



Review Report to Moheema Limited

We have reviewed the accompanying statement of unaudited financial results of Moheema Limited for the quarter ended December 31, 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

October: 10: 2022

Guwahati-781001

U C MAJUMDAR AND CO
Chartered Accountants
FRN 304066E

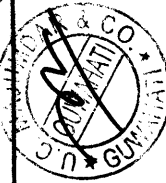
S. Bhowmick
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Statement of Standalone Unaudited Results for the Quarter and Months Ended 31/12/2021

Particulars	3 months ended (31/12/2021)	Preceding 3 months ended (30/09/2021)	Corresponding 3 months ended in the previous year (31/12/2020)	Year to date figures for current period ended (31/12/2021)	Year to date figures for the previous year ended 12/31/2020	Previous year ended (31/03/2021)
(Refer Notes Below)	Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
1. Income from Operations						
(a) Net Sales/Income from Operations (Net of excise duty)	32,202,736	26,726,155	22,564,465	63,118,146	70,999,149	85,575,330
(b) Other Operating Income			22,564,465	63,118,146	70,999,149	85,575,330
Total income from Operations (net)	32,202,736	26,726,155	22,564,465	63,118,146	70,999,149	85,575,330
2. Expenses						
(a) Cost of Materials consumed	0	0	0	0	0	0
(b) Purchase of stock-in-trade	0	0	0	0	0	0
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	17,076,217	19,979,784	15,807,279	49,469,434	45,084,398	61,572,210
(d) Employee benefits expense	1,211,813	1,211,813	1,165,293	3,635,439	3,495,880	4,661,174
(e) Depreciation and amortisation expense						
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	6,661,257	10,329,214	11,497,254	28,590,786	26,532,863	27,138,253
Total Expenses	24,949,287	31,520,811	28,469,826	81,695,660	75,113,144	94,263,348
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	7,253,449	(4,794,656)	(5,905,361)	(18,577,514)	(4,113,995)	(8,688,018)
4. Other Income	1,391	1,309,561	274,558	3,858,467	729,121	1,165,353
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	7,254,840	(3,485,095)	(5,630,803)	(14,719,047)	(3,384,874)	(7,522,665)
6. Finance Costs	426,704	426,704	274,412	1,280,113	823,235	1,097,647
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)	6,828,136	(3,911,799)	(5,905,215)	(15,999,160)	(4,208,109)	(8,620,312)
8. Exceptional items	0	0	0	0	0	0
9. Profit / (Loss) from ordinary activities before tax (7 ± 8)	6,828,136	(3,911,799)	(5,905,215)	(15,999,160)	(4,208,109)	(8,620,312)
10. Tax expense	0	0	0	0	0	0





11. Net Profit / (Loss) from ordinary activities after tax (9 + 10)									
12. Extraordinary items (net of tax + expense)	6,828,136	(-3,911,799)	(-5,905,215)	(-15,999,160)	(-4,208,109)	(-8,620,312)			
13. Net Profit / (Loss) for the period (11 + 12)	6,828,136	(-3,911,799)	(-5,905,215)	(-15,999,160)	(-4,208,109)	(-8,620,312)			
14. Share of Profit / (loss) of associates	0	0	0	0	0	0			
15. Minority Interest	0	0	0	0	0	0			
16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	6,828,136	(-3,911,799)	(-5,905,215)	(-15,999,160)	(-4,208,109)	(-8,620,312)			
17. Paid-up equity share capital 177785 shares of Rs 10/- each (Face Value of the Share shall be indicated)	1,777,850	1,777,850	1,777,850	1,777,850	1,777,850	1,777,850			1,777,850
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	9,763,012	9,763,012	18,383,324	9,763,012	18,383,324	18,383,324			18,383,324

Earnings Per Share (before extraordinary items)									
(of Rs 10/- each) (not annualised):									
(a) Basic	38.41	(-22.00)	(-33.22)	(-89.99)	(-23.67)	(-48.49)			(-48.49)
(b) Diluted	38.41	(-22.00)	(-33.22)	(-89.99)	(-23.67)	(-48.49)			(-48.49)
Earnings Per Share (after extraordinary items)									
(of Rs 10/- each) (not annualised):									
(a) Basic	38.41	(-22.00)	(-33.22)	(-89.99)	(-23.67)	(-48.49)			(-48.49)
(b) Diluted	38.41	(-22.00)	(-33.22)	(-89.99)	(-23.67)	(-48.49)			(-48.49)
See accompanying note to the Financial Results									

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Chartered Accountants

FRN 304066E



S. Bhowmick
Proprietor

M.No. 058866

October 10, 2022

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