



Review Report to Moheema Limited

We have reviewed the accompanying statement of unaudited financial results of Moheema Limited for the quarter ended December 31, 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.

February 06: 2024

Guwahati-781001

U C MAJUMDAR AND CO  
Chartered Accountants  
FRN 304066E

*S Bhowmick*

S. Bhowmick

Proprietor

M No. 058866

UDIN 24058866BKABFT3675



**MOHEEMA LTD**

**Statement of Standalone Audited Results for the Quarter and Months Ended 31/12/2023**



Particulars	3 months ended (31/12/2023)	Preceding (30/09/2023)	Corresponding 3 months ended in the previous year (31/12/2022)	Year to date figures for current period-ended (31/12/2023)	Year to date figures for the previous year period ended (31/12/2022)	Previous year ended (31/03/2023)
	Unaudited	Unaudited	Audited	Unaudited	Audited	Audited
<b>1. Income from Operations</b>						
(a) Net Sales/Income from Operations (Net of excise duty)	3,27,04,621	4,31,64,770	5,15,29,449	9,73,45,059	12,37,49,017	12,90,01,726
(b) Other Operating Income						
<b>Total income from Operations (net)</b>	<b>3,27,04,621</b>	<b>4,31,64,770</b>	<b>5,15,29,449</b>	<b>9,73,45,059</b>	<b>12,37,49,017</b>	<b>12,90,01,726</b>
<b>2. Expenses</b>						
(a) Cost of Materials consumed	7,44,163	18,96,650	0	38,50,198	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	(-42,78,977)
(d) Employee benefits expense	1,93,07,720	2,22,72,532	2,49,09,368	6,17,30,813	5,47,65,573	7,96,45,599
(e) Depreciation and amortisation expense	12,11,906	12,11,906	12,11,800	36,35,718	36,35,400	49,71,921
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)				0	0	0
- Cultivation Expenses	52,43,114	72,57,139	1,50,53,254	1,70,31,344	2,93,87,684	3,85,38,666
- Other Expenses	30,96,014	38,57,499	40,76,787	96,73,306	87,24,476	1,38,89,990
<b>Total Expenses</b>	<b>2,96,02,916</b>	<b>3,64,95,726</b>	<b>4,52,51,209</b>	<b>9,59,21,378</b>	<b>9,65,13,133</b>	<b>13,27,67,199</b>
<b>3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>31,01,705</b>	<b>66,69,044</b>	<b>62,78,240</b>	<b>14,23,681</b>	<b>2,72,35,884</b>	<b>(-37,65,473)</b>
<b>4. Other Income</b>	<b>74,608</b>	<b>3,389</b>	<b>(-4,69,85,878)</b>	<b>18,60,456</b>	<b>77,18,954</b>	<b>82,91,047</b>
<b>5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)</b>	<b>31,76,313</b>	<b>66,72,433</b>	<b>(-4,07,07,638)</b>	<b>32,84,137</b>	<b>3,49,54,838</b>	<b>45,25,574</b>
<b>6. Finance Costs</b>	<b>61,344</b>	<b>56,925</b>	<b>62,349</b>	<b>1,69,976</b>	<b>7,14,006</b>	<b>13,54,102</b>
<b>7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)</b>	<b>31,14,969</b>	<b>66,15,509</b>	<b>(-4,07,69,987)</b>	<b>31,14,160</b>	<b>3,42,40,832</b>	<b>31,71,472</b>
<b>8. Exceptional items</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>9. Profit / (Loss) from ordinary activities before tax (7 ± 8)</b>	<b>31,14,969</b>	<b>66,15,509</b>	<b>(-4,07,69,987)</b>	<b>31,14,160</b>	<b>3,42,40,832</b>	<b>31,71,472</b>
<b>10. Tax expense</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10)</b>	<b>31,14,969</b>	<b>66,15,509</b>	<b>(-4,07,69,987)</b>	<b>31,14,160</b>	<b>3,42,40,832</b>	<b>31,71,472</b>
<b>12. Extraordinary items (net of tax expense)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

13. Net Profit / (Loss) for the period (11 ± 12)	31,14,969	66,15,509	(-4,07,69,987)	31,14,160	3,42,40,832	31,71,472
14. Share of Profit / (loss) of associates *	0	0	0	0	0	0
15. Minority Interest*	0	0	0	0	0	0
16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 ± 14 ± 15) *	31,14,969	66,15,509	(-4,07,69,987)	31,14,160	3,42,40,832	31,71,472
17. Paid-up equity share capital 177785 shares of Rs 10/- each (Face Value of the Share shall be indicated)	17,77,850	17,77,850	17,77,850	17,77,850	17,77,850	17,77,850
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	(-69,29,510)	(-69,29,510)	(-1,01,01,000)	(-69,29,510)	(-1,01,01,000)	(-1,01,01,000)

Earnings Per Share (before extraordinary items) (of Rs 10/- each) (not annualised):	Basic	17.52	37.21	(-229.32)	17.52	192.60	17.84
	Diluted	17.52	37.21	(-229.32)	17.52	192.60	17.84
Earnings Per Share (after extraordinary items) (of Rs 10/- each) (not annualised):	Basic	17.52	37.21	(-229.32)	17.52	192.60	17.84
	Diluted	17.52	37.21	(-229.32)	17.52	192.60	17.84

See accompanying note to the Financial Results

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