



Date: 14.08.2024

To,

**BSE Limited**  
PhirozeJeejeebhoy Towers  
Dalal Street  
Mumbai – 400001.

**Sub: Un-audited Standalone and Consolidated Financial Results for the quarter ended on 30<sup>th</sup> June, 2024.**

**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 Unaudited Standalone and Consolidated Financial Results of the Company along with Limited Review Report thereon for the **quarter ended on 30<sup>th</sup> June, 2024**.

You are requested to kindly take the same on record.

Thanking you,

**Yours Faithfully,**

**For Beekay Niryat Limited**

**VERSHA** Digitally signed by  
VERSHA GOYAL  
**GOYAL** Date: 2024.08.14  
17:43:57 +05'30'

**(Versha Goyal)**  
**Company Secretary & Compliance Officer**  
**M. No.: A72164**

**Encl: As above**

**BEEKAY NIRYAT LIMITED**

CIN: L67120RJ1975PLC045573

Regd. Office: 111, Signature Tower, DC-2, Lal Koth, Scheme, Tonk Road, Jaipur Rajasthan 302015

Ph. No. : 0141-4006454/5/6

Email: info@abil.co.in

**STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024**

S. No.	Particulars	Quarter Ended			Rs. In Lacs
		30.06.2024	31.03.2024	30.06.2023	Year Ended
		Unaudited	Audited	Unaudited	31.03.2024
<b>I</b>	<b>Income</b>				
	a) Revenue from Operations	56.19	477.49	620.61	2,105.82
	b) Other Income	28.88	12.84	10.91	79.95
	<b>Total Income</b>	<b>85.07</b>	<b>490.33</b>	<b>631.52</b>	<b>2,185.77</b>
<b>II</b>	<b>Expenses:</b>				
	a) Cost of Materials Consumed	55.69	394.39	598.23	1,991.68
	b) Purchases of Stock-in-Trade	-	-	-	-
	c) Changes in inventories of Finished goods/work in progress & Stock in Trade	-	-	-	-
	d) Employee benefits expenses	1.17	1.11	0.30	3.36
	e) Finance Cost	2.06	1.50	0.03	10.70
	f) Depreciation & Amortisation Expense	2.24	5.39	-	11.55
	Other Expenses	12.72	10.61	7.18	33.87
	<b>Total Expenses (II)</b>	<b>73.88</b>	<b>413.00</b>	<b>605.74</b>	<b>2,051.16</b>
<b>III</b>	<b>Profit / (Loss) before tax and share of profit in associate ( I-II)</b>	<b>11.19</b>	<b>77.33</b>	<b>25.78</b>	<b>134.61</b>
<b>IV</b>	<b>Exceptional Items</b>				
<b>V</b>	<b>Profit / (Loss) before tax (III-IV)</b>	<b>11.19</b>	<b>77.33</b>	<b>25.78</b>	<b>134.61</b>
<b>VI</b>	<b>Tax expense:</b>				
	(1) Current Tax	2.82	20.17	6.70	35.60
	(2) Deffered Tax		1.37		1.37
<b>VII</b>	<b>Profit / (Loss) for the period ( V-VI)</b>	<b>8.37</b>	<b>55.79</b>	<b>19.08</b>	<b>97.64</b>
<b>VIII</b>	<b>Other Comprehensive Income</b>				
	A (i) Items that will not be reclassified to profit or loss ( net of tax )	-	-	-	2,793.32
	B (i) Items that will be reclassified to profit or loss ( net of tax )	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,793.32</b>
<b>IX</b>	<b>Total Comprehensive Income for the period(VII + VIII)</b>	<b>8.37</b>	<b>55.79</b>	<b>19.08</b>	<b>2,890.96</b>
<b>X</b>	<b>Paid-Up Equity Share Capital</b>	768.42	768.42	768.42	768.42
<b>XI</b>	<b>Earning Per Share ( Basic/ Diluted ) in INR</b>				
	a) Basic	0.11	0.73	0.25	1.27
	b) Diluted	0.11	0.73	0.25	1.27

- The above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 14th, Aug 2024. The Statutory Auditors of the company has carried out the "Limited Review" of the results for the Quarter ended 30th June 2024.
- These Un-audited Standalone Financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act,2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.
- Figures for the prior periods/years have been regrouped and/or classified wherever considered necessary.
- The Company operates in a single segment and hence information pursuant to Ind AS108/AS-17 is not applicable.

For Beekay Niryat Limited

PUJA  
BAJORIADigitally signed by PUJA BAJORIA  
Date: 2024.08.14 17:40:51 +05'30'Puja Bajoria  
DIN : 07018123

Chairperson cum Managing Director

Place : Jaipur

Date : 14th Aug 2024

**Independent Auditor's Review Report on Review of Standalone Unaudited quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended)**

To,

**The Board of Directors  
Beekay Niryat Limited**

We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of **Beekay Niryat Limited** ("the company") for the quarter ended June 30, 2024 being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement, which is the responsibility of the Company's management and approved by 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 Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our review.

We conducted our review of 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 persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance With Standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit and accordingly, we do not express audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



**(Chhavi Bengani)**  
Partner  
Membership no. 414142  
UDIN No. 24414142BKEKPN4018  
Place : Jaipur  
Date :14<sup>th</sup> August,2024

+91 141- 4022514

office@rpkassociates.in

402, Venkateshwar Tower, Near Cine Star,  
Central Spine, Vidhyadhar Nagar, Jaipur-302039



**BEEKAY NIRYAT LIMITED**

CIN: L67120RJ1975PLC045573

Regd. Office: 111, Signature Tower, DC-2, Lal Koth, Scheme, Tonk Road, Jaipur Rajasthan 302015

Ph. No. : 0141-4006454/5/6

Email: info@abil.co.in

**CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024**

S. No.	Particulars	Quarter Ended			Rs. In Lacs
		30.06.2024	31.03.2024	30.06.2023	Year Ended
		Unaudited	Audited	Unaudited	Audited
<b>I</b>	<b>Income</b>				
	a) Revenue from Operations	56.19	477.49	620.61	2,105.82
	b) Other Income	28.88	12.84	10.91	79.95
	<b>Total Income</b>	<b>85.07</b>	<b>490.33</b>	<b>631.52</b>	<b>2,185.77</b>
<b>II</b>	<b>Expenses:</b>				
	a) Cost of Materials Consumed	55.69	394.39	598.23	1,991.68
	b) Purchases of Stock-in-Trade	-	-	-	-
	c) Changes in inventories of Finished goods/work in progress & Stock in Trade	-	-	-	-
	d) Employee benefits expenses	1.17	1.11	0.30	3.36
	e) Finance Cost	2.06	1.50	0.03	10.70
	f) Depreciation & Amortisation Expense	2.24	5.39		11.55
	Other Expenses	12.72	10.61	7.18	33.87
	<b>Total Expenses (II)</b>	<b>73.88</b>	<b>413.00</b>	<b>605.74</b>	<b>2,051.16</b>
<b>III</b>	<b>Profit / (Loss) before tax and share of profit in associate (I-II)</b>	<b>11.19</b>	<b>77.33</b>	<b>25.78</b>	<b>134.61</b>
<b>IV</b>	Share of Profit ( loss) in associate	54.70	(63.44)	118.85	211.29
<b>V</b>	<b>Profit / (Loss) before tax (III+IV)</b>	<b>65.89</b>	<b>13.89</b>	<b>144.63</b>	<b>345.90</b>
<b>VI</b>	<b>Tax expense:</b>				
	(1) Current Tax	2.82	20.17	6.70	35.60
	(2) Deferred Tax		1.37		1.38
<b>VII</b>	<b>Profit / (Loss) for the period ( V-VI)</b>	<b>63.07</b>	<b>(7.65)</b>	<b>137.93</b>	<b>308.92</b>
<b>VIII</b>	<b>Other Comprehensive Income</b>				
	A (i) Items that will not be reclassified to profit or loss ( net of tax )	-		-	2,793.32
	B (i) Items that will be reclassified to profit or loss ( net of tax )	-		-	-
	<b>Total Other Comprehensive Income</b>	<b>-</b>	<b></b>	<b>-</b>	<b>2,793.32</b>
<b>IX</b>	<b>Total Comprehensive Income for the period(VII + VIII)</b>	<b>63.07</b>	<b>(7.65)</b>	<b>137.93</b>	<b>3,102.24</b>
<b>X</b>	<b>Paid-Up Equity Share Capital</b>	<b>768.42</b>	<b>768.42</b>	<b>768.42</b>	<b>768.42</b>
<b>XI</b>	<b>Earning Per Share ( of Rs. 10/- each) ( not annualised)</b>				
	a) Basic	0.82	(0.10)	1.79	4.02
	b) Diluted	0.82	(0.10)	1.79	4.02

- The above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 14th, Aug 2024. The Statutory Auditors of the company has carried out the "Limited Review" of the results for the Quarter ended 30th June 2024.
- These Un-audited Consolidated Financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act,2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.
- Figures for the prior periods/years have been regrouped and/or classified wherever considered necessary.
- The Company operates in a single segment and hence information pursuant to Ind AS108/AS-17 is not applicable.
- The company have one Associated concern having 30.45% stake. There profit of associate have consider in above financial results.

For Beekay Niryat Limited  
**PUJA**  
 Digitally signed by  
 PUJA BAJORIA  
**BAJORIA**  
 Date: 2024.08.14  
 17:40:18 +05'30'

Place : Jaipur  
 Date : 14th Aug 2024

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

**Independent Auditor's Review Report on Review of Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,

**The Board of Directors  
Beekay Niryat Limited**

We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of Beekay Niryat Limited ("the Parent") and its Associate (the Parent and its Associate together referred to as "the Group") for the quarter ended June 30, 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of Securities Exchange Board of India ("SEBI") (Listing Obligation and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement, which is the responsibility of the Parent's management and approved by the Parent's 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 Companies Act, 2013 ("the Act") as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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 persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance With Standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit and accordingly, we do not express audit opinion.

The Statement includes the results of the following entities:

1. Agribiotech Industries Limited – Associate Company

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015



+91 141- 4022514

office@rpkassociates.in

402, Venkateshwar Tower, Near Cine Star,  
Central Spine, Vidhyadhar Nagar, Jaipur-302039



and SEBI Circular dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

The statement includes the interim financial information of one Associate, the Associates' Financial information reflects, share of net profit after tax Rs 54.70 lacs , for the quarter ended June 30, 2024 respectively. Which have not been reviewed by their Auditor. The statements have been furnished to us by Company's Management. Our conclusion on the statement, in so far as it relates to the aforesaid Associate, is solely based on such un-reviewed interim 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 RP Khandelwal & Associates**  
**Chartered Accountants**  
**FRN 001795C**



**(Chhavi Bengani)**  
**Partner**  
**Membership No. 414142**  
**UDIN No. 24414142BKEKPO2182**  
**Place : Jaipur**  
**Date :14<sup>th</sup> August,2024**