



U.C.MAJUMDAR & CO  
Chartered Accountants

Review Report to Moheema Limited

We have reviewed the accompanying statement of unaudited financial results of Moheema Limited for the quarter ended September 30, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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

U C MAJUMDAR AND CO  
Chartered Accountants  
FRN 304066E

December 12: 2023

Guwahati-781001

S. Bhowmick  
Proprietor  
M No. 058866  
UDIN 23058866BGRLIC5215



## Statement of Standalone Audited Results for the Quarter and Months Ended 30/09/2023

Particulars	3 months ended (30/09/2023)	Preceding (30/06/2023)	Corresponding 3 months ended in the previous year (30/09/2022)	Year to date figures for current period ended (30/09/2023)	Year to date figures for the previous year period ended (30-09-2022)	Previous year ended (31/03/2023)
(Refer Notes Below)						
1. Income from Operations	Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
(a) Net Sales/Income from Operations (Net of excise duty)	4,31,64,770	2,14,75,668	5,57,54,409	6,46,40,438	7,22,19,568	12,90,01,726
(b) Other Operating Income	4,31,64,770	2,14,75,668	5,57,54,409	6,46,40,438	7,22,19,568	12,90,01,726
Total Income from Operations (net)	18,96,650	12,09,385	0	31,06,035	0	0
2. Expenses	0	0	0	0	0	0
(a) Cost-of Materials consumed	0	0	0	0	0	0
(b) Purchase of stock-in-trade	0	0	0	0	0	0
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2,22,72,532	2,01,50,561	1,42,96,439	4,24,23,093	2,98,56,205	7,96,45,599
(d) Employee benefits expense	12,11,906	12,11,906	12,11,800	24,23,812	24,23,600	49,71,921
(e) Depreciation and amortisation expense	0	0	0	0	0	0
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	72,57,139	45,31,092	1,03,60,546	1,17,88,231	1,43,34,430	3,85,38,666
- Cultivation Expenses	38,57,499	27,19,793	30,75,426	65,77,292	46,47,689	1,38,89,990
- Other Expenses	3,64,95,726	2,98,22,736	2,89,44,211	6,63,18,462	5,12,61,924	13,27,67,199
Total Expenses	66,69,044	(-83,47,068)	2,68,10,198	(-16,78,024)	2,09,57,644	(-37,65,473)
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	3,389	17,82,458	5,32,96,989	17,85,848	5,47,04,832	82,91,047
4. Other Income	66,72,433	(-65,64,610)	8,01,07,187	1,07,824	7,56,62,476	45,25,574
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	56,925	51,708	5,65,787	1,08,633	6,51,657	13,54,102
6. Finance Costs	66,15,508	(-66,16,318)	7,95,41,400	(-809)	7,50,10,819	31,71,472
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	0	0	0	0	0	0
8. Exceptional Items	66,15,508	(-66,16,318)	7,95,41,400	(-809)	7,50,10,819	31,71,472
9. Profit / (Loss) from ordinary activities before tax (7 + 8)	0	0	0	0	0	0
10. Tax expense	0	0	0	0	0	0
11. Net Profit / (Loss) from ordinary	0	0	0	0	0	0





activities after tax (9 ± 10)	66,15,508	(-66,16,318)	7,95,41,400	(-809)	7,50,10,819
12. Extraordinary items (net of tax expense)	0	0	0	0	0
<b>13. Net Profit / (Loss) for the period (11 ± 12)</b>	<b>66,15,508</b>	<b>(-66,16,318)</b>	<b>7,95,41,400</b>	<b>(-809)</b>	<b>7,50,10,819</b>
14. Share of Profit / (loss) of associates *	0	0	0	0	0
15. Minority Interest*	0	0	0	0	0
<b>16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 ± 14 ± 15) *</b>	<b>66,15,508</b>	<b>(-66,16,318)</b>	<b>7,95,41,400</b>	<b>(-809)</b>	<b>7,50,10,819</b>
17. Paid-up equity share capital 177785 shares of Rs 10/- each (Face Value of the Share shall be indicated)	17,77,850	17,77,850	17,77,850	17,77,850	17,77,850
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	(-69,29,510)	(-69,29,510)	(-1,01,01,000)	(-69,29,510)	(-1,01,01,000)
					31,71,472
					17,77,850
					(-1,01,01,000)
					31,71,472
					17,77,850

<b>Earnings Per Share (before extraordinary items)</b> (of Rs 10/- each) (not annualised):	(a)	37.21	(-37.22)	447.40	(-0.00)	421.92	17.84
	(b)	37.21	(-37.22)	447.40	(-0.00)	421.92	17.84
<b>Earnings Per Share (after extraordinary items)</b> (of Rs 10/- each) (not annualised):	(a)	37.21	(-37.22)	447.40	(-0.00)	421.92	17.84
	(b)	37.21	(-37.22)	447.40	(-0.00)	421.92	17.84

See accompanying note to the Financial Results

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