



Review Report to Moheema Limited

We have reviewed the accompanying statement of unaudited financial results of Moheema Limited for the quarter ended June 30, 2022. 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
Proprietor

M No 058866

UDIN: 22058866BFAEK9158





Statement of Standalone Audited Results for the Quarter and Months Ended 30/06/2022

Particulars	3 months ended	Preceding	Corresponding 3	Year to date	Year to date	Previous year
	(30/06/2022)	(31/03/2022)	months ended in the previous year	figures for current period ended (31/03/2022)	figures for the previous year ended (30-06-2021)	ended (31/03/2022)
(Refer Notes Below)	Unaudited	Audited	Audited	Unaudited	Audited	Audited
I. Income from Operations						
(a) Net Sales/Income from Operations (Net of excise)	16,465,159	4,744,332	4,189,255	16,465,159	4,189,255	67,862,478
(b) Other Operating Income						
Total income from Operations (net)	16,465,159	4,744,332	4,189,255	16,465,159	4,189,255	67,862,478
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	0	(-889,737)	0	0	0	(-889,737)
(d) Employee benefits expense	15,559,766	17,325,500	12,413,432	15,559,766	12,413,432	66,794,934
(e) Depreciation and amortisation expense	1,211,800	1,211,813	1,211,813	1,211,800	1,211,813	4,847,252
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)						
- Cultivation Expenses	3,973,884			3,973,884		
- Other Expenses	1,572,263			1,572,263		
Total Expenses	22,317,713	18,057,326	25,225,562	22,317,713	25,225,562	29,000,537
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(-5,852,554)	(-13,312,993)	(-21,036,307)	(-5,852,554)	(-21,036,307)	(-31,890,508)
4. Other Income	1,407,843	9,874,864	2,547,515	1,407,843	2,547,515	13,733,331
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	(-4,444,711)	(-3,438,129)	(-18,488,792)	(-4,444,711)	(-18,488,792)	(-18,157,177)
6. Finance Costs	85,870	426,704	426,704	85,870	426,704	1,706,817
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)	(-4,530,581)	(-3,864,833)	(-18,915,496)	(-4,530,581)	(-18,915,496)	(-19,863,994)
8. Exceptional Items	0	0	0	0	0	0
9. Profit / (Loss) from ordinary activities before tax (7 ± 8)	(-4,530,581)	(-3,864,833)	(-18,915,496)	(-4,530,581)	(-18,915,496)	(-19,863,994)





10. Tax expense	0	0	0	0	0	0	0	0
11. Net Profit / (Loss) from ordinary activities after tax (9 + 10)	(-4,530,581)	(-3,864,833)	(-18,915,497)	(-4,530,581)	(-18,915,496)	(-18,915,496)	(-18,915,496)	(-19,863,994)
12. Extraordinary items (net of tax expense)	0	0	0	0	0	0	0	0
13. Net Profit / (Loss) for the period (11 + 12)	(-4,530,581)	(-3,864,833)	(-18,915,497)	(-4,530,581)	(-18,915,496)	(-18,915,496)	(-18,915,496)	(-19,863,994)
14. Share of Profit / (loss) of associates	0	0	0	0	0	0	0	0
15. Minority Interest	0	0	0	0	0	0	0	0
16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *	(-4,530,581)	(-3,864,833)	(-18,915,497)	(-4,530,581)	(-18,915,496)	(-18,915,496)	(-18,915,496)	(-19,863,994)
17. Paid-up equity share capital 17785 shares of Rs 10/- (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	1,777,850
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	(-10,101,000)	9,763,012	9,763,012	(-10,101,000)	9,763,012	9,763,012	9,763,012	9,763,012

Earnings Per Share (before extraordinary items) (of Rs 10/- each) (not annualised):	(a) Basic	(-25.48)	(-21.74)	(-106.40)	(-25.48)	(-106.40)	(-111.73)
	(b) Diluted	(-25.48)	(-21.74)	(-106.40)	(-25.48)	(-106.40)	(-111.73)
Earnings Per Share (after extraordinary items) (of Rs 10/- each) (not annualised):	(a) Basic	(-25.48)	(-21.74)	(-106.40)	(-25.48)	(-106.40)	(-111.73)
	(b) Diluted	(-25.48)	(-21.74)	(-106.40)	(-25.48)	(-106.40)	(-111.73)
See accompanying note to the Financial Results							

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October 10, 2022

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