BEEYU OVERSEAS LIMITED

Registered Office: 15, Chittaranjan Avenue, Ground Floor, Kolkata – 700 072
Email ID: info@beeyuoverseas.in, **Website:** www.beeyuoverseas.in
CIN: L51109WB1993PLC057984

Dated: 12/11/2026

The General Manager
Corporate Relationship Dept.
BSE limited
1st Floor, New Trading Ring
Rotunda Building,P J Towers
Dalal Street, Fort, Mumbai – 400 001

Sub: Outcome of Board Meeting

Dear Sirs,

The Meeting of Board of Directors of Beeyu Overseas Limited was held today i.e., Thursday, 12th November, 2026. The Board of Directors of the Company has inter-alia considered and approved:

1. Unaudited Financial Results of the Company for the quarter and six months ended 30th September, 2026, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 along with the Limited Review Report from the Statutory Auditors are attached herewith.

We would like to inform that the meeting of the Board of Directors of the Company commenced at 4:00 pm and concluded at 4:45 pm.

You are requested to take the above on record and oblige.

Thanking you,

For **BEEYU OVERSEAS LIMITED**

GUNJAN BAGLA
Digitally signed by GUNJAN BAGLA
Date: 2026.11.12 16:50:40 +05'30'

Gunjan Bagla
Company Secretary/ Compliance Officer
Membership No. A53102

BEEYU OVERSEAS LIMITED

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

Particulars	Quarter Ended			Year to date		Year Ended
	30/09/2026 (Unaudited)	30/06/2026 (Unaudited)	30/09/2025 (Unaudited)	30/09/2026 (Unaudited)	30/09/2025 (Unaudited)	31/03/2026 (Audited)
						(Rs. in lakh)
1. Income						
(a) Revenue from Operations	-	-	-	-	-	-
(b) Other Income	3.70	3.69	3.68	7.39	7.41	14.85
Total Income	3.70	3.69	3.68	7.39	7.41	14.85
2. Expenses						
(a) Cost of Material Consumed	-	-	-	-	-	-
(b) Change in Inventories of Finished Goods	-	-	-	-	-	-
(c) Employee Benefits Expenes	0.45	0.45	0.45	0.90	0.90	1.80
(d) Finance Cost	-	-	-	-	-	-
(e) Depreciation and Amortisation Expenses	0.61	0.62	0.61	1.23	1.23	2.46
(f) Other Expenses	3.08	5.03	1.21	8.11	8.22	12.80
Total Expenses	4.14	6.10	2.27	10.24	10.35	17.06
3. Profit / (Loss) before exceptional item and tax	(0.44)	(2.41)	1.41	(2.85)	(2.94)	(2.21)
4. Exceptional Item	-	-	-	-	-	-
5. Profit / (Loss) before Tax	(0.44)	(2.41)	1.41	(2.85)	(2.94)	(2.21)
6. Tax Expenses -						
- Current Tax	-	-	-	-	-	-
- Deferred Tax	-	-	-	-	-	06
7. Profit / (Loss) after tax	(0.44)	(2.41)	1.41	(2.85)	(2.94)	(2.15)
8. Other Comprehensive Income/(Expenses)						
A (i) Item 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) Item that will be reclassified to profit or loss						
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
9. Total Comprehensive Income / (Expenses)	(0.44)	(2.41)	1.41	(2.85)	(2.94)	(2.15)
10. Paid-up Eqity share capital(Face Value Rs. 10/- each)	1414.15	1414.15	1414.15	1414.15	1414.15	1414.15
11. Other Equity excluding Revaluation Reserves	-	-	-	-	-	1411.86
12. Earning per share-Basic & Diluted	(0.003)	0.017	0.009	(0.020)	(0.020)	(0.15)

Place: Kolkata
Date: 12.11.2026

For and on behalf of the Board of Directors
BEEYU OVERSEAS LTD

Director
Pranab Chakraborty
Whole-time Director
DIN: 09030036

AGARWAL & ASSOCIATES Kolkata Chartered Accountants

For Agarwal & Associates
(Chartered Accountants)
Firm Registration No.-323210E

Raj Kumar Agarwal
Partner
M. No.- 052130

BEEYU OVERSEAS LTD

BEEYU OVERSEAS LIMITED

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

NOTES:

1. The above unaudited financial results has been prepared in accordance with the Indian Accounting Standards (Ind AS) as required under 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and in terms of Regulation 33 of SEBI (LODR) Regulations, 2015.

2. The above unaudited financial results have been reviewed and recommended by the Audit Committee at their meeting held on 12th November, 2026 and approved by the Board of Directors at their meeting held on 12th November, 2026 and will be available on the website of the Company at www.beeyuoverseas.in and the website of the BSE Limited at www.bseindia.com.

3. The Statutory auditors of the Company have carried out limited review of the unaudited financial results for the quarter and half year ended 30/09/2026, under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and have expressed an unqualified opinion.

4. The Company does not currently have any operation hence no segment reporting is applicable.

5. The prior period's figure have been regrouped/ reclassified wherever necessary to conform to current quarter / period's classification.

For and on behalf of the Board of Directors
BEEYU OVERSEAS LTD

Director

Pranab Chakraborty
Whole-time Director
DIN: 09030036

Place: Kolkata
Date: 12th November,2026

For Agarwal & Associates
(Chartered Accountants)
Firm Registration No.-323210E

Raj Kumar Agarwal
Partner
M. No.- 052130

AGARWAL & ASSOCIATES

CHARTERED ACCOUNTANTS

ROOM # 216, 7A, BENTINCK STREET, KOLKATA - 700 001
Mobile : 98300 21767
E-mail : rk_agarwal@rediffmail.com

Branch Office : 18, Netaji Subhas Road, Kolkata - 700 001

INDEPENDENT AUDITORS' LIMITED REVIEW REPORT

To
The Board of Directors
Beeyu Overseas Limited
Ground Floor
15, Chittaranjan Avenue
Kolkata - 700 072

Dear Sirs,

Re.: **Limited Review Report of the Unaudited Financial Results for the quarter and six months ended September 30, 2026**

We have reviewed the unaudited standalone financial results of Beeyu Overseas Limited (the 'Company') for the quarter ended **September 30, 2026** and the year to date results for the period **April 1, 2026 to September 30, 2026** which are included in the accompanying 'Statement of Unaudited Financial Results for the quarter and six months ended **September 30, 2026**, 'the Statement of Assets and Liabilities as on that date and the statement of Cash Flows for the half- year ended on that date (the 'Statement'). The Statement has been prepared 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.

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 of the statement, which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('IND AS 34'), specified under Section 133 of the Companies Act, 2013 read with relevant rules issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditors 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 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 of unaudited standalone financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For AGARWAL & ASSOCIATES
Chartered Accountants
Firm's Registration No. 323210E

Raj Kumar Agarwal
Partner
Membership No. 052130
UDIN: 26052130WIZAMG8861
Kolkata, 12th November,2026

BEEYU OVERSEAS LIMITED

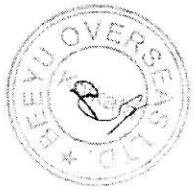
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STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2026

(Rs. in Lakh)

Particulars	As at 30/09/2026 (Unaudited)	As at 31/03/2026 (Audited)
A. ASSETS		
1. Non- Current Assets		
(a) Property, Plant and Equipment	96.18	97.41
(b) Capital Work-in-Progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	-	-
(f) Intangible Assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Investments accounted for using equity method	-	-
(i) Non-current financial assets	-	-
(i) Non-Current Investments	-	-
(ii) Trade Receivables, non-current	-	-
(iii) Loans, non-current	-	-
(iv) Other non-current Financial Assets	62.01	62.74
(j) Deferred Tax Assets (net)	-	-
(k) Other Non-Current Assets	-	-
Total non-current assets	**158.19**	**160.15**
2. Current Assets		
(a) Inventories	-	-
(b) Current Financial Liabilities		
(i) Current Investments	-	-
(ii) Trade Receivables, current	-	-
(iii) Cash & Cash Equivalents	1.28	1.48
(iv) Bank Balance other than Cash & Cash Equivalents	-	-
(v) Loans, current	-	-
(vi) Other Current Financial Assets	113.40	117.54
Total Current financial assets		
(c) Current Tax Assets (net)	-	-
(d) Other Current Assets	2.79	2.34
Total Current assets	**117.47**	**121.36**
TOTAL ASSETS	**275.66**	**281.51**





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STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER, 2026

(Rs. in Lakh)

Particulars	As at 30/09/2026 (Unaudited)	As at 31/03/2026 (Audited)
B. EQUITY AND LIABILITIES		
1. Equity		
(a) Equity Share Capital	1414.15	1414.15
(b) Other Equity	(1414.71)	(1411.86)
Total Equity	(0.56)	2.29
2. Non - Current Liabilities		
(a) Non-current Financial Liabilities	-	-
(i) Long Term Borrowings, non-current	-	-
(ii) Trade Payables, non-current	-	-
(iii) Other Non-Current Liabilities	249.80	252.74
Total Non-current Financial Liabilities		
(b) Non-current Non-financial Liabilities		
(i) Provisions, non-current	-	-
(ii) Deferred Tax Liabilities (net)	20.07	20.07
(iii) Deferred Government Grants, non-current	-	-
(iv) Other Non-Current Liabilities	-	-
Total Non-current Non-financial Liabilities	269.87	272.81
Total Non-current Liabilities		
3. Current Liabilities		
(a) Current Financial Liabilities		
(i) Short Term Borrowings	-	-
(ii) Trade Payables	6.35	6.41
(ii) Other Financial Liabilities	-	-
(b) Other Current Liabilities	-	-
(c) Provisions	-	-
Total Current Liabilities	6.35	6.41
TOTAL EQUITY AND LIABILITIES	275.66	281.51

BEEYU OVERSEAS LIMITED

BEEYU OVERSEAS LTD

Director

Pranab Chakraborty

Whole-time Director

DIN: 09030036

12.11.2026

Place: Kolkata

AGARWAL & ASSOCIATES Kolkata Chartered Accountants

For Agarwal & Associates

(Chartered Accountants)

Firm Registration No.-323210E

Raj Kumar Agarwal

Partner

M. No.- 052130

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STATEMENT OF UNAUDITED CASH FLOW FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2026

(Rs. in Lakh)

	30-Sep-26	30-Sep-25
A. Cash Flow from Operating Activities		
Net Profit/(Loss) before tax	(2.85)	(2.94)
Adjustments :		
Depreciation, Amortisation and Impairment	1.23	1.22
Operating gain before working capital changes		
Adjustments for:		
(Increase)/Decrease in Inventories		
(Increase)/Decrease in Trade Receivables		
(Increase)/Decrease in Loans and Advances	4.14	4.05
(Increase)/Decrease in Other Current Assets	-0.45	(0.45)
Increase/(Decrease) in Current Liabilities and Provisions	(0.06)	(0.20)
Cash Generated from Operations Activities before taxes	2.01	1.68
Less: Direct Taxes		-
Net Cash provided / (used) by Operating Activities	2.01	1.68
B. Cash Flow from Investing Activities		
Increase / (Decrease) in Non Current Assets	0.73	0.73
Increase / (Decrease) in Non Current Liabilities	(2.94)	(2.94)
Net Cash Flow from Investing Activities	(2.21)	(2.21)
C. Cash Flow from Financing Activities		
Increase in Short Term Borrowings (net)		
Increase in Long Term Borrowings		
Net Cash provided / (used) in Financing Activities		-
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	(0.20)	(0.53)
Cash & Cash Equivalents as at the beginning of the period	1.48	1.81
Cash & Cash Equivalents as at the end of the period	1.28	1.28

Cash & Cash Equivalents		
Cash Balance	0.14	0.14
Bank Balance	1.14	1.14
	1.28	1.28

AGARWAL & ASSOCIATES Kolkata Chartered Accountants

BEEYU OVERSEAS LIMITED

BEEYU OVERSEAS LTD

Director

Pranab Chakraborty

Whole-time Director

DIN: 09030036

Date: 12/11/2026

Place: Kolkata

For Agarwal & Associates
(Chartered Accountants)
Firm Registration No.-323210E

Raj Kumar Agarwal
Partner
M. No.- 052130

BEEYU OVERSEAS LTD