

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: 12.02.2025

The General Manager
Corporate Relationship Dept.
BSE Limited
1st Floor, New Trading Ring
Rotunda Building, P J Towers,
Dalal Street, Fort
Mumbai – 400 001
Scrip Code: 532645

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

Dear Madam/Sir,

Pursuant to the Securities and Exchange Board of India (SEBI) Circular No. SEBI/HO/CFD/CFD-PoD- 2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102 dated January 2, 2025, we hereby enclose the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

This disclosure will also be hosted on the Company's website viz. www.beeyuoverseas.in.

Kindly take the same on record.

Yours faithfully,
For BEEYU OVERSEAS LIMITED

Gunjan Bagla
Company Secretary/ Compliance Officer
Membership No. A53102

AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

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

Mobile : 98300 21767

E-mail : rk_agarwal@rediffmail.com

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

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INDEPENDENT AUDITORS' LIMITED REVIEW REPORT

To
The Board of Directors
Beeyu Overseas Limited
Ground Floor
15, Chittaranjan Avenue
Kolkata - 700 072

Dear Sirs,


Re.: **Limited Review Report of the Unaudited Financial Results for the quarter and nine months ended 31st December, 2024**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Beeyu Overseas Limited** for the quarter and nine months ended **December 31, 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 ("the Regulations"), as amended, read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19th July 2019 ("the Circular").
2. 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 of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ("IND AS 34"), specified under Section 133 of the Companies Act, 2013 read with relevant rules issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. Our responsibility is to issue a report on the Statement based on our review.



3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditors of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain the moderate assurance as to whether the Statement is free from 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 significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 34) 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 AGARWAL & ASSOCIATES,
Chartered Accountants
[Firm's Registration No. 323210E]


RAJ KUMAR AGARWAL
Partner
Membership No. 052130
UDIN: 25052130BMLJLN6689
Date: 12th February 2025
Place: Kolkata



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2024 (Unaudited)	30/09/2024 (Unaudited)	31/12/2023 (Unaudited)	31/12/2024 (Unaudited)	31/12/2023 (Unaudited)	31/03/2024 (Audited)
(Rs. in lakh)						
1. Income						
(a) Revenue from Operations						
(b) Other Income	3.76	3.95	3.91	11.62	11.73	15.64
Total Income	3.76	3.95	3.91	11.62	11.73	15.64
2. Expense						
(a) Cost of Material Consumed						
(b) Change in Inventories of Finished Goods						
(c) Employee Benefits Expense	0.45	0.45	0.45	1.35	1.35	1.80
(d) Finance Cost						
(e) Depreciation and Amortisation Expenses	0.61	0.62	0.61	1.84	1.83	2.46
(f) Other Expenses	1.24	9.07	1.30	13.50	8.15	29.53
Total Expenses	2.30	10.14	2.36	16.69	11.33	33.79
3. Profit / (Loss) before exceptional item and tax	1.46	(6.19)	1.55	(5.07)	0.40	(18.15)
4. Exceptional Item						
5. Profit / (Loss) before Tax	1.46	(6.19)	1.55	(5.07)	0.40	(18.15)
6. Tax Expenses -						
- Current Tax						
- Deferred Tax						0.08
7. Profit / (Loss) after tax	1.46	(6.19)	1.55	(5.07)	0.40	(18.23)
8. Other Comprehensive Income / (Expenses)						
- Item that will not be reclassified to profit or loss						
- Item that will be reclassified to profit or loss						
9. Total Comprehensive Income / (Expenses)	1.46	(6.19)	1.55	(5.07)	0.40	(18.23)
10. Paid up equity share capital (Face Value Rs.10/- each)	1414.15	1414.15	1414.15	1414.15	1414.15	1414.15
11. Other Equity excluding Revaluation Reserves						(1405.86)
12. Earning per share - Basic & Diluted	0.010	(0.044)	0.010	(0.036)	0.003	(1.29)

For Agarwal & Associates
(Chartered Accountants)

Raj Kumar Agarwal

Raj Kumar Agarwal
Partner

M No. 052120

For and on behalf of the Board of Directors
BEEYU OVERSEAS LTD

Pranab Chakraborty
Director

Pranab Chakraborty
Whole time Director

DIN: 09030036

Place: Kolkata

Date: 12-02-2025

BEEYU OVERSEAS LIMITED

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 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, 2015 and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The above unaudited financial results have been reviewed and recommended by the audit committee at their meeting held on 12.02.2025 and approved by the Board of Directors at their meeting held on 12.02.2025 and will be 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 and nine months ended 31.12.2024, under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and have expressed an unqualified opinion.
4. The Company does not currently have any operations hence no segment reporting is applicable.
5. The Company has no subsidiary, associate and joint venture during the quarter ended 31.12.2024.
6. The prior period's figure have been regrouped / reclassified wherever necessary to conform to current quarter / period's classification.

For Agarwal & Associates
(Chartered Accountants)

Raj Kumar Agarwal

Raj Kumar Agarwal
Partner

M. No. 052170

For and on behalf of the Board of Directors

BEEYU OVERSEAS LTD

Pranab Chakraborty

Director

Pranab Chakraborty
Whole time Director

DIN: 09030036

Place: Kolkata

Date: 12-02-2025

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B. STATEMENT OF DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC – Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) – Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED-OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable

