



Date: 03.07.2024

To,

BSE Limited

PhirozeJeejeebhoy Towers
Dalal Street
Mumbai – 400001.

Beekay Niryat Limited (Script Code: 539546)

Sub: Revised Financial Results for the year ended 31st March, 2024.

Ref: Submission of Audited Financial Results & Auditor Report for the year ended 31st March, 2024

Respected Sir/Madam,

With reference to your e-mail dated 28th June, 2024 regarding discrepancies in Financial Results as follows:

Discrepancy: 1. Standalone Results - Auditor Report is not as per SEBI prescribed Format (Refer SEBI circular CIR/CFD/CMD1/80/2019 dated July 19, 2019). Submit Auditor Report as per the prescribed format for Year ended on 31st March, 2024.

2. Consolidated Results - Auditor Report is not as per SEBI prescribed Format (Refer SEBI circular CIR/CFD/CMD1/80/2019 dated July 19, 2019). Submit Auditor Report as per the prescribed format for Year ended on 31st March, 2024.

Therefore, we are hereby submitting and enclosing the revised PDF and XBRL of the Financial Results of the year ended 31st March, 2024 along with audited report with correction.

This is for your information as also for the information of your members and the public at large.

Thanking you,

Yours Faithfully,

For Beekay Niryat Limited

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VERSHA GOYAL
GOYAL Date: 2024.07.03
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(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

BEEKAY NIRYAT LIMITED

CIN: L67120RJ1975PL C045573

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

Website: www.beekayniryat.com

Ph. No. : 0141-406454

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		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	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	

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

For Beekay Niryat Limited

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by PUJA BAJORIA
BAJORIA Date: 2024.05.30
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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 STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 2024

(Amount in Lakhs)

Particulars	As at	
	March 31, 2024 (Audited)	March 31, 2023 (Audited)
ASSETS		
Non-Current Assets		
a. Property, Plant and Equipment	30.19	22.50
b. Capital Work in Progress		
c. Financial Assets		
(i) Investments	4245.99	1,419
(ii) Loans		
(iii) Others		
d. Deferred Tax Assets	-1.24	0.13
d. Other Non-Current Assets	147.30	8.65
TOTAL NON-CURRENT ASSETS	4,422.24	1,450.59
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	1,364.14	1,140.82
TOTAL ASSETS	5,786.39	2,591.41
EQUITY AND LIABILITIES		
Equity		
a. Equity Share Capital	768.42	768.42
b. Other Equity	3972.60	1120.07
TOTAL EQUITY	4741.02	1888.49
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	23.80
TOTAL CURRENT LIABILITIES	802.84	639.93
TOTAL EQUITY AND LIABILITIES	5786.39	2,591.41

For Beekay Niryat Limited

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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
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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
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Puja Bajoria
DIN: 07018123
Chairperson cum Managing Director

Place: Jaipur
Date : May 30,2024

INDEPENDENT AUDITOR'S REPORT on the Quarterly and Year to Date audited Standalone Financial Results of the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

TO THE BOARD OF DIRECTORS OF BEEKAY NIRYAT LIMITED

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Quarterly and Year to Date Standalone financial results of **BEEKAY NIRYAT LIMITED** ("the company") for the quarter ended March 31, 2024 and for the year ended March 31, 2024 ("Statement") 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 ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard;
- 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 and other comprehensive income and other financial information for the **quarter ended March 31, 2024** as well as the year to date results for the **period from April 01, 2023 to March 31, 2024**.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 results under the provisions of the Companies Act, 2013 and the 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.



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Central Spine, Vidhyadhar Nagar, Jaipur-302039



Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income/ loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, 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 these standalone 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 misstatement of the standalone financial results, whether due to fraud or error, design and perform audit



procedures 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, Under Section 143 (3) (i) of the Act, we are also responsible for expressing our 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 Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, we are of the opinion that the company are able to continue as a going concern. Our conclusions are based on the audit evidence obtained up-to-date of our Auditor's Report. However, future events or conditions may cause the company and its associate's entities to cease to continue as a going concern.
- ✓ Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decision of a reasonably knowledgeable user of the financial statements may be influence, we consider materiality and qualitative factors in (i.) planning the scope of our audit work and in evaluating the results of our work and (ii.) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant 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 Matter

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

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

C. Bhargava



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.co.in

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Email: info@abil.co.in

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YRARENDED 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) Deffered 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

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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 (Audited)	March 31, 2023 (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 equivalent	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

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Puja Bajoria

DIN: 07018123

PLACE : JAIPUR

Date : May 30,2024

airperson cum Managing Director

BEEKAY NIRYAT LIMITED
CIN : L67120RJ1975PLC045573
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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

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Puja Bajoria

DIN: 07018123

Chairperson cum Managing Director

Place: Jaipur

Date : May 30,2024

INDEPENDENT AUDITORS' Report on Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

TO THE BOARD OF DIRECTORS OF BEEKAY NIRYAT LIMITED

Opinion

We have audited the accompanying Quarterly and Year to date Consolidated Financial Results of Beekay Niryat Limited ("the Company") and its associates for the **quarter ended 31st March, 2024 and for the period from 1st April, 2023 to 31st March, 2024 ("the Statement")**, 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").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the Standalone separate unaudited financial statements of its associate company the Statement:

- a. includes the unaudited results of the following entities:
 1. Associate Company: Agribiotech Industries Limited
- b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated net profit after tax and other comprehensive income/ loss and other financial information of the Group for the **quarter ended 31st March, 2024 and for the period from 1st April, 2023 to 31st March, 2024.**

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Company and its associates entities 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 Companies Act, 2013 and the 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 and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.



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

These quarterly financial results as well as the year to date consolidated financial results have been prepared on the basis of the consolidated annual financial statements.

The Statement which is the responsibility of the Company's managements and has been approved by the Company's Board of Directors. The Statement has been prepared on the basis of the consolidated annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give true and fair review of the net profit and other comprehensive income/loss of the Company and other financial information in accordance with the 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 of the Listing Regulation.

The respective Board of Directors of the companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and for preventing and detecting frauds and 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the **Beekay Niryat Limited**, as aforesaid.

In preparing the consolidated annual financial results, the respective managements and Board of Directors of the companies included its associates are responsible for assessing the ability of the its associates to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included its associates are responsible for overseeing the financial reporting process of its associates.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, 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 these consolidated 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 misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures 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 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, Under Section 143 (3) (i) of the Act, we are also responsible for expressing our 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 Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, we are of the opinion that the company are able to continue as a going concern. Our conclusions are based on the audit evidence obtained up-to-date of our Auditor's Report. However, future events or conditions may cause the company and its associates entities to cease to continue as a going concern.
- ✓ Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- ✓ Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within its associates to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the **Beekay Niryat Limited** and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant 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.

We also performed procedures in accordance with the circular No. CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The consolidated Financial Results include the Unaudited Financial Statements of M/s **Agribiotech Industries Limited**, associates entities, whose Financial Results reflect Group's share of Total Assets Rs. 3546.90 Lacs as at March 31, 2024, Group's share of total net profit/(loss) after tax of Rs. -63.44 Lacs for the quarter and Net Profit Rs. 146.32 Lacs, for the year ended March 31, 2024 respectively. These Unaudited Financial Statements have been furnished to us by the Board of Directors and our opinion on the consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of these associates entities is based solely on such unaudited Financial Statements. In our opinion and according to the information and explanations given to us by the Board of Directors, these Financial Statements are not material to the Group.

Our opinion on the consolidated Financial Results is **not modified** in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results certified by the Board of Directors.

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

For R P Khandelwal & Associates
Chartered Accountants
FRN 001795C



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

Place: Jaipur
Date: 30/05/2024



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 —————

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