

Date: 30.05.2023

To,

### **BSE Limited**

PhirozeJeejeebhoy Towers Dalal Street Mumbai – 400001.

Sub: Audited Standalone and Consolidated Financial Results for the Quarter and Year ended March 31, 2023.

Ref: Beekay Niryat Limited (Script Code: 539546)

Respected Sir/Madam,

Pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), please find enclosed Audited Standalone and Consolidated Financial Results of the Company along with Auditor's Report thereon for the quarter and year ended on 31st March, 2023.

You are requested to kindly take the same on record.

Thanking you,

Yours Faithfully,

For Beekay Niryat Limited

PUJA Digitally signed by PUJA BAJORIA

BAJORIA Date: 2023.05.30
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(Puja Bajoria)

**Chairperson cum Managing Director** 

DIN: 07018123

**Encl: As above** 

### BEEKAY NIRYAT LIMITED

#### CIN: L67120RJ1975PLC045573

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

Website:www.beekayniryat.com Ph. No.: 0141-4006454 Email: info@abil.co.in

### ${\bf STATEMENT\ OF\ STANDALONE\ AUDITED\ FINANCIAL\ RESULTS\ FOR\ THE\ QUARTER\ AND\ YRAR\ ENDED\ 31ST\ MARCH\ .\ 2023}$

		Rs. In Lacs				
S.	n	Quarter Ended			Year Ended	
No.	Particulars	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited
I	Income					
	Revenue from Operations	792.00	752.52		1,848.30	18.55
	Other Income	10.36	17.02	96.62	57.58	79.84
	Total Income	802.36	769.54	96.62	1,905.88	98.39
II	Expenses:					
a.	Cost of Materials Consumed	751.75	712.63	-	1,731.22	-
b.	Purchases of Stock-in-Trade					
	Changes in inventories of Finished goods/work in progress &			_		_
c.	Stock in Trade					
d.	Employee benefits expenses	1.32	1.51	2.37	5.36	6.38
e.	Finance Cost	1.13	0.38	1.99	1.40	2.03
f.	Depreciation & Amortisation Expense	0.3			0.31	
g	Other Expenses	18.18	5.73	22.63	38.59	32.53
	Total Expenses	772.68	720.25	26.99	1,776.88	40.94
III	Profit / (Loss) before exceptional and tax (I-II)	29.68	49.29	69.63	129.00	57.45
IV	Exceptional items		-	-		-
V	Profit / (Loss) before tax (III-IV)	29.68	49.29	69.63	129.00	57.45
VI	Tax expense:					
	(1) Current Tax	6.21	12.82	14.85	32.04	14.85
	(2) Defferred Tax	-0.40	-	-0.73	0.41	-0.73
VII	Profit / (Loss) after tax (V-VI)	23.87	36.47	55.51	97.37	41.87
VIII	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss ( net of tax )	-	-	-	155.47	26.11
	B (i) Items that will be reclassified to profit or loss ( net of tax )	-	-	-		-
	Total Comprehensive Income	-	-	-	155.47	26.11
IX	Total Comprehensive Income for the period(VII+ VIII	23.87	36.47	55.51	252.84	67.98
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	0.31	0.47	0.72	1.27	0.54
	b) Diluted	0.31	0.47	0.72	1.27	0.54

- 1. Above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 30th May 2023.
- 2. Figures for the prior periods/years have been regrouped and/or classified wherever considered necessary.
- 3. The Statutory Auditors of the company has carried out "Audit" of the above financials.
- 4. The Company operates in a single segment and hence information pursuant to Ind AS108/AS-17 is not applicable.

For Beekay Niryat Limited

PUJA Digitally signed by PUJA BAJORIA Date: 2023.05.30 14:28:23 +05'30'

Puja Bajoria DIN : 07018123 Chairperson cum Managing Director

Place : Jaipur Date : May 30,2023

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 STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 2023

(Amount in Lakhs)

	(Amount in Lakhs		
Particulars Particulars	As at		
	March 31, 2023	March 31, 2022	
	(Audited)	(Audited)	
<u>ASSETS</u>			
Non-Current Assets	-		
a. Property, Plant and Equipment	22.50	1.46	
b. Capital Work in Progress			
c. Financial Assets			
(i) Investments	1,419.31	1,265.46	
(ii) Loans			
(iii) Others			
d. Deffered Tax Assets	0.13	-0.27	
d. Other Non-Current Assets	8.65	8.65	
TOTAL NON-CURRENT ASSETS	1,450.59	1,275.30	
Current Assets			
a. Inventories			
b. Financial Assets			
(i) Trade receivables	116.73	-	
(ii) Cash and cash equivalents	58.69	21.53	
(iii) Bank balance other than (ii) above			
(iv) Loans	950.14	812.56	
(v) Others (Deposits)	-	-	
(vi) Investemnt		=	
c. Advance Recoverable in Cash or Kind			
d. Current Tax Assets (Net)			
e Other Current Assets	15.26	15.00	
TOTAL CURRENT ASSETS	1,140.82	849.09	
TOTAL ASSETS	2,591.41	2,124.39	
EQUITY AND LIABILITIES	-	·	
Equity			
a. Equity Share Capital	768.42	768.42	
b. Other Equity	1,120.07	867.23	
TOTAL EQUITY	1,888.49	1,635.65	
Liabilities Control Liabilities	1,000.17	1,000.00	
Non Current Liabilities			
a. Financial Liabilities			
(i) Borrowings	62.99		
b. Provisions	02.99	ř	
c. Deferred Tax Liabilities (Net)			
TOTAL NON-CURRENT LIABILITIES	62.99		
	02.99	-	
Current Liabilities			
a. Financial liabilities		04.47	
(i) Borrowings	- (11.00	84.47	
(ii) Trade payables	611.98	396.39	
(iii) Other financial liabilities	4.4-		
b. Other Current liabilities	4.15	2.44	
c. Provisions			
d. Current Tax Liabilty (Net)	23.80	5.44	
TOTAL CURRENT LIABILITIES	639.93	488.74	
TOTAL EQUITY AND LIABILITIES	2,591.41	2,124.39	

## For Beekay Niryat Limited

PUJA Digitally signed by PUJA BAJORIA Date: 2023.05.30 14:28:45 +05'30'

Puja Bajoria DIN: 07018123 **Chairperson cum Managing Director** 

PLACE : JAIPUR

Date: May 30,2023

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 Standalone Cash Flow Statement For the Year Ended 31st March, 2023

(Amount in Lakhs)

	Particulars	31.03.2023	31.03.2022
		Rs.	Rs.
A.	Cash Flow from Operating Activities		-
	Net Profit before tax and extraordinary Items	129.00	57.45
	Adjustments for	223.00	571.13
	Interest Income	-57.58	-79.84
	Dividend Income	37.30	7 7 . 0 4
	Loss on sale of Mutual Fund		
	Profit from Sale of Investments		-
	Loss on Sale of Fixed Assets		-
	Depreciation	0.31	-
	Interest and Bank Charges	1.39	2.03
	Operating profit before working capital changes	73.12	-20.36
	Adjustments for Working Capital Changes		
	Decrease (Increase) in Loans & Advances	-137.58	206.49
	Decrease (Increase) in Trade Receivables	-116.73	7.67
	Decrease (Increase) in Other Current Assets	-0.25	5.44
	Decrease (Increase) Non Current Assets	-0.25	
	,	10.27	0.26
	Increase (Decrease) in Short-Term Provisions	18.37	1.53
	Increase (Decrease) in Other Current Liabilities	1.71	-1.57
	Increase (Decrease) in Trade Payables	215.59	394.08
	Cash Generated from operations	54.23	593.54
	Taxes Paid During the Year	-32.04	11.26
	Extraordinary Items		-
	Net Cash From Operating Activities	22.19	604.80
В.	Cash Flow From Investing Activities		
	Net (Purchase) / Sale of Investments	1.62	-653.78
	Net (Purchase) / Sale of Fixed Assets	-21.34	5.39
	Interest Income	57.58	79.84
	Dividend Income	37.30	73.64
	Interest and Bank Charges	-1.39	-2.03
	interest and bank charges	-1.33	-2.03
	Net Cash from Investing Activities	36.47	-570.58
C.	Cash Flow From Financing Activities		
	Proceedsa From Non- current Borrowings	62.99	
	Borrowings	-84.47	-13.24
	Net Cash used in Financing Activities	-21.50	-13.24
	-		
	Net Increase (Decrease) in Cash & Cash Equivalents	37.16	20.98
	Opening Balance of Cash & Cash Equivalents	21.53	0.55
	Closing Balance of Cash & Cash Equivalents	58.69	21.53
	· '		

For Beekay Niryat Limited

PUJA Digitally BAJORIA Date: 202 +05'30'

Digitally signed by PUJA BAJORIA Date: 2023.05.30 14:29:05 +05'30'

( Puja Bajoria ) DIN 07018123 Chairperson cum Managing Director

Place: Jaipur Date: May 30,2023

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

Website: www.beekayniryat.com Ph. No.: 0141-4006454 Email: info@abil.co.in

### STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YRAR ENDED 31ST MARCH . 2023

	Rs. In					Rs. In Lacs
		Quarter Ended			Year Ended	
S. No.	Particulars	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited
I	Income					
	Revenue from Operations	792.00	752.52		1,848.30	18.55
	Other Income	10.36	17.02	96.62	57.58	79.84
	Total Income	802.36	769.54	96.62	1,905.88	98.39
	Expenses:					
a.	Cost of Materials Consumed	751.75	712.63	-	1,731.22	-
b.	Purchases of Stock-in-Trade					
	Changes in inventories of Finished goods/work in progress &			_		_
c.	Stock in Trade			-		-
d.	Employee benefits expenses	1.32	1.51	2.37	5.36	6.38
e.	Finance Cost	1.13	0.38	1.99	1.40	2.03
	Depreciation & Amortisation Expense	0.3			0.31	
g	Other Expenses	18.18	5.73	22.63	38.59	32.53
	Total Expenses	772.68	720.25	26.99	1,776.88	40.94
III	Profit / (Loss) before exceptional and tax (I-II)	29.68	49.29	69.63	129.00	57.45
IV	Share of Profit (loss) in associates	3.31	31.50	12.49	186.11	107.14
$\mathbf{v}$	Profit / (Loss) before exceptional and tax (III-IV)	32.99	80.79	82.12	315.11	164.59
VI	Exceptional items		-	•		•
V	Profit / (Loss) before tax (III-IV)	29.68	49.29	69.63	129.00	57.45
VI	Tax expense:					
	(1) Current Tax	6.21	12.82	14.85	32.04	14.85
	(2) Defferred Tax	-0.40	-	-0.73	0.41	-0.73
VII	Profit / (Loss) after tax (V-VI)	23.87	36.47	55.51	97.37	41.87
VIII	Other Comprehensive Income					
	•	155.45			155.47	26.11
	A (i) Items that will not be reclassified to profit or loss ( net of tax )	155.47	-	-	155.47	20.11
	B (i) Items that will be reclassified to profit or loss ( net of tax )		-	_	_	-
	- () ( ( ( ( ( (					
	Total Comprehensive Income	155.47	-	-	155.47	26.11
IX	Total Comprehensive Income for the period(VII+ VIII	179.34	36.47	55.51	252.84	67.98
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	0.31	0.47	0.72	1.27	0.54
	b) Diluted	0.31	0.47	0.72	1.27	0.54

- 1. Above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 30th May 2023.
- 2. Figures for the prior periods/years have been regrouped and/or classified wherever considered necessary.
- 3. The Statutory Auditors of the company has carried out "Audit" of the above financials.
- 4. The Company operates in a single segment and hence information pursuant to Ind AS108/AS-17 is not applicable.
- 5. The company have one associate concern having 34.45% (Previous year 20.70%) stake. The profit of associate have condider in above financial results.

For Beekay Niryat Limited

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PUJA Digitally signed by PUJA BAJORIA Date: 2023.05.30 14:29:23 +05'30'

Puja Bajoria DIN: 07018123

Place : Jaipur Date : May 30,2023 **Chairperson cum Managing Director** 

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 CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS ON 31ST MARCH 2023 (Amount in Lakhs)

	(Amount in Lakhs)	
Particulars	As at	
	March 31, 2023	March 31, 2022
	(Audited)	(Audited)
<u>ASSETS</u>		
Non-Current Assets	<del>-</del>	
a. Property, Plant and Equipment	22.50	1.46
b. Investment in Associates	1,354.73	1,218.73
c. Financial Assets		
(i) Investments	119.65	73.64
(ii) Loans		
(iii) Others		
d. Deffered Tax Assets	0.13	-0.27
e. Other Non-Current Assets	8.65	8.65
TOTAL NON-CURRENT ASSETS	1,505.66	1,302.21
<u>Current Assets</u>		
a. Inventories		
b. Financial Assets		
(i) Trade receivables	116.73	=
(ii) Cash and cash equivalents	58.69	21.53
(iii) Bank balance other than (ii) above		
(iv) Loans	950.14	812.56
(v) Others (Deposits)	-	=
(vi) Investemnt		-
c. Advance Recoverable in Cash or Kind		
d. Current Tax Assets (Net)		
e Other Current Assets	15.26	15.00
TOTAL CURRENT ASSETS	1,140.82	849.09
TOTAL ASSETS	2,646.48	2,151.30
EQUITY AND LIABILITIES		
<u>Equity</u>		
a. Equity Share Capital	768.42	768.42
b. Other Equity	1,175.14	894.14
TOTAL EQUITY	1,943.56	1,662.56
Liabilities	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·
Non Current Liabilities		
a. Financial Liabilities		
(i) Borrowings	62.99	-
b. Provisions	02.77	
c. Deferred Tax Liabilities (Net)		
TOTAL NON-CURRENT LIABILITIES	62.99	_
Current Liabilities		
a. Financial liabilities		
(i) Borrowings	_	84.47
(ii) Trade payables	611.98	396.39
(ii) 11ade payables (iii) Other financial liabilities	011.70	370.37
	4.15	0.44
b. Other Current liabilities	4.15	2.44
c. Provisions	22.00	F 44
d. Current Tax Liabilty (Net)	23.80	5.44
TOTAL CURRENT LIABILITIES	639.93	488.74
TOTAL EQUITY AND LIABILITIES	2,646.48	2,151.30

For Beekay Niryat Limited

PUJA
BAJORIA
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Date: 2023.05.30
14:29:45 +05'30'

Puja Bajoria Din: 07018123 Chairperson cum Managing Director

PLACE : JAIPUR
Date : May 30,2023

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

Ph. No: 0141-4006454 Email: info@abil.co.in Website:www.beekayniryat.com

### Audited Consolidate Cash Flow Statement For the Year Ended 31st March, 2023

(Amount in Lakhs)

	Particulars	31.03.2023	31.03.2022
		Rs.	Rs.
A.	Cash Flow from Operating Activities		
	Net Profit before tax and extraordinary Items	129.00	57.45
	Adjustments for		
	Interest Income	-57.58	-79.84
	Dividend Income		-
	Loss on sale of Mutual Fund		-
	Profit from Sale of Investments		-
	Loss on Sale of Fixed Assets		-
	Depreciation	0.31	-
	Interest and Bank Charges	1.39	2.03
	Operating profit before working capital changes	73.12	-20.36
	Adjustments for Working Capital Changes		
	Decrease (Increase) in Loans & Advances	-137.58	206.49
	Decrease (Increase) in Trade Receivables	-116.73	7.67
	Decrease (Increase) in Other Current Assets	-0.25	5.44
	Decrease (Increase) Non Current Assets		0.26
	Increase (Decrease) in Short-Term Provisions	18.37	1.53
	Increase (Decrease) in Other Current Liabilities	1.71	-1.57
	Increase (Decrease) in Trade Payables	215.59	394.08
	Cash Generated from operations	54.23	593.54
	Taxes Paid During the Year	-32.04	11.26
	Extraordinary Items	52.01	-
	Net Cash From Operating Activities	22.19	604.80
	rece cush from operating receivaces	22.23	004100
R	Cash Flow From Investing Activities		
٥.	Net (Purchase) / Sale of Investments	1.62	-653.78
	Net (Purchase) / Sale of Fixed Assets	-21.34	5.39
	Interest Income	57.58	79.84
	Dividend Income	37.36	-
	Interest and Bank Charges	-1.39	-2.03
	interest and bank charges	-1.39	-2.03
	Not Coch from Investing Activities	36.47	E70 E0
	Net Cash from Investing Activities	30.47	-570.58
C	Cash Flow From Financing Activities		
C.	Cash Flow From Financing Activities	C2 00	
	Proceedsa From Non- current Borrowings	62.99	12.24
	Borrowings	-84.47	-13.24
	Net Cash used in Financing Activities	-21.50	-13.24
	Net Increase (Decrease) in Cash & Cash Equivalents	37.16	20.98
	Opening Balance of Cash & Cash Equivalents	21.53	0.55
	Closing Balance of Cash & Cash Equivalents	58.69	21.53
	Closing Palance of Cash & Cash Equivalents	36.09	21.33

For Beekay Niryat Limited

PUJA BAJORIA

Digitally signed by PUJA BA. Date: 2023.05.30 14:27:45 +0

( Puja Bajoria ) DIN 07018123

**Chairperson cum Managing Director** 

Place: Jaipur Date: May 30,2023



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

To

The Board of Directors, Beekay Niryat Limited

We have audited the accompanying statement of standalone annual financial results ("the Statement") of Beekay Niryat Limited ("the Company") for the quarter ended 31st March, 2023 and the year to date results from the period 1st April, 2022 to 31st March, 2023, 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 the best of our information and according to the explanation given to us, the statement:

is presented in accordance with the requirements of the Listing Regulations in this i. regards and;

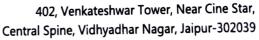
given as true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other ii. comprehensive loss and other financial information of the Company for the quarter ended March 31, 2023 and for the year ended March, 2023.

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

We conducted our audit of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified to 22514 an audit. Accordingly, we do not express an audit opinion.









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

The Statement includes the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year March 31, 2023 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our conclusion is not modified in respect of this matter.

For R P Khandelwal & Associates

Chartered Accountants

FRN 001795C

CA Chhavi Bengani

Partner

Membership No. 414142

UDIN No. 23414142BGXNME3234

Place: Jaipur Date: 30/05/2023



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

То

The Board of Directors, Beekay Niryat Limited

We have audited the accompanying statement of Consolidated Annual Financial Results ("the Statement") of **Beekay Niryat Limited** ("the Company") for the quarter ended 31<sup>st</sup> March, 2023 and the year to date results from the period 1<sup>st</sup> April, 2022 to 31<sup>st</sup> March, 2023, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing regulations"), including relevant circular issued by the SEBI from time to time.

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

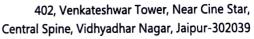
We conducted our audit of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing specified under section 143 (10) of the Act, and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

Based on our review conducted as above, nothing has to come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down under applicable Indian Accounting Standards 1741 4022514 prescribed ut s 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has rpkats disabstances with the recognized accounting principles generally accepted in India, has rpkats disabstances with the recognized accounting principles generally accepted in India, has rpkats disabstances with the recognized accounting principles generally accepted in India, has rpkats disabstances with the recognized accounting principles generally accepted in India, has rpkats disabstances with the recognized accounting principles generally accepted in India, has rpkats disabstances with the recognized accounting principles generally accepted in India, has rpkats disabstances and the recognized accounting principles generally accepted in India, has rpkats disabstances and the recognized accounting principles generally accepted in India, has rpkats disabstances and the recognized accounting principles generally accepted in India, has rpkats disabstances and the recognized accounting principles generally accepted in India, has rpkats disabstances and the recognized accounting principles generally accepted in India, has rpkats disabstances and the recognized acceptances and the recognized







information required to be disclosed in terms of Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The Consolidated Annual Financial Statement includes the audited financial results of one Associate, the Associates' financial information reflects total assets (before consolidation adjustments) of Rs. 1354.73 lacs as at 31st March, 2023, total Income (before consolidation adjustments) of Rs. 3.31 lacs and total net profit after tax (before consolidation adjustments) of Rs. 186.11 lacs as considered in the consolidated financial results, which have been audited by their auditor. The statements have been furnished to us by the Company's management. Our conclusion on the statement, in so far as it relates to the aforesaid associate, is based on solely on each reviewed financial information. According to the information and explanation given to us by the management.

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

For R P Khandelwal & Associates

Chartered Accountants

FRN 001795C

CA Chhavi Bengani

**Partner** 

Membership No. 414142

UDIN No. 23414142BGXNMF3459

FRN001795

Place: Jaipur Date: 30/05/2023



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 2023.

Thanking you,

Yours faithfully,

For Beekay Niryat Limited

(Suman Agrawal) Chief Financial Officer