



**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 June 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

September: 16: 2023

Guwahati-781001

*S. Bhowmick*  
S. Bhowmick  
Proprietor  
M No. 058866  
UDIN: 23058866BGRLFY3715





activities after tax (9 ± 10)	(-66,16,318)	(-3,10,69,360)	(-45,30,581)	(-66,16,318)	(-45,30,581)	31,71,472
12. Extraordinary items (net of tax expense)	0	0	0	0	0	0
13. Net Profit / (Loss) for the period (11 ± 12)	(-66,16,318)	(-3,10,69,360)	(-45,30,581)	(-66,16,318)	(-45,30,581)	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) *	(-66,16,318)	(-3,10,69,360)	(-45,30,581)	(-66,16,318)	(-45,30,581)	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)	(-1,01,01,000)	(-1,01,01,000)	(-69,29,510)	(-1,01,01,000)	(-1,01,01,000)

Earnings Per Share (before extraordinary items) (of Rs 10/- each) (not annualised):						
(a) Basic	(-37.22)	(-174.76)	(-25.48)	(-37.22)	(-25.48)	17.84
(b) Diluted	(-37.22)	(-174.76)	(-25.48)	(-37.22)	(-25.48)	17.84
Earnings Per Share (after extraordinary items) (of Rs 10/- each) (not annualised):						
(a) Basic	(-37.22)	(-174.76)	(-25.48)	(-37.22)	(-25.48)	17.84
(b) Diluted	(-37.22)	(-174.76)	(-25.48)	(-37.22)	(-25.48)	17.84
See accompanying note to the Financial Results						

Applicable in the case of consolidated results. Note:

Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.

A company which presents quarterly financial results in accordance with Ind AS 34 Interim Financial Reporting (applicable under Companies (Indian Accounting Standards) Rules, 2015) for the period covered by its first Ind AS financial statement shall comply with the requirements of paragraph 32 of Ind AS 101 – First time Adoption of Indian Accounting Standard.

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