



BHEEMA CEMENTS LTD

www.bheemacements.net

Regd. Office: 6-3-652/C/A, Flat 5 A, "KAUTILYA" Amrutha Estates, Opp. Vijaya Bank, Somajiguda, Hyd-082.

Mob: +91 90002 65555, +91 78931 27512, Email: corporate@bheemacements.in

CIN: L26942TG1978PLC002315

BHEEMA/SE/2023-24

14th February, 2024

To,
Listing Department
BSE Limited,
Phiroze jeejeebhoy Tower,
Dalal Street, fort, Mumbai-400001, Maharashtra

Scrip Code: 518017

Subject: Submission of Un-audited Financial Results & Auditor's Limited Review Report for the 3rd Quarter of the Financial Year 2023-24 ended on 31st December, 2023 as per regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.

Dear Sir (s),

Pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, we are pleased to submit the Un-Audited Financial Results (UFR) of the 3rd Quarter of the financial year 2023-24 ended on 31st December, 2023 along with Statutory Auditor's Limited Review Report.

The aforesaid financial results are enclosed herewith for your information and record. Further, we are in process to file the said results in XBRL format within the stipulated time and the same shall also be made available on the website of the Company.

Further, In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, we confirm that M/s P. Murali & Co., Statutory Auditors of the Company has issued the Limited Review Report with unmodified opinion on the Unaudited Financial Results of the Company for the quarter ended 31st December 2023. Accordingly, the impact of audit qualification is Nil.

We request you to please take on record the said Un-audited Financial Results & Statutory Auditor's Limited Review Report thereon for your reference and further needful.

Thanking You,

Yours Truly,
For Bheema Cements Limited

Atishul Singhai
Company Secretary & Compliance Officer
M. No. A55037

Encl.: Un-Audited Financial Results & Statutory Auditor's Limited Review Report



P. MURALI & CO.,
CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082, INDIA

Tel. (91-40) 2332 6666, 2331 2554
(91-40) 2339 3967, 2332 1470
(91-40) 2332 2119, 2331 7032
Fax (91-40) 2339 2474
Email pmurali.co@gmail.com
info@pmurali.com
Website www.p murali.com

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review report to
The Board of Directors
BHEEMA CEMENTS LIMITED**

We have reviewed the accompanying Statement of Unaudited Financial Results of M/S. **BHEEMA CEMENTS LIMITED** ("the Company") for the quarter ended December 31, 2023 and for the period from 01 April 2023 to 31 December 2023 (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").

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, 'Interim Financial Reporting, (Ind AS 34)' 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 issue a report on the Statement based on our review.

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.





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info@pmurali.com
Website www.p murali.com

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 Ind AS 34 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, 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.

For P. Murali & Co.
Chartered Accountants
FRN: 007257S

A. Krishna Rao
Partner
M.No. 020085
UDIN: 24020085BKAUCD4601

Place: Hyderabad
Date: 14.02.2024

BHEEMA CEMENTS LIMITED

CIN: L26942TG1978PLC002315

Regd. Office: 6-3-652/C/A, Flat 5A, KAUTILYA, Amrutha Estates, Opp.Vijaya Bank, Somajiguda, Hyderabad - 500 082 IN

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31,2023

Amount in INR Lakhs, except EPS

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income from Operations						
I	Revenue From Operations						
II	Other Income	0.11	0.08	0.06	0.26	0.17	1.76
III	Total Income (I+II)	0.11	0.08	0.06	0.26	0.17	1.76
IV	Expenses						
	Cost of materials consumed						
	Purchases of Stock-in-Trade						
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress						
	Employee benefits expense						
	Finance costs						
	Depreciation and amortization expense	711.81	711.81	711.74	2,135.43	2,133.44	2,847.25
	Other expenses	26.53	26.55	90.33	84.65	1,129.14	1,537.20
	Total expenses (IV)	738.34	738.36	802.07	2,220.08	3,262.58	4,384.45
V	Profit/(loss) before exceptional items and tax (III- IV)	(738.23)	(738.28)	(802.01)	(2,219.82)	(3,262.41)	(4,382.69)
VI	Exceptional Items						
VII	Profit/(loss) before tax (V-VI)	(738.23)	(738.28)	(802.01)	(2,219.82)	(3,262.41)	(4,382.69)
VIII	Tax expense:						
	(1) Current tax						
	(2) Deferred tax		159.79	79.87	159.79	239.66	319.06
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(738.23)	(898.07)	(881.88)	(2,379.61)	(3,502.07)	(4,701.75)
X	Profit/(loss) from discontinued operations						
XI	Tax expense of discontinued operations						
XII	Profit/(loss) from discontinued operations (after tax) (X-XI)						
XIII	Profit/(loss) for the period (IX+XII)	(738.23)	(898.07)	(881.88)	(2,379.61)	(3,502.07)	(4,701.75)
XIV	Other Comprehensive Income						
	A (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						
	B (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(738.23)	(898.07)	(881.88)	(2,379.61)	(3,502.07)	(4,701.75)
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	(2.26)	(2.75)	(2.70)	(7.30)	(10.74)	(14.42)
	(2) Diluted	(2.26)	(2.75)	(2.70)	(7.30)	(10.74)	(14.42)
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic						
	(2) Diluted						
XVIII	Earnings per equity share (for discontinued & continuing operations)						
	(1) Basic	(2.26)	(2.75)	(2.70)	(7.30)	(10.74)	(14.42)
	(2) Diluted	(2.26)	(2.75)	(2.70)	(7.30)	(10.74)	(14.42)

Notes:

- This Statement has been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on 14-02-2024. The Statutory Auditors have submitted a Limited Review Report on the Unaudited Financial Results for the quarter and nine months year ended 31st December, 2023
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rule 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable
- Figures of previous period have been regrouped / rearranged wherever necessary.
- The company operates only in a single segment i.e., Manufacturing and distribution of cement product.

Place: Hyderabad
Date: 14-02-2024

For and on behalf of the board of
BHEEMA CEMENTS LIMITED

Kandula Prasanna Sai Raghuvendra
Kandula Prasanna Sai Raghuvendra
Managing Director
DIN: 07063368

