



# BHEEMA CEMENTS LTD

[www.bheemacements.net](http://www.bheemacements.net), CIN No.L26942TG1978PLC002315

Regd.Office: 6-3-652/C/A, Flat 5 A, "KAUTILYA" Amrutha Estates, Opp. Bank of Baroda, Somajiguda, Hyd-082.Mob: +91 90002 65555, +91 78931 27512, Email: [corporate@bheemacements.in](mailto:corporate@bheemacements.in)

18<sup>th</sup> January 2022

To  
Listing Department  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort, Mumbai- 400001, Maharashtra

Scrip Code: 518017

Sub: Outcome of Board Meeting and Unaudited Financial Results for 3<sup>rd</sup> Quarter of the Financial Year 2021-22 ended 31<sup>st</sup> December 2022

Dear Sir,

In compliance with Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that, the Board of Directors at their Meeting held today i.e., Tuesday, 18<sup>th</sup> January 2022, (started at 05:00 pm and concluded at 8:00 pm) inter alia, along with other business items, transacted and approved the following:

1. The Un-audited Financial Results (UFR) for the third quarter and nine months of FY 2021-22 ended on 31<sup>st</sup> December 2022, along with the Statutory Auditors Limited Review Report thereon.

The aforesaid UFR is enclosed herewith for reference and record. The same will also be made available on the Company's website.

Kindly take the same on your records.

Yours Truly,  
For **Bheema Cements Limited**

  
**Anshul Singhai**

Company Secretary & Compliance Officer  
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 Unaudited Financial Results of the Company Pursuant to the Regulation 13 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 BHEEMA CEMENTS LIMITED (the Company") for the quarter ended December 31, 2021 ("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. The 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 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: 0072575



A Krishna Rao

Partner

Membership No. 020085

UDIN: 22020085AAAACC1525

Place: Hyderabad

Date: 18-01-2022

**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 ENDED DECEMBER 31,2021**

Amount Rs in Lacs

Sr. No.	Particulars	Quarter Ended				Nine Month Ended	
		31.12.2021	30.09.2021	30.06.2021	31.12.2020	31.12.2021	31.12.2020
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
	<b>Income from Operations</b>						
I	Revenue From Operations	0.00	0.00	0.00	0.00	0.00	0.00
II	Other Income	0.08	15.39	15.39	15.22	30.86	45.73
III	<b>Total Income (I+II)</b>	<b>0.08</b>	<b>15.39</b>	<b>15.39</b>	<b>15.22</b>	<b>30.86</b>	<b>45.73</b>
IV	<b>Expenses</b>						
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	0.00	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	0.00	0.00	4.29	0.00	4.29	0
	Finance costs	0.00	0.00	0.00	96.25	0.00	96.25
	Depreciation and amortization expense						
		525.87	1051.74	0.00	0.00	1577.61	0.00
	Other expenses	54.7	77.03	21.28	38.72	152.98	73.369
	<b>Total expenses (IV)</b>	<b>580.55</b>	<b>1128.77</b>	<b>25.57</b>	<b>134.97</b>	<b>1734.89</b>	<b>169.62</b>
V	<b>Profit/(loss) before exceptional items and tax (I- IV)</b>	<b>-580.47</b>	<b>-1113.38</b>	<b>-10.18</b>	<b>-119.75</b>	<b>-1704.03</b>	<b>-123.88</b>
VI	Exceptional Items						
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>-580.47</b>	<b>-1113.38</b>	<b>-10.18</b>	<b>-119.75</b>	<b>-1704.03</b>	<b>-123.88</b>
VIII	Tax expense:						
	(1) Current tax	0.00	0	0	0.00	0	0.00
	(2) Deferred tax	0.00	-	-	0.00	0	0.00
IX	<b>Profit (Loss) for the period from continuing operations (VII-VIII)</b>	<b>-580.47</b>	<b>-1113.38</b>	<b>-10.18</b>	<b>-119.75</b>	<b>-1704.03</b>	<b>-123.88</b>
X	Profit/(loss) from discontinued operations	0.00	-	-	0.00	0	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>-580.47</b>	<b>-1113.38</b>	<b>-10.18</b>	<b>-119.75</b>	<b>-1704.03</b>	<b>-123.88</b>
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	0	0	0	0	-	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0	0	0	0	0	0.00
	B (i) Items that will be reclassified to profit or loss	0	0	0	0	0	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0	0	0	0	0	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	<b>-580.47</b>	<b>-1113.38</b>	<b>-10.18</b>	<b>-119.75</b>	<b>-1704.03</b>	<b>-123.88</b>
XVI	Earnings per equity share (for continuing operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0	0.00
XVII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-2.05	-3.93	-0.04	-0.42	-6.02	-0.44
	(2) Diluted	-2.05	-3.93	-0.04	-0.42	-6.02	-0.44
XVIII	Earnings per equity share(for discontinued & continuing operations)						
	(1) Basic	-2.05	-3.93	-0.04	-0.42	-6.02	-0.44
	(2) Diluted	-2.05	-3.93	-0.04	-0.42	-6.02	-0.44

For BHEEMA CEMENTS LIMITED

  
 Kantula Prasanna Sai Raghuvver  
 Managing Director  
 DIN: 07063368

Place: Hyderabad  
Date: 18th January 2022



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## Notes:

1. This Statement has been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 18th January,2022
2. 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 recognized accounting practices and policies to the extent applicable
3. The company operates only in a single segment i.e,Manufacturing, trading, distribution of cement and cement product.
4. As per the para 3(vi)(i) page no.15 of the order dated 11.02.2020 of the Hon'ble NCLT,Hyderabad, no interest will be charged from the effective date, till the date of the commercial production date plus 3 months or 9 months whichever is earlier.  
"However interest @5%p.a will be payable from 10th month till 16th month and interest @6%p.a to be accumulated from 10th month till 16th month and paid in 28th month. Interest @11%p.a will be payable from 17th month to 28th month on the amount payable to the Secured financial creditors."



For BHEEMA CEMENTS LIMITED

**KANDULA PRASANNA SAI RAGHUVVER**  
Managing Director  
DIN: 07063368

Place: Hyderabad

Date: 18<sup>th</sup> January 2022