



BEEKAY STEEL INDUSTRIES LTD.

An ISO 9001 : 2015 Organisation

Registered Office : Lansdowne Towers, 4th Floor 2/1A, Sarat Bose Road, Kolkata 700 020

t : +91 33 4060 4444 (30 Lines), +91 33 2283 0061, f : +91 33 2283 3322

e : contact@beekaysteel.com, CIN : L27106WB1981PLC033490

Ref: BSIL/RKS/BSE/BM-OUTCOME /2019-20/ **710**

Dated: 13.02.2020

To
The Secretary,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Dear Sir(s),

**Sub: Outcome of Board Meeting & Submission of Un-audited Financial Results
(Standalone & Consolidated) for the quarter and nine month ended 31st December, 2019.**

Scrip Code No.- 539018

With further reference to our letter of 27th January, 2020, we would like to inform you that the Board of Directors of the Company in its meeting held on date i.e. 13th February, 2020, at its registered office, has, inter alia, transacted the following business:

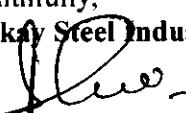
1. Approved the Un-audited Financial Results (Standalone & Consolidated) for the quarter and nine month ended on 31st December, 2019 and have taken note of the Limited Review Report as issued by the Auditors of the Company and placed before the Board pursuant to Regulation 30(6) and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, copies of the Financial Results and Limited Review Report are enclosed herewith as marked (**Annexure I**).

Please note that the meeting commenced at 11:30 A.M. and concluded at 06.30 P.M.

This is as per Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This may please be informed to the members of your Stock Exchange.

Thanking You,
Yours faithfully,
For Beekay Steel Industries Limited


Rabindra Kumar Sahoo
Company Secretary & Compliance Officer
Encl: As above



BEEKAY STEEL INDUSTRIES LIMITED

Regd Office: "Lansdowne Tower" 4th Floor, 2/1A Sarat Bose Road, Kolkata-7000 20

www.beekaysteel.com

CIN: L27106WB1981PLC033490

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2019
PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)

Sl No	Particulars	(Rs. In lakhs)					
		Quarter Ended			Nine Months Ended		Previous Year Ended
		31-Dec-19	30-Sep-19	31-Dec-18	31-Dec-19	31-Dec-18	31-Mar-19
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	22,061.83	18,384.93	24,269.02	60,199.67	76,720.78	96,037.14
II	Other Income	245.12	118.89	162.66	1,087.89	967.95	688.89
III	Total Income (I+II)	22,306.95	18,503.82	24,431.68	61,287.56	77,688.73	96,726.03
IV	Expenses						
a	Cost of Materials Consumed	11,210.31	13,091.84	13,934.83	35,107.13	45,724.30	57,595.46
b	Purchase of Stock-In-Trade	693.93	742.04	804.04	1,970.67	2,095.99	2,807.40
c	Change in Inventories of Finished Goods, work-in-progress and Stock-in-Trade	2,946.46	(3,517.50)	989.86	(1,131.42)	876.38	(1,575.93)
d	Employee Benefits Expense	710.09	677.79	654.81	2,038.26	1,474.81	2,478.07
e	Power & Fuel	2,201.84	2,455.44	2,538.84	7,222.31	7,783.31	10,020.25
f	Finance Cost	247.00	290.67	411.11	802.33	1,185.36	1,577.44
g	Depreciation and amortization expenses	944.43	336.33	364.10	1,718.71	1,096.13	1,637.10
h	Other expenses	2,433.11	2,023.97	1,689.85	6,049.49	5,254.35	7,170.51
V	Total expenses(a to h)	21,387.17	16,100.58	21,387.44	53,777.48	65,490.63	81,710.30
VI	Profit before tax (III-V)	919.78	2,403.24	3,044.24	7,510.08	12,198.10	15,015.73
VII	Tax Expenses						
a	Current Tax	320.00	215.00	1,010.00	1,985.00	4,140.00	5,110.00
b	Deferred Tax	(741.65)	(21.02)	50.37	(748.00)	(45.28)	79.69
VIII	Total tax expense	(421.65)	193.98	1,060.37	1,237.00	4,094.72	5,189.69
IX	Profit after tax (VI-VIII)	1,341.43	2,209.26	1,983.87	6,273.08	8,103.38	9,826.04
X	Other Comprehensive Income						
	A. i) Items that will not be reclassified to Profit or Loss		-	-	-	-	10.85
	ii) Income tax relating to items that will not be reclassified to statement of profit & loss		-	-	-	-	(3.79)
			-	-	-	-	7.06
XI	Total Comprehensive Income for the period (IX + X)	1,341.43	2,209.26	1,983.87	6,273.08	8,103.38	9,833.10
XII	Paid Up Equity Share Capital (Face Value of Rs. 10/- each fully paid up)	1,909.09	1,909.09	1,909.09	1,909.09	1,909.09	1,909.09
XIII	Earning Per Share (EPS) of Rs. 10/- each						
	(1) Basic (Rs)	7.03	11.58	10.40	32.89	42.49	51.56
	(2) Diluted (Rs)	7.03	11.58	10.40	32.89	42.49	51.56

Notes to financial results

- The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings on February 13, 2020. The audit report has been filed with stock exchanges and is available on the Company's website.
- The Auditors have carried out Limited Review (LR) on the aforesaid financial results and the said report was placed and noted by the Board.
- The Company is dealing in one segment only i.e. Rolling of Iron & Steel and hence separate segment is not given in accordance with Ind AS-108 "Operating Segments" notified to Companies (Accounting Standards) Rules, 2015.
- The Company has already adopted IND AS w.e.f. 1.4.2017 and this Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.
- The Company has adopted Ind AS 116 "Leases" w.e.f April 01, 2019. The adoption of the standard did not have any material impact on the financial results of the Company.
- Figures of the previous have been regrouped/recast/reclassified wherever considered necessary.

For Beekay Steel Industries Ltd

Mukesh Chand Bansal
Managing Director
DIN : 00103098Place : Kolkata
Date : 13-02-2020

For BEEKAY STEEL INDUSTRIES LTD

MANAGING DIRECTOR

DIN: 00103098

BEEKAY STEEL INDUSTRIES LIMITED							
Regd Office: "Lansdowne Tower" 4th Floor, 2/1A Sarat Bose Road, Kolkata-7000 20							
www.beekaysteel.com							
CIN: L27106WB1981PLC033490							
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2019							
PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)							
(Rs. in lakhs)							
Sl No	Particulars	Quarter Ended			Nine Months Ended		Previous Year Ended
		31-Dec-19	30-Sep-19	31-Dec-18	31-Dec-19	31-Dec-18	31-Mar-19
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	22,061.83	18,384.93	24,269.02	60,199.67	76,720.78	96,037.14
II	Other Income	245.12	118.89	162.66	1,087.89	967.95	688.89
III	Total Income (I+II)	22,306.95	18,503.82	24,431.68	61,287.56	77,688.73	96,726.03
IV	Expenses						
a	Cost of Materials Consumed	11,210.31	13,091.84	13,934.83	35,107.13	45,724.30	57,595.46
b	Purchase of Stock-In-Trade	693.93	742.04	804.04	1,970.67	2,095.99	2,807.40
c	Change in Inventories of Finished Goods, work-in-progress and Stock-in-Trade	2,946.46	(3,517.50)	989.86	(1,131.42)	876.38	(1,575.93)
d	Employee Benefits Expense	710.09	677.79	654.81	2,038.26	1,474.81	2,478.07
e	Power & Fuel	2,201.84	2,455.44	2,538.84	7,222.31	7,783.31	10,020.25
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V	Total expenses(a to h)	21,387.17	16,100.58	21,387.44	53,777.48	65,490.63	81,710.30
VI	Profit before tax (III-V)	919.78	2,403.24	3,044.24	7,510.08	12,198.10	15,015.73
VII	Tax Expenses						
a	Current Tax	320.00	215.00	1,010.00	1,985.00	4,140.00	5,110.00
b	Deferred Tax	(741.65)	(21.02)	50.37	(748.00)	(45.28)	79.69
VIII	Total tax expense	(421.65)	193.98	1,060.37	1,237.00	4,094.72	5,189.69
IX	Profit after tax (VI-VIII)	1,341.43	2,209.26	1,983.87	6,273.08	8,103.38	9,826.04
X	Other Comprehensive Income						
	A. i) Items that will not be reclassified to Profit or Loss		-	-	-	-	10.85
	ii) Income tax relating to items that will not be reclassified to statement of profit & loss		-	-	-	-	(3.79)
			-	-	-	-	7.06
XI	Total Comprehensive Income for the period (IX + X)	1,341.43	2,209.26	1,983.87	6,273.08	8,103.38	9,833.10
XII	Share of Profit/(Loss) of an Associate	1.46	7.72	21.32	32.44	60.32	83.33
XIII	Total Comprehensive Income for the period including Share of Profit/(loss)	1,342.89	2,216.98	2,005.19	6,305.52	8,163.70	9,916.43
XIV	Paid Up Equity Share Capital (Face Value of Rs. 10/- each fully paid up)	1,909.09	1,909.09	1,909.09	1,909.09	1,909.09	1,909.09
XV	Earning Per Share (EPS) of Rs. 10/- each						
	(1) Basic (Rs)	7.04	11.62	10.51	33.06	42.80	51.99
	(2) Diluted (Rs)	7.04	11.62	10.51	33.06	42.80	51.99
Notes to financial results							
The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings on February 13, 2020. The audit report has been filed with stock exchanges and is available on the Company's website.							
(1) The Auditors have carried out Limited Review (LR) on the aforesaid financial results and the said report was placed and noted by the Board.							
(2) The Company is dealing in one segment only i.e. Rolling of Iron & Steel and hence separate segment is not given in accordance with Ind AS-108 "Operating Segments" notified to Companies (Accounting Standards) Rules, 2015.							
(3) The Company has already adopted IND AS w.e.f. 1.4.2017 and this Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.							
(4) The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.							
(5) The Company has adopted Ind AS 116 "Leases" w.e.f April 01, 2019. The adoption of the standard did not have any material impact on the financial results of the Company.							
(6) Figures of the previous have been regrouped/recast/reclassified wherever considered necessary							
(7)							

Place : Kolkata
Date : 13-02-2020

For Beekay Steel Industries Ltd

M Bansal
Mukesh Chand Bansal
Managing Director
DIN : 00103098

For BEEKAY STEEL INDUSTRIES LTD.

M Bansal
MANAGING DIRECTOR
DIN: 00103098

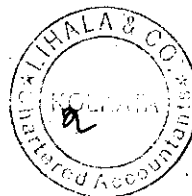
LIMITED REVIEW REPORT ON QUARTERLY STANDALONE UNAUDITED FINANCIAL RESULTS OF THECOMPANL PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS ANDMSCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
 The Board of Directors,
BEEKAY STEEL INDUSTRIES LIMITED

1. We have reviewed the accompanying statement of unaudited standalone financial results of Beekay Steel Industries Limited (the "Company"), for the quarter ended December 31, 2019 and year to date from April 01, 2019 to December 31, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 13.02.2020, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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.
3. 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 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.
4. 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: 11, Crooked Lane, Kolkata – 700 069.

Date: 13th day of February, 2020



For LIHALA & CO.
 Chartered Accountants
 Firm Regd. No.315052E

Rajesh
 (RAJESH LIHALA)
 Partner
 Membership No. 052138

UBIN : 20052138AAAAAE9253

**BEEKAY STEEL INDUSTRIES LIMITED**

Regd Office: "Lansdowne Tower" 4th Floor, 2/1A Sarat Bose Road, Kolkata-7000 20

www.beekaysteel.com

CIN: L27106WB1981PLC033490

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2019
PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)**

		(Rs. in lakhs)					
Sl No	Particulars	Quarter Ended			Nine Months Ended		Previous Year Ended
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d	Employee Benefits Expense	710.09	677.79	654.81	2,038.26	1,474.81	2,478.07
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a	Current Tax	320.00	215.00	1,010.00	1,985.00	4,140.00	5,110.00
b	Deferred Tax	(741.65)	(21.02)	50.37	(748.00)	(45.28)	79.69
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XII	Paid Up Equity Share Capital (Face Value of Rs. 10/- each fully paid up)	1,909.09	1,909.09	1,909.09	1,909.09	1,909.09	1,909.09
XIII	Earning Per Share (EPS) of Rs. 10/- each						
	(1) Basic (Rs)	7.03	11.58	10.40	32.89	42.49	51.56
	(2) Diluted (Rs)	7.03	11.58	10.40	32.89	42.49	51.56

Notes to financial results

- The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings on February 13, 2020. The audit report has been filed with stock exchanges and is available on the Company's website.
- The Auditors have carried out Limited Review (LR) on the aforesaid financial results and the said report was placed and noted by the Board.
- The Company is dealing in one segment only i.e. Rolling of Iron & Steel and hence separate segment is not given in accordance with Ind AS-108 "Operating Segments" notified to Companies (Accounting Standards) Rules, 2015.
- The Company has already adopted IND AS w.e.f. 1.4.2017 and this Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016. IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.
- The Company has adopted Ind AS 116 "Leases" w.e.f April 01, 2019. The adoption of the standard did not have any material impact on the financial results of the Company.
- Figures of the previous have been regrouped/recast/reclassified wherever considered necessary.

For Beekay Steel Industries Ltd

Mukesh Chand Bansal
Managing Director
DIN : 00103098
Place : Kolkata
Date : 13-02-2020

For BEEKAY STEEL INDUSTRIES LTD.

MANAGING DIRECTOR

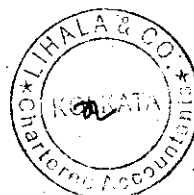
DIN: 00103098

LIMITED REVIEW REPORT ON QUARTERLY CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF THE COMPANIL PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To,
The Board of Directors,
BEEKAY STEEL INDUSTRIES LIMITED

1. We have reviewed the accompanying statement of Unaudited Consolidated financial results of Beekay Steel Industries Limited (the "Company"), and its Associates (the Company and its Associates together referred to as "the Group") for the quarter and nine months ended December 31, 2019 and year to date from April 01, 2019 to December 31, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held on 13.02.2020, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, 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.
3. 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 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.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
5. This Statement includes the results of the following entities:
 - a. Beekay Steel Industries Limited-Parent Company.
 - b. AKC Steel Industries Limited-Associate Company
6. 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Contd... (2)



LIHALA & CO.

CHARTERED ACCOUNTANTS

11, Crooked lane, Kolkata-700 069

Phone: 2248-7109,2243-5095

Website:www.lihalaco.com

Email: info@lihalaco.com

lihalaco@yahoo.co.in

- : 2 : -

7. 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: 11, Crooked Lane, Kolkata – 700 069.

Date: 13th day of February, 2020



For LIHALA & CO.
Chartered Accountants
Firm Regd. No.315052E


(RAJESH LIHALA)
Partner

Membership No. 052138

UBIN:20052138AAAAAD2949

**BEEKAY STEEL INDUSTRIES LIMITED**

Regd Office: "Lansdowne Tower" 4th Floor, 2/1A Sarat Bose Road, Kolkata-7000 20

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PREPARED IN COMPLIANCE WITH THE INDIAN ACCOUNTING STANDARDS (Ind-AS)**

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		Quarter Ended			Nine Months Ended		Previous Year Ended
		31-Dec-19	30-Sep-19	31-Dec-18	31-Dec-19	31-Dec-18	31-Mar-19
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	22,061.83	18,384.93	24,269.02	60,199.67	76,720.78	96,037.14
II	Other Income	245.12	118.89	162.66	1,087.89	967.95	688.89
III	Total Income (I+II)	22,306.95	18,503.82	24,431.68	61,287.56	77,688.73	96,726.03
IV	Expenses						
a	Cost of Materials Consumed	11,210.31	13,091.84	13,934.83	35,107.13	45,724.30	57,595.46
b	Purchase of Stock-In-Trade	693.93	742.04	804.04	1,970.67	2,095.99	2,807.40
c	Change in Inventories of Finished Goods, work-in-progress and Stock-in-Trade	2,946.46	(3,517.50)	989.86	(1,131.42)	876.38	(1,575.93)
d	Employee Benefits Expense	710.09	677.79	654.81	2,038.26	1,474.81	2,478.07
e	Power & Fuel	2,201.84	2,455.44	2,538.84	7,222.31	7,783.31	10,020.25
f	Finance Cost	247.00	290.67	411.11	802.33	1,185.36	1,577.44
g	Depreciation and amortization expenses	944.43	336.33	364.10	1,718.71	1,096.13	1,637.10
h	Other expenses	2,433.11	2,023.97	1,689.85	6,049.49	5,254.35	7,170.51
V	Total expenses(a to h)	21,387.17	16,100.58	21,387.44	53,777.48	65,490.63	81,710.30
VI	Profit before tax (III-V)	919.78	2,403.24	3,044.24	7,510.08	12,198.10	15,015.73
VII	Tax Expenses						
a	Current Tax	320.00	215.00	1,010.00	1,985.00	4,140.00	5,110.00
b	Deferred Tax	(741.65)	(21.02)	50.37	(748.00)	(45.28)	79.69
VIII	Total tax expense	(421.65)	193.98	1,060.37	1,237.00	4,094.72	5,189.69
IX	Profit after tax (VI-VIII)	1,341.43	2,209.26	1,983.87	6,273.08	8,103.38	9,826.04
X	Other Comprehensive Income						
	A. i) Items that will not be reclassified to Profit or Loss		-	-	-	-	10.85
	ii) Income tax relating to items that will not be reclassified to statement of profit & loss		-	-	-	-	(3.79)
			-	-	-	-	7.06
XI	Total Comprehensive Income for the period (IX + X)	1,341.43	2,209.26	1,983.87	6,273.08	8,103.38	9,833.10
XII	Share of Profit/(Loss) of an Associate	1.46	7.72	21.32	32.44	60.32	83.33
XIII	Total Comprehensive Income for the period including Share of Profit/(loss)	1,342.89	2,216.98	2,005.19	6,305.52	8,163.70	9,916.43
XIV	Paid Up Equity Share Capital (Face Value of Rs. 10/- each fully paid up)	1,909.09	1,909.09	1,909.09	1,909.09	1,909.09	1,909.09
XV	Earning Per Share (EPS) of Rs. 10/- each						
	(1) Basic (Rs)	7.04	11.62	10.51	33.06	42.80	51.99
	(2) Diluted (Rs)	7.04	11.62	10.51	33.06	42.80	51.99

Notes to financial results

- The above financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings on February 13, 2020. The audit report has been filed with stock exchanges and is available on the Company's website.
- The Auditors have carried out Limited Review (LR) on the aforesaid financial results and the said report was placed and noted by the Board.
 - The Company is dealing in one segment only i.e. Rolling of Iron & Steel and hence separate segment is not given in accordance with Ind AS-108" Operating Segments" notified to Companies (Accounting Standards) Rules, 2015.
 - The Company has already adopted IND AS w.e.f. 1.4.2017 and this Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
 - The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to the extent required to comply with requirements of SEBI's circular dated July 5, 2016, IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to Companies that are required to comply with Ind AS.
 - The Company has adopted Ind AS 116" Leases" w.e.f April 01, 2019. The adoption of the standard did not have any material impact on the financial results of the Company
 - Figures of the previous have been regrouped/recast/reclassified wherever considered necessary

For Beekay Steel Industries Ltd

M Bansal

Mukesh Chand Bansal

Managing Director

DIN : 00103098

Place : Kolkata

Date : 13-02-2020

For BEEKAY STEEL INDUSTRIES LTD.:

M Bansal

MANAGING DIRECTOR

DIN: 00103098

