

Particulars	Three Months Ended			YEAR ENDED		
	31.3.2013	31.12.2012	31.3.2012	31.3.2013	31.03.2012	
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
(a) Net Sales / Income from operations	1,046	1,058	2,342	4,693	5,548	
(c) Other Operating Income	12	25	24	62	80	
Total Income	1,058	1,083	2,366	4,755	5,628	
Expenditure						
a. Consumption of raw materials	654	538	1,002	2,455	2,881	
b. Purchase of Stock in Trade	-	-	-	-	-	
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(20)	44	(83)	(123)	(84)	
d. Employee Cost	539	468	526	1,965	1,776	
e. Depreciation	26	33	27	125	130	
f. Other Expenditure	404	235	706	1,133	1,562	
g. Total	1,603	1,318	2,178	5,555	6,265	
Profit / (Loss) from Operations before Other Income, Interest and Exceptional items	(545)	(235)	188	(800)	(637)	
Other Income	71	43	65	172	300	
Profit / (Loss) before Interest and Exceptional Item	(474)	(192)	253	(628)	(337)	
Finance Costs	253	253	215	952	484	
Profit / (Loss) after Interest but before Exceptional Item	(727)	(445)	38	(1,580)	(821)	
Exceptional items	-	-	-	-	(650)	
Profit / (Loss) from Ordinary Activities before tax	(727)	(445)	38	(1,580)	(171)	
Tax Expense	(110)	-	185	(110)	185	
Profit / (Loss) for the quarter / period / year	(617)	(445)	(147)	(1,470)	(356)	
Paid-up equity share capital - (Face value Rs. 10 each)	12,384	12,384	12,384	12,384	12,384	
Reserve excluding revaluation reserves as per balance sheet of previous accounting year					4,005	
Earnings Per Share (of Rs. 10/- each) (not annualised for the quarters)						
(a) Basic and diluted	(0.51)	(0.37)	(0.13)	(1.23)	(0.34)	
A. PARTICULARS OF SHAREHOLDINGS						
Public Share holding						
- Number of Shares	43,496,429	43,496,429	43,496,429	43,496,429	43,496,429	
- Percentage of Shareholding	35.12	35.12	35.12	35.12	35.12	
Promoters and promoter group	80,344,086	80,344,086	80,344,086	80,344,086	80,344,086	
Shareholding %	64.88	64.88	64.88	64.88	64.88	
Pledged/Encumbered	Nil	Nil	Nil	Nil	Nil	
a) Pledged/Encumbered						
- Number of shares						
- Percentage of shares (as a% of the total shareholding of promoter and promoter group)						
- Percentage of shares (as a% of the total share capital of the company)						
b) Non-encumbered						
- Number of shares	80,344,086	80,344,086	80,344,086	80,344,086	80,344,086	
- Percentage of shares (as a% of the total shareholding of promoter and promoter group)	100	100	100	100	100	
- Percentage of shares (as a% of the total share capital of the company)	64.88	64.88	64.88	64.88	64.88	
Particulars	3 months ended 31.3.2013					
B INVESTOR COMPLAINTS						
Pending at the beginning of the quarter	-					
Received during the quarter	1					
Disposed of during the quarter	1					
Remaining unresolved at the end of the quarter	-					
					(Rs. in Lakhs)	
Reporting of Segmentwise Revenue, Results and Capital Employed under Clause 41 of the listing agreement						
S. No.	Particulars	Three Months Ended			YEAR ENDED	
		31.3.2013	31.12.2012	31.3.2012	31.3.2013	31.03.2012
		Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
1 Segment Revenue						
a. Fabrication	34	69	79	150	228	
b. Castings	61	81	255	789	1,054	
c. Pumps	867	843	1,928	3,537	4,115	
d. Machinery Manufacturing Division	76	65	11	209	82	
e. Property Development	-	-	69	-	69	
f. Others	8	-	-	8	-	
Total Revenue	1,046	1,058	2,342	4,693	5,548	
2 Segment Results - Profit/(Loss)						
a. Fabrication	(44)	(13)	(6)	(117)	(80)	
b. Castings	(70)	(203)	(14)	(403)	(90)	
c. Pumps	(186)	104	840	389	832	
d. Machinery Manufacturing Division	(22)	(41)	(67)	(95)	(127)	
e. Property Development	-	-	(6)	-	(6)	
f. Others	1	(2)	(38)	(3)	(40)	
Total	(321)	(155)	709	(229)	489	
Finance Costs	(253)	(253)	(215)	(952)	(484)	
Other unallocable expenditure	(236)	(105)	(545)	(633)	(1,206)	
Other unallocable operating Income	12	25	24	62	80	
Other unallocable non operating Income	71	43	65	172	300	
Exceptional Items	-	-	-	-	650	
Tax Expenses	110	-	(185)	110	(185)	
Total Profit/(Loss)	(617)	(445)	(147)	(1,470)	(356)	
3 Capital Employed						
a. Fabrication	107	166	111	107	111	
b. Castings	(230)	(268)	(103)	(230)	(103)	
c. Pumps	1,904	2,208	2,288	1,904	2,288	
d. Machinery Manufacturing Division	57	18	38	57	38	
e. Property Development	143	458	458	143	458	
f. Others	12,412	12,429	13,072	12,412	13,072	
Total	14,393	15,011	15,864	14,393	15,864	
Note:- 1 Statement of Assets and Liabilities 31.03.2013 (Rs. in Lakhs)						
S. No.	Particulars	31.3.2013 Un Audited	31.3.2012 Audited	NOTES: 1. No provision for The Company's investments in certain wholly owned subsidiaries had suffered erosion due to losses and recoveries of the amounts advanced to them would be subject to the subsidiaries earning cash profits; besides the Company has given guarantees to the lending banks of those subsidiaries. The legal recovery proceedings have been initiated by lending bankers against the subsidiaries which are being legally defended and are under resolutions. The impairment in the value of investments and the assets which would ultimately negotiable cannot be quantified at present. The e auction notice has been issued for one of the Subsidiary. 2. No provision for (i) income tax demand of Rs. 19.55 Crore relating to accounting year 2008-09 for which the income tax department attached an immovable property of the Company in this regard however the demand being arranged to be discharged in instalments. (ii) Income tax penalty of Rs.13 crore relating to accounting year ended 31st March 2009, under appeal and not provided for. (iii) Income tax demand of Rs.12.59 lakhs and Rs. 60.12 lakhs for the Accounting year 2006-07 and 2010-11 respectively. Previous year/periods figures have been regrouped wherever necessary. The Statutory Auditors have not completed the audit for the financial year ended 31st March 2013 and issued their report. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on 14th November 2013. By Order of the Board for BEST & CROMPTON ENGG. LIMITED (K. PRAKASH) Director Place : Chennai Date : 14.11.2013		
A EQUITY AND LIABILITIES						
1 Shareholders' Funds						
(a) Share Capital	16,101	16,101	(238)			
(b) Reserves and Surplus	(1,708)					
(c) Money received against share warrants						
Share application money pending allotment						
2 Non-Current Liabilities						
(a) Long-term borrowings	2	6				
(b) Deferred tax liabilities (Net)	-	-				
(c) Other Long term liabilities	-	-				
(d) Long-term provisions	597	593				
4 Current Liabilities						
(a) Short-term borrowings	5,070	4,800				
(b) Trade payables	1,365	1,518				
(c) Other current liabilities	6,822	5,989				
(d) Short-term provisions	424	220				
Total	28,673	28,989				
B Assets						
1 Non-current assets						
(a) Fixed assets						
(i) Tangible assets	1,209	1,272				
(ii) Intangible assets	-	-				
(iii) Capital work-in-progress	1,498	1,482				
(iv) Intangible assets under development						
(b) Non-current investments	12,926	12,931				
(c) Deferred tax assets (net)	299	78				
(d) Long term loans and advances	-	-				
(e) Other non-current assets	286	286				
2 Current assets						
(a) Current investments	937	908				
(b) Inventories	2,526	3,048				
(c) Trade receivables	966	1,074				
(d) Cash and cash equivalents	5,978	6,143				
(e) Short-term loans and advances	2,048	1,767				
(f) Other current assets						
Total	28,673	28,989				