

Date: 14.08.2023

To,

#### **BSE Limited**

Phiroze Jeejeebhoy Towers Dalal Street Mumbai – 400001.

**Kind Attn: Listing Department** 

Sub: Outcome of the Board Meeting held on 14th August, 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 Monday, the 14th day of August, 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 ended on 30th June, 2023 along with the Limited Review Report thereon.

The meeting of the Board commenced at 04:30 P.M. and concluded at 05:00 P.M.

You are requested to kindly take the same on record.

Thanking you,

Yours Faithfully,

For Beekay Niryat Limited

PUJA BAJORIA Date: 2023.08.14

Digitally signed by PUJA BAJORIA

(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

# STANDALONE STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2023

					Rs. In Lacs
			Quarter Ended		
S. No.	Particulars	30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
I	Income				
	a) Revenue from Operations	620.61	792.00	18.60	1,848.30
	b) Other Income	10.91	10.36	16.50	57.58
	Total Income	631.52	802.36	35.10	1,905.88
II	Expenses:				
	a) Cost of Materials Consumed	598.23	751.75	-	1,731.22
	b) Purchases of Stock-in-Trade	-	-	-	-
	c) Changes in inventories of Finished goods/work in progress & Stock in Trade	-	-	-	-
	d) Employee benefits expenses	0.30	1.32	1.20	5.36
	e) Finance Cost	0.03	1.13	0.11	1.40
	f) Depreciation & Amortisation Expense	-	0.30	-	0.31
	Other Expenses	7.18	18.18	9.25	38.59
	Total Expenses (II)	605.74	772.68	10.56	1,776.88
III	Profit / (Loss) before tax and share of profit in associate ( I-II)	25.78	29.68	24.54	129.00
IV	Exceptional Items		-	-	
$\mathbf{V}$	Profit / (Loss) before tax (III-IV)	25.78	29.68	24.54	129.00
VI	Tax expense:				
	(1) Current Tax	6.70	6.21	6.38	32.04
	(2) Defferred Tax		(0.40)	0.01	0.41
VII	Profit / (Loss) for the period (V-VI)	19.08	23.87	18.15	97.37
VIII	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss ( net of tax )	-	155.47	-	155.47
	B (i) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-
	Total Other Comprehensive Income	-	155.47	-	155.47
IX	Total Comprehensive Income for the period(VII + VIII)	19.08	179.34	18.15	252.84
X	Paid-Up Equity Share Capital	768.42	768.42	768.42	768.42
XI	Earning Per Share (Basic/Diluted) in INR				
	a) Basic	0.25	0.31	0.24	1.27
	b) Diluted	0.25	0.31	0.24	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 2023. The Statutory Auditors of the company has carried out the "Limited Review" of the results for the Quarter ended 30th June 2023.

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 Digitally signed by PUJA BAJORIA Date: 2023.08.14 17:08:22 +05'30'

Puja Bajoria DIN: 07018123

Chairperson cum Managing Director

Place : Jaipur Date : 14th Aug 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

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



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 three months ended on 30th June 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: 23414142BGXNML7449

FRN 0017950

Place: Jaipur

Date: 14th August, 2023

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rpkassociates@live.com





## 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 2023

					Rs. In Lacs
		Quarter Ended			Year Ended
S. No.	Particulars	30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
I	Income				
	a) Revenue from Operations	620.61	792.00	18.60	1,848.30
	b) Other Income	10.91	10.36	16.50	57.58
	Total Income	631.52	802.36	35.10	1,905.88
II	Expenses:				
	a) Cost of Materials Consumed	598.23	751.75	-	1,731.22
	b) Purchases of Stock-in-Trade	-	-	-	-
	c) Changes in inventories of Finished goods/work in progress & Stock in Trade	-	-	-	-
	d) Employee benefits expenses	0.30	1.32	1.20	5.36
	e) Finance Cost	0.03	1.13	0.11	1.40
	f) Depreciation & Amortisation Expense	-	0.30	-	0.31
	Other Expenses	7.18	18.18	9.25	38.59
	Total Expenses (II)	605.74	772.68	10.56	1,776.88
III	Profit / (Loss) before tax and share of profit in associate ( I-II)	25.78	29.68	24.54	129.00
IV	Share of Profit ( loss) in associate	118.85	3.31	42.94	148.40
V	Profit / (Loss) before tax (III+IV)	144.63	32.99	67.48	277.40
VI	Exceptional Items				
V	Profit / (Loss) before tax (V-IV)	144.63	29.68	110.42	129.00
VI	Tax expense:				
	(1) Current Tax	6.70	6.21	6.38	32.04
	(2) Defferred Tax		(0.40)	0.01	(0.41)
VII	Profit / (Loss) for the period (V-VI)	137.93	23.87	61.09	97.37
VIII	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss ( net of tax )	-	155.47	-	155.47
	B (i) Items that will be reclassified to profit or loss (net of tax)	-	-	-	-
	Total Other Comprehensive Income	=	155.47	-	155.47
IX	Total Comprehensive Income for the period(VII + VIII)	137.93	179.34	61.09	252.84
X	Paid-Up Equity Share Capital	768.42	768.42	768.42	768.42
XI	Earning Per Share ( of Rs. 10/- each) ( not annualised)				
	a) Basic	1.79	0.31	0.80	1.27
	b) Diluted	1.79	0.31	0.80	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 2023. The Statutory Auditors of the company has carried out the "Limited Review" of the results for the Quarter ended 30th June 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.
- 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 Digitally signed by PUJA BAJORIA Date: 2023.08.14 17:07:29 +05'30'

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

Place : Jaipur Date: 14th Aug 2023



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 three months ended 30<sup>th</sup> June 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

The Statement includes the interim financial information of one Associate, the Associates' financial information reflects, share of net profit after tax of 118.85 lacs, for the quarter ended on 30th June 2023 respectively. Which have not been reviewed by their auditor. The statements have been furnis 1341 at 1141 at 122514 the Company's management. Our correspondence of the Statement, in so far as it relates to the aforesaid

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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

Chhavi Bengani

Partner

Membership No. 414142

UDIN No: 23414142BGXNMM6735

Place: Jaipur

Date: 14th August, 2023