

BEE ELECTRONIC MACHINES LIMITED

CIN NO. L32100MH1981PLC025033

14th February, 2023

The Secretary,

The Stock Exchange Mumbai

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai 400 001

Dear Sir,

Sub: Quarterly results for the period October 2022 to December 2022

Half yearly results for the period ended 31st December 2022

Re: Script code 517203

Please find enclosed herewith is the un-audited results for the quarter ended 31st December, 2022 together with statement of assets and liabilities and the limited review report of the statutory auditors which were approved at the Board Meeting held at the registered office of the company today.

Kindly take the same on record. Kindly acknowledge receipt of the same and oblige.

Thanking you,

Yours truly,

For Bee Electronic Machines Limited

CIN NO L3100MH1981PLC025033

Manoj Kulkarni

for

Director

Cfo



Encl: As above

Regd. Office: 266, Dr. Annie Besant Road, Worli, Mumbai 400 030
Tel: +91 22 2430 7709 • email:investors@beeelectronic.com •



Limited Review Report

The Board of Directors of **Bee Electronics Machines Limited, Mumbai**

1. We have reviewed the accompanying statement of unaudited financial results of Bee Electronics Machines Limited (the "Company") for the quarter and nine months period ended 31st December 2022 (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, 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 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 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.
4. 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 the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, read with SEBI 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.
5. Emphasis of Matter
nil

Our conclusion is not modified in respect of this matter.

FOR SIGMAC & CO
Chartered Accountants
FRN: 116351W
Rahul
Kailani
Rahul Kailani
Partner
Membership No 425627
UDIN: 23425627BGWWQ03148

Place: Mumbai
Date: February 14, 2023

Sno	Particulars	3 months			9 months		12 months	
		31st Dec 2022 (un-audited)	30th Sept 2022 (un-audited)	31st Dec 2021 (un-audited)	31st December, 2022 (un-audited)	31st December 2021 (un-audited)	31st March 2022 (audited)	
1	Revenue from operations	20.36	1.38	2.07	22.19	2.39	56.62	
2	Other Income	3.65	3.50	1.40	9.95	1.40	4.35	
3	Total Income (1+2)	24.03	4.88	3.47	32.14	3.79	60.97	
4	Expenditure							
a.	Cost of Materials Consumed	0.07	0.04	0.22	0.18	0.22	0.15	
b.	Purchase of stock in trade	-	-	-	-	-	-	
c.	Increase / Decrease in stock in trade	-	-	-	-	-	-	
d.	Employee Benefit expense	1.82	1.51	1.52	4.84	4.57	3.33	
e.	Finance cost	-	-	-	-	-	0.00	
f.	Depreciation and amortisation expenses	(0.73)	0.58	1.26	0.44	2.43	2.33	
g.	Other Expenditure	0.68	0.44	0.96	11.26	4.79	10.16	
	Total Expenditure	1.83	2.57	3.96	16.71	12.01	15.98	
5	Profit / (Loss) before Tax & extraordinary items(1+2-3-4)	22.20	2.31	(0.49)	15.43	(8.22)	44.99	
6	Exceptional Items	-	-	-	-	-	-	
7	Profit / (Loss) before Tax & extraordinary items(1+2-3-4-6)	22.20	2.31	(0.49)	15.43	(8.22)	44.99	
8	Tax Expenses	-	-	-	-	-	-	
9	Net Profit / (Loss) after tax (7-8)	22.20	2.31	(0.49)	15.43	(8.22)	44.99	
10	Other Comprehensive Income	-	-	-	-	-	-	
(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	-	-	-	-	-	-	
(iii)	Items that will be reclassified to Profit or loss	-	-	-	-	-	-	
(iv)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	
11	Total Comprehensive income for the period	-	-	-	-	-	-	
12	Net Profit after comprehensive income	22.20	2.31	(0.49)	15.43	(8.22)	44.99	
13	Paid up Equity Share Capital (Rs 10/- each)	318.00	318.00	318.00	318.00	318.00	318.00	
14	Reserves (excluding revaluation reserves)	-	-	-	-	-	-	
15	Basic & diluted EPS for the period for continuing operations	0.70	0.07	(0.02)	0.49	(0.26)	1.41	

Note 1) The Company was a sick industrial unit registered with BIFR.

2) The above unaudited results have been reviewed by the audit committee and approved by the Board of Directors of the Company at the meeting held on 14th February, 2023

for & on behalf of the Board

Bee Electronic Machines Limited

Abhilasha Bhargava

Abhilasha Bhargava
Wholetime Director

K Sudesh Kumar Acharya

K Sudesh Kumar Acharya
Director



Place : Mumbai

Dated : 14 th February 2023

Summary of Liabilities and Assets as on 31st December, 2022.

	As at 31st December, 2022 Un-audited	As at 31st December, 2021 Un-audited	As at 31st March, 2022 Audited
A ASSETS			
1 Non-current assets			
(a) Property, Plant and Equipment	19.49	19.83	19.92
(c.) Long-term loans and advances	19.67	19.13	22.36
2 Current assets			
(a) Inventories	-	-	0.07
(b) Trade receivables	0.13	0.52	0.01
(c) Cash and cash equivalents	1.44	0.86	0.83
(d) Short-term loans and advances	-	-	0.14
Total Rupees	40.73	40.34	43.33
B Equity and Liabilities			
1 Shareholders' funds			
(a) Share capital	318.00	318.00	318.00
(b) Other Equity	(497.15)	(566.86)	(512.57)
2 Non-current liabilities			
Long-term borrowings	169.84	234.09	183.59
3 Current liabilities			
(a) Short-term borrowings	-	-	-
(b) Trade payables	15.91	9.33	3.28
(c) Other current liabilities	34.12	45.78	51.03
Total Rupees	40.73	40.34	43.33

Amresh Chakraborty
CFO



Bee Electronic Machines Limited
Cash Flow Statement for the year ended 31st December, 2022

Particulars	For the year ended 31-Dec-2022 Rs in lacs
A. Cash flow from operating activities	
Net Profit / (Loss) before extraordinary items and tax	15.43
<u>Adjustments for:</u>	
Depreciation and amortisation	0.44
loss on sale of assets	-
Operating profit / (loss) before working capital changes	15.86
<u>Changes in working capital:</u>	
<i>Adjustments for (increase) / decrease in operating assets:</i>	
Inventories	0.07
Trade receivables	(0.11)
Short-term loans and advances	0.14
Long-term loans and advances	2.68
<i>Adjustments for increase / (decrease) in operating liabilities:</i>	
Trade payables	12.63
Other current liabilities	(16.91)
Cash generated from operations	14.36
less: loss on sale of Fixed Assets	-
Net income tax (paid) / refunds / adjustments	-
Net cash flow from / (used in) operating activities (A)	14.36
B. Cash flow from investing activities	
Interest received	-
Net cash flow from / (used in) investing activities (B)	-
C. Cash flow from financing activities	
Interest Paid	-
Purchase of property, plant and equipment	-
Decrease / Repayment of long-term borrowings	(13.75)
Net cash flow from / (used in) financing activities (C)	(13.75)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	0.61
Add: - Cash and cash equivalents at the beginning of the year	0.83
Cash and cash equivalents at 31st December, 2022	1.44

For BEE ELECTRONIC MACHINES LTD

for 
 Director  CFO