



Date: 30.05.2024

To,

BSE Limited

Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400001.

Kind Attn: Listing Department

Sub: Outcome of the Board Meeting held on 30th May, 2024 pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”).

Ref: Beekay Niryat Limited (Script Code: 539546)

Dear Sir/Madam,

The Board of Directors of the Company in its meeting held on 30th May, 2024, at the registered office of the Company situated at 111, Signature Tower, DC-2 Lal Kothi Scheme, Tonk Road Jaipur - 302015 (Rajasthan), inter-alia consider and approved the following matters:-

1. The Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended on 31st March, 2024 along with Statement of Assets and Liabilities and Cash Flow statement as on the date.

The meeting of the Board commenced at 06:30 PM and concluded at 07:30 PM

You are requested to kindly take the same on record.

Thanking you,

Yours Faithfully,

For Beekay Niryat Limited

(Versha Goyal)
Company Secretary & Compliance Officer
M. No. A72164

Encl: As above

————— **BEEKAY NIRYAT LIMITED** —————

111, SIGNATURE TOWER, DC 2 LAL KOTHI SCHEME, TONK ROAD, JAIPUR - 15
0141 4006454/5/6 | INFO@ABIL.CO.IN | CIN NO. L67120RJ1975PLC045573

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of
Beekay Niryat Limited

We have reviewed the accompanying statement of Standalone unaudited financial results of **Beekay Niryat Limited** ("the Company"), for the quarter ended on 31st March 2024 and the year to date results for the period 1st April 2023 to 31st March 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, as amended ("the Listing regulations").

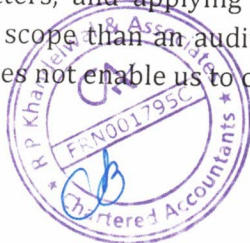
In our opinion and to the best of our information and according to the explanations given to us, the
Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regards
and;
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information of the Company for the quarter ended March 31, 2024 and for the year ended March 31, 2024.

Opinion

This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the statement in accordance with the Standard 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 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



+91 141- 4022514

office@rpkassociates.in

402, Venkateshwar Tower, Near Cine Star,
Central Spine, Vidhyadhar Nagar, Jaipur-302039



significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable Indian Accounting Standards u/s 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our conclusion is not modified in respect of this matter.

**For R P Khandelwal & Associates,
Chartered Accountants,
FRN 001795C**



**CA Chhavi Bengani
Partner
Membership No. 414142
UDIN No:24414142BKEKPB9451s
Place: Jaipur
Date: 30/05/2024**

BEEKAY NIRYAT LIMITED

CIN: L67120RJ1975PLC045573

Regd. Office: 111, Signature Tower, DC-2, LALKOTHI SCHEME, TONK ROAD , JAIPUR RAJASTHAN PIN-302015

Website: www.beekayniryat.com

Ph. No. : 0141-4006454

Email: info@abil.co.in

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YRAR ENDED 31ST MARCH . 2024

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.3.2023
		Audited	Unaudited	Audited	Audited	Audited
I	Income					
	Revenue from Operations	477.49	377.58	792.00	2,105.82	1,848.30
	Other Income	12.84	43.32	10.36	79.95	57.58
	Total Income	490.33	420.90	802.36	2,185.78	1,905.88
II	Expenses:					
a.	Cost of Materials Consumed	394.39	374.06	751.75	1,991.68	1,731.22
b.	Purchases of Stock-in-Trade					
c.	Changes in inventories of Finished goods/work in progress & Stock in Trade			-		-
d.	Employee benefits expenses	1.11	1.11	1.32	3.36	5.36
e.	Finance Cost	1.50	7.96	1.13	10.70	1.40
f.	Depreciation & Amortisation Expense	5.39	1.83	0.30	11.55	0.30
g.	Other Expenses	10.61	13.43	18.18	33.87	38.05
	Total Expenses	413.00	398.39	772.68	2,051.17	1,776.33
III	Profit / (Loss) before exceptional and tax (I-II)	77.33	22.51	29.68	134.60	129.00
IV	Exceptional items					
V	Profit / (Loss) before tax (III-IV)	77.33	22.51	29.68	134.60	129.00
VI	Tax expense:					
	(1) Current Tax	20.17	5.85	6.21	35.60	32.04
	(2) Deferred Tax	1.37	-	-0.40	1.37	0.41
VII	Profit / (Loss) after tax (V-VI)	55.78	16.66	23.87	97.63	97.37
VIII	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss (net of tax)	-	-	-	2,793.32	155.47
	B (i) Items that will be reclassified to profit or loss (net of tax)	-	-	-		-
	Total Comprehensive Income	-	-	-	2,793.32	155.47
IX	Total Comprehensive Income for the period(VII+ VIII)	55.78	16.66	23.87	2,890.95	252.84
X	Paid-Up Equity Share Capital (Face Value Rs. 10/- each)	768.42	768.42	768.42	768.42	768.42
XI	Earning per Share (Basic/Diluted) in INR					
	a) Basic	0.73	0.22	0.31	1.27	1.27
	b) Diluted	0.73	0.22	0.31	1.27	1.27

1. Above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 30th May 2024.

2. Figures for the prior periods/years have been regrouped and/or classified wherever considered necessary.

3. The Statutory Auditors of the company has carried out "Audit" of the above financials.

4. The Company operates in a single segment and hence information pursuant to Ind AS108/AS-17 is not applicable.

For Beekay Niryat Limited

**PUJA
BAJORIA**Digitally signed
by PUJA BAJORIA
Date: 2024.05.30
15:08:15 +05'30'Place : Jaipur
Date : May 30,2024**Puja Bajoria**
DIN : 07018123
Chairperson cum Managing Director

BEEKAY NIRYAT LIMITED
CIN : L67120RJ1975PLC045573
Regd. Office : 111, Signature Tower, DC-2 Lal Kothi Scheme, Tonk Road, Jaipur 302015
Ph. No : 0141-4006454
Email: info@abil.co.in
Website:www.beekayniryat.com

Audited Cash Flow Statement For the Year Ended 31st March, 2024

(Amount in Lakhs)

Particulars	31.03.2024	31.03.2023
		Rs.
Cash Flow from Operating Activities		
Net Profit before tax and extraordinary Items	134.60	129.00
Adjustments for		
Interest Income	-79.95	-57.58
Dividend Income		
Loss on sale of Mutual Fund		
Profit from Sale of Investments		
Loss on Sale of Fixed Assets		
Depreciation	11.55	0.31
Interest and Bank Charges	10.7	1.39
Operating profit before working capital changes	76.91	73.12
Adjustments for Working Capital Changes		
Decrease (Increase) in Loans & Advances	-269.33	-137.58
Decrease (Increase) in Trade Receivables	3.00	-116.73
Decrease (Increase) Non Current Assets	-139.79	-0.25
OTHER CURRENT ASSETS	15.82	
Increase (Decrease) in Short-Term Provisions		18.37
Increase (Decrease) in Other Current Liabilities	-2.83	1.71
Increase (Decrease) in Trade Payables	164.03	215.59
Cash Generated from operations	-152.19	54.23
Taxes Paid During the Year	-34.22	-32.04
Extraordinary Items		
Net Cash From Operating Activities	-186.41	22.19
Cash Flow From Investing Activities		
Net (Purchase) / Sale of Investments	-31.87	1.62
Net (Purchase) / Sale of Fixed Assets	-19.23	-21.34
Interest Income	79.95	57.58
Dividend Income		
Interest and Bank Charges		-1.39
Net Cash from Investing Activities	28.85	36.47
Cash Flow From Financing Activities		
Proceeds From Non Current Borrowings	179.53	62.99
Dividend Paid	-38.42	
Borrowings		-84.47
Finance Cost	-10.71	
Net Cash used in Financing Activities	130.40	-21.48
Net Increase (Decrease) in Cash & Cash Equivalents (A+B+C)	(27.16)	37.16
Opening Balance of Cash & Cash Equivalents	58.69	21.53
Closing Balance of Cash & Cash Equivalents	31.53	58.69

For Beekay Niryat Limited
PUJA
BAJORIA
Digitally signed
by PUJA BAJORIA
Date: 2024.05.30
15:08:59 +05'30'

Puja Bajoria
DIN: 07018123

Chairperson cum Managing Director

Place: Jaipur
Date : May 30,2024

Independent Auditors' Report on Quarterly and year to date Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors,
Beekay Niryat Limited

We have audited the accompanying statement of Consolidated Annual Financial Results ("the Statement") of **Beekay Niryat Limited** ("the Company") for the quarter ended 31st March, 2024 and the year to date results from the period 1st April, 2023 to 31st March, 2024, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing regulations"), including relevant circular issued by the SEBI from time to time.

This Statement, which is responsibility of the company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our audit of the Statement in accordance with the Standard 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. A review of interim financial information consists of making inquiries, primarily of person 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 Standard on Auditing specified under section 143 (10) of the Act, 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.

We also performed procedure in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March, 2019 issued by SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended to the extent applicable.

Based on our review conducted as above, nothing has to come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down under applicable Indian Accounting Standards (Ind AS-34) prescribed u/s 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



+91 141- 4022514

office@rpassociates.in

402, Venkateshwar Tower, Near Cine Star,
Central Spine, Vidhyadhar Nagar, Jaipur-302039

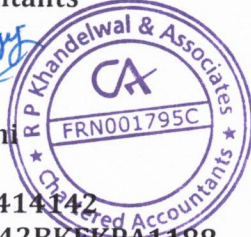


The Statement includes the financial information of one Associate financial information reflects total assets of Rs 3546.90 as at 31st March,2024, share of net loss after tax of -63.44 lacs for the quarter and net profit 146.32, for year ended on 31st March, 2024 respectively. Which have been reviewed by their auditor. The statements have been furnished to us by the Company's management. Our conclusion on the Statement, in so far as it relates to the aforesaid associate, is based solely on such un-reviewed interim financial information. According to the information and explanations given to us by the management.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

For R P Khandelwal & Associates
Chartered Accountants
FRN 001795C

C. Bengani



CA Chhavi Bengani
Partner
Membership No. 414142
UDIN No. 24414142BKEKPA1188

Place: Jaipur
Date: 30/05/2024

BEEKAY NIRYAT LIMITED
CIN: L67120RJ1975PLC045573

Regd. Office: 111, Signature Tower, DC-2, LALKOTHI SCHEME, TONK ROAD , JAIPUR RAJASTHAN PIN-302015

Website: www.beekayniryat.co.in

Ph. No. : 0141-4006454

Email: info@abil.co.in

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

S. No.	Particulars	Quarter Ended			Year Ended		Rs. In Lacs
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.3.2023	
		Audited	Unaudited	Audited	Audited	Audited	
I	Income						
	Revenue from Operations	477.49	377.58	792.00	2,105.82	1,848.30	
	Other Income	12.84	43.32	10.36	79.95	57.58	
	Total Income	490.33	420.90	802.36	2,185.78	1,905.88	
II	Expenses:						
a.	Cost of Materials Consumed	394.39	374.06	751.75	1,991.68	1,731.22	
b.	Purchases of Stock-in-Trade						
c.	Changes in inventories of Finished goods/work in progress & Stock in Trade			-		-	
d.	Employee benefits expenses	1.11	1.11	1.32	3.36	5.36	
e.	Finance Cost	1.50	7.96	1.13	10.70	1.40	
f.	Depreciation & Amortisation Expense	5.39	1.83	0.30	11.55	0.30	
g.	Other Expenses	10.61	13.43	18.18	33.87	38.05	
	Total Expenses	413.00	398.39	772.68	2,051.17	1,776.33	
III	Profit / (Loss) before exceptional and tax (I-II)	77.33	22.51	29.68	134.60	129.00	
IV	Share of Profit (loss) in association	-63.44	25.18	3.31	146.32	186.11	
V	Profit / (Loss) before tax (III-IV)	13.89	47.69	32.99	280.92	315.11	
VI	Tax expense:						
	(1) Current Tax	20.17	12.40	6.21	34.89	32.04	
	(2) Defferred Tax	1.37		-0.40	1.37	0.41	
VII	Profit / (Loss) after tax (V-VI)	(7.65)	35.29	27.18	244.66	282.66	
VIII	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss (net of tax)	-	-	155.47	2,793.32	155.47	
	B (i) Items that will be reclassified to profit or loss (net of tax)	-	-	-		-	
	Total Comprehensive Income	-	-	155.47	2,793.32	155.47	
IX	Total Comprehensive Income for the period(VII+ VIII)	(7.65)	35.29	182.65	3,037.98	438.13	
X	Paid-Up Equity Share Capital (Face Value Rs. 10/-)	768.42	768.42	768.42	768.42	768.42	
XI	Earning per Share (Basic/Diluted) in INR						
	a) Basic	(0.10)	0.46	0.35	3.18	3.68	
	b) Diluted	(0.10)	0.46	0.35	3.18	3.68	

- Above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 30th May 2024.
- Figures for the prior periods/years have been regrouped and/or classified wherever considered necessary.
- The Statutory Auditors of the company has carried out "Audit" of the above financial except associates.
- During the year share holding of company reduced upto 30.45% on account of right issue not participated by the company.
- The Company operates in a single segment and hence information pursuant to Ind AS108/AS-17 is not applicable.

For Beekay Niryat Limited

PUJA
BAJORIA

Digitally signed by
PUJA BAJORIA
Date: 2024.05.30
15:09:25 +05'30'

Puja Bajoria

DIN : 07018123

Chairperson cum Managing Director

Place : Jaipur

Date : May 30,2024

BEEKAY NIRYAT LIMITED
CIN : L67120RJ1975PLC045573

Regd. Office : 111, Signature Tower, DC-2 Lal Kothi Scheme, Tonk Road, Jaipur 302015

Ph. No : 0141-4006454

Email: info@abil.co.in

Website:www.beekayniryat.com

AUDITED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 2024

(Amount in Lakhs)

Particulars	As at	
	March 31, 2024	March 31, 2023
	(Audited)	(Audited)
ASSETS		
Non-Current Assets		
a. Property, Plant and Equipment	30.19	22.50
b. Investment In Asscoiates	3,546.90	861.56
c. Financial Assets		
(i) Investments	236.32	200.65
d. Other Non Current Assets		8.65
e. Income Tax Assets	147.30	8.24
f. Deffered Tax Assets	-1.24	0.14
TOTAL NON-CURRENT ASSETS	3,959.47	1,101.74
Current Assets		
a. Inventories		
b. Financial Assets		
(i) Trade receivables	113.72	116.73
(ii) Cash and cash equivalents	31.52	58.69
(iii) Bank balance other than (ii) above		
(iv) Loans	899.20	950.14
(v) Others (Deposits)		
(vi) Investemnt		
c. Advance Recoverable in Cash or Kind		
d. Current Tax Assets (Net)	-	
e. Other Current Assets	319.71	15.26
TOTAL CURRENT ASSETS	1,364.15	1,140.82
TOTAL ASSETS	5,323.62	2,242.56
EQUITY AND LIABILITIES		
Equity		
a. Equity Share Capital	768.42	768.42
b. Other Equity	3,509.84	762.97
TOTAL EQUITY	4,278.26	1,531.39
Liabilities		
Non Current Liabilities		
a. Financial Liabilities		
(i) Borrowings	242.52	62.99
b. Provisions		
c. Deferred Tax Liabilities (Net)		
TOTAL NON-CURRENT LIABILITIES	242.52	62.99
Current Liabilities	242.52	
a. Financial liabilities		
(i) Borrowings		
(ii) Trade payables	776.02	611.98
(iii) Other financial liabilities	1.31	
b. Other Current liabilities		4.15
c. Provisions		
d. Current Tax Liabilty (Net)	25.51	32.04
TOTAL CURRENT LIABILITIES	802.84	648.17
TOTAL EQUITY AND LIABILITIES	5,323.63	2,242.56

For Beekay Niryat Limited

PUJA Digitally signed
by PUJA BAJORIA
BAJORIA Date: 2024.05.30
15:09:47 +05'30'

Puja Bajoria

DIN: 07018123

nairperson cum Managing Director

PLACE : JAIPUR

Date : May 30,2024

BEEKAY NIRYAT LIMITED
CIN : L67120RJ1975PLC045573

Regd. Office : 111, Signature Tower, DC-2 Lal Kothi Scheme, Tonk Road, Jaipur 302015

Ph. No : 0141-4006454

Email: info@abil.co.in

Website: bkn.bajoriagroup.in

Audited Cash Flow Statement For the Year Ended 31st March, 2024

(Amount in Lakhs)

Particulars	31.03.2024	31.03.2023
		Rs.
A. Cash Flow from Operating Activities		
Net Profit before tax and extraordinary Items	134.60	129.00
Adjustments for		
Interest Income	-79.95	-57.58
Dividend Income		
Loss on sale of Mutual Fund		
Profit from Sale of Investments		
Loss on Sale of Fixed Assets		
Depreciation	11.55	0.31
Interest and Bank Charges	10.70	1.39
Operating profit before working capital changes	76.90	73.12
Adjustments for Working Capital Changes		
Decrease (Increase) in Loans & Advances	-269.33	-137.58
Decrease (Increase) in Trade Receivables	3.00	-116.73
Decrease (Increase) Non Current Assets	-139.79	-0.25
Increase (Decrease) in Short-Term Provisions	-	18.37
Increase (Decrease) in Pther Current Assets	15.82	
Increase (Decrease) in Other Current Liabilities	-2.83	1.71
Increase (Decrease) in Trade Payables	164.03	215.59
Cash Generated from operations	-152.19	54.23
Taxes Paid During the Year	-34.22	-32.04
Extraordinary Items		
Net Cash From Operating Activities	-186.41	22.19
B. Cash Flow From Investing Activities		
Net (Purchase) / Sale of Investments	-31.87	1.62
Net (Purchase) / Sale of Fixed Assets	-19.23	-21.34
Interest Income	79.95	57.58
Dividend Income	-	-
Interest and Bank Charges	-	-1.39
Net Cash from Investing Activities	28.85	36.47
C. Cash Flow From Financing Activities		
Proceeds From Non Current Borrowings	179.53	62.99
Dividend Paid	-38.42	
Finance Cost	-10.71	-
Borrowings		-84.47
Net Cash used in Financing Activities	130.40	-21.48
Net Increase (Decrease) in Cash & Cash Equivalents	-27.16	37.16
Opening Balance of Cash & Cash Equivalents	58.69	21.53
Closing Balance of Cash & Cash Equivalents	31.53	58.69

For Beekay Niryat Limited

PUJA

BAJORIA

Digitally signed by
 PUJA BAJORIA
 Date: 2024.05.30
 15:10:09 +05'30'

Puja Bajoria

DIN: 07018123

Chairperson cum Managing Director

Place: Jaipur

Date : May 30,2024



Date: 30.05.2024

To,

BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai – 400001.

Kind Attn: Listing Department

Subject: Declaration in terms of Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

In terms of the second proviso to Regulation 33(3)(d) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we declare that R P Khandelwal & Associates, Statutory Auditors of the Company have submitted the Audit Reports with unmodified opinion(s) for Annual Audited Financial results (standalone and consolidated) of the Company for the financial year ended 31 March 2024.

Thanking you,

Yours faithfully,
For Beekay Niryat Limited

A handwritten signature in blue ink that reads 'Suman'.

(Suman Agrawal)
Chief Financial Officer



————— BEEKAY NIRYAT LIMITED —————

111, SIGNATURE TOWER, DC 2 LAL KOTHI SCHEME, TONK ROAD, JAIPUR - 15
0141 4006454/5/6 | INFO@ABIL.CO.IN | CIN NO. L67120RJ1975PLC045573



Scanned with OKEN Scanner