



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.

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CIN: L26942TG1978PLC002315

BHEEMA/SE/2023-24

14th November, 2023

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

Scrip Code: 518017

Subject: Outcome of Board Meeting held on 14th November, 2023 pursuant to regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.

Dear Sir (s),

With reference to the above-mentioned subject, we would like to inform you that the Board of Director of the Company at their meeting held on Tuesday, the 14th day of November, 2023 transacted the following business:

1. Approved the Un-audited Financial Results (UFR) for the 2nd Quarter and Half Year of the financial year 2023-24 ended on 30th September, 2023 along with the Auditor's Limited Review Report thereon.

The meeting was commenced at 5:00 P.M. and concluded at 6:30 P.M.

We request you to please take on record the above information for your reference and record.

Thanking You,

Yours Truly,
For Bheema Cements Limited

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



P. MURALI & CO.,

CHARTERED ACCOUNTANTS
6-3-655/2/3, SOMAJIGUDA,
HYDERABAD - 500 082. INDIA

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Independent Auditor's Review Report on the Quarterly and Year to Date 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 30 September, 2023 and for the period from 01 April 2023 to 30 September 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").

The 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 there under 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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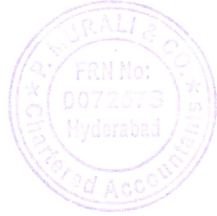
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS 34 prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under 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: 23020085BGOYPR9023



Place: Hyderabad

Date: 14-11-2023

BHEEMA CEMENTS LIMITED CIN: L26942TG1978PLC002315 Regd. Office: 6-3-652/C/A, Flat 5A, KAUTILYA, Amrutha Estates, Opp.Bank of Baroda, Somajiguda, Hyderabad - 500 082 IN UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,2023 Amount in INR Lakhs, except EPS							
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
	Income from Operations						
I	Revenue From Operations	-	-	-	-	-	-
II	Other Income	0.08	0.07	0.05	0.15	0.10	1.76
III	Revenue From Operations (I+II)	0.08	0.07	0.05	0.15	0.10	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	712.02	1,423.62	1,421.70	2,847.25
	Other expenses	26.55	31.57	1,021.63	58.12	1,038.81	1,537.20
	Total expenses (IV)	738.36	743.38	1,733.66	1,481.74	2,460.52	4,384.45
V	Profit/(loss) before exceptional items and tax (I- IV)	(738.28)	(743.31)	(1,733.60)	(1,481.59)	(2,460.41)	(4,382.69)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	(738.28)	(743.31)	(1,733.60)	(1,481.59)	(2,460.41)	(4,382.69)
VIII	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	159.79	-	159.79	159.79	159.79	319.06
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	(898.07)	(743.31)	(1,893.39)	(1,641.38)	(2,620.20)	(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)	(898.07)	(743.31)	(1,893.39)	(1,641.38)	(2,620.20)	(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)	(898.07)	(743.31)	(1,893.39)	(1,641.38)	(2,620.20)	(4,701.75)
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	(2.75)	(2.28)	(5.81)	(5.03)	(9.26)	(14.42)
	(2) Diluted	(2.75)	(2.28)	(5.81)	(5.03)	(9.26)	(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	(2.75)	(2.28)	(5.81)	(5.03)	(9.26)	(14.42)
	(2) Diluted	(2.75)	(2.28)	(5.81)	(5.03)	(9.26)	(14.42)

NOTES:

1. This statement has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 14th November, 2023
2. 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.
3. The figures of the three months ended September 30,2023 and year to date figures up to September 30,2023 are subjected to limited review.
4. The company operates in single segment. Hence, Ind AS-108 is not applicable.
5. Previous period figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification.

For and on behalf of the board of
BHEEMA CEMENTS LIMITED



Kandula Prasanna Sai Raghuvver
Managing Director
DIN: 07063368

Place: Hyderabad
Date: 14-11-2023