



# Beeyu Overseas Ltd.

**Registered Office :**

Fulhara (Bhimgachh), P.O. Ramganj  
Block - Islampur, Dist. Uttar Dinajpur  
Pin - 733 207 (West Bengal)  
CIN : L51109WB1993PLC057984

**Corporate Office & Correspondence Address :**

'Beeyu House', 64A, Ballygunge Circular Road  
Kolkata - 700 019, Phone : 2248-4787  
E-mail ID : info@beeyuoverseas.in  
Website : www.beeyuoverseas.in

Dated: 29.05.2018

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

Dear Sirs,

**Sub: Outcome of Board Meeting held on 29.05.2018 for the quarter/ year ended 31st March, 2018**  
**as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

With reference to the captioned matter, the exchange is hereby informed that the Board of Directors of the Beeyu Overseas Limited at its meeting held today has approved the Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2018.

1. Standalone Audited Financial Results for the quarter and year ended 31st March, 2018 along with statement of Asset & Liabilities for the quarter and year ended 31st March, 2018.
2. Auditors' Report on Financial for the quarter and year ended 31<sup>st</sup> March, 2018.
3. Form A – for audit report with unmodified opinion.
4. Declaration in respect of audit report with unmodified opinion in accordance with SEBI circular CIR/CFD/CMD/56/2016 dated May 27, 2016.

The Meeting of Board of Directors of the Company Commenced on 12.30 p.m. and Concluded at 01.30 p.m.

Kindly take on record the above and inform all the concerned accordingly.

Thanking you,

Yours faithfully,

For **BEEYU OVERSEAS LIMITED**

**BEEYU OVERSEAS LTD.**

*HP Thacker*  
Hemant Premji Thacker  
Whole-time Directors  
DIN: 01662072



# BEEYU OVERSEAS LIMITED

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## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31<sup>ST</sup> MARCH, 2018

(Rs. In lakhs)					
Particulars	Quarter Ended			Year Ended	
	31/03/2018 (Audited)	31/12/2017 (Unaudited)	31/03/2017 (Audited)	31/03/2017 (Audited)	31/03/2018 (Audited)
<b>1. Income</b>					
(a) Revenue from Operations	-	-	-	-	-
(b) Other Income	1.50	1.50	1.50	6.00	6.00
<b>Total Income</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>6.00</b>	<b>6.00</b>
<b>2. Expenses</b>					
(a) Cost of Material Consumed	-	-	-	-	-
(b) Change in Inventories of Finished Goods	-	-	-	-	-
(c) Excise Duty	-	-	-	-	-
(d) Employee Benefits Expense	0.21	0.21	0.20	1.15	0.91
(e) Finance Cost	-	-	-	-	-
(f) Depreciation and Amortisation Expenses	0.70	0.68	0.70	2.46	2.46
(g) Other Expenses	1.38	10.98	1.24	7.90	16.27
<b>Total Expenses</b>	<b>2.29</b>	<b>11.87</b>	<b>2.14</b>	<b>11.51</b>	<b>19.64</b>
<b>3. Profit before exceptional item and tax</b>	<b>(0.79)</b>	<b>(10.37)</b>	<b>(0.64)</b>	<b>(5.51)</b>	<b>(13.64)</b>
<b>4. Exceptional Item - (Income) / Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>5. Profit before Tax</b>	<b>(0.79)</b>	<b>(10.37)</b>	<b>(0.64)</b>	<b>(5.51)</b>	<b>(13.64)</b>
<b>6. Tax Expenses -</b>					
Current Tax	-	-	-	-	-
Deferred Tax	-	-	20.81	20.81	(2.76)
<b>7. Profit after tax</b>	<b>(0.79)</b>	<b>(10.37)</b>	<b>(21.45)</b>	<b>(26.32)</b>	<b>(10.88)</b>
<b>8. Other Comprehensive Income / (Expenses)</b>					
Item that will not be reclassified to profit or loss	-	-	-	-	-
Item that will be reclassified to profit or loss	-	-	-	-	-
<b>9. Total Comprehensive Income</b>	<b>(0.79)</b>	<b>(10.37)</b>	<b>(21.45)</b>	<b>(26.32)</b>	<b>(10.88)</b>
<b>10. Paid-up Equity share capital (Face Value Rs 10/- each)</b>	<b>1,414.15</b>	<b>1,414.15</b>	<b>1,414.15</b>	<b>1,414.15</b>	<b>1,414.15</b>
<b>11. Other Equity excluding Revaluation Reserve</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,327.69)</b>	<b>(1,338.57)</b>
<b>12. Earning per Share - Basic &amp; Diluted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0.19)</b>	<b>(0.08)</b>

Place: Kolkata

Date: 29.05.2018

For Beeyu Overseas Limited

**BEEYU OVERSEAS LTD**

*Hemant Premji*

Hemant Premji

Whole Time Director

DIN - 01662072

*Qa*

## **BEEYU OVERSEAS LIMITED**

### **NOTES:**

1. The Company is not carrying on any tea manufacturing activity as its unit located in Ooty, Tamil Nadu has been sold.
2. The Company decided to change its business model from manufacturing to trading which is yet to be finalised.
3. The above audited financial results have been reviewed by the audit committee at their meeting held on 29<sup>th</sup> May 2018 and approved by the Board of Directors at their meeting held on 29<sup>th</sup> May 2018.
4. The above audited financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as required under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2016. The results of the quarter and year ended March 31, 2017 have been restated to comply with Ind AS and are comparable on like to like basis.
5. Reconciliation of profit between Ind AS and previous GAAP for the quarter and year ended March, 2017:

Particulars	Quarter Ended 31.03.2017	Year Ended 31.03.2017
	Rs. in lacs	Rs. in lacs
Net Profit After Tax as per Indian GAAP	(21.45)	(25.15)
Ind AS Adjustments Increasing Net Profit	(1.17)	(1.17)
Net Profit Before Other Comprehensive Income as per Ind AS	(22.62)	(26.32)
Other Comprehensive Income	-	-
Total Comprehensive Income as per Ind AS	(22.62)	(26.32)

6. The prior period's figures have been regrouped / reclassified wherever necessary to conform to current quarter / period's classification.

For and on behalf of the Board of Directors

**BEEYU OVERSEAS LTD.**

*Hemant Premji Thacker*

**Hemant Premji Thacker**  
Whole-time Director

DIN: 01662072

Place: Kolkata  
Date: May 29, 2018



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## STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> MARCH, 2018

(₹ in lakhs)		
	As at March 31, 2018 (Audited)	As at March 31, 2017 (Audited)
<b>A. Assets</b>		
<b>I. Non- Current Assets</b>		
(a) Property, Plant and Equipment	117.06	119.52
(b) Capital Work-in Progress	-	-
(c) Investment property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible assets under development	-	-
(g) Biological assets other than bearer plants	-	-
(h) Investments accounted for using equity method	-	-
<b>Non-Current Financial Assets</b>		
(a) Non-current investments	-	-
(b) Trade receivables, non-current	-	-
(c) Loans, non-current	-	-
(d) Other non-current financial assets	-	-
<b>Total non-current financial assets</b>	-	-
<b>Deferred tax assets (net)</b>	-	-
<b>Other Non-Current Assets</b>	74.36	75.81
<b>Total Non-Current Assets</b>	<b>191.42</b>	<b>195.33</b>
<b>II. Current Assets</b>		
<b>Inventories</b>	-	-
<b>Current Financial assets</b>		
(a) Current Investments	-	-
(b) Trade Receivables, current	-	-
(c) Cash & Cash Equivalents	0.42	0.44
(d) Bank balance other than cash and cash equivalents	2.05	2.05
(e) Loans, current	-	-
(f) Other Current financial Assets	17.56	17.56
<b>Total Current Financial Assets</b>	<b>20.03</b>	<b>20.05</b>
<b>Currents tax assets (net)</b>	-	-
<b>Other Current Assets</b>	1.45	1.45
<b>Total Current Assets</b>	<b>21.48</b>	<b>21.50</b>
<b>TOTAL ASSETS</b>	<b>212.90</b>	<b>216.83</b>

BEEYU OVERSEAS LTD

*H. S. Meeker*

Director

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## STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> MARCH, 2018

(₹ in lakhs)

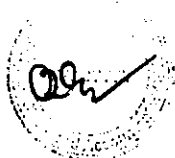
	As at March 31, 2018 (Audited)	As at March 31, 2017 (Audited)
<b>B. EQUITY AND LIABILITIES</b>		
<b>1. Equity</b>		
(a) Equity Share Capital	1,414.15	1,414.15
(b) Other Equity	(1,338.57)	(1,327.69)
	<b>75.58</b>	<b>86.46</b>
<b>2. Non -Current Liabilities</b>		
(a) Non- current Financial Liabilities		
(i) Long term Borrowings, non-current	-	-
(ii) Trade payables, non-current	-	-
(iii) Other Non-Current Liabilities	100.00	100.00
<b>Total Non -Current financial Liabilities</b>	<b>100.00</b>	<b>100.00</b>
(b) Provisions, non-current	-	-
(c) Deferred tax liabilities (net)	18.05	20.81
(d) Deferred government grants, Non-current	-	-
(e) Other non-current liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>118.05</b>	<b>120.81</b>
<b>3. Current Liabilities</b>		
(a) Financial Liabilities		
(i) Short term Borrowings	-	-
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	18.05	9.05
(b) Other Current Liabilities	1.22	0.51
(c) Provisions	-	-
<b>Total Current Liabilities</b>	<b>19.27</b>	<b>9.56</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>212.90</b>	<b>216.83</b>
	-	-

Place: Kolkata

Date: 29.05.2018

For Beeyu Overseas Limited  
**BEEYU OVERSEAS LTD.**

*H. P. Thacker*  
**Director,**  
Hemant Premji Thacker  
Whole Time Director  
DIN - 01662072



**INDEPENDENT AUDITORS' REVIEW REPORT ON QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

Page | 1

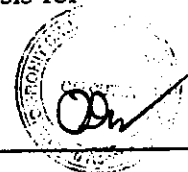
**The Board of Directors**  
**Beeyu Overseas Limited**

We have audited the accompanying Statement of Ind AS Financial Results of Beeyu Overseas Limited ("the Company") for the quarter ended 31 March, 2018 and the year to date results for the period 1 April, 2017 to 31 March, 2018, 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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. Attention is drawn to the fact that the figures for the quarter ended 31 March 2018 and the corresponding quarter ended in the previous year as reported in the Statement are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the current and previous financial year respectively.

The Statement has been prepared on the basis of annual financial statements and reviewed quarterly financial results up to the end of third quarter which are the responsibility of the Company's Management.

Our responsibility is to express an opinion on these financial results based on our audit of such financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in 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). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



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 in this Page | 2 regard; and
- ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit/ (loss) and total comprehensive income/ (expenses) and other financial information for the quarter ended 31 March 2018 as well as the year to date results for the period from 1 April 2017 to 31 March 2018.

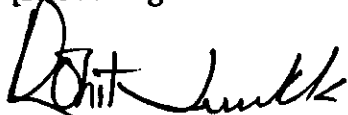
Our conclusion is not qualified in respect of this matter.

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**For ROHIT SHUKLA & ASSOCIATES**

**Chartered Accountants**

**[Firm's Registration No. 315178E]**



**Rohit Shukla**

**Proprietor**

**Membership No. 052453**



Place: Kolkata

Date: May 29, 2018



# BeeYu Overseas Ltd.

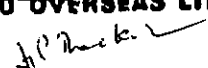
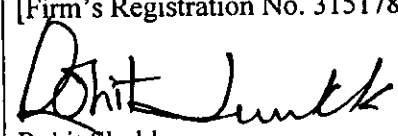
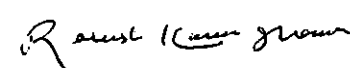
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**FORM A (for audit report with unmodified opinion)**

1.	Name of the Company	BEEYU OVERSEAS LIMITED
2.	Annual financial statements for the year ended	31 <sup>st</sup> March, 2018
3.	Type of Audit observation	Un-qualified
4.	Frequency of observation	Not Applicable
5.	To be signed by-	
	<ul style="list-style-type: none"><li>Whole Time Director</li></ul>	FOR BEEYU OVERSEAS LIMITED <del>BEEYU OVERSEAS LTD.</del>  Hemant Premji Thakur Executive Director DIN: 01662072
	<ul style="list-style-type: none"><li>Auditor of the company</li></ul>	FOR ROHIT SHUKLA & ASSOCIATES Chartered Accountants [Firm's Registration No. 315178E]  Rohit Shukla Proprietor Membership No. 52453
	<ul style="list-style-type: none"><li>Audit Committee Chairman</li></ul>	FOR BEEYU OVERSEAS LIMITED  Ramesh Kumar Jhawar Chairman of Audit Committee DIN: 05167601



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Dated: 29.05.2018

The General Manager  
Corporate Relationship Dept.  
**BSE limited**  
1<sup>st</sup> Floor, New Trading Ring  
Rotunda Building  
P J Towers  
Dalal Street, Fort  
Mumbai - 400 001  
**BSE Scrip Code: 532645**

Dear Sirs,

**Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016.**

We hereby declare that the Statutory Auditors of the Company M/s. Rohit Shukla & Associates., has issued audit report with unmodified opinion on the Audited Financial Results of the Company for the financial year ended 31<sup>st</sup> March, 2018. This declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI Notification No. LAD-NRO/GN/2016-17/001 dated 25<sup>th</sup> May, 2016 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016.

Yours faithfully,

For **BEEYU OVERSEAS LIMITED**  
**BEEYU OVERSEAS LTD.**

*Hemant Premji Thacker*

**Director-**  
Hemant Premji Thacker  
Whole-time Directors  
DIN: 01662072