



Date: 10.11.2023

To,

**BSE Limited**

Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai - 400001.

**Kind Attn: Listing Department**

**Sub: Outcome of the Board Meeting held on 10<sup>th</sup> November, 2023 pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").**

**Ref: Beekay Niryat Limited (Script Code: 539546)**

Dear Sir/Madam,

The Board of Directors of the Company in its meeting held on Friday, the 10<sup>th</sup> day of November, 2023, at the registered office of the Company situated at 111, Signature Tower, DC-2 Lal Kothi Scheme, Tonk Road Jaipur - 302015 (Rajasthan), inter-alia approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on 30<sup>th</sup> September, 2023 along with the Limited Review Report thereon.

The meeting of the Board commenced at 01:00 PM and concluded at 01.30 PM.

You are requested to kindly take the same on record.

Thanking you,

**Yours Faithfully,**

**For Beekay Niryat Limited**

**PUJA**  
**BAJORIA**

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by PUJA BAJORIA  
Date: 2023.11.10  
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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, Lal Koth, Scheme, Tonk Road, Jaipur Rajasthan 302015

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

Email: info@abil.co.in | Website: www.beekayniryat.com

**STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPT 2023**

S. No.	Particulars	Quarter Ended			Half Year Ended		Rs. In Lacs
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I</b>	<b>Income</b>						
	a) Revenue from Operations	630.14	620.61	285.18	1,250.75	303.78	1,848.30
	b) Other Income	12.88	10.91	13.70	23.79	30.20	57.58
	<b>Total Income</b>	<b>643.02</b>	<b>631.52</b>	<b>298.88</b>	<b>1,274.54</b>	<b>333.98</b>	<b>1,905.88</b>
<b>II</b>	<b>Expenses:</b>						
	a) Cost of Materials Consumed						
	b) Purchases of Stock-in-Trade	625.00	598.23	266.83	1,223.23	266.83	1,731.22
	c) Changes in inventories of Finished goods/work in progress & Stock in Trade	-	-	-	-	-	-
	d) Employee benefits expenses	0.84	0.30	1.33	1.14	2.53	5.36
	e) Finance Cost	1.18	0.03	0.11	1.21	0.22	1.40
	f) Depreciation & Amortisation Expense	4.33	-	-	4.33	-	0.31
	Other Expenses	2.65	7.18	5.10	9.83	14.35	38.59
	<b>Total Expenses (II)</b>	<b>634.00</b>	<b>605.74</b>	<b>273.37</b>	<b>1,239.74</b>	<b>283.93</b>	<b>1,776.88</b>
<b>III</b>	<b>Profit / (Loss) before tax and share of profit in associate ( I-II)</b>	<b>9.03</b>	<b>25.78</b>	<b>25.51</b>	<b>34.80</b>	<b>50.05</b>	<b>129.00</b>
<b>IV</b>	Exceptional Items		-	-			
<b>V</b>	<b>Profit / (Loss) before tax (III-IV)</b>	<b>9.03</b>	<b>25.78</b>	<b>25.51</b>	<b>34.80</b>	<b>50.05</b>	<b>129.00</b>
<b>VI</b>	<b>Tax expense:</b>						
	(1) Current Tax	2.06	6.70	6.63	8.76	13.01	32.04
	(2) Defferred Tax			-			0.41
<b>VII</b>	<b>Profit / (Loss) for the period ( V-VI)</b>	<b>6.97</b>	<b>19.08</b>	<b>18.88</b>	<b>26.04</b>	<b>37.04</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 Other 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>6.97</b>	<b>19.08</b>	<b>18.88</b>	<b>26.04</b>	<b>37.04</b>	<b>252.84</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>768.42</b>	<b>768.42</b>
<b>XI</b>	<b>Earning Per Share ( Basic/ Diluted ) in INR</b>						
	a) Basic	0.09	0.25	0.25	0.34	0.48	1.27
	b) Diluted	0.09	0.25	0.25	0.34	0.48	1.27

1 The above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 10 November 2023. The Statutory Auditors of the company has carried out the "Limited Review" of the results for the Quarter ended 30th Sept 2023

2 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.

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.

For Beekay Niryat Limited

PUJA  
BAJORIA

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PUJA BAJORIA  
Date: 2023.11.10  
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Puja Bajoria

DIN : 07018123

Chairperson cum Managing Director

Place : Jaipur

Date : 10/11/2023

**BEEKAY NIRYAT LIMITED**

CIN:L67120RJ1975PLC045573

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

Jaipur Rajasthan 302015

Ph NO :0141-4006454/5/6

Email: info@abil.co.in | Website: www.beekayniryat.com

STANDALONE UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30 Sept 2023

(Amount in Lakhs)

Particulars	30.09.2023	31.03.2023
	Unaudited	(Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
a. Property, Plant and Equipment	37.91	22.50
b. Capital Work in Progress		
c. Financial Assets		
(i) Investments	1,419.31	1,419.31
(ii) Loans		
(iii) Others		
d. Deffered Tax Assets	0.14	0.14
e. Other Non-Current Assets	18.40	16.89
<b>TOTAL NON-CURRENT ASSETS</b>	<b>1,475.76</b>	<b>1,458.84</b>
<b>Current Assets</b>		
a. Inventories		
b. Financial Assets		
(i) Trade receivables	95.02	116.73
(ii) Cash and cash equivalents	10.49	58.69
(iii) Bank balance other than (ii) above		
(iv) Loans	639.64	950.14
(v) Others (Deposits)		
(vi) Investemnt		
c. Advance Recoverable in Cash or Kind		
d. Current Tax Assets (Net)		
e. Other Current Assets	360.84	15.26
<b>TOTAL CURRENT ASSETS</b>	<b>1105.99</b>	<b>1140.82</b>
<b>TOTAL ASSETS</b>	<b>2581.75</b>	<b>2599.66</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a. Equity Share Capital	768.42	768.42
b. Other Equity	1,146.11	1,120.07
<b>TOTAL EQUITY</b>	<b>1914.54</b>	<b>1888.49</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
a. Financial Liabilities		
(i) Borrowings	207.33	62.99
b. Provisions		
c. Deferred Tax Liabilities (Net)		
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>207.33</b>	<b>62.99</b>
<b>Current Liabilities</b>		
a. Financial liabilities		
(i) Borrowings		
(ii) Trade payables	418.18	611.98
(iii) Other financial liabilities		
b. Other Current liabilities	0.90	4.15
c. Provisions		
d. Current Tax Liabilty (Net)	40.80	32.05
<b>TOTAL CURRENT LIABILITIES</b>	<b>459.88</b>	<b>648.18</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2581.75</b>	<b>2599.66</b>

For Beekay Niryat Limited

PUJA

BAJORIA

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by PUJA  
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Date: 2023.11.10  
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Puja Bajoria

DIN-07018123

Place: Jaipur

Date: 10/11/2023

Chairperson cum Managing Director

**BEEKAY NIRYAT LIMITED**

CIN : L67120RJ1975PLC045573

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

Ph NO :0141-4006454/5/6

Email: info@abil.co.in | Website: www.beekayniryat.com

Standalone Unaudited Cash Flow Statement For the Half Year Ended 30 September, 2023

(Amount Rs. In Lakhs)

Particulars	30.09.2023	31.03.2023
	Rs.	Rs.
	Unaudited	Audited
Cash Flow from Operating Activities		
<b>A Net Profit before tax and extraordinary Items</b>	34.80	129.00
Adjustments for		
Interest Income	-23.04	-57.58
Dividend Income	-	-
Loss on sale of Mutual Fund	-	-
Profit from Sale of Investments	-	-
Loss on Sale of Fixed Assets	-	-
Depreciation	4.33	0.31
Interest and Bank Charges	1.22	1.39
Operating profit before working capital changes	<b>17.30</b>	<b>73.12</b>
Adjustments for Working Capital Changes		
Current Financial Assests-Others	-9.77	
Non Current Financial Assets-Others	-1.51	
Decrease (Increase) in Loans & Advances		-137.58
Decrease (Increase) in Trade Receivables	21.70	-116.73
Decrease (Increase) in Other Current Assets	-25.31	-0.25
Increase (Decrease) in Short-Term Provisions		18.37
Increase (Decrease) in Other Current Liabilities	8.76	1.71
Other Current Liabilities	-3.25	
Increase (Decrease) in Trade Payables	-193.81	215.59
Cash Generated from operations	-185.88	54.23
Taxes Paid During the Year	-8.76	-32.04
Extraordinary Items		-
Net Cash From Operating Activities	<b>-194.64</b>	<b>22.19</b>
<b>B Cash Flow From Investing Activities</b>		
Net (Purchase) / Sale of Investments		1.62
Net (Purchase) / Sale of Fixed Assets	-19.73	-21.34
Interest Income	23.04	57.58
Dividend Income	-	-
Net Cash from Investing Activities	<b>3.31</b>	<b>37.86</b>
<b>C Cash Flow From Financing Activities</b>		
Proceedsa From Non Current Borrowings	144.34	62.99
Borrowings		-84.47
Finance Cost	-1.22	-1.39
Net Cash used in Financing Activities	143.12	-22.87
Net Increase (Decrease) in Cash & Cash Equivalents	<b>-48.21</b>	<b>37.16</b>
Opening Balance of Cash & Cash Equivalents	58.69	21.53
Closing Balance of Cash & Cash Equivalents	10.48	58.69

For Beekay Niryat Limited

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by PUJA BAJORIA  
Date: 2023.11.10  
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Puja Bajoria

DIN-07018123

Place: Jaipur

Date: November 10,2023

Chairperson cum Managing Director

**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

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**CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023**

S. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Half Year Ended		Rs. In Lacs
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	31.03.2023
<b>I</b>	<b>Income</b>						
	a) Revenue from Operations	630.14	620.61	285.18	1,250.75	303.78	1,848.30
	b) Other Income	12.88	10.91	13.70	23.79	30.20	57.58
	<b>Total Income</b>	<b>643.02</b>	<b>631.52</b>	<b>298.88</b>	<b>1,274.54</b>	<b>333.98</b>	<b>1,905.88</b>
<b>II</b>	<b>Expenses:</b>						
	a) Cost of Materials Consumed						
	b) Purchases of Stock-in-Trade	625.00	598.23	266.83	1,223.23	266.83	1,731.22
	c) Changes in inventories of Finished goods/work in progress & Stock in Trade					-	-
	d) Employee benefits expenses	0.84	0.3	1.33	1.14	2.53	5.36
	e) Finance Cost	1.18	0.03	0.11	1.21	0.22	1.40
	f) Depreciation & Amortisation Expense	4.33			4.33	-	0.31
	Other Expenses	2.65	7.18	5.10	9.83	14.35	38.59
	<b>Total Expenses (II)</b>	<b>634.00</b>	<b>605.74</b>	<b>273.37</b>	<b>1,239.74</b>	<b>283.93</b>	<b>1,776.88</b>
<b>III</b>	<b>Profit / (Loss) before tax and share of profit in associate (I-II)</b>	<b>9.02</b>	<b>25.78</b>	<b>25.51</b>	<b>34.80</b>	<b>50.05</b>	<b>129.00</b>
<b>IV</b>	Share of Profit ( loss) in associate	65.73	118.85	110.47	184.58	153.41	186.11
<b>V</b>	<b>Profit / (Loss) before tax (III+IV)</b>	<b>74.75</b>	<b>144.63</b>	<b>135.97</b>	<b>219.38</b>	<b>203.46</b>	<b>315.11</b>
<b>VI</b>	<b>Exceptional Items</b>						
<b>V</b>	<b>Profit / (Loss) before tax (III+IV)</b>	<b>74.75</b>	<b>144.63</b>	<b>135.97</b>	<b>219.38</b>	<b>203.46</b>	<b>129.00</b>
<b>VI</b>	<b>Tax expense:</b>						
	(1) Current Tax	2.06	6.7	6.63	8.76	13.01	32.04
	(2) Deferred Tax			0		0.01	0.41
<b>VII</b>	<b>Profit / (Loss) for the period ( V-VI)</b>	<b>72.69</b>	<b>137.93</b>	<b>129.34</b>	<b>210.62</b>	<b>190.44</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 Other Comprehensive Income</b>						155.47
<b>IX</b>	<b>Total Comprehensive Income for the period(VII + VIII)</b>	<b>72.69</b>	<b>137.93</b>	<b>129.34</b>	<b>210.62</b>	<b>190.44</b>	<b>252.83</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>768.42</b>	<b>768.42</b>
<b>XI</b>	<b>Earning Per Share ( of Rs. 10/- each) ( not annualised)</b>						
	a) Basic	0.95	1.79	1.68	2.74	2.48	1.27
	b) Diluted	0.95	1.79	1.68	2.74	2.48	1.27

1 The above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 10th, November 2023. The Statutory Auditors of the company has carried out the "Limited Review" of the results for the Quarter ended 30th September 2022.

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.

For Beekay Niryat Limited

PUJA  
BAJORIA

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Date: 2023.11.10  
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Puja Bajoria  
DIN : 07018123

Place : Jaipur  
Date : 10th November 2023

Chairperson cum Managing Director

BEEKAY NIRYAT LIMITED		
CIN:L67120RJ1975PLC045573		
Regd. Office : 111, Signature Tower, DC-2, Lalkothi Scheme, Tonk Road, Jaipur, Rajasthan - 302015		
Ph. No. : 0141-4006454/5/6		
Email: info@abil.co.in   Website: www.beekayniryat.com		
CONSOLIDATED UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2023		
(Amount in Lakhs)		
Particulars	30.09.2023	31.03.2023
	Unaudited	(Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
a. Property, Plant and Equipment	37.91	22.50
b. Investment in Associate	1,046.14	861.56
c. Financial Assets		
(i) Investments	200.65	200.65
(ii) Loans		
(iii) Others		
d. Deffered Tax Assets	0.14	0.14
e. Other Non-Current Assets	18.40	16.89
<b>TOTAL NON-CURRENT ASSETS</b>	<b>1,303.24</b>	<b>1,101.74</b>
<b>Current Assets</b>		
a. Inventories		
b. Financial Assets		
(i) Trade receivables	95.02	116.73
(ii) Cash and cash equivalents	10.49	58.69
(iii) Bank balance other than (ii) above		
(iv) Loans	639.64	950.14
(v) Others (Deposits)		
(vi) Investemnt		
c. Advance Recoverable in Cash or Kind		
d. Current Tax Assets (Net)		
e. Other Current Assets	360.84	15.26
<b>TOTAL CURRENT ASSETS</b>	<b>1,105.99</b>	<b>1,140.82</b>
<b>TOTAL ASSETS</b>	<b>2,409.23</b>	<b>2,242.56</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a. Equity Share Capital	768.42	768.42
b. Other Equity	973.59	762.97
<b>TOTAL EQUITY</b>	<b>1,742.01</b>	<b>1,531.39</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
a. Financial Liabilities		
(i) Borrowings	207.33	62.99
b. Provisions		
c. Deferred Tax Liabilities (Net)		
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>207.33</b>	<b>62.99</b>
<b>Current Liabilities</b>		
a. Financial liabilities		
(i) Borrowings		
(ii) Trade payables	418.18	611.98
(iii) Other financial liabilities		
b. Other Current liabilities	0.90	4.15
c. Provisions		
d. Current Tax Liabilty (Net)	40.80	32.05
<b>TOTAL CURRENT LIABILITIES</b>	<b>459.88</b>	<b>648.18</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,409.23</b>	<b>2,242.56</b>
<b>For Beekay Niryat Limited</b> <b>PUJA</b> <b>BAJORIA</b> <small>Digitally signed by PUJA BAJORIA Date: 2023.11.10 13:32:07 +05'30'</small> <b>Puja Bajoria</b> <b>DIN:-07018123</b> <b>Chairperson cum Managing Director</b>		
<b>Place : Jaipur</b> <b>Date : 10th November 2023</b>		

**BEEKAY NIRYAT LIMITED**  
**CIN:L67120RJ1975PLC045573**

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

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

Email: info@abil.co.in| Website: www.beekayniryat.com

**CONSOLIDATED UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR**  
**ENDED 30 SEPTEMBER, 2023**

Rs in Lacs

Particulars	30.09.2023	31.03.2023
	Unaudited	Audited
Cash Flow from Operating Activities		
<b>Net Profit before tax and extraordinary items</b>	<b>34.80</b>	<b>129.00</b>
Adjustments for		
Interest Income	(23.04)	-57.58
Dividend Income		-
Loss on sale of Mutual Fund		-
Acturial Gain/Loss on Investments		-
Loss on Sale of Fixed Assets		-
Depreciation	4.33	0.31
Interest and Bank Charges	1.22	1.39
<b>Operating profit before working capital changes</b>	<b>17.30</b>	<b>73.12</b>
Adjustments for Working Capital Changes		
Current Financial Assets-Others	-9.77	
Non Current Financial Assets-Others	-1.51	
Decrease (Increase) in Loans & Advances		-137.58
Decrease (Increase) in Trade Receivables	21.70	-116.73
Decrease (Increase) in Other Current Assets	-25.31	-0.25
Increase (Decrease) in Short-Term Provisions		18.37
Increase (Decrease) in Other Current Liabilities	8.76	1.71
Other Current Liabilities	-3.25	
Increase (Decrease) in Trade Payables	-193.81	215.59
Cash Generated from operations	-185.89	54.23
Taxes Paid During the Year	-8.76	-32.04
Extraordinary Items		
<b>Net Cash From Operating Activities</b>	<b>-194.64</b>	<b>22.19</b>
<b>Cash Flow From Investing Activities</b>		
Net (Purchase) / Sale of Investments		1.62
Net (Purchase) / Sale of Fixed Assets	-19.73	-21.34
Interest Income	23.04	57.58
Dividend Income		-
<b>Net Cash from Investing Activities</b>	<b>3.31</b>	<b>37.86</b>
<b>Cash Flow From Financing Activities</b>		
Proceedsa Fron Non-Current Borrowings	144.34	62.99
Borrowings		-84.47
Finance Cost	-1.22	-1.39
<b>Net Cash used in Financing Activities</b>	<b>143.12</b>	<b>-22.87</b>
<b>Net Increase (Decrease) in Cash &amp; Cash Equivalents</b>	<b>-48.21</b>	<b>37.16</b>
Opening Balance of Cash & Cash Equivalents	58.69	21.53
Closing Balance of Cash & Cash Equivalents	10.48	58.69

**For Beekay Niryat Limited**

**PUJA**  
**BAJORIA**

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by PUJA BAJORIA  
Date: 2023.11.10  
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**Puja Bajoria**

**DIN:-07018123**

**Place: Jaipur**

**Date : 10th November 2023**

**Chairperson cum Managing Director**



**R P Khandelwal & Associates**  
Chartered Accountants

**Independent Auditor's Review Report on Standalone Unaudited Quarterly and Half Yearly 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 half year ended on 30<sup>th</sup> September 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.

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**

  
**Chhavi Bengani**

**Partner**

**Membership No.414142**

**UDIN No: 23414142BGXNNM4373**

**Place: Jaipur**

**Date: 10 November, 2023**

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**office@rpassociates.in**

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







**Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Half Yearly 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**

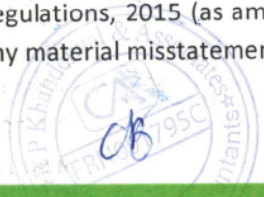
We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Beekay Niryat Limited ('the Company') for the quarter and half year ended 30<sup>th</sup> September 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (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.

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



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The Statement includes the interim financial information of one Associate, the Associates' financial information reflects total assets of Rs. 1372.17 as at 30<sup>th</sup> September 2023, share of net profit after tax of 42.94 lacs and 153.41 lacs, for the quarter and half year ended on 30<sup>th</sup> September 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: 23414142BGXNNN2887

Place: Jaipur

Date: 10 November, 2023