



Review Report to Moheema Limited

We have reviewed the accompanying statement of unaudited financial results of Moheema Limited for the quarter ended December 31, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus 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.

March: 23: 2023

Guwahati-781001

U C MAJUMDAR AND CO
Chartered Accountants
FRN 304066E

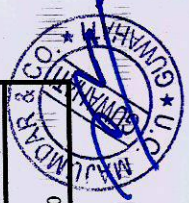
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S. Bhowmick
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UDIN: 23058866BGRKYS9293





Statement of Standalone Audited Results for the Quarter and Months Ended 31/12/2022

Particulars	3 months ended (31/12/2022)	Preceding (30/09/2022)	Corresponding 3 months ended in the previous year (31/12/2021)	Year to date figures for current period ended 31/12/2022	Year to date figures for the previous year ended (31/12/2021)	Previous year ended (31/03/2022)
(Refer Notes Below)	Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
1. Income from Operations						
(a) Net Sales/Income from Operations (Net of excise duty)	51,529,449	55,754,409	32,202,736	123,749,017	63,118,146	67,862,478
(b) Other Operating Income						
Total income from Operations (net)	51,529,449	55,754,409	32,202,736	123,749,017	63,118,146	67,862,478
2. Expenses						
(a) Cost of Materials consumed	0	0	0	0	0	0
(b) Purchase of stock-in-trade	0	0	0	0	0	0
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0	0	0	0	(-889,737)
(d) Employee benefits expense	24,909,368	14,296,439	17,076,217	54,765,573	49,469,434	66,794,934
(e) Depreciation and amortisation expense	1,211,800	1,211,800	1,211,813	3,635,400	3,635,439	4,847,252
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)		0	0	0	0	
- Cultivation Expenses	15,053,254	10,360,546	0	29,387,684	0	
- Other Expenses	4,076,787	3,075,426	0	8,724,476	0	
Total Expenses	45,251,209	28,944,211	24,949,287	96,513,133	81,695,660	99,752,986
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	6,278,240	26,810,198	7,253,449	27,235,884	(-18,577,514)	(-31,890,508)
4. Other Income (*)	(-46,985,878)	53,296,989	1,391	7,718,954	3,858,467	13,733,331
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	(-40,707,638)	80,107,187	7,254,840	34,954,838	(-14,719,047)	(-18,157,177)
6. Finance Costs	62,349	565,787	426,704	714,005	1,280,113	1,706,817
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	(-40,769,987)	79,541,400	6,828,136	34,240,833	(-15,999,160)	(-19,863,994)
8. Exceptional Items	0	0	0	0	0	0
9. Profit / (Loss) from ordinary activities before tax (7 + 8)	(-40,769,987)	79,541,400	6,828,136	34,240,833	(-15,999,160)	(-19,863,994)
10. Tax expense	0	0	0	0	0	0
11. Net Profit / (Loss) from ordinary activities after tax (9 + 10)	(-40,769,987)	79,541,400	6,828,136	34,240,833	(-15,999,160)	(-19,863,994)
12. Extraordinary items (net of tax expense)	0	0	0	0	0	0



13. Net Profit / (Loss) for the period (11 ± 12)	(-40,769,987)	79,541,400	6,828,136	34,240,833	(-15,999,160)	(-19,863,994)
14. Share of Profit / (loss) of associates *	0	0	0	0	0	0
15. Minority interest*	0	0	0	0	0	0
16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 ± 14 ± 15) *	(-40,769,987)	79,541,400	6,828,136	34,240,833	(-15,999,160)	(-19,863,994)
17. Paid-up equity share capital 177785 shares of Rs 10/- each (Face Value of the Share shall be indicated)	1,777,850	1,777,850	1,777,850	1,777,850	1,777,850	1,777,850
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	(-10,101,000)	(-10,101,000)	9,763,012	(-10,101,000)	9,763,012	9,763,012
Earnings Per Share (before extraordinary items) (of Rs 10/- each) (not annualised):						
(a) Basic	(-229.32)	447.40	38.41	192.60	(-89.99)	(-111.73)
(b) Diluted	(-229.32)	447.40	38.41	192.60	(-89.99)	(-111.73)
Earnings Per Share (after extraordinary items) (of Rs 10/- each) (not annualised):						
(a) Basic	(-229.32)	447.40	38.41	192.60	(-89.99)	(-111.73)
(b) Diluted	(-229.32)	447.40	38.41	192.60	(-89.99)	(-111.73)

See accompanying note to the Financial Results
 (*) Note: -A sum of Rs. 5,32,14,000/- received as advance against acquisition of land was mistakenly included in Other Income in the 3rd quarter results of 22-23 which is now rectified and kept in advance.

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