

MOHEEMA Limited

Annual Report 2022-23

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COMPANY INFORMATION

Basic Information

CIN	L01132AS1972PLC001387
Name of the Company	Moheema Limited
Registered Office Address	H S Road, Dibrugarh-786001
Date of Incorporation	19.08.1972
Authorized Share Capital	Rs. 1,05,00,000/-
Paid Up Share Capital	Rs. 17,77,850/-
Email Id	moheemaltd@gmail.com

COMPANY INFORMATION

Listing Information

CSE Scrip Code	023156
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Board of Directors

Anant Saharia	CEO & Director
Mahesh Kumar Saharia	Non-Executive Director
Kusum Agarwala	Non-Executive Independent Director
Binod Kumar Jalan	Non-Executive Independent Director

Key Managerial Personnel

Anant Saharia	Chief Executive Officer
Sweety Jhunjhunwala	Company Secretary
Kamal Bhattacharjee	Chief Financial Officer

COMPANY INFORMATION

Committees of the Board

Audit Committee

Binod Kumar Jalan	Chairman
Kusum Agarwala	Member
Anant Saharia	Member

Nomination & Remuneration Committee

Binod Kumar Jalan	Chairman
Mahesh Kumar Saharia	Member
Kusum Agarwala	Member

COMPANY INFORMATION

Committees of the Board

Stakeholders Relationship Committee

Binod Kumar Jalan	Chairman
Anant Saharia	Member
Kusum Agarwala	Member

Registrar & Share Transfer Agent

Name	M/s Maheshwari Datamatics Private Limited
Address	23, R. N Mukherjee Road, kolkata- 700001
Email Id	mdpldc@yahoo.com
Phone Number	033-2243-5029/033-2248-2248

COMPANY INFORMATION

<u>Auditors</u>	
<u>Statutory Auditors</u>	<u>Secretarial Auditor</u>
M/s U.C. Majumdar & Co.	Twinkle Agarwal
Chartered Accountants	Practicing Company Secretary
Industrial Co-op Bank Annexes S Road Lakhotia, Guwahati - 781001	4E, Prafulla Sarkar Street, 2 nd Floor, Kolkata-700072
<u>Internal Auditor</u>	
M/s Dipanweeta & Associates	
Chartered Accountants	
Swan Regale, Post Hare Krushnapur, Puri-752002	

For the Financial Year 2022-23

Dear Members,

The Directors have pleasure in presenting their 51st Annual Report on the business and operations of Moheema Limited ("the Company") together with the audited financial statements for the financial year ended 31st March, 2023.

1. Financial Performance of the Company

	(Rs)	
Particulars	2022-23	2021-22
Total Income	13,72,92,773	8,15,95,809
Total Expenses	13,41,21,302	10,14,59,803
Profit/ (Loss) before tax	31,71,471	-1,98,63,994
Less: Current Tax	-	-
Profit /(Loss) for the year	31,71,471	-1,98,63,994
Earnings per share (of Rs. 10/- each)		
a) Basic	17.84	-111.73
b) Diluted	17.84	-111.73

2. Dividend

The board decided not to recommend any payment of dividend for the financial year 2022-23.

3. Transfer of Unclaimed Dividend to Investor Education and Protection Fund

The provisions of Section 125(5) of the Companies Act, 2013 do not apply on the company as no dividend has been declared during the year.

4. Brief description of the Company's working during the year/State of Company's affair

The Company is presently dealing in plantation and processing of tea. Profit after tax stood at Rs. 31715/- against Rs. (198639)/- in the previous year reflecting an upward trend in the financial performance of the Company. (figures are rounded off to hundred). A small portion of its land is in the process of being acquired by OIL, A Govt. of India Undertaking. The Tea market remains sluggish with cost of all inputs increasing. Production is also dependent on the varies of Climate and Rainfall.

5. Change in the nature of business, if any

The company has not changed its nature of business during the current financial year.

6. Material Changes and Commitments

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to which this financial statement relates and the date of this report.

7. Adequacy of Internal Financial Controls with reference to Financial Statements

The Company has in place adequate internal financial controls with reference to financial statements. During the year under review, such controls were tested and no reportable material weakness in the design or operation was observed.

8. Maintenance of cost records

The Company is not required to maintain cost records as per Section 148(1) of the Companies Act, 2013.

9. Details of Subsidiary/Joint Ventures/Associate Companies

The Company does not have any Subsidiary, Joint Venture or an Associate Company.

10. Statutory Auditors

M/s U. C. Majumdar & Co., Chartered Accountants (FRN: 304066E) were appointed as the Statutory Auditors of the Company from the conclusion of Annual General Meeting held on 28.09.2019 to hold office for a period of five years till the conclusion of the Annual General Meeting to be held in the year 2024, at such remuneration as may be decided by the board in consultation with the Auditor.

M/s U. C. Majumdar & Co., has audited the books of accounts of the Company for the financial year ended 31st March, 2023 and has issued the Auditors' Report thereon. There are no qualifications or reservations on adverse marks or disclaimers in the said report. Further, there are no frauds has been reported by the Auditors to the Audit & Compliance Committee or the Board under Section 143(12) of the Companies Act, 2013.

Auditors' Report

The observations made by the Auditors are self- explanatory and do not require any further clarification. Further, the explanations or comments by the Board on every qualification, reservation or adverse remark or disclaimer made by the auditor in his report shall be given.

11. Secretarial Auditor

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with corresponding Rules framed thereunder, Mrs. Twinkle Agarwal was appointed as the Secretarial Auditors of the Company to carry out the secretarial audit for the year ending 31st March, 2023.

12. Secretarial Audit Report

A Secretarial Audit Report given by the Secretarial Auditors in Form No. MR-3 is annexed with this Report.

Clarification of Company w.r.t. observations:

The Company was looking for the suitable candidate for the post of Company Secretary who shall be appointed as Key Managerial Personnel of the Company pursuant to provisions of Companies Act, 2013 but was unable to find the candidate. As soon as the candidate was selected, she was appointed. Other observations of Secretarial Auditors are self-explanatory and do not require any clarification.

13. Internal Audit Report

M/s Dipanweeta and Associates, Chartered Accountants, the internal auditor has submitted his report based on the internal audit conducted during the year.

14. Reporting of Fraud by Auditors

During the year under review, the Statutory Auditors and Secretarial Auditor have not reported, any incident of fraud committed in your Company by its Officers or Employees, to the Audit Committee and/or to the Board under Section 143(12) of the Companies Act, 2013 details of which needs to be mentioned in this Report.

15. Issue and Allotment of Equity Shares during the Financial Year

The Company has not issued any of its securities with differential rights during the year under review. It has not bought back any of its securities and has neither issued sweat equity or bonus shares nor has provided any stock option scheme to the employee.

16. Annual Return

In accordance with Section 92(3) and 134(3)(a) of the Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014, the Annual Return as on March 31, 2023 is available on the Company's website <https://moheema.co.in/>.

17. Conservation of energy, technology absorption and foreign exchange earnings and Outgo

The particulars as required under the provisions of Section 134(3) (m) of the Companies Act, 2013 in respect of conservation of energy and technology absorption have not been furnished considering the nature of activities undertaken by the company during the year under review. Approx 10-15% of expenditure is incurred towards consumption of Energy/Electricity/Gas/Coal throughout the year. The company does not have any Foreign Exchange transactions during the financial year.

18. Corporate Social Responsibility (CSR)

In terms of Section 135 of the Companies Act, 2013, the provisions relating to Corporate Social Responsibility is not applicable to the Company as the company does not have net worth of rupees five hundred crore or more, or turnover of rupees one thousand crore or more or a net profit of rupees five crore or more during any financial year.

19. Directors:

A) Changes in Directors and Key Managerial Personnel

No change in directorship of the company took place during the year. However, after the closure of the financial year, the following appointments and change in designation took place.

Mrs. Sweety Jhunjhunwala was appointed as Company Secretary & Compliance Officer of the Company. Mr. Ashis Bhattacharya was appointed as CFO on resignation of Mr. Kamal Bhattacharya.

B) Declaration by an Independent Director(s)

Independent Directors of the Company have confirmed that they meet the criteria of independence as laid down in sub-section (6) of Section 149 of the Companies Act, 2013 and clause (b) of sub-regulation (1) of regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and that they are not aware of any circumstance or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment and without any external influence. The Board of Directors have taken on record the declaration and confirmation submitted by the independent directors after undertaking due assessment of the veracity of the same.

C) Formal Annual Evaluation

In terms of the provisions of the Companies Act, 2013 read with Rules issued thereunder and the Listing Regulations, based on the criteria laid down by the Nomination and Remuneration Committee such as number of Board and Committee meetings attended during the year, contributions to the decision making and relevant expertise to the Board etc., the Board of Directors has carried out the annual performance evaluation of the entire Board, its Committees and all the Directors.

20. Integrity, Expertise and Experience (Including the Proficiency) of the Independent Directors

The Board of Directors of the Company are of the opinion that the Independent Directors Mrs. Kusum Agarwala and Mr. Binod Kumar Jalan, appointed are a person of integrity and having relevant expertise and experience including the proficiency required to perform their roles effectively as an independent director of the Company.

21. Number of meetings of the Board of Directors

During the financial year ended 31st March, 2023, 12 (Twelve) Meetings of the Board of Directors of the Company was held on the following dates: 07.04.2022, 12.05.2022, 13.05.2022, 13.07.2022, 12.08.2022, 17.08.2022, 22.08.2022, 03.09.2022, 07.09.2022, 14.11.2022, 26.11.22 and 11.02.2023.

The maximum time gap between two board meetings did not exceed 120 days.

22. Compliance with Secretarial Standards

The Company has complied with the Secretarial Standards issued by the Institute of Company Secretaries of India on Board Meeting and General Meeting.

23. Committees of the Board

Currently, the Board has three committees: the Audit Committee, the Nomination and Remuneration Committee, and the Stakeholders' Relationship Committee.

24. Committees:

The Audit Committee of the Board of Directors meets the criteria laid down under Section 177 of the Companies Act, 2013, read with Regulation 18 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015 in the terms of reference to the Audit Committee. As on 31st March, 2023 the committee consisted of 3 members Binod Kumar Jalan, Kusum Agarwala, Anant Saharia.

The Nomination and Remuneration Committee consisted of 3 members Binod Kumar Jalan, Mahesh Kumar Saharia and Kusum Agarwala.

The Stakeholders' Relationship Committee consisted of 3 members Binod Kumar Jalan, Anant Saharia and Kusum Agarwala.

Binod Kumar Jalan is the chairman of all 3 committees.

25. Independent Directors' Meeting

During the year under review, Independent Directors met on 11th February, 2023, inter-alia, to discuss:

- Evaluation of the performance of Non-Independent Directors and the Board as whole.
- Evaluation of the performance of the Chairman of the Company, taking into account the views of the Executive and Non-Executive Directors.
- Evaluation of the quality, quantity, content and timelessness of flow of information between the management and the Board.

26. Nomination and Remuneration Policy

The Nomination and Remuneration Policy formulated by the Nomination and Remuneration committee of the Company is in conformity with the requirement of Section 178(3) of the Companies Act, 2013 and Listing Regulations. The objectives and key features of this Policy are:

- Formulation of the criteria for determining qualifications, positive attributes and independence of the Directors, Key Managerial Personnel and Senior Management Personnel;
- Devising a policy on Board diversity;
- Identifying persons who are qualified to become Directors and persons who may be appointed in Key Managerial and Senior Management positions in accordance with the criteria laid down in this policy;
- Formulation of criteria for performance evaluation of the Board, its Committees and Directors including Independent Directors / Non-Executive Directors; and

- Recommend to the Board all the remuneration in whatever form, payable to the Senior Management.

The guiding principles of the Policy are:

- The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate Directors of the quality required to run the Company successfully;
- Relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and
- Remuneration to Directors, Key Managerial Personnel and Senior Management involves a balance between fixed and incentive pay reflecting short- and long-term performance objectives appropriate to the working of the Company and its goals.

The aforesaid Nomination and Remuneration Policy has been uploaded on the website of your Company <https://moheema.co.in/>.

27. Details of establishment of vigil mechanism for directors and employees

Pursuant to sub-section (9) & (10) of section 177 of the Companies Act, 2013, read with rule 7 of the Companies (Meetings of Board and its Powers) Rules, 2014, the Company has established a Whistle Blower Policy (Vigil mechanism) for Directors and Employees of the Company to report their genuine concerns or grievances. The Audit Committee as empowered by the Board of Directors to monitor the same and to report to the Board about the complaints in an unbiased manner. The details of establishment of such mechanism have been disclosed on the website of the Company at <https://moheema.co.in/>.

28. Particulars of Loans, Guarantees or Investments

The provisions of section 186 in respect to Loans, Guarantees or Investments of the Companies Act, 2013 have been complied with.

29. Particulars of Contracts or Arrangements with Related Parties

The company has no material individual transactions with its related parties which are covered under section 188 of the Companies Act, 2013, which are not in the ordinary course of business and not undertaken on an arm's length basis during the financial year 2022-23.

30. Managerial Remuneration, Particulars of Employees and related disclosure

Mr. Anant Saharia, CEO of the company was paid Rs. 3,60,000/- as salary during the year under review.

None of the employees draw remuneration which is in excess of the limits as prescribed under the said rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, thus the statement pursuant to Section 197(12) of the Companies Act 2013 read with rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is not required.

31. Significant and Material Orders Passed by the Regulators or Courts or Tribunals

There was no significant and material order passed by the regulators or courts or tribunals impacting the going concern status and Company's operations in future.

32. Sexual Harassment of Women at Work Place

The Company has in place a policy in line with the requirements of The Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (permanent, contractual, temporary, trainees) are covered under this Policy. There were nil complaints received during the year under review.

33. Management Discussion & Analysis Reports

The Management Discussion & Analysis Report as required under Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015 have been annexed with the report.

34. Corporate Governance

Pursuant to Regulation 15 of SEBI (LODR) Regulations, 2015, the compliance with the corporate governance provisions as specified in Regulations 17, 18, 19, 20, 21,22, 23, 24, 25,26, 27 and clauses (b) to (i) of sub-regulation (2) of regulation 46 and para C , D and E of Schedule V of SEBI (LODR) Regulations, 2015, shall not apply, in respect of the listed entity having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty five crore, as on the last day of the previous financial year.

Thus, due to non-applicability, a separate report of Corporate Governance providing the disclosures as required under para-C of Schedule V has not been provided in this Annual report.

35. Risk management policy

The company does not have any Risk Management Policy as the elements of risk threatening the Company's existence are very minimal.

36. Familiarization Programme for Independent Directors

In terms of Reg. 25(7) of the SEBI (LODR) Regulations, 2015 the Company has conducted Familiarization Programmes for Independent Directors (IDs) to familiarize them about their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company, etc., through various initiatives.

37. Corporate Insolvency

There is no Corporate Insolvency Resolution Process initiated under the Insolvency and Bankruptcy Code, 2016.

38. **Directors' Responsibility Statement**

Pursuant to Section 134(5) of the Companies Act, 2013, the Directors confirm that—

- a. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- b. the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
- c. the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- d. the directors have prepared the annual accounts on a going concern basis;
- e. the directors, have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively, and
- f. the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

39. **Other Information**

The Company is under the process of getting itself delisted from the Calcutta Stock Exchange.

40. **Acknowledgements**

The Directors would like to express their appreciation of the co-operation and assistance received from the shareholders, bankers and other business constituents during the year under review.

**For and on behalf of the Board of Directors
M/s Moheema Limited**

Sd/-

Sd/-

Anant Saharia
CEO & Director
DIN: 00788461

Mahesh Kumar Saharia
Director
DIN: 01302754

Date: 7th September, 2023

Place: Dibrugarh

FORM NO. MR-3
SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2023

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To

The Members of

M/s Moheema Limited

CIN: L01132AS1972PLC001387

H S Road Dibrugarh-786001

I have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s Moheema Limited (CIN: L01132AS1972PLC001387)** (hereinafter called "the Company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the books, papers, minute books, forms and returns filed and other records maintained by the Company and also based on the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, I hereby report that in my opinion, the Company has, during the audit period covering the financial year ended on 31st March, 2023 ("Audit Period") complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2023 according to the provisions of:

- (i) The Companies Act, 2013 ("the Act") and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ("SCRA") and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("SEBI Act"):
 - a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
 - c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (Not Applicable to the Company during the period under review);
 - d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 (Not Applicable to the Company during the period under review);
 - e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 and The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (Not Applicable to the Company during the period under review);
 - f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

- g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 and The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021 (Not Applicable to the Company during the period under review); and
- h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; (Not Applicable to the Company during the period under review).

(vi) Other laws generally applicable to the Company.

I have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standard-I and II issued by the Institute of Company Secretaries of India; and
- (ii) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI (LODR) Regulations, 2015].

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards etc. mentioned above except:

- *The Company has not properly maintained website under Regulation 46 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.*
- *The Company has not/delayed in complying with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time and the Company is currently under the process of revocation from Calcutta Stock Exchange.*
- *The Company has not appointed Whole Time Key Managerial Personnel i.e., Company Secretary as per Section 203 of the Companies Act, 2013 during the period under review. Further Ms. Sweety Jhunjunwala was appointed as Company Secretary and Compliance Officer on 1st June, 2023.*
- *The Company has not provided e-voting facility to its members as per Section 108 of the Companies Act, 2013. Moreover, the Company has also not appointed any Scrutinizer for scrutinizing the voting process at the Annual General Meeting.*

In respect of other laws specifically applicable to the Company, I have relied on information/records produced by the Company during the course of my audit and the reporting is limited to that extent.

I further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. Moreover, there was no change in the composition of the Board of Directors during the period under review.

Adequate notice is given to all directors to schedule the Board Meetings/committee meetings, agenda and detailed notes on agenda were sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting. Majority decisions are carried through while dissenting members' views, if any, are captured and recorded as part of the minutes.

I further report that there are adequate systems and processes in the Company commensurate with the size and operations of the Company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the audit period, no events occurred which had a bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.:

Sd/-

Twinkle Agarwal
Practicing Company Secretary
Membership No. A52868
COP: 25605

UDIN: A052868E000947509
ICSI Peer Review No: 2540/2022

Date: 05.09.2023
Place: Kolkata

***Note:** This Report is to be read with my letter of even date which is annexed as "**Annexure A**" and forms an integral part of this report.*

To
The Members of
M/s Moheema Limited
CIN: L01132AS1972PLC001387
H S Road Dibrugarh-786001

My report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, followed by me provide a reasonable basis for my opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Wherever required, I have obtained the management representation about the compliance of laws, rules and regulations and happening of events etc.
5. The compliance of the provisions of corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.
6. The secretarial audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Sd/-

Twinkle Agarwal
Practicing Company Secretary
Membership No. A52868
COP: 25605

UDIN: A052868E000947509
ICSI Peer Review No: 2540/2022

Date: 05.09.2023
Place: Kolkata

PARTICULARS OF EMPLOYEES

The information required pursuant to section 197 read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are given hereunder:

- i. The ratio of the remuneration of each director to the median remuneration of the employees of the company for the financial year are given hereunder:

Name	Designation	Remuneration paid during FY 2022-23 (Rs.)	Ratio of remuneration to median remuneration of employees (Including Whole-time Directors)
Mr. Anant Saharia	CEO	3,60,000	-
Mr. Kamal Bhattacharjee	CFO	3,30,000	

- ii. The percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year are given hereunder: Nil
- iii. The percentage of increase in the median remuneration of employees in the financial year: Nil.
- iv. The number of permanent employees on the role of company as on 31st March, 2023 is 3 nos., including Executive Directors.
- v. Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:

Average percentage increase in salaries of employees other than managerial personnel during 2022-23	Nil
The percentage increase in the Managerial Remuneration	Nil

- vi. Affirmation that the remuneration is as per the remuneration policy of the company: The Board of Directors of the Company affirms that the remuneration is as per the Remuneration Policy of the Company.

**For and on behalf of the Board of Directors
M/s Moheema Limited**

sd/-

sd/-

Anant Saharia
CEO & Director
DIN: 00788461

Mahesh Kumar Saharia
Director
DIN: 01302754

**Date: 7th September, 2023
Place: Dibrugarh**

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

OVERVIEW

The Company's business is Plantation, Manufacture and Sale of Black Teas. Tea Industry is seasonal in nature and the production is carried out from March to December, which is subject to vagaries of nature. The Company has been improvising field practices on a consistent manner for better output. The Company being a producer of good quality teas has been able to cater to the needs of its valued customers. The Company being in quality segment will gain from increase in average realisation of quality teas.

- a. **Industry structure and developments:** Tea is a beverage of choice in India. Indian tea industry provides employment to more than one million people and more than half of whom are women. Originally, the tea plantation sector consisted of tea estates with factories to manufacture their teas but over the last decade or so, there has been an emergence of small tea growers and bought leaf factories contributing to more than 50% of the total country's tea production. India being the largest producer of black tea, produced 1370.83 million kgs of tea during the year ended 31st March, 2023 as against 1344.40 million kgs of tea during the year ended 31st March, 2022. The all-India auction average price was Rs.180.14 for the F.Y. 2022-2023 as against Rs.171.21 for the F.Y. 2021-2022. (Source: Tea Board of India).

The Tea Industry is divided into two segments viz, top quality segment and medium & low segment. The increase in availability of cheap teas has a negative impact on prices of all category of teas.

- b. **Opportunities & Threats:** India is the world's second largest tea consumer and the per capita consumption of teas in India is increasing every year. The customers nowadays prefer quality tea and willing to pay more for the same. Increasing consumer awareness for quality, branding and promotion will have positive impact on prices in domestic market.

The share of the unorganised sector is near about than 52% at present. The cost of production of unorganized sector is significantly lower because they don't provide various social security benefits as mentioned in Plantation Labour Act, which the organized sector provides. The lower cost of production of teas produced by small growers, climate change, stiff competition from Kenya, Srilanka, China over pricing in export market and shortage of labour poses a threat to the industry.

- c. **Outlook:** The demand in international market is low due to large availability of teas for CTC. Orthodox, India was a gainer previous year in terms of higher price and current year the sector is operating normally. There is a serious payment crisis in terms of US \$ coming in from Iran and until this is resolved, the orthodox market will remain subdued. Prices in the domestic market is subdued compared to previous year. It will be a difficult year for the industry with costs on increase and market remaining sluggish.
- d. **Risks & Concerns:** The tea Industry is largely dependent on vagaries of weather and weather plays a major role in determining the final output of produce. Both excess and scarcity of rainfall play havoc with the final output of produce.

The Tea Industry is highly labour intensive and is subject to stringent labour laws. The cost of production is substantially higher compared to other tea producing countries and as compared to Small Tea Growers sector due to high labour wage and social cost. Any further increase in wage will substantially hit the bottom line.

The share of unorganized section in Indian Tea Industry is increasing year to year basis and their cost of production is significantly lower than organised section because they operate in a totally different cost structure. To mitigate various type of risks that the Company has to face, the Board of Directors of the Company has adopted a Risk Management Policy and implemented the same.

e. **Internal control systems and their adequacy:** The Company has adequate system of internal controls and necessary checks and balances are introduced/ strengthened so as to ensure:

- that its assets are safeguarded and protected against losses.
- that all transactions are authorised, recorded and reported properly.
- that accounting records are properly maintained and its financial statements are reliable.

The significant findings, if any, are placed before the Audit Committee of the Board and corrective measures are recommended for implementation. The internal audit reports are reviewed by the Management and the Audit Committee.

There is no variation than that of as prescribed under the various Accounting Standards as applicable to the Company in preparation of financial statements of the Company during the year under report.

f. **Cautionary Statement:** The statements in this report describing the company's policy, strategy, projections, estimation and expectations may appear forward looking statements within the meaning of applicable securities laws or regulations. These statements are based on certain assumptions and expectations of future events and the actual results could materially differ from those expressly mentioned in this Report or implied for various factors including those mentioned in the paragraph "Risks and Concerns" herein above and subsequent developments, information or events.

**For and on behalf of the Board of Directors
M/s Moheema Limited**

sd/-

**Anant Saharia
CEO & Director
DIN: 00788461**

sd/-

**Mahesh Kumar Saharia
Director
DIN: 01302754**

Date: 7th September, 2023

Place: Dibrugarh

INDEPENDENT AUDITOR'S REPORT

To the Members of Moheema Limited

Opinion

We have audited the accompanying standalone financial statements of Moheema Limited ('the Company), which comprise the balance sheet as at 31 March 2023, 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 31 March, 2023 and its profit 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 Standalone 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 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)(1) 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.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

1. The report does not include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act since in our opinion and according to the information and explanations given to us, the said Order is not applicable to the Company.
2. As required by Section 143 (3) of the Act, we report that:
 - a. we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - b. in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c. the balance sheet and the statement of profit and loss, dealt with by this Report are in agreement with the books of account;

- d. in our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
- e. on the basis of the written representations received from the directors as on 31st March, 2023 taken as record by the Board of Directors, none of the directors is disqualified as on 31st March, 2023 from being appointed as a director in terms of section 164(2) of the Act.
- f. with respect to the adequacy of the internal financial controls with reference to financial statements of the company and the operating effectiveness of such controls, the company is exempt from getting an audit opinion on internal financial control.
- g. with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- the Company has disclosed the impact of pending litigation on its financial position in its financial statements
 - the Company has made provision as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts.
 - there has been no delay in transferring amounts, required to be transferred to the Investor Education and Protection fund by the Company.
 - 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.

- 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.
- 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.

U C MAJUMDAR & CO
Chartered Accountants
FRN 304066E

Sd/-
S Bhowmick
Partner
M No 058866
UDIN: 23058866BGRLEF9351

July 1, 2023
Guwahati-781001

MOHEEMA LIMITED

H.S. Road

Dibrugarh (Assam)

Balance Sheet As On 31st March, 2023

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	1	17,77,850.00	17,77,850.00
(b) Reserves and surplus	2	3,26,79,305.45	2,95,07,833.79
(b) Money Received against share warrents		-	-
2 Share application money pending allotments			
		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	22,65,089.00	3,13,46,962.00
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings	4	14,99,672.00	19,37,924.00
(b) Trade payables			
(A) total outstanding dues of micro enterprises and small enterprises	5		
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		55,65,104.00	76,54,428.09
(c) Other current liabilities	6	13,60,50,940.92	8,97,50,496.09
(d) Short-term provisions	7	1,63,44,000.07	3,20,71,024.19
TOTAL		19,61,81,961.44	19,40,46,518.16
B ASSETS			
1 Non-current assets			
(a)(i) Property, Plant and Equipment			
(ii) Intangible assets	8	12,29,37,460.28	12,43,58,009.99
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	1,82,55,474.00	1,82,55,474.00
(c) Deferred Tax Assets			
(d) Long term loans and Advances			
(e) Other Non Current Assets			
2 Current assets			
(a) Current Investments	10		
(b) Inventories	11	1,15,39,184.00	76,19,574.19
(c) Trade receivables	12	6,23,859.34	4,73,785.86
(d) Cash and cash equivalents	13	21,92,522.00	21,12,175.72
(e) Short-term loans and advances	14	4,06,33,461.82	4,12,27,498.40
(f) Other Current Assets	15	-	-
TOTAL		19,61,81,961.44	19,40,46,518.16
See accompanying notes forming part of the financial statements		0.00	0.00
In terms of our report attached.			
For U C Majumdar & Co		FOR MOHEEMA LIMITED	
Chartered Accountants			
S Bhowmick		sd/-	sd/-
Partner		Anant Saharia	Mahesh Kr Saharia
M. No. 058866		CEO & Director	Director
		DIN: 00788461	DIN: 01302754
Place: Guwahati		Sweety Jhunjhunwala	Kamal Bhattacharjee
Date: 01.07.2023		Company Secretary	Chief Financial Officer
UDIN: 23058866BGRLEF9351			

MOHEEMA LIMITED

H.S. Road
Dibrugarh (Assam)

STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2023

(Figures in lakhs)

Particulars	Note No.	Figures for the current reporting period	Figures for the previous reporting period
		Rs.	Rs.
I Revenue from operations (gross)	16	12,90,01,726.00	6,78,62,478.00
Less: Excise Duty		-	
Revenue from operations (net)		12,90,01,726.00	6,78,62,478.00
II Other Income	17	82,91,047.13	1,37,33,330.89
III Total Income (I+II)		13,72,92,773.13	8,15,95,808.89
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	(42,78,977.00)	(8,89,737.19)
(d) Employee benefits expenses	20	7,92,85,599.34	6,67,94,933.91
(e) Finance costs	21	13,54,102.34	17,06,817.39
(f) Depreciation and amortisation expenses		49,71,921.49	48,47,251.55
(g) Other expenses	22	5,27,88,655.90	2,90,00,537.36
Total Expenses		13,41,21,302.07	10,14,59,803.02
V Profit before exceptional and extraordinary item and tax		31,71,471.06	(1,98,63,994.13)
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		31,71,471.06	(1,98,63,994.13)
VIII Extraordinary Items		-	-
IX Profit before Tax		31,71,471.06	(1,98,63,994.13)
X Tax Expense:			
(a) Current tax expense		-	-
(b) Deferred tax		-	-
XI Profit / (Loss) for the period from continuing operations		31,71,471.06	(1,98,63,994.13)
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV (Loss) for the Period		31,71,471.06	(1,98,63,994.13)
XVI Earning per equity share:			
(1) Basic		17.84	(111.73)
(2) Diluted		17.84	(111.73)

In terms of our report attached.
For U C Majumdar & Co
Chartered Accountants

FOR MOHEEMA LIMITED

S Bhowmick
Partner
M. No. 058866

Place: Guwahati
Date: 01.07.2023
UDIN: 23058866BGRLEF9351

sd/-
Anant Saharia
CEO & Director
DIN: 00788461

sd/-
Sweety Jhunjunwala
Company Secretary

sd/-
Mahesh Kr Saharia
Director
DIN: 01302754
sd/-
Kamal Bhattacharjee
Chief Financial Officer

MOHEEMA LIMITED
Statement of Cash Flows
For the Years Ending March 31, 2022 and March 31, 2023

	2023	2022
Cash Flows from Operating Activities		
Net Income	31,71,471.06	- (1,98,63,994.13)
Add: Expenses Not Requiring Cash:		
Depreciation	49,71,921.49	48,47,251.55
Income Tax	-	-
Differed Tax	-	-
Less Tax of Previous year	-	-
Other	-	-
	<u>49,71,921.49</u>	<u>48,47,251.55</u>
Add:- Decrease in Current Assets :-		
Trade receivables	-	12,72,810.64
Inventories	-	5,83,569.82
Short-term loans and advances	5,94,036.58	-
Other Current Assets	-	-
	<u>5,94,036.58</u>	<u>18,56,380.46</u>
Less :- Increase in Current Assets :-		
Inventories	39,19,609.81	-
Short-term loans and advances	-	1,30,42,343.05
Trade receivable	1,50,073.48	-
Other current assets	-	-
	<u>40,69,683.29</u>	<u>1,30,42,343.05</u>
Add:- Increase in Current Liability :		
Short Term Borrowings	-	15,87,565.60
Trade payables	-	17,02,082.35
Other current liabilities	4,63,00,444.83	1,76,58,546.86
Short-term provisions	-	18,53,381.45
	<u>4,63,00,444.83</u>	<u>2,28,01,576.26</u>
Less;- Decrease in Current Liabilities-		
Short Term Borrowings	4,38,252.00	-
Trade payables	20,89,324.09	-
Short Term Provision	1,57,27,024.12	-
Other current liabilities	-	-
	<u>1,82,54,600.21</u>	<u>-</u>
Net Cash from Operating Activities	<u>3,27,13,590.46</u>	<u>(34,01,128.91)</u>
Cash Flows from Investing Activities		
Add:- Sale of Fixed Assets	48,486.91	- 40,603.00
Less:- Purchase of New Equipment	35,99,857.57	- 66,19,727.26
Add:- Investments Decreased	-	-
Less:- Investments Increased	-	-
Other	-	-
Net Cash Used for Investing Activities	<u>(35,51,370.66)</u>	<u>(65,79,124.26)</u>
Add Share Capital	-	-
Add Long-term borrowings	-	86,96,819.50
Less:- Long-term borrowings	2,90,81,873.00	-
Add Other	-	-
Net Cash from Financing Activities	<u>(2,90,81,873.00)</u>	<u>86,96,819.50</u>
NET INCREASE/(DECREASE) IN CASH	80,346.80	(12,83,433.67)
CASH, & CASH EQUIVALENT AT THE BEGINNING OF YEAR	<u>21,12,175.72</u>	<u>33,95,608.35</u>
CASH, & CASH EQUIVALENT AT THE END OF YEAR	<u>21,92,522.52</u>	<u>21,12,174.68</u>

For U C Majumdar & Co
Chartered Accountants

sd/-

S Bhowmick
Partner

Place: Guwahati
Date: 01.07.2023
UDIN: 23058866BGRLEF9351

FOR MOHEEMA LIMITED

sd/-

Anant Saharia
CEO & Director
DIN: 00788461

Sweety Jhunjunwala
Company Secretary

sd/-

Mahesh Kr Saharia
Director
DIN: 01302754

Kamal Bhattacharjee
Chief Financial Officer

MOHEEMA LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note -1. 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	10,50,000.00	1,05,00,000.00	10,50,000.00	1,05,00,000.00
(b) Issued, Subscribed and Paid up 177785 Equity shares of Rs.10/- each called and paid in full	1,77,785.00	17,77,850.00	1,77,785.00	17,77,850.00
Total	1,77,785.00	17,77,850.00	1,77,785.00	17,77,850.00

List of Shareholders holding more than 5% share capital

Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Anant Saharia	13931	7.84%	10	1,39,310.00
Deepika Saharia	10350	5.82%	10	1,03,500.00
K.K. Agarwal	21666	12.19%	10	2,16,660.00
Diksam Tea Co Pvt. Ltd	19950	11.22%	10	1,99,500.00
Skyview Investments Pvt. Ltd	24200	13.61%	10	2,42,000.00
Abhinandan Abasan Pvt. Ltd	20000	11.25%	10	2,00,000.00
TOTAL	1,10,097.00			11,00,970.00

NOTE 1A. 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	13931	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	13931	7.84%	-

NOTE- 1B. 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
17,77,850.00	-	17,77,850.00	-	17,77,850.00

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
17,77,850.00	-	17,77,850.00	-	17,77,850.00

MOHEEMA LIMITED

NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET

Note 2 RESERVES AND SURPLUS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(A) Securities premium account		
Opening balance	10,05,31,244.55	10,05,31,244.55
Closing balance	10,05,31,244.55	10,05,31,244.55
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(7,10,23,410.76)	(5,11,59,416.76)
Add: Profit / (Loss) for the year	31,71,471.66	(1,98,63,994.00)
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Closing balance	(6,78,51,939.10)	(7,10,23,410.76)
Total	3,26,79,305.45	2,95,07,833.79

Note 3 LONG TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<u>UNSECURED LOANS</u>		
<u>Loan from Director & Others</u>	22,65,089.00	3,13,46,962.00
TOTAL	22,65,089.00	3,13,46,962.00

Note 4 SHORT TERM BORROWINGS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
<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)	14,99,672.00	19,37,924.00
TOTAL	14,99,672.00	19,37,924.00

Note 6 OTHER CURRENT LIABILITIES

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Creditors For Advance	-	-
Expenses Payable	-	-
Others	13,60,50,940.92	8,97,50,496.09
Total	13,60,50,940.92	8,97,50,496.09

Note 7 SHORT TERM PROVISIONS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
(a) Provision for employee benefits		
PF Employees Contribution Payable	46,93,479.54	1,24,36,978.77
PF Employers Contribution Payable	46,93,479.54	1,24,36,978.77
Professional Tax	5,04,390.00	4,41,396.00
Wages Payable	-	-
Salary Payable	-	-
(b) Provision - for TAX		
Provision for Income Tax(Prior Years)	-	-
Provision for Income Tax(Current Years)	-	-
TDS Payable	61,036.00	2,48,620.50
(c) Provision - Others		
Power Payable	1,29,778.00	57,230.00
Telephone Exp. Payable	-	-
GST Payable	-	-
Other Payables	62,33,836.99	64,21,820.15
Audit Fees Payable	28,000.00	28,000.00
Total	1,63,44,000.07	3,20,71,024.19

Note - 8

MOHEEMA LIMITED
STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2023

PARTICULARS	RATE OF DEPRECIATION	G R O S S ----- B L O C K				DEPRECIATION			N E T -- B L O C K		
		AS ON 01/04/2022	ADDITIONS Before 30.09.2022	ADDITIONS After 30.09.2022	SALE during the year	AS ON 31.3.2023	UP TO 01.04.2022	FOR THE YEAR	AS ON 31.03.2023	AS ON 31.03.2023	AS ON 31.03.2022
ESTATE	0.00%	8,13,16,634.57	-	21,96,899.95	-	8,35,13,534.52	-	-	-	8,35,13,535.64	8,13,16,634.57
FURNITURES & FIXTURE	0.00%	5,05,467.84	48,182.61	1,08,595.88	-	6,62,246.33	2,86,717.96	85,374.85	3,72,092.81	2,90,153.52	2,18,749.88
PLANT & MACHINERY	0.00%	2,72,17,318.18	95,500.00	9,30,475.74	20,101.91	2,82,23,192.01	1,47,89,428.64	13,83,476.87	1,61,72,905.51	1,20,50,286.50	1,24,27,889.54
MOTOR VEHICLE	0.00%	92,19,166.00	2,13,000.00	-	28,385.00	94,03,781.00	48,60,057.39	5,31,049.99	53,91,107.38	40,12,673.62	43,59,108.61
BUILDING	0.00%	5,73,73,558.00	-	-	-	5,73,73,558.00	3,35,38,066.30	26,72,402.10	3,62,10,468.40	2,11,63,089.60	2,38,35,491.70
COMPUTER	0.00%	8,49,807.33	7,203.39	-	-	8,57,010.72	6,66,548.66	71,884.94	7,38,433.60	1,18,577.12	1,83,258.67
ELECTRIFICATION	0.00%	37,72,069.00	-	-	-	37,72,069.00	23,83,193.73	1,72,086.58	25,55,280.31	12,16,788.69	13,88,875.27
MOTOR CYCLE	0.00%	36,000.00	-	-	-	36,000.00	34,200.00	-	34,200.00	1,800.00	1,800.00
DEEP TUBEWELL	0.00%	4,73,154.00	-	-	-	4,73,154.00	1,70,533.85	20,387.95	1,90,921.80	2,82,232.20	3,02,620.15
OFFICE EQUIPMENTS	0.00%	11,717.96	-	-	-	11,717.96	8,182.29	1,593.52	9,775.81	1,942.15	3,535.67
IRRIGATIONS PLANTS	0.00%	6,40,710.00	-	-	-	6,40,710.00	3,20,664.07	33,664.69	3,54,328.76	2,86,381.24	3,20,045.93
TOTAL		18,14,15,602.88	3,63,886.00	32,35,971.57	48,486.91	18,49,66,973.54	5,70,57,592.89	49,71,921.49	6,20,29,514.38	12,29,37,460.28	12,43,58,009.99
PREVIOUS YEAR		17,48,36,478.62	26,94,834.36	39,24,892.90	40,603.00	18,14,15,604.13	5,22,10,341.34	48,47,251.55	5,70,57,592.89	12,43,58,011.24	

MOHEEMA LIMITED

Note 9 NON CURRENT INVESTMENTS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
Investment in Share & Debentures	1,82,55,474.00	1,82,55,474.00
Total	1,82,55,474.00	1,82,55,474.00

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.	Rs.
Finished Goods	69,66,703.00	26,87,726.19
Raw Material (including Packing Material)	-	-
Stock of Stores	33,84,108.00	37,43,475.00
Stock of Share	11,88,373.00	11,88,373.00
Total	1,15,39,184.00	76,19,574.19

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.	Rs.
A) Cash In Hand	14,41,267.00	8,39,023.72
B) Bank Balance	7,51,255.00	12,73,152.00
Total	21,92,522.00	21,12,175.72

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.	Rs.
Advances against Share	56,53,000.00	56,53,000.00
Advances to Suppliers	1,47,350.00	36,201.64
Security Deposit	9,83,157.70	9,91,958.00
Security Deposit with BSNL	-	-
Agricultural Income Tax Refundable	1,87,008.00	1,87,008.00
GST INPUT	5,48,312.99	1,83,061.96
Others	3,19,19,985.64	3,41,76,268.80
TDS Receivable	11,94,647.49	-
TDS Receivable A. Y 2022-23	-	-
Total	4,06,33,461.82	4,12,27,498.40

Note 16 REVENUE FROM OPERATIONS		(IN LAKHS)	
Particulars	Figures for the current reporting period	Figures for the previous reporting period	
	Rs.	Rs.	
Sale or Services	12,90,01,726.00	6,78,62,478.00	
Total - Sales	12,90,01,726.00	6,78,62,478.00	
Note 17 OTHER INCOME			
Particulars	Figures for the current reporting period	Figures for the previous reporting period	
	Rs.	Rs.	
Other Income	82,91,047.13	1,37,33,330.89	
Total	82,91,047.13	1,37,33,330.89	
Note 18 COST OF MATERIALS CONSUMED			
Particulars	Figures for the current reporting period	Figures for the previous reporting period	
	Rs.	Rs.	
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.	Rs.
<u>Inventories at the end of the year:</u>		
Finished goods	81,55,076.00	38,76,099.19
Work-in-progress	-	
	81,55,076.00	38,76,099.19
<u>Inventories at the beginning of the year:</u>		
Finished goods	38,76,099.00	29,86,362.00
Work-in-progress	-	
	38,76,099.00	29,86,362.00
Net (increase) / decrease	(42,78,977.00)	(8,89,737.19)

Note 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Salaries and wages	5,74,30,061.77	4,73,47,471.40
PF Employer's Contribution	54,22,750.29	45,57,547.80
Staff Welfare	62,87,224.56	69,77,256.45
Bonus	90,24,562.72	71,93,522.26
Gratuity	11,21,000.00	7,19,136.00
Total	7,92,85,599.34	6,67,94,933.91

Note 21 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Bank Charges	1,52,047.11	91,181.79
Interest on Unsecured loan	7,40,101.00	15,32,737.00
Bank Interest	1,96,497.23	20,133.60
Interest paid to Govt	2,65,457.00	62,765.00
Total	13,54,102.34	17,06,817.39

Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
(A) DIRECT EXPENSES		
Consumables	2,23,79,361.54	1,87,06,798.17
Generator Exp.	-	-
Power & Fuel	1,61,59,304.43	-
Job Charges	-	-
Freight Inward	-	-
Unloading & Handling charges	-	-
Total (A)	3,85,38,665.97	1,87,06,798.17
(B) INDIRECT EXPENSES		
Professional Fees	5,26,820.00	4,44,400.00
Directors Remuneration	3,60,000.00	3,60,000.00
Audit Fees	28,000.00	28,000.00
Insurance	2,48,452.69	3,08,418.00
Business promotional Expenses	-	-
Manpower Support	-	-
Other Expenses	1,30,86,717.24	91,52,921.19
Consultancy	-	-
Priliminary Expenses W/off	-	-
Commission Expenses	-	-
Total (B)	1,42,49,989.93	1,02,93,739.19
Total (A+B)	5,27,88,655.90	2,90,00,537.36

Note 5 TRADE PAYABLES

Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	39,82,778.00	3,71,047.00	5,73,758.00	6,37,521.00	55,65,104.00
Dispute dues-MSME	-	-	-	-	-
Dispute dues Others	-	-	-	-	-
Total	39,82,778.00	3,71,047.00	5,73,758.00	6,37,521.00	55,65,104.00

Figures For Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	
MSME	-	-	-	-	-
Others	62,60,939.09	4,46,568.00	2,18,348.00	7,28,573.00	76,54,428.09
Dispute dues-MSME	-	-	-	-	-
Dispute dues Others	-	-	-	-	-
Total	62,60,939.09	4,46,568.00	2,18,348.00	7,28,573.00	76,54,428.09

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	2,28,231.84	642.00	21,525.00	3,73,460.50	-	6,23,859.34
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	2,28,231.84	642.00	21,525.00	3,73,460.50	-	6,23,859.34

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	29,525.00	57,924.86	3,86,336.00	-	-	4,73,785.86
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	29,525.00	57,924.86	3,86,336.00	-	-	4,73,785.86

MOHEEMA LIMITED

Regt office H S Road Dibrugarh Assam- 786001
CIN: L01132AS1972PLC001387, email: moheemaltd@gmail.com, Ph No: 03732328307,
website: www.moheema.co.in

NOTICE OF THE 51st ANNUAL GENERAL MEETING OF THE COMPANY

Notice is hereby given that the **51stAnnual General Meeting (AGM)** of the Members of M/s. Moheema Limited (“the Company”) will be held on Saturday, 30th September, 2023 at 3.00 PM (IST) at H.S. Road Dibrugarh-786001 to transact the following business:

ORDINARY BUSINESS:

Item No. 1. Adoption of Audited Financial Statements:

To receive, consider and adopt the Audited Financial Statements of the Company including Balance Sheet as at 31st March, 2023, the Statement of Profit and Loss and Cash Flow Statement for the year ended as on that date and the Reports of the Board of Directors and Auditors thereon.

Item No. 2. Re-Appointment of a Director:

To appoint a director in place of Mr. Anant Saharia (DIN: [00788461](#)), (details is annexed to the notice herein), who retires by rotation in terms of Section 152(6) of the Companies Act, 2013 and being eligible, offers himself for re-election.

SPECIAL BUSINESS:

Item No. 3.

To increase limit of Inter corporate loans, investment, guarantee or security upto Rs. 10 Crore under Section 186 of Companies Act, 2013:

To consider and if thought fit, to pass, the following resolution as a **Special Resolution:**

“RESOLVED THAT pursuant to the provisions of Section 186 of the Companies Act, 2013, read with The Companies (Meetings of Board and its Powers) Rules, 2014 as amended from time to time and other applicable provisions of the Companies Act, 2013 (including any amendment thereto or re-enactment thereof for the time being in force), if any, consent of the shareholders of the Company be and is hereby accorded to (a) give any loan to any person(s) or other body corporate(s); (b) give any guarantee or provide security in connection with a loan to any person(s) or other body corporate(s); and (c) acquire by way of subscription, purchase or otherwise, securities of any other body corporate from time to time in one or more tranches as the Board of Directors as in their absolute discretion deem beneficial and in the interest of the Company, for an amount not exceeding Rs. 10,00,00,000 (Rupees Ten Crores Only) outstanding at any time, notwithstanding that the aggregate of loans and investments so far made and/or guarantees so far issued to entities along with the investments, loans, guarantee or security proposed to be made or given by the Board may exceed limits prescribed under Section 186 of the Companies Act, 2013.

RESOLVED FURTHER THAT the Board of Directors of the Company (or a Committee thereof constituted for this purpose) be and is hereby authorized to finalize and execute all agreements, documents and writings and to do all acts, deeds and things in this connection and incidental thereto as they may in their absolute discretion deem fit to give effect to this resolution.”

For Moheema Limited

**Sd/-
Sweety Jhunhunwala
Company Secretary**

Place: Kolkata

Date: 7th September, 2023

NOTES:

1. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING (“MEETING” OR “AGM”) IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL INSTEAD OF HIMSELF/ HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.** The instrument appointing the proxy should, however, be submitted at the corporate office of the company not less than forty-eight hours before the commencement of the meeting.

A person can act as a proxy on behalf of members not exceeding fifty and holding in aggregate not more than ten percent of the total share capital of the company carrying voting rights. A member holding more than ten percent of the total share capital of the company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for any other person or shareholder.

2. The Explanatory Statement pursuant to Section 102(1) of the Companies Act, 2013 (‘the Act’) relating to the Special Business to be transacted at the AGM is annexed hereto.
3. Additional information, pursuant to Regulation 36(3) and 36(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (‘SEBI Listing Regulations’) and Secretarial Standard - 2 on General Meetings, issued by The Institute of Company Secretaries of India, in respect of Director retiring by rotation seeking re-appointment at this Annual General Meeting is furnished as an Annexure to the Notice.
4. Members are requested to bring their attendance slips duly completed and signed mentioning therein details of their DP - ID and Client - ID/ Folio No.
5. Corporate Shareholders (i.e., other than Individuals/HUF, NRI, etc.) intending to attend AGM through their Authorised Representatives are requested to send a scanned copy (PDF/JPG Format) of their respective Board or Governing Body Resolution/ Authorization, etc. authorizing its representative to attend the AGM on its behalf and to vote through poll or remote e-voting. The said Resolution/ Authorization shall be sent to the Scrutinizer by email through its registered email address to amithmchoraria@gmail.com with a copy marked to the company’s email address i.e., moheemaltd@gmail.com.
6. In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.
7. The Register of Directors and Key Managerial Personnel and their Shareholding maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act and other relevant documents referred to in the accompanying Notice are open for inspection by the members at the Registered Office of the Company on all working days, during business hours up to the date of the meeting.
8. The Company has appointed **M/s. Maheswari Datamatics Pvt. Ltd**, as its Registrars and Share Transfer Agents for rendering the entire range of services to the Shareholders of the Company. Accordingly, all documents, change of address intimation and other communication in relation thereto with respect to shares in electronic form should be addressed to the Registrars directly quoting Folio No., full name, and name of the Company as Moheema Limited.

9. Members holding shares in electronic form are requested to intimate immediately any change in their address to their Depository participants with whom they are maintaining their demat accounts.
10. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their demat accounts.
11. Notice of the AGM along with attendance slip and proxy form is being sent to all the members whose name appears in the Register of Members as on **1st September, 2023** at the e-mail ids registered with the Company/ Depository Participant(s). For Members who have not registered their e-mail addresses, physical copies are being sent by the permitted mode. The Members may note that the Notice of AGM will also be available on the Company's website www.moheema.co.in, website of the Calcutta Stock Exchange Limited at www.cse-india.com and on the website of National Securities Depository Limited ("NSDL") at www.evoting.nsdl.com.
12. To support the "Green Initiative", Members who have not registered their email addresses are requested to register the same with the Company's Registrar and Share Transfer Agent/their Depository Participants, in respect of shares held in electronic mode, respectively.
13. The Chairman shall, at the meeting, at the end of discussion on the resolution on which voting is to be held, allow voting with the assistance of Scrutinizer, by use of Polling Paper for all the members.
14. The Board of Directors of the Company has appointed Mr. Amit Choraria, Practicing Chartered Accountant as a Scrutinizer, for conducting poll during the Annual General Meeting and to oversee voting process.
15. The Voting Results declared along with the Scrutinizer's Report shall be placed on the website of the Company at www.moheema.co.in and on the website of National Securities Depository Limited at www.evoting.nsdl.com immediately after the declaration of Result by the Chairman or any person authorized by him in writing.
16. The route map showing directions to reach the venue of the Annual General Meeting is annexed.
17. The Register of Members and Share Transfer Books of the Company will be closed from Sunday, 24th September, 2023 to Saturday, 30th September, 2023 (both days inclusive) for the purpose of AGM of the Company.

Voting Through Electronic Means:

18. Pursuant to Section 108 of the Companies Act 2013 read with Rule 20 of the Companies (Management of Administration) Rules, 2014, Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards on General Meetings, the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an arrangement with NSDL for facilitating voting through electronic means, as the authorized agency. The manner of voting remotely is provided in the instructions for e-voting section which forms part of this Notice.
19. A person whose name is recorded in the Register of Members or in the register of beneficial owners maintained by the depositories as on 23rd September, 2023 being the cut-off date shall be entitled to avail the facility of remote e-

voting or voting during the AGM. Persons who are not Members as on the cut-off date, but have received this notice, should treat receipt of this Notice for information purpose only.

20. The Members who have cast their vote by remote e-voting prior to AGM may also attend the AGM, but shall not be entitled to cast their vote again. During the voting period, Members can login to NSDL's e-voting platform any number of times till they have voted on the resolution. Once the vote on a resolution is casted by a Member, whether partially or otherwise, the Member shall not be allowed to change it subsequently or cast the vote again.
21. The Members whose names appear in the Register of Members / List of Beneficial Owners as on 23rd September, 2023 are entitled to vote on resolutions set forth in the Notice. Eligible Members who have acquired shares after sending the Notice and holding shares as on the cut-off date may approach the Company for issuance of the User Id and Password for exercising their right to vote by electronic means.
22. The remote e-voting period begins on Wednesday, 27th September, 2023 at 9.00 A.M. (IST) and ends on Friday, 29th September, 2023 at 5.00 P.M. (IST). The remote e-voting module shall be disabled by NSDL for voting thereafter. A person who is not a Member as on the cut-off date shall treat this notice for information purpose only.
23. The voting rights of Members shall be in proportion to their shares of the paid-up equity share capital of the Company as on the cut-off date 23rd September, 2023. A person whose name is recorded in the Register of Members maintained by Registrar and Share Transfer Agent or in the Register of Beneficial Owners maintained by the depositories as on the cut-off date shall be entitled to avail the facility of e-voting.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER: -

The remote e-voting period begins on Wednesday, 27th September, 2023 at 9.00 A.M. (IST) and ends on Friday, 29th September, 2023 at 5.00 P.M. (IST). The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e., 23rd September, 2023, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being 23rd September, 2023.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
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Individual Shareholders holding securities in demat mode with NSDL.

1. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. <https://eservices.nsd.com> either on a Personal Computer or on a mobile. On the e-Services home page click on the “**Beneficial Owner**” icon under “**Login**” which is available under ‘**IDeAS**’ section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on “**Access to e-Voting**” under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e., NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period If you are not registered for IDeAS e-Services, option to register is available at <https://eservices.nsd.com>. Select “**Register Online for IDeAS Portal**” or click at <https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp>
2. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsd.com/> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e., your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e., NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.
3. Shareholders/Members can also download NSDL Mobile App “**NSDL Speede**” facility by scanning the QR code mentioned below for seamless voting experience.

NSDL Mobile App is available on



<p>Individual Shareholders holding securities in demat mode with CDSL</p>	<ol style="list-style-type: none"> Existing users who have opted for Easi / Easiest, they can login through their user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or www.cdslindia.com and click on New System Myeasi. After successful login of Easi/Easiest the user will be also able to see the E Voting Menu. The Menu will have links of e-Voting service provider i.e., NSDL. Click on NSDL to cast your vote. If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration Alternatively, the user can directly access e-Voting page by providing demat Account Number and PAN No. from a link in www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the demat Account. After successful authentication, user will be provided links for the respective ESP i.e., NSDL where the e-Voting is in progress.
<p>Individual Shareholders (holding securities in demat mode) login through their depository participants</p>	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e., NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period</p>

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e., NSDL and CDSL.

Login type	Helpdesk details
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Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 022 4886 7000 or 022 2499 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022-23058738 or 022-23058542-43

B) Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e., IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e., Cast your vote electronically.

4. Your User ID details are given below:

Manner of holding shares i.e., Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example, if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example, if your Beneficiary ID is 12***** then your user ID is 12*****
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example, if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given

below:

- a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
 - c) How to retrieve your 'initial password'?
 - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e., a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
- a) Click on "**Forgot User Details/Password?**" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **Physical User Reset Password?** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting.
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e., assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to amithmchoraria@gmail.com with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. Any person holding shares in physical form and non-individual shareholders, who acquires shares of the Company and becomes member of the Company after the notice is send through e-mail and holding shares as of the cut-off date i.e., 23rd September, 2023, may obtain the login ID and password by sending a request at evoting@nsdl.co.in or Issuer/RTA. However, if you are already registered with NSDL for remote e-voting, then you can use your existing user ID and password for casting your vote. If you forgot your password, you can reset your password by using "Forgot User Details/Password" or "Physical User Reset Password" option available on www.evoting.nsdl.com or call on toll free no. 022 4886 7000 or 022 2499 7000. In case of Individual Shareholders holding securities in demat mode who acquires shares of the Company and becomes a Member of the Company after sending of the Notice and holding shares as of the cut-off date i.e. 23rd September, 2023 may follow steps mentioned in the Notice of the AGM under Step 1 : "Access to NSDL e-Voting system" (Above).
3. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "[Forgot User Details/Password?](#)" or "[Physical User Reset Password?](#)" option available on www.evoting.nsdl.com to reset the password.
4. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on toll free no.: 022 4886 7000 or 022 2499 7000 or send a request to Ms. Pallavi Mhatre, Senior Manager, NSDL at evoting@nsdl.co.in

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to moheemaltd@gmail.com.
 2. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to moheemaltd@gmail.com. If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e., **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.**
 3. Alternatively, shareholder/ members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
 4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.
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ANNEXURE TO THE NOTICE**Details of Directors seeking appointment / reappointment in Annual General Meeting in pursuance of Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Name of Director	Anant Saharia
Date of birth	4.1.1974
Nationality	Indian
Date of first appointment on the board	16.12.2008
Qualification	Post Graduate
Experience in functional area	He has an experience of more than 15 years in the field of Tea, Administration and Management
Relationship with other Directors	Mahesh Kumar Saharia- father
Shareholding in the Company	13931
List of directorships held in other Listed Companies	-
Committee membership in other Listed Companies	-

Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 (“The Act”)

The Company is associated with several body corporates by way of participation in their equity share capital and management. By virtue of such association, the company is sometimes called upon to assist these bodies corporate by way of giving loans/guarantees or providing securities in connection with loans made by any other person to such bodies corporate. Your directors consider that it is in the interest of the company to give such loans/guarantee and/or provide such securities. In the course of the business of the Company, it may also be necessary to make investments in the shares of other bodies corporate which may exceed the limits set out in Section 186 of the Companies Act, 2013. It may not be possible for the company to obtain permission of the shareholders every time such transaction take place, especially in view of the time factor involved. It is therefore, proposed to obtain a general sanction from the shareholders of the company in this behalf by means of a special resolution.

Pursuant to the provisions of Section 186 of the Companies Act, 2013 and rules made there under, the Company needs to obtain prior approval of shareholders by way of special resolution at the General Meeting in case the amount of investments, loans, guarantees or security proposed to be made is more than the higher of sixty percent of the paid-up share capital, free reserves and securities premium account or one hundred percent of free reserves and securities premium account. However, the amount of investments so far made, the amount of loan so far given, the amounts for which guarantee or security so far provided to or in all other bodies corporate, alongwith the investment, loan, guarantee or security proposed to be made or given by the Board shall not exceed Rs.10 Crores.

Accordingly, the Board of Directors of the Company proposes to obtain approval of shareholders by way of special resolution as contained in the notice of the Annual General Meeting under Section 186 of the Companies Act, 2013.

The Directors therefore, recommend the Special Resolution for approval of the Shareholders.

The Directors of the Company may be deemed to be concerned or interested in the proposed resolution to the extent of their existing shareholding in the said company.

For Moheema Limited

Sd/-
Sweety Jhunjhunwala
Company Secretary

Place: Kolkata

Date: 7th September, 2023

Attendance Slip

(Please fill in attendance slip and hand it over at the entrance of the meeting Hall.)

I hereby record my presence at the 51st Annual General Meeting of the Company being held on Saturday, 30th September, 2023 at 3.00 p.m. (IST) at H.S. Road Dibrugarh-786001 and at any adjournment thereof.

DP-ID*	
No. of shares held	Client ID*
Member / Proxy Name <i>(Please mention in block letters)</i>	Member / Proxy Signature

* Applicable for Members holding Shares in electronic form.

THIS SECTION IS INTENTIONALLY LEFT BLANK

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]

Name of the member(s)			
Registered Address			
E-mail id			
Registered Folio No.			
DP-ID		Client ID	

I/We, being the member(s) holding _____ equity shares of Moheema Limited hereby appoint:
Mr. _____ residing _____ at _____ having _____ email-
id _____ as my/our proxy to vote for me/us on my/our behalf at the 51st Annual
General Meeting of the Company scheduled to be held on Saturday, 30th September, 2023 at 3.00 p.m. (IST) at H.S. Road
Dibrugarh-786001 and any adjournment thereof, in respect of such resolutions as are indicated below:

ItemNo	Resolutions
1.	To consider and adopt the Audited Financial Statements of the Company for the financial year ended 31 st March 2023.
2.	To appoint a director in place of Mr. Anant Saharia (DIN: 00788461), who retires by rotation and being eligible, offers himself for re-appointment.
3.	Authorisation to Board for making of any Investment/ giving any Loan or Guarantee/ providing Security under Section 186 of Companies Act, 2013.

Revenue Stamp of Re. 1/-

Signature of Shareholder

Signature of proxy holder(s)

Date: _____, 2023

Notes:

- The Proxy form duly completed must be deposited at the corporate office of the Company not less than 48 hours before the commencement of the meeting.
- This form of proxy will be valid only if it is duly complete in all respects, properly stamped and submitted as per the applicable law. Incomplete form or form which remains unstamped or inadequately stamped or form upon which the stamps have not been cancelled will be treated as invalid.
- Undated proxy form will not be considered valid.
- If Company receives multiple proxies for the same holdings of a member, the proxy which is dated last will be considered valid; if they are not dated or bear the same date without specific mention of time, all such multiple proxies will be treated as invalid.
- Appointing a proxy does not prevent a member from attending the meeting in person if he so wishes. When a member appoints a Proxy and both the member and Proxy attend the Meeting, the Proxy will stand automatically revoked.
- In the case of joint-holders, the signature of any one holder will be sufficient, but names of all the joint-holders should be stated.
- This form of proxy shall be signed by the appointer or his attorney duly authorized in writing, or if the appointer is a body registered, be under its seal or be signed by an officer or an attorney duly authorized by it.
- A proxy need not be a member of the Company and shall prove his identity at the time of attending the Meeting.

Route Map

