



# BEEKAY NIRYAT LIMITED

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

14<sup>th</sup> August, 2017

To,  
**The Deputy Manager**  
Department of Corporate Services  
**BSE Limited**  
P. J. Towers, Dalal Street, Fort  
Mumbai – 400 001

**Scrip Code: 539546 (BSE)**

Dear Sir,

**Sub: Un-Audited Financial Results for the quarter ended 30th June 2017**

This is to inform you that a meeting of the Board of Directors of our Company was held today, 14<sup>th</sup> August, 2017 at the corporate office of the Company which approved and took on record the Un-Audited Financial Results for the quarter ended 30<sup>th</sup> June 2017.

In order to comply with the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing with this letter, Un-Audited Financial Results for the quarter ended 30th June 2017 along with the "Limited Review Report" issued by the Statutory Auditors.

Kindly take the same on your record & oblige.

This is for the information of Members.

Thanking You,

Yours Faithfully,

**FOR BEEKAY NIRYAT LIMITED**

**Sree Gopal Bajoria**  
**Managing Director**  
**DIN : 01102078**

## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

### TO THE BOARD OF DIRECTORS

M/s. Beekay Niryat Limited

1. We have reviewed the accompanying statement of unaudited financial results of M/s. Beekay Niryat Limited ("the Company") for the Quarter ended June 30, 2017 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

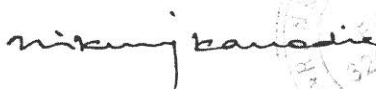
This Statement, which is the responsibility of the Company's Management and approved by the Board of directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under 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 issue on the Statement based on our review.

2. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standards and other 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) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, 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

Partner

MRN: 069995

Mumbai

August 14, 2017



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**BEEKAY NIRYAT LIMITED**

CIN: L67120RJ1975PLC045573

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**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 30TH JUNE 2017**

S. No.	Particulars	Rs. In Lacs			
		Quarter Ended			Year Ended
		30.06.2017	31.03.2017	30.06.2016	31.03.2017
	Unaudited	Audited	Unaudited	Audited	
I	Revenue from Operations	35.09	16.01	-	193.33
II	Other Income	15.17	17.57	9.41	(20.72)
III	Net Gain on de-recognition of financial assets at amortized cost	-	-	-	-
IV	Net Gain on reclassification of financial assets	-	-	-	-
V	<b>Total Revenue (I+II+III+IV)</b>	<b>50.26</b>	<b>33.58</b>	<b>9.41</b>	<b>172.61</b>
VI	Expenses:				
a	Cost of Materials Consumed	-	-	-	-
b	Excise Duty	-	-	-	-
c	Purchases of Stock-in-Trade	34.16	15.53	-	188.67
d	Changes in inventories of Finished goods/work in progress & Stock in Trade	-	-	-	-
e	Employee benefits expenses	3.19	3.23	2.82	12.45
f	Finance Cost	-	3.59	3.43	3.59
g	Depreciation & Amortisation Expense	-	0.55	-	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	3.87	3.22	6.56	15.32
	<b>Total Expenses (VI)</b>	<b>41.22</b>	<b>26.12</b>	<b>12.81</b>	<b>220.58</b>
VII	<b>Profit / (Loss) before exceptional and tax (V-VI)</b>	<b>9.04</b>	<b>7.46</b>	<b>(3.40)</b>	<b>(47.97)</b>
VIII	Exceptional items	-	-	-	-
IX	<b>Profit / (Loss) before tax (VII+VIII)</b>	<b>9.04</b>	<b>7.46</b>	<b>(3.40)</b>	<b>(47.97)</b>
X	Tax expense:				
	(1) Current Tax	-	1.78	-	1.78
	(2) Deferred Tax	-	0.09	-	0.09
XI	<b>Profit / (Loss) for the period from continuing operations (IX-X)</b>	<b>9.04</b>	<b>5.59</b>	<b>(3.40)</b>	<b>(49.84)</b>
XII	Profit / (Loss) from discontinued operations	-	-	-	-
XIII	Tax expense of discontinued operations	-	-	-	-
XIV	<b>Profit / (Loss) from discontinued operations (after tax) (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Profit/Loss for the period (XI+XIV)</b>	<b>9.04</b>	<b>5.59</b>	<b>(3.40)</b>	<b>(49.84)</b>
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 reclassified to profit or loss	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-
XVII	<b>Total Comprehensive Income for the period (XV + XVI) (Comprehensive Profit/(Loss) and Other Comprehensive Income for the Period)</b>	<b>9.04</b>	<b>5.59</b>	<b>(3.40)</b>	<b>(49.84)</b>
XVIII	<b>Earning Per Share of Re. 10/- each (for continued operations)</b>				
	a) Basic	0.14	0.09	(0.05)	(0.76)
	b) Diluted	0.14	0.09	(0.05)	(0.76)
XIX	<b>Earning Per Share of Re. 10/- each (for discontinued operations)</b>				
	a) Basic	-	-	-	-
	b) Diluted	-	-	-	-
XX	<b>Earning Per Share of Re. 10/- each (for continued and discontinued operations)</b>				
	a) Basic	0.14	0.09	(0.05)	(0.76)
	b) Diluted	0.14	0.09	(0.05)	(0.76)

1. Above results were reviewed by Audit Committee and approved by the Board of Directors in their Board Meeting held on 14th August, 2017.

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 Requirements) Regulations, 2015.

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 calculated at the year end.

6. 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.

7. 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



Bree Gopal Bajoria  
DIN : 01102078  
Managing Director

Place : Kolkata  
Date : Aug 14, 2017