



BEEKAY NIRYAT LIMITED

RegdOffice : SP-825, Road No. 14, Vishwakarma Industrial Area, Jaipur - 302013

Date: 14.02.2018

To,

The Deputy Manager

Department of Corporate Services

BSE Limited

P.J. Towers, Dalal Street Fort

Mumbai - 400001.

Ref: Beekay Niryat Limited (Scrip Code: 539546)

Sub: Un-Audited Financial Results for the quarter ended December 31, 2017

Dear Sir/Madam,

This is to inform you that the Board of Directors at its meeting held on today i.e. February 14, 2018, at the corporate office of the Company which approved and took on record the Un-Audited Financial Results for the quarter ended December 31, 2017.

In order to comply with the Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015, we are enclosing with this letter, Un-Audited Financial Results for the quarter ended December 31, 2017 along with the "Limited Review Report" issued by Statutory Auditors.

Kindly update your record with our submissions.

This is for the information of Members.

Thanking you.

Yours Faithfully,

For Beekay Niryat Limited

(Sree Gopal Bajoria)

Managing Director

DIN: 01102078

Encl: As Above



LIMITED REVIEW REPORT

Review Report to the members of
M/s. Beekay Niryat Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s. Beekay Niryat Limited** for the period ended 31st December, 2017. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **RANKS & Associates**
Chartered Accountants
FRN : 329271E

Nikunj Kanodia

Per **Nikunj Kanodia**
Partner
M No. 069995



Place: Mumbai

Date: February 14, 2018

Mumbai Office

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BEEKAY NIRYAT LIMITED

CIN: L67120RJ1975PLC045573

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STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 31ST DECEMBER 2017

S. No.	Particulars	Quarter Ended			9 months Ended		Rs. In Lacs
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	Year ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	31.08	29.21	177.32	95.38	177.32	193.33
II	Other Income	14.46	15.20	(48.10)	44.83	(38.29)	(20.72)
III	Net Gain on de-recognition of financial assets at amortized cost	-	-	-	-	-	-
IV	Net Gain on reclassification of financial assets	-	-	-	-	-	-
V	Total Revenue (I+II+III+IV)	45.54	44.41	129.22	140.21	139.03	172.61
VI	Expenses:						
a	Cost of Materials Consumed	-	-	-	-	-	-
b	Excise Duty	-	-	-	-	-	-
c	Purchases of Stock-in-Trade	30.25	28.32	173.14	92.73	173.14	188.67
d	Changes in inventories of Finished goods/work in progress & Stock in Trade	-	-	-	-	-	-
e	Employee benefits expenses	1.77	0.07	6.17	5.03	9.22	12.45
f	Finance Cost	-	-	-	-	-	3.59
g	Depreciation & Amortisation Expense	-	-	-	-	-	0.55
h	Impairment Losses	-	-	-	-	-	-
i	Net loss on de-recognition of financial assets at amortized cost	-	-	-	-	-	-
j	Net loss on reclassification of financial assets	-	-	-	-	-	-
k	Other Expenses	0.22	4.47	5.08	8.56	12.10	15.32
	Total Expenses (VI)	32.24	32.86	184.39	106.32	194.45	220.58
VII	Profit / (Loss) before exceptional and tax (V-VI)	13.30	11.55	(55.17)	33.89	(55.42)	(47.97)
VIII	Exceptional items	-	-	-	-	-	-
IX	Profit / (Loss) before tax (VII+VIII)	13.30	11.55	(55.17)	33.89	(55.42)	(47.97)
X	Tax expense:						
(1)	Current Tax	-	-	-	-	-	1.78
(2)	Deferred Tax	-	-	-	-	-	0.09
XI	Profit / (Loss) for the period from continuing operations (IX-X)	13.30	11.55	(55.17)	33.89	(55.42)	(49.84)
XII	Profit / (Loss) from discontinued operations	-	-	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-	-	-
XIV	Profit / (Loss) from discontinued operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit/Loss for the period (XI+XIV)	13.30	11.55	(55.17)	33.89	(55.42)	(49.84)
XVI	Other Comprehensive Income						
A (i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Income Tax relating to items that will not be	-	-	-	-	-	-
B (i)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Income Tax relating to items that will be	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period(XV + XVI)	13.30	11.55	(55.17)	33.89	(55.42)	(49.84)
XVIII	Earning Per Share of Re. 10/- each (for continued operations)						
a)	Basic	0.20	0.18	(0.84)	0.52	(0.84)	(0.76)
b)	Diluted	0.20	0.18	(0.84)	0.52	(0.84)	(0.76)
XIX	Earning Per Share of Re. 10/- each (for discontinued operations)						
a)	Basic	-	-	-	-	-	-
b)	Diluted	-	-	-	-	-	-
XX	Earning Per Share of Re. 10/- each (for continued and discontinued operations)						
a)	Basic	0.20	0.18	(0.84)	0.52	(0.84)	(0.76)
b)	Diluted	0.20	0.18	(0.84)	0.52	(0.84)	(0.76)

1. Above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 14th February, 2018.

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

3. The Statutory Auditors of the company has carried out the "Limited Review" of the above financials in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure

4. The Company operates in a single segment and hence information pursuant to Ind AS108/AS-17 is not applicable.

5. Provision for Tax and Depreciation will be provided for as at year end. Since the net profit/(loss) reported in accordance with the Indian GAAP is the same without adjustments to total comprehensive income in accordance with Ind AS for the corresponding figures in the previous year, reconciliation for the same is not provided separately.

6. The Company adopted Indian Accounting Standard (Ind AS) and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder. The date of transition to Ind AS is 1st April, 2017. The Ind AS compliant corresponding figures in the previous year have not been subjected to review/audit. However the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs. The Company will provide a reconciliation of its equity for the previous year ended 31st March, 2017, at the time of submitting the audited Financial Statements for the year ended 31st March, 2018. The results have been prepared in accordance with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 read with SEBI circular dated 5th July, 2016



For Beekay Niryat Limited

Sree Gopal Bajoria
DIN : 01102078
Managing Director