

BEEKAY STEEL INDUSTRIES LTD.

An ISO 9001 : 2015 Organisation

Registered Office: Lansdowne Towers, 4th Floor 2/1A, Sarat Bose Road, Kolkata 700 020 t: +91 33 4060 4444 (30 Lines), +91 33 2283 0061, f: +91 33 2283 3322

e : contact@beekaysteel.com, CIN : L27106WB1981PLC033490

Date: 29.06.2021

Ref: BSIL/RKS/BM/BSE/20-21/94

To Bombay Stock Exchange Limited P.J. Towers, Floor No. 25, Dalal Street, Mumbai – 400 001

Dear Sir,

Ref: Scrip Code: - 539018

<u>Sub: Outcome of Board Meeting & Submission of Quarterly & Yearly Audited Financial Results – Compliance of Regulations 30 & 33 of SEBI (LODR) Regulations, 2015</u>

Pursuant to Regulations 30 & 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors in its meeting held on date had considered the following businesses:-

- 1. Reviewed and approved the Standalone and Consolidated Audited Financial Results of the Company for the quarter and year ended on 31st March, 2021 and have taken note of the Audit Reports as issued by the Statutory Auditors on the aforesaid results and pursuant to regulations 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, copies of the same are enclosed alongwith declaration with respect to un-modified opinion in audit reports of the Statutory Auditors.
- 2. Approved the Audited Annual Accounts (both standalone & consolidated) for the financial year ended on 31st March, 2021
- 3. Recommended a Dividend @ 10% on equity shares, i.e. Re. 1.00 on Equity Shares of Rs. 10/each fully paid up of the Company, for consideration & approval of the Members at the ensuing Annual General Meeting.

This for your information and compliance as per the Regulation 30 & 33 read with Schedule III of the SEBI (LODR) Regulations, 2015.

Please note that the meeting commenced at 2:00 P.M. and concluded at 5:30 P.M.

This may please be informed to the members of your Stock Exchange.

Thanking you,

Yours faithfully,

For Beekay Steel Industries Ltd.

(Rabindra Kumar Sahoo)
Company Secretary
Encls: as above

Works at: Jamshedpur Vishakapatnam & Chennai



BEEKAY STEEL INDUSTRIES LIMITED

Regd Office: "Lansdowne Tower" 4th Floor, 2/1A Sarat Bose Road, Kolkata-7000 20 www.beekaysteel.com CIN: L27106WB1981PLC033490

Statement of Standalone Audited Financial Results for the Quarter & Year Ended 31st March, 2021

(Rs. in Lakhs)

				STANDALONE		
SL. No.	Particulars	3 months ended on 31/03/2021	Preceeding 3 months ended on 31/12/2020	Corresponding 3 months ended in the previous year on 31/03/2020	Year ended on 31/03/2021	Previous year ended on 31/03/2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations	31,364.95	25,918.49	20,573.85	87,431.45	81,197.29
II	Other income	42.84	7.48	83.28	531.76	166.42
III	Total Income (I+II)	31,407.79	25,925.97	20,657.13	87,963.21	81,363.70
IV	Expenses :					
	Cost of materials consumed	16,972.33	18,699.80	13,886.51	52,177.73	48,412.66
	Purchases of Stock-in-Trade	610.94	1,248.46	882.44	3,120.44	2,853.11
	Changes in inventories of finished goods, Scrap, Stock-in-Trade and work-in-progress	1,956.99	(3,167.54)			(3,383.22)
	Employee benefits expense	1,408.23	532.95	832.84	2,954.19	2,871.10
	Power & Fuel	2,603.66	2,273.00	2,335.58	7,566.72	9,557.89
	Finance Costs	367.55	222.56	220.26	1,006.16	1,022.59
	Depreciation and amortization expenses	810.35	478.11	586.94	2,237.15	2,305.65
	Other expenses	2,926.86	1,763.86	2,408.87	7,970.18	8,458.36
	Total expenses (IV)	27,656.92	22,051.20	18,901.64	77,251.27	72,098.14
V	Profit/(Loss) before share of profit of an associate, exceptional items and tax (III-IV)	3,750.88	3,874.77	1,755.48	10,711.95	9,265.56
VI	Exceptional Items		-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	3,750.88	3,874.77	1,755.48	10,711.95	9,265.56
VIII	Tax Expenses					
	(1) Current Tax	950.00	1,050.00	525.00	2,800.00	2,510.00
	(2) Deferred Tax	(267.38)	85.00	(310.47)	(7.38)	(1,058.47)
	(3) Prior year tax adjustments	(127.86)	-	-	(127.86)	-
IX	Profit / (Loss) for the year from continuing operations (IX-X)	3,196.11	2,739.77	1,540.95	8,047.18	7,814.03
X	Profit / (Loss) from disconinued operations					-
XI	Tax expenses of discontinued operations					-
XII	Profit / (Loss) from discontinued operations (after tax) (XII-XII					-
XIII	Profit / (Loss) for the year (XI+XIV)	3,196.11	2,739.77	1,540.95	8,047.18	7,814.03
XIV	Other Comprehensive Income					
	A. i) Items that will not be reclassified to profit or loss	32.95	-	(49.62)	32.95	(49.62)
	ii) Income tax relating to items that will not be reclassified to profit or loss	(8.29)	-	12.49	(8.29)	12.49
	B. i) Items that will be reclassified to profit or loss					
	ii) Income tax relating to items that will be reclassified to profit					
	or loss					
	Total Comprehensive Income for the year					
XV	(XV+XVI)(Comprising Profit / (Loss) and Other					
	Comprehensive Income for the year)	3,220.77	2,739.77	1,503.82	8,071.84	7,776.90
XVI	Share of Profit/Loss of an Associate		-	-	-	-
	Total Comprehensive Income for the year (XV+XVI)(Comprising					
XVI	Profit / (Loss) and Share of Profit/Loss of an Assocaite for the					
	year)	3,220.77	2,739.77	1,503.82	8,071.84	7,776.90
XVII	Paid-up Equity Share Capital(Face Value of Rs.10/- each fully paid up)	1,909.09	1,909.09	1,909.09	1,909.09	1,909.09
XVIV	Earnings per Equity Share (EPS) of Rs.10/- each					
	(1) Basic (Rs.)	16.89	14.37	7.88	42.32	40.78
	(2) Diluted (Rs.)	16.89	14.37	7.88	42.32	40.78

For BEEKAY STEEL INDUSTRIES LTD.

MANAGING DIRECTOR

DIN: 00103098)

BEEKAY STEEL INDUSTRIES LIMITED



Office: "Lansdowne Tower" 4th Floor, 2/1A Sarat Bose Road, Kolkata-7000 20

www.beekaysteel.com CIN: L27106WB1981PLC033490

Standalone Statement Of Assets And Liablities As At 31St March, 2021

(Rs. in Lakhs)

		Standalone		
SI. No.	Particulars	As at year ended 31/03/2021	As at previous year ended 31/03/2020	
	A COTOR	Audited	Audited	
(1)	ASSETS			
(1)	Non-current assets (a) Property, Plant and Equipment	20,671.00	21,262.44	
_		2,165.40	2,095.29	
_	(b) Capital work-in-progress (c) Financial Assets	2,103.40	2,093.29	
_	(i) Investments	33.20	23.20	
_	(ii) Other Financial Assets	267.94	197.61	
_		1,561.84	1,573.91	
_	(d) Other non-current assets	24,699.38	25,152.45	
(2)	Total Non-current assets Current assets	24,099.38	25,152.45	
(2)		24.960.52	21,914.14	
_	(a) Inventories	24,869.52	21,914.14	
	(b) Financial Assets (i) Investments	7,574.74	3,501.92	
			9,663.81	
_	(ii) Trade receivables	15,818.96	450.73	
_	(iii) Cash and cash equivalents	2,879.60	90.77	
	(iv) Bank balances other than (iii) above	120.71 82.00	72.66	
	(v) Other Financial Assets			
	(c) Other current assets	1,249.21	2,641.79	
	(d) Current Tax Assets (Net)	487.56	556.89	
_	Total Current assets	53,082.29	38,892.71	
	Total Assets	77,781.67	64,045.15	
	EQUITY AND LIABILITIES			
(1)				
	(a) Equity Share capital	1,909.09	1,909.09	
	(b) Other Equity	52,937.37	45,056.25	
	Total Equity	54,846.46	46,965.34	
(2)	LIABILITIES			
	Non-current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	2,547.57	2,642.24	
	(b) Provisions	98.18	182.45	
	(c) Deferred tax liabilities (Net)	2,260.23	2,259.31	
	(d) Other non-current liabilities	11.27	1,281.27	
	Total Non-current liabilities	4,917.25	6,365.27	
	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	12,884.95	6,129.10	
	(ii) Trade payables	3,451.26	2,586.01	
	(iii) Other financial liabilities (other than	381.89	326.40	
	those specified in item (c)		57.00000	
	(b) Other current liabilities	1,296.46	1,667.70	
	(c) Provisions	3.41	5.33	
	Total Non-current liabilities	18,017.96	10,714.54	
	Total Equity and Liabilities	77,781.67	64,045.15	

Industry 18

For BEEKAY STEEL INDUSTRIES LTD.

Managing director

(DIN:00103098)

Notes to standalone financial results

The aforesaid standalone financial results have been reviewd by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings on June 29, 2021. The audit report has been filed with stock exchanges and is available on the Company's website.

The figures for the three months ended 31st March 2021 and for the corresponding three months ended 31st March 2020 are the balancing figures between standalone audited figures in respect of full financial year and the published year to date standalone figures upto the nine months of the respective financial year ended 31st March.

This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended by the Companies (Indian Accounting Standards) (Amended) Rules, 2016 as prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

The Company is dealing in one segment only i.e. Rolling of Iron & Steel and hence separate segment is not given in accordance with Ind AS-108 " Operating Segments" notified pursuant to Companies (Accounting Standards) Rules, 2015.

The Board of Directors at its meeting held on 29th June 2021 has recommended a dividend of Rs.1/- per equity share of Rs. 10/- each.

The Statutory Auditors of the Company have issued an unqualified report on the Standalone and Consolidated Audited Financial Statements.

The format for audited/un-audited results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to

- comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.
- 8 Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.

For Beekay Steel Industries Ltd

Sd/-Suresh Chand Bansal Executive Chairman DIN: 00103134

Place : Kolkata Date : 29-06-2021

For BEEKAY STEEL INDUSTRIES LTD.

MANAGING DIRECTOR

(DIN: 00103098

BEEKAY STEEL INDUSTIRES LIMITED

2/1A, Sarat Bose Road, LANSDOWNE TOWERS, 4th Floor, Kolkata - 700 020. CIN No: L27109WB1981PLC033490

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021

	Particulars	Year ended 31st March 2021	Year ended 31st March 2020
		Amount (Rs.)	Amount (Rs.)
	sh flow from operating activities	10,711.95	9,265.56
	t Profit / (Loss) before extraordinary items and tax		
	iustments for:	0.007.45	0.005.05
	preciation and amortisation	2,237.15	2,305.65
	idend Recived	(0.04)	(13.45)
	ndry Balance W/Back	(47.67)	, ,
	reign currency exchange fluctuation gain	(23.13)	
	ofit)/Loss on sale of Fixed assets	(33.26)	
	ofit)/Loss on sale of Investments	(289.85)	0.00
	s debt & Sundry Balances Written off	24.26	7.84
	ance costs	1,006.16	1,022.59
	erating profit / (loss) before working capital changes	13,585.57	12,321.06
	anges in working capital:		
-	iustments for (increase) / decrease in operating assets:	(0.055.00)	(=00 =4)
	entories	(2,955.38)	
	de receivables	(6,155.15)	
Fin	ancial and Other Assets	1,295.03	50.40
Adj	iustments for increase / (decrease) in operating liabilities:		
Tra	de payables	865.25	(1,026.21)
Boi	rrowings	6,755.85	(2,912.22)
Fin	ancial and Other Liabilities	(1,585.75)	834.94
Pro	ovisions	(53.24)	40.30
Ca	sh generated from operations	11,752.18	10,907.27
Ne	t income tax (paid) / refunds	(2,265.57)	(2,886.97)
Ne	t cash flow from / (used in) operating activities (A)	9,486.61	8,020.30
B. Ca	sh flow from investing activities		
Ca	pital expenditure on fixed assets	(1,728.37)	(2,534.08)
lnv	estment made in subsidiary company	(10.00)	-
Oth	ner current investment made	(4,072.82)	(3,501.92)
Pro	oceeds from sale of fixed assets	45.00	3.26
Ne	t cash flow from / (used in) investing activities (B)	(5,766.19)	(6,032.74
C. Ca	sh flow from financing activities		
Re	payment of Non Current borrowings	(94.67)	(332.02)
	idend Paid (Including Dividend Tax)	(190.72)	(459.09)
Fin	ance cost	(1,006.16)	(1,022.59)
Ne	t cash flow from / (used in) financing activities (C)	(1,291.55)	(1,813.70)
No	t increase / (decrease) in Cash and cash equivalents (A+B+	2,428.88	173.85
	sh and cash equivalents at the beginning of the year	450.73	276.88
	sh and cash equivalents at the end of the year	2,879.59	450.73

*The disclosure is an extract of the audited Statement of Cash flows for the year ended March 31, 2021 and March 31, 2020 prepared in compliance with Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting

FOR BEEKAY STEEL INDUSTRIES LTD

MANAGING DIRECTOR



BEEKAY STEEL INDUSTRIES LIMITED

Regd Office: "Lansdowne Tower" 4th Floor, 2/1A Sarat Bose Road, Kolkata-7000 20

www.beekaysteel.com CIN: L27106WB1981PLC033490

Statement of Conolidated Audited Financial Results for the Quarter & Year Ended 31st March, 2021

(Rs. in Lakhs)

				CONSOLIDATEI)	
SL. No.	Particulars	3 months ended on 31/03/2021	Preceeding 3 months ended on 31/12/2020	Corresponding 3 months ended in the previous year on 31/03/2020	Year ended on 31/03/2021	Previous year ended on 31/03/2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations	31,364.95	25,918.49	20,573.85	87,431.45	81,197.29
П	Other income	42.88	7.48	83.28	531.80	166.42
III	Total Income (I+II)	31,407.83	25,925.97	20,657.13	87,963.25	81,363.71
IV	Expenses :					10.110.66
	Cost of materials consumed	16,972.33	18,699.80	13,886.51	52,177.73	48,412.66
	Purchases of Stock-in-Trade	610.94	1,248.46	882.44	3,120.44	2,853.11
	Changes in inventories of finished goods, Scrap, Stock-in-Trade and work-in-progress	1,956.99	(3,167.54)		218.69	(3,383.22)
	Employee benefits expense	1,408.23	532.95	832.84	2,954.19	2,871.10
	Power & Fuel	2,603.66	2,273.00	2,335.58	7,566.72	9,557.89
	Finance Costs	367.55	222.56	220.26	1,006.16	1,022.59
	Depreciation and amortization expenses	810.35	478.11	586.94	2,237.15	2,305.65
	Other expenses	2,926.86	1,763.86	2,408.87	7,970.18	8,458.36
	Total expenses (IV)	27,656.92	22,051.20	18,901.64	77,251.27	72,098.14
v	Profit/(Loss) before share of profit of an associate, exceptional					
	items and tax (III-IV)	3,750.92	3,874.77	1,755.49	10,711.99	9,265.57
VI	Exceptional Items	-	-	-	-	-
VII	Profit / (Loss) before tax (V-VI)	3,750.92	3,874.77	1,755.49	10,711.99	9,265.57
VIII	Tax Expenses					
	(1) Current Tax	950.00	1,050.00	525.00	2,800.00	2,510.00
	(2) Deferred Tax	(267.38)	85.00	(310.47)	(7.38)	(1,058.47)
	(3) Prior year tax adjustments	(127.86)	-	-	(127.86)	-
IX	Profit / (Loss) for the year from continuing operations (IX-X)	3,196.15	2,739.77	1,540.96	8,047.22	7,814.04
X	Profit / (Loss) from disconinued operations					-
XI	Tax expenses of discontinued operations					-
XII	Profit / (Loss) from discontinued operations (after tax) (XII-XII					-
XIII	Profit / (Loss) for the year (XI+XIV)	3,196.15	2,739.77	1,540.96	8,047.22	7,814.04
XIV	Other Comprehensive Income					
	A. i) Items that will not be reclassified to profit or loss	32.95	-	(49.62)	32.95	(49.62)
	ii) Income tax relating to items that will not be reclassified to profit or loss	(8.29)	-	12.49	(8.29)	12.49
	B. i) Items that will be reclassified to profit or loss					
	ii) Income tax relating to items that will be reclassified to profit					
	or loss					
	Total Comprehensive Income for the year					
XV	(XV+XVI)(Comprising Profit / (Loss) and Other					
	Comprehensive Income for the year)	3,220.81	2,739.77	1,503.83	8,071.88	7,776.91
XVI	Share of Profit/Loss of an Associate	19.27	23.67	5.55	84.97	37.98
XVII	Total Comprehensive Income for the year (XV+XVI)(Comprising Profit / (Loss) and Share of Profit/Loss of an Assocaite for the					
	year)	3,240.08	2,763.44	1,509.38	8,156.85	7,814.89
XVII	Paid-up Equity Share Capital(Face Value of Rs.10/- each fully paid up)	1,909.09	1,909.09	1,909.09	1,909.09	1,909.09
XVIV	Earnings per Equity Share (EPS) of Rs.10/- each					
	(1) Basic (Rs.)	16.99	14.49	7.91	42.77	40.98
	(2) Diluted (Rs.)	16.99	14.49	7.91	42.77	40.98



MANAGING DIRECTOR



Consoldated Statement Of Assets And Liablities As At 31St March, 2021

(Rs. in Lakhs)

		Consolidated			
SI. No.	Particulars	As at year ended 31/03/2021	As at previous year ended 31/03/2020		
_	L COTTON	Audited	Audited		
(1)	ASSETS				
(1)	Non-current assets				
	(a) Property, Plant and Equipment	20,671.00	21,262.44		
_	(b) Capital work-in-progress	2,165.40	2,095.29		
_	(c) Financial Assets				
	(i) Investments	277.28	192.31		
	(ii) Other Financial Assets	267.94	197.61		
	(d) Other non-current assets	1,562.89	1,574.82		
	Total Non-current assets	24,944.51	25,322.40		
(2)	Current assets				
	(a) Inventories	24,869.52	21,914.14		
	(b) Financial Assets				
	(i) Investments	7,574.74	3,501.92		
	(ii) Trade receivables	15,818.96	9,663.81		
	(iii) Cash and cash equivalents	2,888.71	450.73		
	(iv) Bank balances other than (ii) above	120.71	90.7		
	(v) Other Financial Assets	82.00	72.66		
	(c) Other current assets	1,249.21	2,641.79		
	(d) Current Tax Assets (Net)	487.56	556.89		
	Total Current assets	53,091.41	38,892.7		
	Total Assets	78,035.91	64,215.17		
	EQUITY AND LIABILITIES				
(1)	Equity				
	(a) Equity Share capital	1,909.09	1,909.09		
	(b) Other Equity	53,191.49	45,225.36		
	Total Equity	55,100.58	47,134.45		
(2)	LIABILITIES				
	Non-current liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	2,547.57	2,642.24		
	(b) Provisions	98.18	182.45		
	(c) Deferred tax liabilities (Net)	2,260.23	2,259.3		
	(d) Other non-current liabilities	11.27	1,281.27		
	Total Non-current liabilities	4,917.25	6,365.2		
	Current liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	12,884.95	6,129.10		
	(ii) Trade payables	3,451.38	2,586.92		
	(iii) Other financial liabilities (other than	381.89	326.40		
	those specified in item (c)				
	(b) Other current liabilities	1,296.46	1,667.70		
	(c) Provisions	3.41	5.33		
	Total Non-current liabilities	18,018.09	10,715.45		
	Total Equity and Liabilities	78,035.91	64,215.17		

For BEEKAY STEEL INDUSTRIES LTD.

MANAGING DIRECTOR

(DIN:00103098)

Notes to financial results

The above financial results have been reviewd by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings on June 29, 2021. The audit report has been filed with stock exchanges and is available on the Company's website.

The figures for the three months ended 31st March 2021 and for the corresponding three months ended 31st March 2020 are the balancing figures between standalone audited figures in respect of full financial year and the published year to date standalone figures upto the nine months of the respective financial year ended 31st March.

This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended by the Companies (Indian Accounting Standards) (Amended)

Rules, 2016 as prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

The Company is dealing in one segment only i.e. Rolling of Iron & Steel and hence separate segment is not given in accordance with Ind AS-108 " Operating Segments" notified pursuant to Companies (Accounting Standards) Rules, 2015.

The Company prepares Consolidated financial statement on annual basis and the Consolidated Financial Result include the Company's share of profit in its Associate/subsidiary Company.

The Board of Directors at its meeting held on 29th June, 2021 has recommended a dividend of Rs. 1/- per equity share of Rs. 10/- each.

The Statutory Auditors of the Company have issued an unqualified report on the Standalone and Consolidated Audited Financial Statements.

The format for audited/un-audited results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.

Previous year/ period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.

For Beekay Steel Industries La

Suresh Chand Bansal Executive Chairman DIN: 00103134

Place : Kolkata Date: 29-06-2021

MANAGING DIRECTOR

DIN: 00103098)

BEEKAY STEEL INDUSTIRES LIMITED

2/1A, Sarat Bose Road, LANSDOWNE TOWERS, 4th Floor, Kolkata - 700 020. CIN No: L27109WB1981PLC033490

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021

	Particulars	Year ended 31st March 2021	Year ended 31st March 2020
		Amount (Rs.)	Amount (Rs.)
A.	Cash flow from operating activities	10,796.96	9,303.54
	Net Profit / (Loss) before extraordinary items and tax		
	Adjustments for:		
	Depreciation and amortisation	2,237.15	2,305.65
	Dividend Recived	(0.04)	, , ,
	Sundry Balance W/Back	(47.67)	, ,
	Foreign currency exchange fluctuation gain	(23.13)	
	(Profit)/Loss on sale of Fixed assets	(33.26)	(1.99)
	(Profit)/Loss on sale of Investments	(289.85)	
	Bas debt & Sundry Balances Written off	24.26	7.84
	Finance costs	1,006.16	1,022.59
	Operating profit / (loss) before working capital changes	13,670.59	12,359.04
	Changes in working capital:		
	Adjustments for (increase) / decrease in operating assets:		
	Inventories	(2,955.38)	, ,
	Trade receivables	(6,155.15)	
	Financial and Other Assets	1,294.89	51.31
	Adjustments for increase / (decrease) in operating liabilities:		
	Trade payables	864.46	(1,027.12)
	Borrowings	6,755.85	(2,912.22)
	Financial and Other Liabilities	(1,585.75)	834.94
	Provisions	(53.24)	40.30
	Cash generated from operations	11,836.27	10,945.25
	Net income tax (paid) / refunds	(2,265.57)	(2,886.97)
	Net cash flow from / (used in) operating activities (A)	9,570.70	8,058.28
B.	Cash flow from investing activities		(0.00)
	Capital expenditure on fixed assets	(1,728.37)	
	Change in value of investment	(84.97)	(37.98)
	Other current investment made	(4,072.82)	(3,501.92)
	Proceeds from sale of fixed assets	45.00	3.26
	Net cash flow from / (used in) investing activities (B)	(5,841.16)	(6,070.72)
C.	Cash flow from financing activities		
	Repayment of Non Current borrowings	(94.67)	(332.02)
	Dividend Paid (Including Dividend Tax)	(190.72)	(459.09)
	Finance cost	(1,006.16)	(1,022.59)
	Net cash flow from / (used in) financing activities (C)	(1,291.55)	(1,813.70)
	Net increase / (decrease) in Cash and cash equivalents (A+B+	2,437.99	173.85
	Cash and cash equivalents at the beginning of the year	450.73	276.88
	Cash and cash equivalents at the end of the year	2,888.71	450.73

*The disclosure is an extract of the audited Statement of Cash flows for the year ended March 31, 2021 and March 31, 2020 prepared in compliance with Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting

For BEEKAY STEEL INDUSTRIES LTD.

MANAGING DIRECTOR

11, Crooked Lane, Kolkata - 700 069 Phone: 2248-7109, 2243-5095 Website: www.lihalaco.com

Email: info@lihalaco.com lihalaco@yahoo.co.in

INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF BEEKAY STEEL INDUSTRIES LTD. ON STANDALONE QUARTERLY FINANCIAL RESULTS AND YEAR ENDED RESULTS AS ON 31ST MARCH, 2021 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

To Board of Directors Beekay Steel Industries Ltd.

- 1) We have audited the accompanying Standalone financial results of **Beekay Steel Industries Ltd** for the quarter and year ended 31st March, 2021, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- The Results included in the statement, is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express an opinion on the statement based on our audit of such Standalone financial statement which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.
- 3) We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s).
- 4) An audit includes examining evidence supporting the amounts disclosed in the financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.
- Based on our audit conducted as above in our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 in this regard; and
 - (ii) give a true and fair view in conformity with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India of the net profits and total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2021.

OV

BRANCH: BENGALURU

The statement includes the results for the quarter ended March 31, 2021, being the balancing figure between audited figures in respect of the full financial year ended 31st March 2021 and the published year to date figures up to 31st December, 2020, being the date of the end of the third quarter of the current financial year which were subject to limited review by us.

For LIHALA & CO Chartered Accountants Firm's Registration Number.315052E

a

Place: 11, Crooked Lane, Kolkata - 700 069

Date: 29th June, 2021

Rajesh Lihala (Partner)

Membership No. 052138

UDIN: 21052138 AAAA FT9656



BEEKAY STEEL INDUSTRIES LIMITED

Regd Office: "Lansdowne Tower" 4th Floor, 271 v Sarat Bose Road, Kolkata-7000-20

www.beckaysteel.com CIN: L27106W B1981PLC 033490

Statement of Standalone Audited Financial Results for the Quarter & Year Ended 31" March, 2021

1 1				STANDALONE		(Ry. in Lak
SL. No.	Partículars	3 months ended on 31/03/2021	Preceding 3 months ended on 31/12/2020	Corresponding 3 months ended in the previous year on 31/03/2020	Year ended on 31/03/2021	Previous yes ended on 31/03/2020
1 13	Revenue from operations	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
11 (Ither income	31,364,95	25,918 49	70,573.85	87 431 45	81,197
	otal income (I+II)	42.84	7.48	83.28	531.76	:66
IV E	spenses :	31,407,79	25,925,97	20,657,13	87,963,21	81.363.
c	ost of materials consumed	1/ 1770				
124	orchases of Stock-in-Trade	16,972.33	18,699.80	13,886.51	32,177.73	18,4121
C	hanges in inveniories of finished goods, Scrap, Stock-in-Trade	610,94	1,248.46	882 44	3,120 14	2.853
Lie	mployer benefits expense	1,956,99	(3,167,54)	(2,251.80)	218 69	(3.383
	ower & Fuel	1,408.23	532.95	832.84	2.954 19	2.871
	nance Costs	2,603.66	2,273.00	3.335.58	7,566.72	9.557 8
De	epreciation and amortization expenses	367.55	232 56	220 26	1,000,16	10335
()1	ther expenses	810.35	478 11	586 94	2 237 15	2,305 6
114	otal expenses (IV)	2,926 86	1,763.86	2,408 87	7,970 18	8,4383
V Pr	ofit/(Luss) before share of profit of an associate, exceptional	27,656,92	22.051,20	18,901.64	77,251.27	72,098.1
VI FX	ecpound flems	3,750.88	3.874.77	1,755,48	10,711.95	9,265.5
II IPri	ofit / (Loss) before tax (V-VI)	3 760 NU				
11 1 a	v Expenses	3,750.88	3,874.77	1,755.48	10,711.95	9,265,5
11:	Current Tax	950.00				
121	Deferred Tax		1.050.00	525.00	2,800 00	2,510,00
131	Prior year tax adjustments	(267,38)	85.00	(310,47)	(7.38)	11,958 41
N Pre	ofit / (Loss) for the year from continuing operations (IX-X)	J,196.11			(127.86)	
	The course of the control of the con	3,176.11	2.739.77	1,540.95	8,047.18	7,814.0.
I las	expenses of discontinued operations					
II Pro	ofit / (Loss) from discontinued operations (after tax) (XII-XII					-
		3,196,11	2 710			-
7 lour	ter Comprehensive Income	2,770.11	2.739.77	1.540.95	8,047,18	7,814,03
) Items that will not be reclassified to profit or loss	32.95				
1 "	is income tax relating to dems that will not be reclassified to	32.93		112 623	3,195	149 62
	110111 Of 1055	(8.29)				
17.1	tems that will be reclassified to profit or loss			12.40	18.791	12.49
	r) become tax relating to items that will be reclassified to profit or loss					
Fots	al Comprehensive Income for the year					
CAL	+XVI)(Comprising Profit // oss) and Other					
1.01	Oprehensive Income for the warm	1 210 22				
1 Shar	e of Profit Loss of an Associate	3.220.77	2.739,77	1,503,82	8,071.84	7,776.90
Tota	(Comprehensive Income for the year (XV-XVI)(Comprising (17 (Loss) and Share of Profit/Loss of an Associate for the			-		
	inp Equity Share Capital(Face Value of Rs 10/- each fully paid	3,220,77	2,739.77	1,503.82	8,071.84	7,776,90
(I) B	nings per Equity Share (EPS) of Rs.10/-each	1.909 09	1,909 09	1,909.09	1,909 (9	1,909,09
(2) D	iduted (Rs.)	16.89	14.37	7.88	- 12.35	
		16 89	14.37	7 88	12.32 42.32	40.78

FOR BEFRANCE TO THES LTD.

MAN SOURCECTOR

(DIM: 00103698)

DEEKAY STEEL INDUSTRIES LIMITED

Office: "Lansdowne Tower" 4th Floor, 2/LA Sarat Bose Road, Kolkata-7000 20

www.bcckaysteel.com

CIN: L27106WB1981PLC033490

Standalone Statement Of Assets And Liabilities As At 31St March, 2021

		(Rs. in Lakh Standalone		
SI.	I -	ZAMOAT	71-	
No.	Particulars	As at year ended 31/03/2021	As at previous year ended 31/03/2020	
-	ASSESSED	Audited	Audited	
	ASSETS			
(1)	Non-current assets			
	(a) Property, Plant and Equipment	20,671 00	21,262.4	
_	(b) Capital work-in-progress	2,165.40	2,095.2	
-	(c) Financial Assets			
-	(i) Investments	33.20	23.2	
-	(ii) Other Financial Assets	267.94	197.6	
-	(d) Other non-current assets	1,561 84	1,573.9	
	Total Non-current assets	24,699.38	25,152.4	
47	Current assets			
-	(a) Inventories	24 869 52	21 914 1	
\dashv	(b) Financial Assets			
	(i) Investments	7,574.74	3 501 9	
-	(ii) Trade receivables	15,818 96	9,663.8	
\dashv	(iii) Cash and cash equivalents	2,879 60	450.7	
-	(iv) Bank balances other than (iii) above	120.71	90.7	
-	(v) Other Financial Assets	82.00	72.6	
-	(c) Other current assets	1,249,21	2,641.7	
ł	(d) Current Tax Assets (Net)	487 56	556.8	
-	Total Current assets	53,082,29	38,892,7	
	Total Assets	77,781.67	64,045.13	
	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share capital	(,909,06)	1,909,0	
-1	(b) Other Equity	52,937.37	45,056.7	
-	Total Equity	54,846,46	46,965.3	
	LIABILITIES			
	Non-current liabilities			
-4	a) Financial Liabilities			
+	(i) Borrowings	2,547.57	2,642.7-	
	b) Provisions	98 18	182.45	
	c) Deterred (ax liabilities (Net)	2,260.23	2.259 31	
-19	d) Other non-current habilities	11 27	1,281 27	
-	Total Non-current liabilities	4,917.25	6,365.27	
	Current Habilities			
_!	a) Financial Liabilities			
+	(i) Borrowings	12,884 95	6,129 10	
+	(ii) I rade payables	3,451.26	2,586.01	
	(iii) Other financial liabilities (other than	381.89	326 46	
-	those specified in item (e)	W-000-00	3.20 40	
	b) Other current liabilities	1,296,46	1,667.70	
-1	c) Provisions	3.41	5.33	
4	Total Non-current liabilities	18,017.96	10,714,54	
1,	Total Equity and Liabilities	77,781.67	64,045,15	

For BEEKAY STEEL INDUSTRIES LIST

MANAGING DECTOR OF (DIN : 00 1030 98)

Notes to standalone financial results

The aforesaid standalone financial results have been reviewd by the Andri Committee and thereafter approved by the Board of Directors of the Company at their respective meetings on June 29, 2021. The audit report has been filed with stock exchanges and is available on the Company's

The figures for the three months ended 31st March 2021 and for the corresponding three months ended 31st March 2020 are the balancing figures between standalone andread figures in respect of full financial year and the published year to date standalone figures upto the nine months of the respective financial year ended 31st March.

This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) as amended by the Companies (Indian Accounting Standards) (Amended) Rules, 2016 as prescribed under section 133 of the Companies Act, 2013 and other

recognised accounting practices and policies to the extent applicable

The Company is dealing in one segment only i.e. Rolling of how & Steel and hence separate segment is not given in accordance with Ind AS-108." Operating Segments" notified pursuant to Companies (Accounting Standards) Rules, 2015

The Board of Directors at its meeting held on 29th June 2021 has recommended a dividend of Rs 1/- per equity share of Rs 10/- each

The Statutory Auditors of the Company have issued an unqualified report on the Standalone and 6 Consolidated Audited Financial Statements.

The format for audited/un-audited results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBPs circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS

8 Previous year period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.

PRINCERAY STELL D'UDA de las

For Beekay Steel Industries Ltd.

Sd-Suresh Chand Bansal Executive Chairman DIN 00103134

Place Kolkata Date - 29-06-2021

Managing DIFFCTOF
(DIN: 00103098)

BEEKAY STEEL INDUSTIRES LIMITED

2/1A, Sarat Bose Road, LANSDOWNE TOWERS, 4th Floor, Kolkata - 700 020 CIN No: L27109WB1981PLC033490

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021

	Particulars	Year ended 31st March 2021	Year ended 31st March 2020
		Amount (Rs.)	Amount (Rs.)
	Cash flow from operating activities	10,711.95	9,265.56
	Net Profit / (Loss) before extraordinary items and tax		
1 17	Adjustments for:		0.005.05
	Depreciation and amortisation	2,237.15	2,305.65
	Dividend Recived	(0.04)	(13.45)
	Sundry Balance W/Back	(47.67)	(3.86)
	Foreign currency exchange fluctuation gain	(23.13)	(261.28)
	(Profit)/Loss on sale of Fixed assets	(33.26)	(1.99)
	Profit)/Loss on sale of Investments	(289.85)	0.00
	Bas debt & Sundry Balances Written off	24.26	7.84
1	Finance costs	1,006.16	1,022.59
	Operating profit / (loss) before working capital changes	13,585.57	12,321.06
100	Changes in working capital:		
	Adjustments for (increase) / decrease in operating assets: nventories	/2 OFF 201	(FOG 71)
	Trade receivables	(2,955.38)	(506.71) 2,105.72
		(6,155.15)	50.40
ľ	Financial and Other Assets	1,295.03	50.40
,	Adjustments for increase / (decrease) in operating liabilities		
	Trade payables	865.25	(1,026.21)
	Borrowings	6,755.85	(2,912.22)
	Financial and Other Liabilities	(1,585.75)	834.94
	Provisions	(53.24)	40.30
1	Cash generated from operations	11,752.18	10,907.27
1	Net income tax (paid) / refunds	(2,265.57)	(2,886.97)
	Net cash flow from / (used in) operating activities (A)	9,486.61	8,020.30
	Cash flow from investing activities		
	Capital expenditure on fixed assets	(1,728.37)	(2,534.08)
1	Investment made in subsidiary company	(10.00)	-
ł I	Other current investment made	(4,072.82)	(3,501.92)
1	Proceeds from sale of fixed assets	45.00	3.26
	Net cash flow from / (used in) investing activities (B)	(5,766.19)	(6,032.74)
C.	Cash flow from financing activities		
	Repayment of Non Current borrowings	(94.67)	(332.02)
	Dividend Paid (Including Dividend Tax)	(190.72)	(459.09)
	Finance cost	(1.006.16)	(1,022.59)
	Net cash flow from / (used in) financing activities (C)	(1,291.55)	(1,813.70)
	(-)	, , , _ , , ,	(- , /
	Net increase / (decrease) in Cash and cash equivalents (A+B+	2,428.88	173.85
	Cash and cash equivalents at the beginning of the year	450.73	276.88
	Cash and cash equivalents at the end of the year	2,879.59	450.73

^{*}The disclosure is an extract of the audited Statement of Cash flows for the year ended March 31, 2021 and March 31, 2020 prepared in compliance with Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting

Maria

 \mathcal{I}



11, Crooked Lane, Kolkata - 700 069 Phone: 2248-7109, 2243-5095

Website: www.lihalaco.com Email: info@lihalaco.com lihalaco@yahoo.co.in

INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF BEEKAY STEEL INDUSTRIES LTD. ON CONSOLIDATED QUARTERLY FINANCIAL RESULTS AND YEAR ENDED RESULTS AS ON 31ST MARCH, 2021 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

To Board of Directors Beekay Steel Industries Ltd.

- 1) We have audited the accompanying Consolidated Financial Results of Beekay Steel Industries Ltd. for the quarter and year ended 31st March, 2021, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- The Consolidated Results included in the statement, is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express an opinion on the statement based on our audit of such Consolidated Financial Statement which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.
- 3) We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s).
- 4) An audit includes examining evidence supporting the amounts disclosed in the financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.
- 5) Based on our audit conducted as above in our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:
 - (i) include the quarterly financial results and year to date of the following entities:
 - a. Name of the entities consolidated-AKC Steel Industries Limited-Associate Company.
 - b. Name of the entities consolidate-Beekay Utkal Steel Private Limited-100% Subsidiary Company.

BRANCH: BENGALURU

- (ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 in this regard; and
- (iii) give a true and fair view in conformity with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2021.
- The statement includes the results for the quarter ended March 31, 2021, being the balancing figure between audited figures in respect of the full financial year ended 31st March 2021 and the published year to date figures up to 31st December, 2020, being the date of the end of the third quarter of the current financial year which were subject to limited review by us.

(P

For LIHALA & CO Chartered Accountants Firm's Registration Number.315052E

Place: 11, Crooked Lane, Kolkata - 700 069

Date: 29th June, 2021

Rajesh Lihala (Partner)

Membership No. 052138

UDIN: 21052138AAAAFU793



Regd Office: "Lansdowne Tower" 4th Floor, 2.4 V Sarat Bose Road, Kolkata-7000 20

<u>www.heekaysteel.com</u> CIN: L27106WB1981PLC033490

Statement of Conolidated Audited. Financial Results for the Quarter & Year. Ended. 31 "March, 2021

(Rs. in Laktis)

				CONSOLIDATED			
il	Particulars	3 months ended on 31/93/2021	Preceeding 3 months ended on 31/12/2020	Corresponding 3 months ended in the previous year on 31/03/2020	Vear ended on 31/03/2021	Previous year ended on 31/03/2020	
		(Audited)	(1'naudited)	(Audited)	(Audited)	(\udited) 81.197.29	
-		31,364 95	25,918,49	20,573,85	87,431.45	166.42	
-	tevenue from operations	42.88	7.48	83.28	531.80		
	ther means	31,407.83	25,925.97	20,657.13	87,963.25	81,363.71	
	Total Income (I+EI)					40.113.77	
VE	xpenses :	16,972.33	18,699.80	13,886.51	52,177.73	48,412,66	
	ost of materials consumed	610.94	1,248 46	882 14	3,120,44	2,853.11	
-	Purchases of Stock-in-Trade Thanges in inventories of finished goods, Scrap, Stock-in-Trade	1,956.99	(3.167.54	(2,251 80)	218.69	(3,383-22)	
	and work-in-progress	1,408.23	532 95	832 84	2,954.19	2 871 10	
	imployee benefits expense	2,603.66	2,273 00	2,335.58	7,566,72	9,557.89	
	Power & Fuel	367.55	222.56	220.26	1,006-16	1,022,49	
	mance Costs	810.35	178 1	586 94	2.237.15	2,305.65	
	Depreciation and amortization expenses	2,926.86	1 763 86	2,408.87	7,970 18	8,158 16	
- 1	other expenses	27,656,92	27,051,20		77,251.27	72,098.14	
	Total expenses (IV)	27,636.92	44,00,0,40				
	Profit (Loss) before share of profit of an associate, exceptional items and tax (III-IV)	3,750.92	3,874.77	1,755.49	10,711,09	9,265.57	
	Exceptional Items			1,755,49	10,711,99	9,265.57	
vii l	Profit / (Loss) before tax (V-VI)	3,750.92	3,874.77	1,755.47	1112		
	Tax Expenses		1 115 1 11	525 (0)	2.800,00	2.510.00	
	(1) Current Tax	950.00	1,050.00	-		::.058.47	
	(2) Deferred Tax	(267.38)		(310.47	(127.86)	i	
	(2) the report to adjustments	(127.86		1,540.96		7,814.04	
18	Profit / (Loss) for the year from continuing operations (IN-N)	3,196.15	2,739.77	1,540.90	0.041.00	-	
7	Profit. (Loss) from discontinued operations						
VI	Tax expenses of discontinued operations			1		-	
VIII	Profit / (Loss) from discontinued operations (after tax) (XII-XI	1		1.510.00	8,6147.22	7,814.0-	
VIII	Profit / (Luss) for the year (XI+XIV)	3,196.15	2,739.7	1,549.96	0,1147.22		
VIV	Other Comprehensive Income			10.43	32.95	(19.62	
.411		32.99	-	(40.62			
	ii) faconic lax relating to items that will not be reclassified to profit or loss	(8.29		12.49	(8.29	1 12.19	
	(8, r) Items that will be reclassified to profit or loss					 	
	ii) Income tax relating to items that will be reclassified to profit						
	or loss Total Comprehensive Income for the year						
	(XV+XVI)(Comprising Profit / (Loss) and Other					7,776.9	
11	(XV+XVI)(Comprising Profit / (Cass) and Valer	3,220,81	2,739.7				
	Comprehensive Income for the year)	19:		7 55	81 97	11.77	
XVI	Share of Profit Loss of an Associate Total Comprehensive Income for the year (XV-XVI)(Compusing Profit (Loss) and Share of Profit/Loss of an Associate for the	1		La (1,509.3	8,156.85	7,814.8	
	The state of the s	3,240.08	2,763.4	1,507,5			
XVII	Paid-up Equity Share Capital Face Value of Rs. 10/- each fully paid	d 1,909.0	9 1,989.0	0.000,1	9 1,909 0	i cito i	
VVII	V Earnings per Equity Share (EPS) of Rs.10/- each		— ———	7.9	1 12.7	40 9	
1	(1) Basic (Rs.)	16.9					
	(2) Diluted (Rs.)	169	9 14.4	19 :.9	1		

For BEEKAY STOEL INDUST JOBS 110

MANAGING MIDELLAS

(DIN: 0010 5098)

BEEKAY STEEL INDUSTRIES LIMITED

Office: "Lansdowne Tower" 4th Floor, 2/1A Sarat Bose Road, Kolkata-7000 20

www.beekaysteel.com
CIN: L27106W B1981PLC033490

Consoldated Statement Of Assets And Liablities As At 31St March, 2023

(Rs. in Lakhs)

		Consolidated			
SL No.	Particulars	As at year ended 31/03/2021	As at previous year ended 31/03/2020		
_		Audited	Audited		
	ASSETS				
(1)	Non-current assets				
	(a) Property, Plant and Equipment	20,671 00	21,262 4		
	(b) Capital work-in-progress	2,165 40	2,095 25		
	(c) Financial Assets				
	(i) Investments	277.28	192 3		
	(ii) Other Financial Assets	267.94	1976		
	(d) Other non-current assets	1,562.89	1.5 14 83		
	Fotal Non-current assets	24,944.51	25,322,40		
(2)	Current assets				
	(a) Inventories	24,869.52	31,914 1:		
	(b) Financial Assets				
	(i) Investments	7,574.74	3,501.9.		
	(ii) Trade receivables	15,818 96	9,663.8		
	(iii) Cash and cash equivalents	2.888.71	150.7		
	(iv) Bank balances other than (ii) above	120,71	Q(),7'		
	(v) Other Financial Assets	82,00	72 o		
	(c) Other current assets	1,249,21	2,641.7		
	(d) Current Tax Assets (Net)	487,56	556.8		
	Total Current assets	53.091.41	38,892.7		
	Total Assets	78,035,91	64,215,1		
	EQUITY AND LIABILITIES				
(1)	Equity				
-	(a) Equity Share capital	1,909.09	1,909 0		
	(b) Other Equity	53,191.49	45,225 30		
	Total Equity	55,100,58	47,134.4		
(2)	LIABILITIES				
\ <u>-</u> /_	Non-current liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	2,547.57	2,647.3		
	(b) Provisions	98 18	182.4		
-	(c) Deferred tax habilities (Net)	2.260.23	2.2593		
	(d) Other non-current liabilities	11 27	1,281.2		
	Total Non-current liabilities	4,917.25	6,365.2		
	Current liabilities	4,717,42	17,000.72		
_	(a) Financial Liabilities				
	(i) Borrowings	12,884.95	6,129 1		
	(ii) Trade payables	3,451.38	2.586 4		
_	(iii) Other financial habilities (other than	2,421,20			
	The state of the s	381.89	126 4		
_	those specified in item (c)	1 296 46	1.667.7		
_	(b) Other current liabilities	1.290 40	5.3		
	(c) Provisions	18,018.09	10,715.4		
_	Total Non-current liabilities Total Equity and Liabilities	78,035,91	64,215,1		

FOR BEEXAY, STEEL INDUSTRIES LTD

Notes to financial results

The above financial results have been reviewd by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings on June 29 (202). The addit report has been filed with stock exchanges and is available on the Company's website.

The figures for the three months ended 31st March 2021 and for the corresponding three months ended 31st March 2020 are the balancing figures between standalone audited figures in respect of full financial year and the published year to date standalone figures upto the nine months of the respective financial year ended 31st March.

This Statement has been prepared in accordance with the Companies (Indian Accounting Standards)
Rules, 2015 (Ind AS) as amended by the Companies (Indian Accounting Standards) (Amended)
Rules, 2016 as prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

The Company is dealing in one segment only i.e. Rolling of Iron & Steel and hence separate segment is not given in accordance with Ind AS-108 " Operating Segments" notified pursuant to Companies (Accounting Standards) Rules, 2015.

The Company prepares Consolidated financial statement on annual basis and the Consolidated Financial Result include the Company's share of profit in its Associate/subsidiary Company

- 6 The Board of Directors at its meeting held on 29th June, 2021 has recommended a dividend of Rs. 1/2 per equity share of Rs. 10/2 each.
- 7 The Statutory Auditors of the Company have issued an unqualified report on the Standalone and Consolidated Audited Financial Statements

The format for audited un-audited results as prescribed in SEBPs Circular CIR CITECMD [4:2015] dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBPs circular dated July 5, 2016, Ind AS and Schedule III (Division II) to the Companies Act,

2013 applicable to Companies that are required to comply with Ind AS.
Previous year/ period figures have been regrouped rearranged, wherever necessary to make them commarable with the current period figures.

For Beckay Steel Industries L

Salesh Chaml Bansal Executive Chairman DIN 00103134

Place : Kolkata Date : 29-06-2021

0

FOR BEEKAY STEEL INDUSTRIES LY

Madronne

DIN: 00103093

BEEKAY STEEL INDUSTIRES LIMITED

2/1A, Sarat Bose Road, LANSDOWNE TOWERS, 4th Floor, Kolkata - 700 020. CIN No: L27109WB1981PLC033490

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021

	Particulars	Year ended 31st March 2021	Year ended 31st March 2020
		Amount (Rs.)	Amount (Rs.)
	Cash flow from operating activities	10.796.96	9,303.54
ſ	Net Profit / (Loss) before extraordinary items and tax		
	Adjustments for:		
	Depreciation and amortisation	2,237.15	2,305.65
[Dividend Recived	(0.04)	(13.45)
5	Sundry Balance W/Back	(47.67)	(3.86)
	oreign currency exchange fluctuation gain	(23.13)	(261.28)
(Profit)/Loss on sale of Fixed assets	(33.26)	(1.99)
(Profit)/Loss on sale of Investments	(289.85)	0.00
E	Bas debt & Sundry Balances Written off	24.26	7.84
F	inance costs	1,006.16	1,022.59
	Operating profit / (loss) before working capital changes	13,670.59	12,359.04
9	Changes in working capital:		
1	Adjustments for (increase) / decrease in operating assets:		
	nventories	(2,955.38)	(506.71)
1	rade receivables	(6,155.15)	2,105.72
F	inancial and Other Assets	1,294.89	51.31
1	Adjustments for increase / (decrease) in operating liabilities:		
	rade payables	864.46	(1,027.12)
ĮE	Borrowings	6,755.85	(2,912.22)
F	inancial and Other Liabilities	(1,585.75)	834.94
F	Provisions	(53.24)	40.30
	Cash generated from operations	11,836.27	10,945.25
- 1	Net income tax (paid) / refunds	(2,265.57)	(2,886.97)
	let cash flow from / (used in) operating activities (A)	9,570.70	8,058.28
	Cash flow from investing activities	0,0.00	0,000.20
	Capital expenditure on fixed assets	(1,728.37)	(2,534.08)
	Change in value of investment	(84.97)	(37.98)
1	Other current investment made	(4,072.82)	(3,501.92)
	Proceeds from sale of fixed assets	45.00	3.26
	let cash flow from / (used in) investing activities (B)	(5,841.16)	(6,070.72)
c.	Cash flow from financing activities		
	Repayment of Non Current borrowings	(94.67)	(332.02)
	Dividend Paid (Including Dividend Tax)	(190.72)	(459.09)
F	inance cost	(1,006.16)	(1,022.59)
1	let cash flow from / (used in) financing activities (C)	(1,291.55)	(1,813.70)
	let increase / (decrease) in Cash and cash equivalents (A+B+	2,437.99	173.85
1	Cash and cash equivalents at the beginning of the year	450.73	276.88
	Cash and cash equivalents at the end of the year	2,888.71	450.73

^{*}The disclosure is an extract of the audited Statement of Cash flows for the year ended March 31, 2021 and March 31, 2020 prepared in compliance with Indian Accounting Standard (Ind AS) 34 Interim Financial Reporting

Marks of

0



Ref: BSIL/RKS/DECL/BSE/2021-22/92

To
The Dy. General Manager
Bombay Stock Exchange Limited,
P.J. Towers, Floor No. 25,
Dalal Street, Mumbai – 400 001

Dear Sir,

BEEKAY STEEL INDUSTRIES LTD.

An ISO 9001 : 2015 Organisation

Registered Office: Lansdowne Towers, 4th Floor 2/1A, Sarat Bose Road, Kolkata 700 020 \mathbf{t} : +91 33 4060 4444 (30 Lines), +91 33 2283 0061, \mathbf{f} : +91 33 2283 3322 \mathbf{e} : contact@beekaysteel.com, CIN: L27106WB1981PLC033490

Dated: 29.06.2021

Reg: Declaration with respect to Standalone Audit Report with un-modified opinion

Code No.- 539018

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that M/s. Lihala & Co., Chartered Accountants, Statutory Auditors of the Company have not expressed any modified opinion(s) on the standalone audited financial results for the financial year ended on 31st March, 2021.

Kindly take the above information on record.

Thanking you. Yours faithfully,

For Beekay Steel Industries Ltd.

(Mukesh Chand Bansal)

Managing Director DIN: 00103098



Ref: BSIL/RKS/DECL/BSE/2021-22/93

To
The Dy. General Manager
Bombay Stock Exchange Limited,
P.J. Towers, Floor No. 25,
Dalal Street, Mumbai – 400 001

Dear Sir,

BEEKAY STEEL INDUSTRIES LTD.

An ISO 9001 : 2015 Organisation

Registered Office: Lansdowne Towers, 4th Floor 2/1A, Sarat Bose Road, Kolkata 700 020 t: +91 33 4060 4444 (30 Lines), +91 33 2283 0061, f: +91 33 2283 3322 e: contact@beekaysteel.com, CIN: L27106WB1981PLC033490

Dated: 29.06.2021

Reg: Declaration with respect to Consolidated Audit Report with un-modified opinion

Code No.- 539018

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that M/s. Lihala & Co., Chartered Accountants, Statutory Auditors of the Company have not expressed any modified opinion(s) on the consolidated audited financial results for the financial year ended on 31st March, 2021.

Kindly take the above information on record.

Thanking you. Yours faithfully,

For Beekay Steel Industries Ltd.

(Mukesh Chand Bansal)

Managing Director DIN: 00103098