



BHATTER & PALIWAL

CHARTERED ACCOUNTANTS

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PARTNER

CA. GOPAL BHATTER
B.Com. (Hons.), FCA, CS

CA. RAMESH PALIWAL
B.Com. (Hons.), ACA, CS

CA. PAWAN BHATTER
B.Com., ACA, CS

To,
The Board of Directors,
Bee Electronic Machines Limited,
Mumbai

Dear Sir,

Re: Limited Review of Un-audited Financial Results for the period ended 30th June, 2018 in respect of Bee Electronic Machines Limited.

Introduction

We have reviewed the accompanying statement of unaudited financial results BEE ELECTRONIC MACHINES LIMITED, for the quarter ended 30th June, 2018 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) 2410, Engagements to Review of Interim Financial Information performed issued 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.

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 BHATTER & PALIWAL,
CHARTERED ACCOUNTANTS


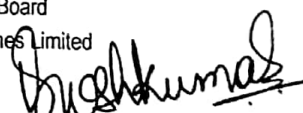

(GOPAL BHATTER)
PARTNER
M.No. 411226



Place : MUMBAI
Dated : 14/08/2018

UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED 30th June, 2018

Rupees in Lacs

| Sno | Particulars | 3 months | | 12 months |
|--|---|---|--------------------------------|------------------------------|
| | | 30th June 2018 (un-audited) | 30th June 2017 (un-audited) | 31st March 2018 (audited) |
| 1 | Revenue from operations | 0.09 | 0.76 | 5.67 |
| 2 | Other Income | 2.22 | 3.21 | 16.48 |
| 3 | Total Income (1+2) | 2.32 | 3.96 | 22.15 |
| 4 | Expenditure | | | |
| a. | Cost of Materials Consumed | 0.13 | 0.28 | 0.41 |
| b. | Purchase of stock in trade | - | - | - |
| c. | Increase / Decrease in stock in trade | - | - | - |
| d. | Employee Benefit expense | 1.53 | 1.53 | 6.39 |
| e. | Finance cost | - | - | 4.51 |
| f. | Depreciation and amortisation expenses | 0.80 | 0.80 | 3.21 |
| g. | Other Expenditure | 2.95 | 2.83 | 7.83 |
| | Total Expenditure | 5.41 | 5.45 | 22.35 |
| 5 | Profit / (Loss) before Tax & extraordinary items(1+2-3-4) | (3.10) | (1.48) | (0.20) |
| 6 | Exceptional Items | - | - | - |
| 7 | Profit / (Loss) before Tax & extraordinary items(1+2-3-4-6) | (3.10) | (1.48) | (0.20) |
| 8 | Tax Expenses | - | - | 0.52 |
| 9 | Net Profit / (Loss) after tax (7-8) | (3.10) | (1.48) | 0.32 |
| 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 | (3.10) | (1.48) | 0.32 |
| 13 | Paid up Equity Share Capital (Rs 10/- each) | 318.00 | 318.00 | 318.00 |
| 14 | Reserves (excluding revaluation reserves) | - | - | (578.03) |
| 15 | Basic & diluted EPS for the period for continuing operations | (0.10) | (0.05) | 0.01 |
| <p>Note 1) The Company was a sick industrial unit registered with BIFR.</p> <p>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 August, 2018</p> | | | | |
|  <p>Place : Mumbai Dated : 14th August 2018</p> | | <p>for & on behalf of the Board Bee Electronic Machines Limited</p> <p>sd/-  Abhilasha Bhargava K Sudeshkumar Acharya Wholtime Director Director</p> | | |

| Summary of Liabilities and Assets as on 30th June, 2018. | As at 30th June, 2018 Un-audited | As at 30th June, 2017 Un-audited | As at 31st March, 2018 Audited |
|--|--|--|--------------------------------------|
| A ASSETS | | | |
| 1 Non-current assets | | | |
| (a) Property, Plant and Equipment | 31.17 | 34.08 | 31.97 |
| (c) Long-term loans and advances | 20.16 | 19.76 | 19.95 |
| 2 Current assets | | | |
| (a) Inventories | - | - | 0.07 |
| (b) Trade receivables | 0.01 | 0.65 | 0.14 |
| (c) Cash and cash equivalents | 2.26 | 1.08 | 1.02 |
| (d) Short-term loans and advances | 0.01 | 0.03 | 0.01 |
| Total Rupees | 53.61 | 55.61 | 53.16 |
| B Equity and Liabilities | | | |
| 1 Shareholders' funds | | | |
| (a) Share capital | 318.00 | 318.00 | 318.00 |
| (b) Other Equity | (581.13) | -579.84 | -578.03 |
| 2 Non-current liabilities | | | |
| Long-term borrowings | 87.10 | 85.40 | 86.45 |
| 3 Current liabilities | | | |
| (a) Short-term borrowings | - | 1.77 | - |
| (b) Trade payables | 2.33 | 5.22 | 2.25 |
| (c) Other current liabilities | 227.31 | 225.06 | 224.49 |
| Total Rupees | 53.61 | 55.61 | 53.16 |



[Handwritten Signature]