



U.C.MAJUMDAR & CO  
Chartered Accountants

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Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To  
Board of Directors of Moheema Limited

We have audited the quarterly financial results of Moheema Limited for the quarter ended March 31, 2024 and the year to date results for the period April 01, 2023 to March 31, 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India<sup>1</sup>, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard ;and

(ii) give a true and fair view of the net profit/ loss<sup>2</sup> and other financial information for the quarter ended March 31, 2024 and the year to date results for the period April 01, 2023 to March 31, 2024.

Place Guwahati

May: 20: 2024

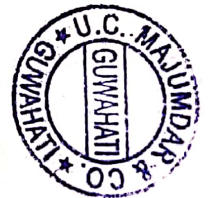
U C MAJUMDAR AND CO  
Chartered Accountants  
FRN 304066E

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Proprietor

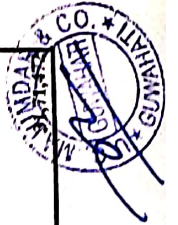
Membership No. 058866

UDIN 24058866BKABJT5959



**MOHEEMA LTD****Statement of Standalone Audited Results for the Quarter and Months Ended 31/03/2024**

Particulars	3 months ended (31/03/2024)		Preceding (31/12/2023)		Corresponding 3 months ended in the previous year (31/03/2023)		Year to date figures for current period ended (31/03/2024)		Year to date figures for the previous year period ended (31/03/2023)		Previous year ended (31/03/2023)	
	Unaudited		Unaudited		Audited		Unaudited		Audited		Audited	
<b>1. Income from Operations</b>												
(a) Net Sales/Income from Operations (Net of excise duty)	85,45,714		3,27,04,621		52,52,709		10,58,90,773		12,90,01,726			12,90,01,726
(b) Other Operating Income	85,45,714		3,27,04,621		52,52,709		10,58,90,773		12,90,01,726			12,90,01,726
<b>Total income from Operations (net)</b>												
2. Expenses												
(a) Cost of Materials consumed	5,81,920		7,44,163		0		44,32,118		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	45,52,914		0		(-42,78,977)		45,52,914		(-42,78,977)			(-42,78,977)
(d) Employee benefits expense	1,87,19,320		1,93,07,720		2,48,80,026		8,04,50,133		7,96,45,599			7,96,45,599
(e) Depreciation and amortisation expense	13,62,163		12,11,906		13,36,521		49,97,881		49,71,921			49,71,921
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0		0		0		0		0			0
- Cultivation Expenses	11,27,483		52,43,114		91,50,982		1,81,58,828		3,85,38,666			3,85,38,666
- Other Expenses	30,80,968		30,96,014		51,65,514		1,27,57,580		1,38,89,990			1,38,89,990
<b>Total Expenses</b>	<b>2,94,24,769</b>		<b>2,96,02,916</b>		<b>3,62,54,066</b>		<b>12,53,49,453</b>		<b>13,27,67,199</b>			<b>13,27,67,199</b>
<b>3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>(-2,08,79,056)</b>		<b>31,01,705</b>		<b>(-3,10,01,357)</b>		<b>(-1,94,58,680)</b>		<b>(-37,65,473)</b>			<b>(-37,65,473)</b>
4. Other Income	78,60,093		74,608		5,72,093		97,20,712		82,91,047			82,91,047
<b>5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)</b>	<b>(-1,30,18,963)</b>		<b>31,76,313</b>		<b>(-3,04,29,264)</b>		<b>(-97,37,968)</b>		<b>45,25,574</b>			<b>45,25,574</b>
6. Finance Costs	11,37,494		61,344		6,40,096		13,07,471		13,54,102			13,54,102
<b>7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)</b>	<b>(-1,41,56,457)</b>		<b>31,14,969</b>		<b>(-3,10,69,360)</b>		<b>(-1,10,45,439)</b>		<b>31,71,472</b>			<b>31,71,472</b>
8. Exceptional Items	0		0		0		0		0			0
<b>9. Profit / (Loss) from ordinary activities before tax (7 ± 8)</b>	<b>(-1,41,56,457)</b>		<b>31,14,969</b>		<b>(-3,10,69,360)</b>		<b>(-1,10,45,439)</b>		<b>31,71,472</b>			<b>31,71,472</b>
10. Tax expense	0		0		0		0		0			0
<b>11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10)</b>	<b>(-1,41,56,457)</b>		<b>31,14,969</b>		<b>(-3,10,69,360)</b>		<b>(-1,10,45,439)</b>		<b>31,71,472</b>			<b>31,71,472</b>





# MOHEEMA LTD

## Statement of Standalone Audited Results for the Quarter and Months Ended 31/03/2024

Particulars	3 months ended (31/03/2024)	Preceding (31/12/2023)	Corresponding 3 months ended in the previous year (31/03/2023)	Year to date figures for current period ended (31/03/2024)	Year to date figures for the previous year period ended (31/03/2023)	Previous year ended (31/03/2023)
	Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
(Refer Notes Below)						
12. Extraordinary items (net of tax expense)	0	0	0	0	0	0
13. Net Profit / (Loss) for the period (11 ± 12)	(-1,41,56,457)	31,14,969	(-3,10,69,360)	(-1,10,45,439)	31,71,472	31,71,472
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) *	(-1,41,56,457)	31,14,969	(-3,10,69,360)	(-1,10,45,439)	31,71,472	31,71,472
17. Paid-up equity share capital 177785 shares of Rs 10/- each (Face Value of the Share shall be indicated)	17,77,850	17,77,850	17,77,850	17,77,850	17,77,850	17,77,850
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	(-69,29,510)	(-69,29,510)	(-1,01,01,000)	(-69,29,510)	(-1,01,01,000)	(-1,01,01,000)
Earnings Per Share (before extraordinary items) (of Rs 10/- each) (not annualised):						
(a) Basic	(-79.63)	17.52	(-174.76)	(-62.13)	17.84	17.84
(b) Diluted	(-79.63)	17.52	(-174.76)	(-62.13)	17.84	17.84
Earnings Per Share (after extraordinary items) (of Rs 10/- each) (not annualised):						
(a) Basic	(-79.63)	17.52	(-174.76)	(-62.13)	17.84	17.84
(b) Diluted	(-79.63)	17.52	(-174.76)	(-62.13)	17.84	17.84
See accompanying note to the Financial Results						

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Proprietor

M No. 058866

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May: 20: 2024

Guwahati-781001

