



To,

**BSE Limited**

PhirozeJeejeebhoy Towers  
Dalal Street  
Mumbai – 400001.

**Sub: Un-Audited Financial Results of the Company for the Quarter and Nine Months ended on 31<sup>st</sup> December, 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 Un-audited Financial Results of the Company along with Limited Review Report thereon for the Quarter and Nine Months ended on 31<sup>st</sup>December, 2023.

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: 2024.02.14  
14:16:31 +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, LALKOTHI SCHEME, TONK ROAD , JAIPUR RAJASTHAN PIN-302015

Ph. No. : 0141-4006454

Email: info@abil.co.in

**STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023**

S. No.	Particulars	Quarter Ended			Year to date Figure		Rs. In Lacs
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2023
						Audited	
<b>I</b>	<b>Income</b>						
	Revenue from Operations	377.58	630.14	752.52	1,628.33	1,056.30	1,848.30
	Other Income	43.32	12.88	17.02	67.11	47.22	57.58
	<b>Total Income</b>	<b>420.89</b>	<b>643.02</b>	<b>769.54</b>	<b>1,695.43</b>	<b>1,103.52</b>	<b>1,905.88</b>
<b>II</b>	<b>Expenses:</b>						
a.	Cost of Materials Consumed				-		-
b.	Purchases of Stock-in-Trade	374.06	625.00	712.63	1,597.29	979.46	1,731.22
	Changes in inventories of Finished goods/work in progress & Stock in Trade				-		-
c.	Employee benefits expenses	1.11	0.84	1.51	2.25	4.04	5.36
d.	Finance Cost	7.96	1.18	3.88	9.17	4.10	1.40
e.	Depreciation & Amortisation Expense	1.83	4.33	-	6.16	-	0.31
f.	Other Expenses	13.43	2.65	2.23	23.26	16.58	38.59
	<b>Total Expenses</b>	<b>398.39</b>	<b>634.00</b>	<b>720.25</b>	<b>1,638.13</b>	<b>1,004.18</b>	<b>1,776.88</b>
<b>III</b>	<b>Profit / (Loss) before exceptional and tax (I-II)</b>	<b>22.51</b>	<b>9.02</b>	<b>49.29</b>	<b>57.31</b>	<b>99.34</b>	<b>129.00</b>
<b>IV</b>	<b>Exceptional items</b>						
<b>V</b>	<b>Profit / (Loss) before tax (III-IV)</b>	<b>22.51</b>	<b>9.02</b>	<b>49.29</b>	<b>57.31</b>	<b>99.34</b>	<b>129.00</b>
<b>VI</b>	<b>Tax expense:</b>						
	(1) Current Tax	5.85	2.06	12.82	14.90	25.83	32.04
	(2) Deferred Tax	-	-	-	-	0.01	0.41
<b>VII</b>	<b>Profit / (Loss) after tax (V-VI)</b>	<b>16.66</b>	<b>6.96</b>	<b>36.47</b>	<b>42.41</b>	<b>73.50</b>	<b>97.37</b>
<b>VIII</b>	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit or loss ( net of tax )	-	-	-	-	-	155.47
	B (i) Items that will be reclassified to profit or loss ( net of tax )	-	-	-	-	-	-
	<b>Total Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155.47</b>
<b>IX</b>	<b>Total Comprehensive Income for the period(VII+ VIII)</b>	<b>16.66</b>	<b>6.96</b>	<b>36.47</b>	<b>42.41</b>	<b>73.50</b>	<b>252.84</b>
<b>X</b>	<b>Paid-Up Equity Share Capital (Face Value Rs. 10/- each)</b>	<b>768.42</b>	<b>768.42</b>	<b>768.42</b>	<b>768.42</b>	<b>768.42</b>	<b>768.42</b>
<b>XI</b>	<b>Earning per Share (Basic/Diluted) in INR</b>						
	a) Basic	0.22	0.09	0.47	0.55	0.96	1.27
	b) Diluted	0.22	0.09	0.47	0.55	0.96	1.27

- The above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 14th February 2024. The Statutory Auditors of the company has carried out the "Limited Review" of the results for the Quarter ended 31 December 2023.
- 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  
BAJORIA

Digitally signed  
by PUJA  
BAJORIA  
Date: 2024.02.14  
14:21:18 +05'30'

Place : Jaipur  
Date : February 14,2024

Puja Bajoria  
DIN : 07018123  
Chairperson cum Managing Director



**Independent Auditor's Review Report on Standalone Unaudited Quarterly and Nine Months 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 of  
**Beekay Niryat Limited**

We have reviewed the accompanying statement of Standalone unaudited financial results of Beekay Niryat Limited ("the Company"), for the quarter and nine months ended on 31<sup>st</sup> December 2023, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, as amended ("the Listing regulations").

This statement, which is the 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. 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 an audit conducted in accordance with Standards on 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. Accordingly, we do not express an audit opinion.



+91 141- 4022514

office@rpkassociates.in

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



Based on our review conducted as above, nothing has 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 there under and other recognised 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) Regulation, 2015, as amended, 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



(CA Chhavi Bengani)

Partner

Membership No.414142

UDIN No: 24414142BKEKOU5021

Place: Jaipur

Date: 14th FEBRUARY, 2024

**BEEKAY NIRYAT LIMITED**

CIN: L67120RJ1975PLC045573

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

Ph. No. : 0141-4006454

Email: info@abil.co.in

**CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023**

S. No.	Particulars	Quarter Ended			Year to date Figure		Rs. In Lacs
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I</b>	<b>Income</b>						
	Revenue from Operations	377.58	630.14	752.52	1,628.33	1,056.30	1,848.30
	Other Income	43.32	12.88	17.02	67.11	47.22	57.58
	<b>Total Income</b>	<b>420.90</b>	<b>643.02</b>	<b>769.54</b>	<b>1,695.44</b>	<b>1,103.52</b>	<b>1,905.88</b>
<b>II</b>	<b>Expenses:</b>						
a.	Cost of Materials Consumed			-			-
b.	Purchases of Stock-in-Trade	374.06	625.00	712.63	1,597.29	979.46	1,731.22
c.	Changes in inventories of Finished goods/work in progress & Stock in Trade			-	-		-
d.	Employee benefits expenses	1.11	0.84	1.51	2.25	4.04	5.36
e.	Finance Cost	7.96	1.18	3.88	9.17	4.10	1.40
f.	Depreciation & Amortisation Expense	1.83	4.33		6.16		0.31
g.	Other Expenses	13.43	2.65	2.23	23.26	16.58	38.59
	<b>Total Expenses</b>	<b>398.39</b>	<b>634.00</b>	<b>720.25</b>	<b>1,638.13</b>	<b>1,004.18</b>	<b>1,776.88</b>
<b>III</b>	<b>Profit / (Loss) before exceptional and tax (I-II)</b>	<b>22.51</b>	<b>9.02</b>	<b>49.29</b>	<b>57.31</b>	<b>99.34</b>	<b>129.00</b>
<b>IV</b>	<b>Share of Profit (Loss) in associate</b>	<b>25.18</b>	<b>65.73</b>	<b>31.56</b>	<b>209.76</b>	<b>184.97</b>	<b>186.11</b>
<b>V</b>	<b>Profit / (Loss) before tax (III-IV)</b>	<b>47.69</b>	<b>74.75</b>	<b>80.85</b>	<b>267.07</b>	<b>284.31</b>	<b>315.11</b>
<b>VI</b>	<b>Tax expense:</b>						
	(1) Current Tax	12.40	2.06	21.02	69.44	73.92	32.04
	(2) Deffered Tax	-	-	-	0.01	0.01	0.41
<b>VII</b>	<b>Profit / (Loss) after tax (V-VI)</b>	<b>35.29</b>	<b>72.69</b>	<b>59.83</b>	<b>197.62</b>	<b>210.38</b>	<b>282.66</b>
<b>VIII</b>	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit or loss ( net of tax )	-	-	-	-	-	155.47
	B (i) Items that will be reclassified to profit or loss ( net of tax )	-	-	-	-	-	-
	<b>Total Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>155.47</b>
<b>IX</b>	<b>Total Comprehensive Income for the period(VII+ VIII)</b>	<b>35.29</b>	<b>72.69</b>	<b>59.83</b>	<b>197.62</b>	<b>210.38</b>	<b>438.13</b>
<b>X</b>	<b>Paid-Up Equity Share Capital (Face Value Rs. 10/- each)</b>	<b>768.42</b>	<b>768.42</b>	<b>768.42</b>	<b>768.42</b>	<b>768.42</b>	<b>768.42</b>
<b>XI</b>	<b>Earning per Share (Basic/Diluted) in INR</b>						
	a) Basic	0.46	0.95	0.78	2.57	2.74	3.68
	b) Diluted	0.46	0.95	0.78	2.57	2.74	3.68

1 The above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 14 February 2024. The Statutory Auditors of the company has carried out the "Limited Review" of the results for the Quarter ended 31st Dec 2023

2 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.

3 Figures for the prior periods/years have been regrouped and/or classified wherever considered necessary.

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 Associated concern having 34.45% stake. There profit of associate have consider in above financial results.

For Beekay Niryat Limited

PUJA  
BAJORIA

Digitally signed  
by PUJA BAJORIA  
Date: 2024.02.14  
14:20:35 +05'30'

Puja Bajoria

DIN : 07018123

Chairperson cum Managing Director

Place : Jaipur

Date : February 14,2024



**Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Nine Months 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 of  
**Beekay Niryat Limited**

We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Beekay Niryat Limited ('the Company') for the quarter and nine months ended 31<sup>st</sup> December 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 an audit conducted in accordance with the Standards 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.



+91 141- 4022514

office@rpkassociates.in

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



We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the 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 come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 interim financial information of one Associate, the Associates' financial information reflects, share of net profit of Rs 25.18 Lacs and Rs 209.76 lacs, for the quarter and nine.

months ended on 31<sup>st</sup> December 2023 respectively. Which have not been reviewed 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 solely on such un-reviewed interim financial information. According to the information and explanations 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: 24414142BKEKOV2567

Place: Jaipur

Date: 14th FEBRUARY, 2024