

MOHEEMA LIMITED

Regd. Office : H. S. Road, Dibrugarh Assam – 786 001.
CIN :L01132AS1972PLC001387

NOTICE OF ANNUAL GENERAL MEETING

Dear Members

NOTICE is hereby given that **50th Annual General Meeting ("AGM")** of the Members of the Company will be held on: **Day - Friday, Date- September 30, 2022 and Time - 04.00 P.M.** at the registered office of the Company at H.S. Road Dibrugarh Assam-786001, to transact the following businesses:

ORDINARY BUSINESSES: -

1. To receive, consider and adopt standalone audited financial statements of the Company for the financial year ended March 31st, 2022 together with the Report of the Board of Directors and Report of the Auditors thereon.
2. To appoint a Director in place of Mr. Mahesh Kumar Saharia (DIN: 01302754) who retires by rotation this Annual General Meeting and being eligible offers himself for re-appointment.

For Moheema Limited

Date: 03.09.2022
Place: Dibrugarh

-sd-
Anant Saharia
Director
DIN: 00788461

NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON POLL ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. Pursuant to Section 105 of the Companies Act, 2013, a person can act as a Proxy on behalf of not more than fifty members holding in aggregate not more than ten percent of the total share capital of the Company carrying voting rights. Members holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as Proxy, who shall not act as a Proxy for any other Member. If a Proxy is appointed for more than fifty Members, the Proxy shall choose any fifty Members and confirm the same to the Company not later than 48 (forty eight) hours before the commencement of the meeting. In case, the Proxy fails to do so, the first fifty proxies received by the Company shall be considered as valid. The instrument of Proxy, in order to be effective, should be deposited, either in person or through post, at the Registered Office of the Company, duly completed and signed, not later than 48 (forty eight) hours before the commencement of the meeting. A Proxy Form is annexed to this

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Report. Proxies submitted on behalf of limited companies, societies, etc., must be supported by an appropriate resolution/ letter of authority, as applicable.

2. Corporate Members intending to send their authorised representatives to attend the AGM, pursuant to Section 113 of the Companies Act, 2013, are requested to send to the Company, a certified copy of relevant Board Resolution together with the respective specimen signatures of those representative(s) authorised under the said resolution to attend and vote on their behalf at the meeting.
3. The Register of Members and Share Transfer Books of the Company will remain closed from Saturday, 24th September, 2022 to Friday, 30th September, 2022 (Both days Inclusive).
4. Brief Profile under Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations) and in terms of Secretarial Standards-2 issued by the Institute of Company Secretaries of India in respect of Directors seeking appointment/ re-appointment at the 50th AGM forms part of this notice.
5. Pursuant to Section 101 and Section 136 of the Companies Act, 2013 read with relevant Rules made thereunder, companies can serve Annual Reports and other communications through electronic mode to those Members who have registered their e-mail address either with the Company or with the Depository Participant(s). Members who have not registered their e-mail address with the Company can now register the same by submitting a duly filled-in 'E-communication Registration Form' available on the website of the Company. Members holding shares in demat form are requested to register their e-mail address with their Depository Participant(s) only. Members of the Company who have registered their e-mail address are also entitled to receive such communication in physical form, upon request.
6. The voting rights of the Members shall be in proportion to their shares of the paid up equity share capital of the Company as on the cut-off date.
7. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts maintained under Section 189 of the Act will be available at the venue for inspection.

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Annexure to the Notice

DETAILS OF THE DIRECTORS SEEKING APPOINTMENT/RE-APPOINTMENT IN THE FORTHCOMING ANNUAL GENERAL MEETING

[Pursuant to Regulations 26(4) and 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings]

Brief Resume of the Director	Name of the Director	Mr. Mahesh Kumar Saharia
	Date of Birth	29.7.1949
	Date of appointment in Board meeting	3.9.2022
	Nature of his expertise in specific functional areas	Over 40 years experience in the Industry
Disclosure of relation between directors inter-se	Anant Saharia- Son	
Name of listed entities in which the person also hold directorship and the membership of committees of the Board	NIL	
Shareholding of the Director	2429	

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Form No. MGT-11

Proxy form

[Pursuant to Section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies (Management and Administration) Rules, 2014]

CIN: L01132AS1972PLC001387

Name of the Company: Moheema Limited

Registered office: H.S. Road Dibrugarh Assam-786001

Name of the Member(s):

Registered address:

Email Id:

Folio No/ Clint Id:

I/ We being the member of the above company holding shares, hereby appoint

1.Name :

Address:

E-mail Id:

Signature: or failing him/her

2. Name:

Address:

E-mail Id:

Signature:

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at Annual General Meeting of members of the Company, to be held on Friday, the 30th Day of September 2022 at 4.00 pm at the registered office of the Company at HS Road , Dibrugarh Assam 786001 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.

1

2.....

E- mail : sahariagroudpib@gmail.com. Website: www.mohema.co.in Ph: 0373 2328307

MOHEEMA LIMITED

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Signed this..... day of..... 2022.

Affix
Revenue
Stamp

Signature of Shareholder Signature of Proxy holder(s)

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, before the commencement of the Meeting.



U.C. MAJUMDAR & CO
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT
To the Members of Moheema Limited.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying standalone financial statements of Moheema Limited ('the Company'), which comprise the balance sheet as at 31st March 2022, and the statement of profit and loss for the year and Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('the Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2022 and its loss for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Key Audit Matters

Key Audit Matters are those matters that, in our professional judgment were of most significance in our Audit of the Stand alone financial statements of the current year. We have determined that there are no key audit matters to communicate in our report.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act.. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting

For MOHEEMA LIMITED

Authorised Signatory





U.C. MAJUMDAR & CO
Chartered Accountants

records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.





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Chartered Accountants

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- iii) there has been no delay in transferring amounts, required to be transferred to the Investor Education and Protection fund by the Company.
- iv) a. the management has represented that, to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- b. The management has represented, that to the best of it's knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest on other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provided any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- c. Based on audit procedure which we considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub - clause (i) and (ii) contain any material mis-statement.
- v) The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.
- h. With respect to the matter to be included in the Auditors' Report under section 197 (16) of the Act, in our opinion and according to the information and explanations given to us, the limit prescribed by section 197 for maximum permissible managerial remuneration is not applicable to a private limited company.

September 01: 2022

Guwahati-781001

U C MAJUMDAR & CO
Chartered Accountants:
FRN 304066E

S. Bhowmick
S. Bhowmick
Partner

M No 058866
UDIN 22058866 AX (TP 540)



MOHEEMA LIMITED
Balance Sheet As On 31st March, 2022

Particulars	Note No.	Figures as at the end of current reporting period Rs.	Figures as at the end of previous reporting period Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	2	17,779	17,779
(b) Reserves and surplus	3	295,078	493,718
(b) Money Received against share warrents		-	-
2 Share application money pending allotments			
3 Non-current liabilities			
(a) Long-term borrowings	4	313,470	226,501
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings	5	19,379	3,504
(b) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises	6	-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		76,544	59,524
(c) Other current liabilities	7	897,505	720,919
(d) Short-term provisions	8	320,710	302,176
TOTAL		1,940,465	1,824,121
B ASSETS			
1 Non-current assets			
(i) Property, Plant and Equipment			
(ii) Intangible assets	9	1,243,579	1,226,260
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	10	182,555	182,555
(c) Deferred Tax Assets		-	-
(d) Long term loans and Advances		-	-
(e) Other Non Current Assets		-	-
2 Current assets			
(a) Current Investments	11	76,196	82,032
(b) Inventories	12	4,737	17,466
(c) Trade receivables	13	21,122	33,956
(d) Cash and cash equivalents	14	412,276	281,852
(e) Short-term loans and advances		-	-
(f) Other Current Assets	15	-	-
TOTAL		1,940,465	1,824,121

Notes and Accounts

Significant Accounting Policy

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U C MAJUMDAR AND CO
Chartered Accountants
FRN 304066E*S. Bhowmick*
S. BhowmickProprietor
M No 058866September 01: 2022
Guwahati-781001



U.C. MAJUMDAR & CO
Chartered Accountants

MOHEEMA LIMITED
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2022

	Particulars	Note No.	(Figures in hundred)	(Figures in hundred)
			Figures for the current reporting period	Figures for the previous reporting
I	Revenue from operations (gross)	16	Rs. 678,625	Rs. 855,753
	Less: Excise Duty		-	-
	Revenue from operations (net)		678,625	855,753
II	Other Income	17	137,333	11,654
III	Total Income (I+II)		815,958	867,407
IV	Expenses			
	(a) Cost of materials consumed	18	-	-
	(b) Purchase of Stock in Trade			
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	19	(8,897)	8,917
	(d) Employee benefits expenses	20	667,949	615,723
	(e) Finance costs	21	17,068	10,977
	(f) Depreciation and amortisation expenses		48,472	46,612
	(g) Other expenses	22	290,005	271,382
	Total Expenses		1,014,597	953,611
V	Profit before exceptional and extraordinary item and tax		(198,639)	(86,204)
VI	Exceptional Items		-	-
VII	Profit before extraordinary item and tax		(198,639)	(86,204)
VIII	Extraordinary Items		-	-
IX	Profit before Tax		(198,639)	(86,204)
X	Tax Expense:			
	(a) Current tax expense		-	-
	(b) Deferred tax		-	-
XI	Profit / (Loss) for the period from continuing operations		(198,639)	(86,204)
XII	Profit / (Loss) from discontinuing operations		-	-
XIII	Tax from discontinuing operations		-	-
XIV	Profit/ (Loss) from discontinuing operations		-	-
XV	(Loss) for the Period		(198,639)	(86,204)
XVI	Earning per equity share:			
	(1) Basic		(112)	(48)
	(2) Diluted		(112)	(48)

U C MAJUMDAR AND CO
Chartered Accountants
FRN 304066E

S. Bhowmick
Proprietor
M No 058866



September 01: 2022
Guwahati-781001



U.C.MAJUMDAR & CO

Chartered Accountants

MOHEEMA LIMITED

Statement of Cash Flows

For the Years Ending March 31, 2021 and March 31, 2022

	2022	2021
Cash Flows from Operating Activities		
Net Income	(198,639)	-
Add: Expenses Not Requiring Cash:		(86,204)
Depreciation	48,472	46,612
Income Tax	-	-
Differed Tax	-	-
Less Tax of Previous year	-	-
Other	-	-
	<u>48,472</u>	<u>46,612</u>
Add:- Decrease in Current Assets :-		
Trade receivables	12,729	-
Inventories	5,836	-
Short-term loans and advances	-	19,768
Other Current Assets	-	-
	<u>18,565</u>	<u>19,768</u>
Less :- Increase in Current Assets :-		
Inventories	-	6,904
Short-term loans and advances	130,424	-
Trade receivable	-	15,305
Other current assets	-	-
	<u>130,424</u>	<u>22,209</u>
Add:- Increase in Current Liability :		
Short Term Borrowings	15,875	40,109
Trade payables	17,020	-
Other current liabilities	176,586	91,757
Short-term provisions	18,534	-
	<u>228,015</u>	<u>131,866</u>
Less:- Decrease in Current Liabilities-		
Short Term Borrowings	-	-
Trade payables	-	4,850
Short Term Provision	-	28,298
Other current liabilities	-	-
	-	-
Net Cash from Operating Activities	<u>(34,011)</u>	<u>33,148</u>
		<u>56,685</u>
Cash Flows from Investing Activities		
Add:- Sale of Fixed Assets	406	-
Less:- Purchase of New Equipment	66,198	-
Add:- Investments Decreased	-	41,281
Less:- Investments Increased	-	-
Other	-	-



U/M		
Net Cash Used for Investing Activities	(65,792)	(41,281)
Add Share Capital	-	
Add Long-term borrowings	86,969	
Less:- Long-term borrowings	-	
Add Other	-	
Net Cash from Financing Activities	86,969	
NET INCREASE/(DECREASE) IN CASH	(12,834)	15,404
CASH, & CASH EQUIVALENT AT THE BEGINNING OF YEAR	33,956	18,551
CASH, & CASH EQUIVALENT AT THE END OF YEAR	21,122	33,955

Note:

- i) The Cash Flow Statement has been prepared under the "Indirect Method" set out in Accounting Standard-3 on "Cash Flow Statement" notified in the Companies (Accounting Standards) Rules, 2006
- ii) Cash and cash equivalents include cash in hand and bank balances on current account .
(Refer Schedule 13)
- iii) Figures in brackets indicate Cash outflow.
- iv) Previous year's figures have been regrouped/rearranged, wherever considered necessary to conform to this year's classification
- v) This is the cash flow referred to, in our report of even date.

September 01: 2022
Guwahati-781001

U C MAJUMDAR AND CO
Chartered Accountants
FRN 304066E

S. Bhowmick
S. Bhowmick
Proprietor
M No 058866



1. Significant Accounting Policies

1. Basis of preparation of financial statements

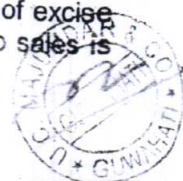
- (a) The financial statements are prepared in accordance with Generally Accepted Accounting Principles (Indian GAAP) under the historical cost convention on accrual basis and on principles of going concern. The accounting policies are consistently applied by the Company. Pursuant to Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, till the Standards of Accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 (the 'Act') shall continue to apply. Consequently, these financial statements are prepared to comply in all material aspects with the Accounting Standards notified under sub-section (3C) of Section 211 of the Act [Companies (Accounting Standards) Rules, 2006] and the other relevant provisions of the Companies Act, 2013.
- (b) All assets and liabilities are classified as current or non-current as per the company's normal operating cycle and other criteria set out in Schedule III of the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

2. Fixed Assets

- (a) Fixed Assets are stated at cost, less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price (net of CENVAT / duty credits availed or available thereon) and any attributable cost of bringing the asset to working condition for its intended use.
- (b) Depreciation on tangible fixed assets has been provided on the Reducing Balance Method as per the useful life prescribed in Schedule II to the Companies Act, 2013.
- (c) The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of the asset's net selling price and value in use, which is determined by the present value of the estimated future cash flows.
- (d) Cost of the fixed assets that are not yet ready for their intended use at the balance sheet date together with all related expenses are shown under capital work in progress.

3. Revenue Recognition

- (a) Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.
- (b) Sales are recognized on transfer of significant risks and rewards of ownership which generally coincides with the dispatch of goods. Sales are inclusive of excise duty but net of trade discounts and VAT. However, excise duty relating to sales is reduced from gross turnover for disclosing net turnover.



(c) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

(d) Purchases are inclusive of freight and net of Cenvat Credit, trade discount and claims.

4. **Inventories**

Inventories are valued at lower of cost and Net Realisable value. Cost of inventories comprises of material cost, labour & manufacturing overheads incurred in bringing the inventories to their present location and condition.

5. **Investments**

Investments classified as long-term investments are stated at cost. Provision is made to recognize any diminution other than temporary in the value of such investments. Current investments are carried at lower of cost and fair value.

6. **Government Grants**

Government grants are recognized on a prudent basis when there is a reasonable assurance that the Company will comply with the conditions attached thereto and when the grants are received.

Government Grants in the form of promoter's contribution are credited to Capital Reserve. Capital grants relating to specific fixed assets are reduced from the gross value of the respective fixed assets. Government Grants related to revenue are recognized on receipt under "Other Income" in the Profit and Loss Account over the periods to match them with the related costs which they are intended to compensate.

7. **Employee Benefits**

(a) **Defined Contribution Plan:**

Contributions as per the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 towards provident fund and family pension fund are charged to the Profit and Loss Account of the year when the contributions to the respective funds are due. There is no other obligation other than the contribution payable to the respective funds.

(b) Short-term Compensated Absences are provided for based on estimates.

8. **Borrowing Costs**

(a) Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalised for the period until the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes substantial period of time to get ready for its intended use.

(b) Other Borrowing costs are recognised as expense in the period in which they are incurred.

9. **Expenditure on new projects and substantial expansion**

Preliminary project expenditure, capital expenditure, indirect expenditure incidental and related to construction/implementation and expenditure on start-up of the project are



capitalized up to the date of commissioning of project to the cost of the respective assets.

10. Project Development Expenses Pending Adjustment

Expenditure incurred during developmental and preliminary stages of the Company's new projects are carried forward. However, if any project is abandoned, the expenditure relevant to such project is written off in the year in which it is so abandoned.

11. Research and Development

(a) Revenue expenditure on research and development is charged as an expense through the natural heads of accounts in the year in which incurred.

(b) Expenditure which results in creation of fixed assets is carried as fixed assets and depreciation is provided on such assets.

12. Taxes on Income

Tax expense comprises of current tax and deferred tax.

Current tax is measured at the amount expected to be paid to the tax authorities, computed in accordance with the applicable tax rates and tax laws. In case of tax payable as per provisions of MAT under section 115JB of the Income Tax Act, 1961, deferred MAT Credit entitlement is separately recognized under the head "Loans and Advances". Deferred MAT credit entitlement is recognized and carried forward only if there is a reasonable certainty of it being set off against regular tax payable within the stipulated statutory period.

Deferred tax liabilities and assets are recognized at substantively enacted rates on timing differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax asset is recognized only to the extent there is reasonable certainty with respect to reversal of the same in future years as a matter of prudence.

13. Provisions / Contingencies

Provision involving substantial degree of estimation in measurements is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

Contingent Liabilities are shown by way of notes to the Accounts in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered not probable.

A Contingent Asset is not recognized in the Accounts.

14. Material Events occurring after Balance Sheet date are taken into consideration.

15. Earning per Share

Basic earnings per share is computed using the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed using the weighted average number of equity and dilutive equity equivalent shares outstanding at the year end, except where the results would be anti dilutive.





NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -2. SHARE CAPITAL

Particulars	Figures as at the end of current reporting period		Figures as at the end of previous reporting Period	
	Number of shares	Rs.	Number of shares	Rs.
(a) Authorised 1050000 Equity Shares of Rs.10/- each	10,500	105,000	10,500	105,000
(b) Issued, Subscribed and Paid up 177785 Equity shares of Rs.10/- each called and paid in full	1,778	17,779	1,778	17,779
Total	1,778	17,779	1,778	17,779

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Anant Saharia	139	7.84%	10	1,390
Deepika Saharia	104	5.82%	10	1,040
K.K. Agarwal	217	12.19%	10	2,170
Diksam Tea Co Pvt. Ltd	200	11.22%	10	2,000
Skyview Investments Pvt. Ltd	242	13.61%	10	2,420
Abhinandan Abasan Pvt. Ltd	200	11.25%	10	2,000
TOTAL	1,102			11,020

NOTE 2A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Anant Saharia	139	7.84%	0.00

Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Anant Saharia	139	7.84%	



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NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -2. SHARE CAPITAL

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Deepika Saharia	104	5.82%	10	1,040
K.K. Agarwal	217	12.19%	10	2,170
Diksam Tea Co Pvt. Ltd	200	11.22%	10	2,000
Skyview Investments Pvt. Ltd	242	13.61%	10	2,420
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TOTAL	1,102			11,020

NOTE 2A. SHARES HELD BY PROMOTORS

Current Reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Anant Saharia	139	7.84%	0.00

Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Anant Saharia	139	7.84%	





NOTE- 2B. STATEMENTS OF CHANGES IN EQUITY

Current Reporting Period				
Balance at the beginning of the current reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the current reporting period	Changes in Equity Share Capital during the current year	Balance at the end of the current reporting period
17,779	-	17,779	-	17,779

Previous reporting Period				
Balance at the beginning of the previous reporting period	Changes in Equity Share Capital due to prior period error	Related Balance at the beginning of the previous reporting period	Changes in Equity Share Capital during the previous year	Balance at the end of the previous reporting period
17,779	-	17,779	-	17,779



NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 3 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.(,00)	Rs.(,00)
(A) Securities premium account		
Opening balance	1,005,312	1,005,312
Closing balance	1,005,312	1,005,312
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(511,594)	(425,391)
Add: Profit / (Loss) for the year	(198,640)	(86,203)
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Closing balance	(710,234)	(511,594)
Total	295,078	493,718

Note 4 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.(,00)	Rs.(,00)
<u>UNSECURED LOANS</u>		
<u>Loan from Director & Others</u>	313,470	226,501
TOTAL	313,470	226,501

Note 5 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.(,00)	Rs.(,00)
<u>SECURED LOANS</u>		
OD A/C	-	-
ICICI Bank Car Loan (Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgaged of Factory Land and Building)	19,379	3,504
	-	-
	-	-
	-	-
TOTAL	19,379	3,504



Note 6 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	62,609	4,466	2,183	7,286	-
Dispute dues-MSME	-	-	-	-	76,544
Dispute dues Others	-	-	-	-	-
Total	62,609	4,466	2,183	7,286	76,544

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	41,492	6,296	6,616	5,120	-
Dispute dues-MSME	-	-	-	-	59,524
Dispute dues Others	-	-	-	-	-
Total	41,492	6,296	6,616	5,120	59,524

Note 12 TRADE RECEIVABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	295	579	3,863	-	-	4,737
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	295	579	3,863	-	-	4,737





Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	13,752	3,006	708	-	-	17,466
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	13,752	3,006	708	-	-	17,466



Note 7 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.(,00)	Rs.(,00)
Creditors For Advance	-	-
Expenses Payable	-	-
Others	-	-
Total	897,505	720,919

Note 8 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.(,00)	Rs.(,00)
(a) Provision for employee benefits		
PF Employees Contribution Payable	124,370	136,195
PF Employers Contribution Payable	124,370	136,195
Professional Tax	4,414	3,785
Wages Payable	-	-
Salary Payable	-	-
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	-
TDS Payable	-	-
(c) Provision - Others	2,486	-
Power Payable	-	-
Telephone Exp. Payable	572	-
GST Payable	-	-
Other Payables	-	-
Audit Fees Payable	64,218	26,001
	280	-
Total	320,710	302,176



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Note - 9

MOHEEMA LIMITED
STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2022

PARTICULARS	RATE OF DEPRECIATION	G R O S S --- B L O C K				D E P R E C I A T I O N			N E T -- B L O C K		
		AS ON 01/04/2021	ADDITIONS Before 30.09.2021	ADDITIONS After 30.09.2021	SALE during the year	AS ON 31.3.2022	UP TO 01.04.2021	FOR THE YEAR	AS ON 31.03.2022	AS ON 31.03.2022	AS ON 31.03.2021
ESTATE		777,779	-	35,387	-	813,164	-	-	-	813,164	777,778
FURNITURES & FIXTURE		3,377	54	1,624	-	5,055	2,327	540	2,867	2,188	1,050
PLANT & MACHINERY		265,200	5,663	1,310	-	272,173	134,336	13,558	147,894	124,279	130,864
MOTOR VEHICLE		72,219	20,379	-	406	92,192	44,689	3,911	48,600	43,592	27,530
BUILDING		573,736	-	-	-	573,736	308,657	26,724	335,381	238,355	265,079
COMPUTER		7,367	853	278	-	8,498	5,666	1,000	6,666	1,832	1,701
ELECTRIFICATION		37,721	-	-	-	37,721	21,642	2,190	23,832	13,889	16,079
MOTOR CYCLE		360	-	-	-	360	342	-	342	18	18
DEEP TUBEWELL		4,732	-	-	-	4,732	1,501	204	1,705	3,027	3,230
OFFICE EQUIPMENTS		117	-	-	-	117	53	29	82	35	64
IRRIGATIONS PLANTS		5,757	-	650	-	6,407	2,891	316	3,207	3,200	2,867
TOTAL		1,748,365	26,949	39,249	406	1,814,155	522,104	48,472	570,576	1,243,579	1,226,260
PREVIOUS YEAR		1,707,084	-	41,281	-	1,748,365	475,492	46,612	522,103	1,226,261	



Note 10 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.(,00)	Rs.(,00)
Investment in Share & Debentures	182,555	182,555
Total	182,555	182,555

Note 11 INVENTORIES
(At lower of cost and net realisable value)

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.(,00)	Rs.(,00)
Finished Goods	26,877	17,980
Raw Material (including Packing Material)	-	-
Stock of Stores	37,435	52,168
Stock of Share	11,884	11,884
Total	76,196	82,032

Note 13 CASH AND CASH EQUIVALENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.(,00)	Rs.(,00)
A) Cash In Hand	8,390	16,321
B) Bank Balance	12,732	17,635
Total	21,122	33,956



Note 14 SHORT TERM LOANS AND ADVANCES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.(,00)	Rs.(,00)
Advances against Share	56,530.00	56,530.00
Advances to Suppliers	362.00	-
Security Deposit	9,920.00	9,920.00
Security Deposit with BSNL	-	-
Agricultural Income Tax Refundable	1,870.00	1,870.00
GST INPUT	1,831.00	2,312.00
Others	341,763.00	211,220.00
TDS Receivable	-	-
TDS Receivable A.Y 2022-23	-	-
Total	412,276.00	281,852.00

Note 14 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.(,00)	Rs.(,00)
A) Preliminary exps. w/off	-	-
B) fixed assets scrap	-	-
C) other	-	-
Total	-	-





Note 15 REVENUE FROM OPERATIONS

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. (,00)	Rs. (,00)
Sale or Services	678,625	855,753
Total - Sales	678,625	855,753

Note 16 OTHER INCOME

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Other Income	137,333	11,654
Total	137,333	11,654

Note 18 COST OF MATERIALS CONSUMED

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. (,00)	Rs. (,00)
Opening stock	-	-
Add: Purchases		
Import		
Domestic	-	-
Less: Closing stock	-	-
Cost of material consumed	-	-

Note 19 CHANGE IN INVENTORIES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. (,00)	Rs. (,00)
Inventories at the end of the year:		
Finished goods	38,761	29,864
Work-in-progress	-	
	38,761	29,864



**Inventories at the beginning of the year:**

Finished goods	29,864	38,781
Work-in-progress	-	-
	29,864	38,781
Net (increase) / decrease	(8,897)	8,917

Note 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. (,00)	Rs. (,00)
Salaries and wages	473,475	418,769
PF Employer's Contribution	45,575	39,710
Staff Welfare	69,773	61,302
Bonus	71,935	83,532
Gratuity	7,191	12,410
Total	667,949	615,723

Note 21 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. (,00)	Rs. (,00)
Bank Charges	912	720
Interest on Unsecured loan	15,327	9,722
Bank Interest	201	535
Interest paid to Govt	628	-
Total	17,068	10,977



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Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs. (,00)	Rs. (,00)
(A) DIRECT EXPENSES		
Consumables	187,068.00	156,096.00
Generator Exp.	-	-
Power & Fuel	-	-
Job Charges	-	-
Freight Inward	-	-
Unloading & Handling charges	-	-
Total (A)	187,068.00	156,096.00
(B) INDIRECT EXPENSES		
Professional Fees	4,444.00	2,128.00
Directors Remuneration	3,600.00	3,150.00
Audit Fees	280.00	280.00
Insurance	3,084.00	2,072.00
Business promotional Expenses	-	-
Manpower Support	-	-
Other Expenses	91,529.00	107,656.00
Consultancy	-	-
Priliminary Expenses W/off	-	-
Commission Expenses	-	-
Total (B)	102,937.00	115,286.00
Total (A+B)	290,005.00	271,382.00



23 **Additional Regulatory Information**

- i) The Company did not have any immovable properties whose title deeds are not held in name of the Company.
- ii) The Property, Plant and Equipment of the Company was not revalued during the year.
- iii) The Company has not made any loans and advances in the nature of loans to the related parties (as refined under Companies Act,2013)
- iv) Capital Work-in- Progress (CWIP) :NIL
- v) Intangible assets under development :NIL
- vi) There is no proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition)Act,1988 (45of 1988).
- vii) The Company has not been sanctioned working capital Limits in excess of Five Crores Rupees from Banks o basis of Security of Current Assets.
- viii) The Company is not declared wilful defaulter by any bank of financial institution or other lender.
- ix) The Company did not have any transactions with companies struck off under Section 24B of the Companies Act 2013 or Section 560 of Companies Act 1956 during the financial year.
- x) There are no charges or satisfaction yet to be registered with Registrar of Company beyond the Statutory Period
- xi) The company does not have any investments through more than two layers of investment companies as per Section 2(87)(d) and section 186 of Companies Act,2013
- xii) The Company has not traded or invested in Crypto Currency or Virtual Currency during the Financial year.
- xiii) The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds to any other person(s) or entity(ies) including foreign entities (intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediary shall
 - a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (ultimate Beneficiaries) or
 - b) provide any guarantee, security or the like to or on behalf of the ultimate Beneficiaries.
- iv) The Company has not received any fund from any person(s) or entity(ies) including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
 - a) directly or indirectly lend or invest in other persons or entities identified in the manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - b) provide any guarantee security or the like on behalf of the ultimate Beneficiaries.
- v) The Company does not have any transactions which are not recorded in the books of accounts that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act,1961 (such as search or survey or any other relevant provisions of the Income Tax Act,1961)
- vi) There is no Scheme of Arrangements that has been approved by the Competent Authority in terms of section 230 to 237 of the Companies Act,2013.
- vii) Corporate Social Responsibility- The Company does not covered under section 135 of the Companies Act 2013.

