Partner
M. No.- 052130

UDIN - 24052130BKASQL26Y1

AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

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

Phone : (O) 3568 3415, Mobile : 98300 21767

E-mail : rk_agarwal@rediffmail.com

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

INDEPENDENT AUDITORS' REPORT ON AUDITED FINANCIAL RESULTS PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, (AS AMENDED)

To
The Board of Directors of the Beeyu Overseas Limited
Report on the audit of the Financial Results

Opinion

We have audited the accompanying quarterly financial results of BEEYU OVERSEAS LIMITED ("the Company") for the quarter ended June 30, 2024 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 these 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 for the quarter and year ended June 30, 2024.

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.

Management's and Board of Directors' Responsibilities for the Annual Financial Results

The Financial Results have been prepared on the basis of the 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 Annual 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 misstatement when it 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;
- obtain an understanding of internal control relevant to the audit in order to design, audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control;
- 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.

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 annual financial results include the results for the quarter ended 31st March, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Agarwal & Associates

Chartered Accountants

[Firm's Registration No. 323210E]

R Kumar

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Partner

Membership No. 052130

UDIN: 24052130BKAJQL2641

Place: Kolkata

Date: 22nd July, 2024

