

MOHEEMA Limited

Annual Report 2024-25

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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
Vineet Kumar Singh	Non-Executive Independent Director

Key Managerial Personnel

Anant Saharia	Chief Executive Officer
Ashish Goenka	Company Secretary
Ashis Bhattacharya	Chief Financial Officer

COMPANY INFORMATION

Committees of the Board

Audit Committee

Kusum Agarwala	Chairman
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Vineet Kumar Singh	Member
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Anant Saharia	Member
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Nomination & Remuneration Committee

Kusum Agarwala	Chairman
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Mahesh Kumar Saharia	Member
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Vineet Kumar Singh	Member
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COMPANY INFORMATION

Committees of the Board

Stakeholders Relationship Committee

Kusum Agarwala	Chairman
Anant Saharia	Member
Vineet Kumar Singh	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>
Dipanweeta And Associates	Shilpi Sureka
Chartered Accountants	Practicing Company Secretary
Block E, Swan Regale, Harekrushnapur, Puri, 752002	Shree Apartments, Flat A1C, 121b/1 Motilal Nehru Road, Kolkata-700029

BOARDS REPORT

MOHEEMA LIMITED

FOR THE FINANCIAL YEAR 2024-2025

Dear Members,

The Directors have pleasure in presenting their 53rd 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, 2025.

1. Financial Performance of the Company

Particulars	Figures are in Lakh (Rs)	
	2024-25	2023-24
Total Income	1759.51	1156.12
Total Expenses	1140.87	1266.57
Profit/ (Loss) before tax	618.64	(110.46)
Less: Current Tax	1.43	-
Profit/(Loss) for the year	617.22	(110.46)
Earnings per share (of Rs. 10/- each)		
a) Basic	347.14	(62.12)
b) Diluted	347.14	(62.12)

2. Dividend

The board decided not to recommend any payment of dividend for the financial year 2024-25.

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. With acquisition of a small portion of Company land by OIL, A Govt. of India Undertaking (Sale Value Rs. 6 Crores Sixty Thousand Only), the company earned surplus of Rs. 617.22 lakhs. 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. 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.

11. 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, 2025 is available on the Company's website <https://moheema.co.in/>.

12. 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.

13. 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.

Though the company earned surplus of Rs. 617.22 lakhs due to a small portion of its land which was acquired by OIL, A Govt. of India Undertaking, for the purpose of CSR, "net profit" shall be calculated in accordance with the provisions of section 198

Under the said Section 198 (3)(d) "profits from the sale of any immovable property or fixed assets of a capital nature comprised in the undertaking or any of the undertakings of the company, unless the business of the company consists, whether wholly or partly, of buying and selling any such property or assets" are not to be credited to the profit and loss account for the purpose of computing net profits under Section 198. It means while these sums will get normally credited to Profit and Loss Account, they are not supposed to be credited while computing net profits under Section 198 and further for computing the net profit of the Company for CSR purposes.

Hence the requirement of CSR is not applicable to the company

14. Directors:

A) Changes in Directors and Key Managerial Personnel

Mrs. Sweety Jhunjhunwala, Company Secretary & Compliance Officer of the Company resigned from the Company due to her personal reasons. Mr. Ashish Goenka was appointed as the Company Secretary and Compliance Officer of the Company with effect from 27.03.2025

B) Declaration by an Independent Director(s)

Independent Directors of the Company have confirmed that they meets 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 has 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.

15. 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. Vineet Kumar Singh are persons of integrity and having relevant expertise and experience including the proficiency required to perform their roles effectively as an independent director of the Company.

16. Number of meetings of the Board of Directors

During the financial year ended 31st March, 2025, the Company had conducted 8 board meetings during the financial year details of which are given below:

Date of the Meeting	No of Directors Associated on the date of Meeting	No of Directors Attended the meeting
02.04.2024	4	2
20.05.2024	4	3
26.08.2024	4	3
02.09.2024	4	2
17.09.2024	4	2
14.11.2024	4	4
06.02.2025	4	3
27.03.2025	4	2

The maximum interval between any two Board Meetings did not exceed 120 (One hundred and twenty) days. The details of attendance of each Director at Board Meetings are as follows:

Sr. No.	Name of the Director	Board Meeting	
		Number of meetings held	Number of meetings attended
1.	Mr. Anant Saharia	8	8
2.	Mr. Mahesh Kumar Saharia	8	4
3.	Mrs. Kusum Agarwal	8	5
4.	Mr. Vineet Kumar Singh	8	4

17. CEO And CFO Certification

As required under Part E of Schedule V of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, the CEO and CFO certification on the accounts of the Company as given by Mr. Anant Saharia, CEO and Director and Mr. Ashis Bhattacharya, Chief Financial Officer is set out in Annexure '1' forming part of this report.

18. 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.

19. Committees of the Board

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

20. 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, 2025 the committee consisted of 3 members Vineet Kumar Singh, Kusum Agarwala, Anant Saharia

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

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

Mrs. Kusum Agarwala, is the chairman of all the committees of the Board

21. 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/>

22. 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.

23. 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 2024-25.

24. Managerial Remuneration, Particulars of Employees and related disclosure

The details of particulars of employees forms part of the board report in Annexure - 2

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.

25. 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.

26. 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.

27. 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 as Annexure-3

28. Statutory Auditors

M/s Dipanweeta and Associates were appointed as the Statutory Auditors of the Company at the previous annual general meeting held on 30th September, 2024 for 5 financial years ending after the annual general meeting to be held for the financial year 2028-29

29. 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.

30. Secretarial Auditor

Pursuant to the provisions of Section 204 of the Companies Act, 2013 read with corresponding Rules framed thereunder, Ms. Shilpi Sureka was appointed as the Secretarial Auditors of the Company to carry out the secretarial audit for the year ending 31st March, 2025.

31. Secretarial Audit Report

The secretarial audit report issued by the auditors are self- explanatory except to a few observations mentioned below. The Secretarial Audit report is annexed as Annexure-4

<i>Observations of the Secretarial Auditor</i>	<i>Response of the Board and action initiated</i>
<i>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.</i>	<i>The Company has started the procedure to keep the website updated</i>
<i>The Company has not appointed a Whole -time Director in the company as applicable to listed company, under Section 203 of the Companies, Act, 2013 and the Company is currently under the process of revocation from Calcutta Stock Exchange.</i>	<i>The company has failed to find suitable candidate/director for the position. The company is also not financially strong due to continuous losses, to bear the expenses of a whole-time director. Also, the company has initiated the process of delisting from CSE and the provisions shall become inapplicable</i>

32. 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 Section143(12) of the Companies Act, 2013 details of which needs to be mentioned in this Report.

33. 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.

34. 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.

35. Corporate Insolvency

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

36. 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.

37. Other Information

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

38. 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/-

Anant Saharia

CEO & Director

DIN: 00788461

SD/-

Mahesh Kumar Saharia

Director

DIN: 01302754

Date: 28-05-2025 Place: Kolkata

ANNEXURE 1 TO BOARD'S REPORT
CERTIFICATION BY WTD AND CFO OF THE COMPANY

We, Mr. Anant Saharia, CEO and Director and Mr. Ashis Bhattacharya, Chief Financial Officer **of MOHEEMA LIMITED**, to the best of our knowledge and belief certify that:

1. We have reviewed the financial statements and the cash flow statement of the Company for the year ended 31st March, 2025 and to the best of our knowledge and belief we state that:
 - a. these statements do not contain any materially untrue statement or omit any material fact or contain any statements that might be misleading;
 - b. these statements together present a true and fair view of the Company's affair and are in compliance with existing accounting standards, applicable laws and regulations.
2. We further state that to best of our knowledge and belief, there are no transactions entered into by the Company, which are fraudulent, illegal or violate the Company's code of conduct.
3. We and the Company's other Certifying Officers are responsible for establishing and maintaining internal controls and procedures for the Company, and we have evaluated the effectiveness of the Company's internal controls and procedure.
4. We and the Company's other Certifying Officers have indicated, based on our most recent evaluation, whichever applicable, to the Company's auditors and to the Audit Committee:
 - a. significant changes, if any, in the internal control over financial reporting during the year;
 - b. significant changes if any, in the accounting policies during the year and that the same has been disclosed in the notes to financial statements; and
 - c. instance of significant fraud of which we have become aware of and the involvement therein, if any of the management or an employee having significant role in the Company's internal control system over financial reporting.

We further declare that all members of the Board and Committees and all Senior Management Team have affirmed compliance with the Code of Conduct of the Company for the financial year 2024-25.

For M/s Moheema Limited

Anant Saharia CEO & Director
DIN: 00788461

Ashish Bhattacharya
CFO

Date: 28th May, 2025

Place: Kolkata

PARTICULARS OF EMPLOYEES**Annexure-2**

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 2024-25 (Rs.)	Ratio of remuneration to median remuneration of employees (Including Whole-time Directors)
Mr. Anant Saharia	CEO	3,60,000	1
Ms Sweety Jhunjhunwala	Company Secretary	1,10,000	
Mr. Ashis Bhattacharya	CFO	5,80,000	
Mr. Ashish Goenka	Company Secretary	2,419	

- 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, 2025 is 34 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 2024-25	Nil
The percentage increase in 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

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 realization of quality teas.

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 1382.03 million kgs of tea during the year ended 31st March, 2024 as against 1370.83 million kgs of tea during the year ended 31st March, 2023. The all-India auction average price was Rs. 166.49 for the FY 2023-24 as against Rs. 180.14 for the F.Y. 2022- 2023. (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.

- a. **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 un-organised 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, Sri Lanka, China over pricing in export market and shortage of labour poses a threat to the industry.

- b. **Outlook:** The demand in international market is low due to large availability of teas for CTC. Orthodox variety is still better. Prices in the domestic market is lower compared to previous year. It will be a difficult year for the industry with costs on increase.
- c. **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.

d. **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.

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.

e. **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/-

Sd/-

Anant Saharia

CEO & Director

DIN: 00788461

Mahesh Kumar Saharia

Director

DIN: 01302754

Date: 28.05.2025

Place: Kolkata

**FORM NO. MR-3 SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025**

[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
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, 2025 ("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, 2025 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 (Issue of Capital and Disclosure Requirements) Regulations, 2018 (Not Applicable to the Company during the period under review);
- c) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 (Not Applicable to the Company during the period under review);
- d) 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);
- e) 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; 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
- f) 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 Obligation and Disclosure Requirements) Regulations, 2015 as amended from time to time.*
- *The Company has not appointed a Whole -time Director in the company as applicable to listed company, under Section 203 of the Companies, Act, 2013*

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.

The following are the details of actions taken against the listed entity by SEBI or by Stock Exchanges under the aforesaid Acts/ Regulations and circulars/ guidelines issued thereunder:

Sr. No.	Action taken by	Brief particulars of Action taken
	NIL	

The listed entity has taken the following actions to comply with the observations made in previous reports:

Observations of the Secretarial Auditor	Response of the Board and action initiated	Comments of the Practicing Company Secretary on the actions taken by the listed entity
<i>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.</i>	<i>The Company has started the procedure to keep the website updated</i>	<i>The website is still not updated</i>
<i>The Company has not filed form DPT-3 during the financial year 2024-25, as applicable under Rule 16 of Companies (Acceptance of Deposits) Rules, 2014.</i>	<i>The Company took time to ascertain various aspects of the filing and hence the procedure was delayed</i>	<i>The company filed the necessary form but in April, 2025 which is delayed by nine months</i>
<i>The Company has not appointed a Whole -time Director in the company as applicable to listed company, under Section 203 of the Companies, Act, 2013 and the Company is currently under the process of revocation from Calcutta Stock Exchange.</i>	<i>The company has failed to find suitable candidate/director for the position. The company is also not financially strong due to continuous losses, to bear the expenses of a whole- time director Also, the company has initiated the process of delisting from CSE and the provisions shall become inapplicable</i>	<i>The Company has still not appointed the Whole – time director in the Company. Unless delisted, the Company should comply with the applicable section of the Act.</i>

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.

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/-

Shilpi Sureka

Practicing Company Secretary

Membership No. A21972

COP: 11150

UDIN: A021972G000422966

ICSI Peer Review No: 2907/2023

Date: 28-05-2025

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.

Annexure-A

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/-
Shilpi Sureka
Practicing Company Secretary
Membership No. A21972
COP: 11150
UDIN: A021972G000422966
ICSI Peer Review No: 2907/2023
Date: 28-05-2025
Place: Kolkata

INDEPENDENT AUDITOR'S REPORT
To the Members of Moheema Limited.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying standalone financial statements of Moheema Limited ('the Company'), which comprise the balance sheet as at 31st March 2025, 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 31st March,2025 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 Stand alone financial statements of the current year. We have determined that there are no key audit matters to communicate in out 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)(i) 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. As required by 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, we give in the Annexure "A", a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.
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, 2025 taken as record by the Board of Directors, none of the directors is disqualified as on 31st March, 2025 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 over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in Annexure B.
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended, in our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
 - h) 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:
 - i) the Company has disclosed the impact of pending litigation on its financial position in its financial statements.

- ii) the Company has made provision as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term controls including derivative contracts.
- iii) 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 its 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 its 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.
- iv) 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.
- v) Based on our examination, which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the softwares. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2025.
- h. 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.

DIPANWEETA AND ASSOCIATES
Chartered Accountants:

FRN 326983E

SD/-

May 28, 2025

KOLKATA -700012

DIPANWEETA MUKHERJEE
Proprietor
M No 068499
UDIN: 25068499BMTCKM7931

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of the Company

- i) a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
 - (B) the company is not having any intangible assets. Therefore, the provisions of Clause (i)(a)(B) of paragraph 3 of the order is not applicable to the company.
 - b) In our opinion Property, Plant and Equipment have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification during the year.
 - c) Based on our examination of the registered conveyance deed provided to us, we report that, the title deeds of all the immovable properties, disclosed in the financial statements included in property, plant and equipment are held in the name of the Company as at the balance sheet date.
 - d) The company has not revalued its Property, Plant and Equipment during the year. Therefore, the provisions of Clause (i)(d) of paragraph 3 of the order is not applicable to the company.
 - e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2025 for holding any benami property under the Benami Transactions (Prohibition) Act,1988 (as amended in 2016) and rules made thereunder.
- ii) a) In our opinion, physical verification of inventory has been conducted at reasonable intervals by the management and the coverage and procedure of such verification by the management is appropriate. No material discrepancies were noticed on such verification.
 - b) According to the information and explanations given to us, at any point of time of the year, the Company has not been sanctioned any working capital facility in excess of five crores in aggregate from banks or financial institutions on the basis of security of current assets and hence reporting under clause (ii)(b) of the Order is not applicable.
- iii) The Company has not provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties which were outstanding at any point during the year, and hence reporting under clause 3(iii) of the said order is not applicable to the company.
- iv) The company has not made any loans, investments, guarantees and security on which provisions of section 185 and 186 of the Companies Act 2013 are applicable. Therefore, the provisions of clause 3(iv) of the said Order is not applicable to the company.
- v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from public. Therefore, the provisions of clause 3(v) of the said Order is not applicable to the company.

- vi) As explained to us, the Central Government of India has not specified the maintenance of cost records under-sub-section (1) of Section 148 of the Act for any of the products of the Company. Therefore, the provisions of clause 3(vi) of the said Order is not applicable to the company.
- vii) a) The company is regular in depositing undisputed statutory dues including employees' state insurance, income-tax, sales-tax, wealth tax, service tax, duty of customs, and duty of excise, value added tax, and any other statutory dues with the appropriate authorities. **Provident Fund liability at year end was Rs. 12,20,628.32.**

According to the records examined by us and information and explanations given to us undisputed dues payable in respect of Provident Fund Rs 2,06,929.32 was outstanding as on 31st March,2025 for a period of more than six month from the date they become payable.

- b) According to the information and explanations give to us and the records of the Company examined by us, there are no dues of income-tax, wealth-tax, service tax, customs duty and cess which have not been deposited on account to any dispute.
- viii) In our opinion and according to the information and explanations given to us, there is no any transaction not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act,1961 (43 of 1961).
- ix) (a) The Company has not defaulted in repayment of loans or other borrowings or in the payment of Interest thereon to any lender. Hence reporting under clause (ix)(a) of the Order is not applicable to the Company.
 - b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
 - c) The Company has not taken any term loan during the year and there are no unutilized term loans at the beginning of the year and hence, reporting under clause (ix)(c) of the Order is not applicable.
 - d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, *prima facie*, not been used during the year for long-term purposes by the Company.
 - e) On an overall examination of the financial statements of the Company, the Company has not taken any funds, from any entity or person on account of or to, meet the obligations of its subsidiaries, associates or joint ventures.
 - f) The Company has not raised any loans during the year and hence reporting on clause (ix)(f) of the Order is not applicable to the Company

- x) (a) The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause (x)(a) of the Order is not applicable to the Company.
- (b) During the year the company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause (x)(b) of the Order is not applicable to the Company.
- xi) (a) To the best of our knowledge, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.
- (b) To the best of our knowledge, no report under-sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
- (c) As auditor, we did not receive any whistle-blower complaint during the year.
- xii) The company is not a nidhi company. Therefore, the provisions of Clause (Xii) of paragraph 3 of the order are not applicable to the Company.
- xiii) All transactions entered by the company with the related parties are in compliance with section 177 and 188 of the Companies Act,2013 where applicable and the details have been disclosed in the Financial Statements etc, as required by the applicable accounting standards
- xiv) The company is not covered by section 138 of the Companies Act, 2013, related to appointment of internal auditor of the company. Therefore, the company is not required to appoint any internal auditor. Therefore, the provisions of Clause (xiv) of paragraph 3 of the Order are not applicable to the Company
- xv) The company has not entered into any non-cash transactions with directors or persons connected with him for the year under review. Therefore, the provisions of Clause (xv) of paragraph 3 of the order are not applicable to the Company.
- xvi) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause (xvi)(a),(b) and(c) of the order is not applicable to the Company.
- xvii) The company has not incurred cash losses during the financial year covered by our audit and in the immediately preceding financial year.

xviii) The Statutory Audit Tenure of M/s. U.C. Mazumder & Co, Chartered Accountants, concluded due to mandatory rotation and M/s. Dipanweeta and Associates, Chartered Accountants, were appointed as the Statutory Auditor.

xix) On the basis of the financial ratio, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which caused us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx) There is no liability of the company under the provisions of section 135 of the Companies Act, relating to Corporate Social Responsibility. Therefore, the provisions of Clause (xx) of paragraph 3 of the order are not applicable to the Company.

xxi) The Company has not made investments in subsidiary company. Therefore, the company does not require to prepare consolidated financial statement. Therefore, the provisions of Clause (xxi) of paragraph 3 of the order are not applicable to the Company.

DIPANWEETA AND ASSOCIATES
Chartered Accountants:
FRN 326983E

May 28, 2025

KOLKATA -700012

SD/-
DIPANWEETA MUKHERJEE
Proprietor
M No 068499
UDIN 25068499BMTCKM7931

Annexure -B to the Auditors' Report

Report on the Internal Financial Controls under Clause (i) of sub- section 3 of Section 143 of the Companies Act,2013 ('the Act')

We have audited the internal financial controls over financial reporting of Moheema Limited. as of 31st March,2025 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). The responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit to Internal Financial Controls over Financial Reporting (the Guidance Note') and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control bases on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect

the transactions and dispositions of the assets of the Company, (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorization of the Management of the Company, and (3) provided reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the Company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has in all material respects an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March,2025 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

DIPANWEETA AND ASSOCIATES
Chartered Accountants:
FRN 326983E

SD/-

May 28, 2025

DIPANWEETA MUKHERJEE
Proprietor
M No 068499
UDIN 25068499BMTCKM7931

KOLKATA -700012

1. Significant Accounting Policies

1. Basis of preparation of financial statements

- (a) The financial statements are prepared in accordance with Generally Accepted Accounting Principles (Indian GAAP) under the historical cost convention on accrual basis and on principles of going concern. The accounting policies are consistently applied by the Company. Pursuant to Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014, till the Standards of Accounting or any addendum thereto are prescribed by Central Government in consultation and recommendation of the National Financial Reporting Authority, the existing Accounting Standards notified under the Companies Act, 1956 (the 'Act') shall continue to apply. Consequently, these financial statements are prepared to comply in all material aspects with the Accounting Standards notified under sub-section (3C) of Section 211 of the Act [Companies (Accounting Standards) Rules, 2006] and the other relevant provisions of the Companies Act, 2013.
- (b) All assets and liabilities are classified as current or non-current as per the company's normal operating cycle and other criteria set out in Schedule III of the Companies Act, 2013. Based on the nature of products and the time between the acquisition of assets for processing and their realisation in cash and cash equivalents, the company has ascertained its operating cycle as 12 months for the purpose of current or non-current classification of assets and liabilities.

2. Fixed Assets

- (a) Fixed Assets are stated at cost, less accumulated depreciation and impairment losses, if any. Cost comprises the purchase price (net of CENVAT / duty credits availed or available thereon) and any attributable cost of bringing the asset to working condition for its intended use.
- (b) Depreciation on tangible fixed assets has been provided on the Reducing Balance Method as per the useful life prescribed in Schedule II to the Companies Act, 2013.
- (c) The carrying amounts of assets are reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of the asset's net selling price and value in use, which is determined by the present value of the estimated future cash flows.
- (d) Cost of the fixed assets that are not yet ready for their intended use at the balance sheet date together with all related expenses are shown under capital work in progress.

3. Revenue Recognition

- (a) Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.
- (b) Sales are recognized on transfer of significant risks and rewards of ownership which generally coincides with the dispatch of goods. Sales are inclusive of excise duty but net of trade discounts and VAT. However, excise duty relating to sales is reduced from gross turnover for disclosing net turnover.
- (c) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.
- (d) Purchases are inclusive of freight and net of Cenvat Credit, trade discount and claims.

4. Inventories

Inventories are valued at lower of cost and Net Realisable value. Cost of inventories comprises of material cost, labour & manufacturing overheads incurred in bringing the inventories to their present location and condition.

5. Investments

Investments classified as long-term investments are stated at cost. Provision is made to recognize any diminution other than temporary in the value of such investments. Current investments are carried at lower of cost and fair value.

6. Government Grants

Government grants are recognized on a prudent basis when there is a reasonable assurance that the Company will comply with the conditions attached thereto and when the grants are received.

Government Grants in the form of promoter's contribution are credited to Capital Reserve. Capital grants relating to specific fixed assets are reduced from the gross value of the respective fixed assets. Government Grants related to revenue are recognized on receipt under "Other Income" in the Profit and Loss Account over the periods to match them with the related costs which they are intended to compensate.

7. Employee Benefits

(a) Defined Contribution Plan:

Contributions as per the Employees' Provident Funds and Miscellaneous Provisions Act, 1952 towards provident fund and family pension fund are charged to the Profit and Loss Account of the year when the contributions to the respective funds are due. There is no

other obligation other than the contribution payable to the respective funds.

- (b) Short-term Compensated Absences are provided for based on estimates.

8. Borrowing Costs

- (a) Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalised for the period until the asset is ready for its intended use. A qualifying asset is an asset that necessarily takes substantial period of time to get ready for its intended use.
- (b) Other Borrowing costs are recognised as expense in the period in which they are incurred.

9. Expenditure on new projects and substantial expansion

Preliminary project expenditure, capital expenditure, indirect expenditure incidental and related to construction/implementation and expenditure on start-up of the project are capitalized up to the date of commissioning of project to the cost of the respective assets.

10. Project Development Expenses Pending Adjustment

Expenditure incurred during developmental and preliminary stages of the Company's new projects are carried forward. However, if any project is abandoned, the expenditure relevant to such project is written off in the year in which it is so abandoned.

11. Research and Development

- (a) Revenue expenditure on research and development is charged as an expense through the natural heads of accounts in the year in which incurred.
- (b) Expenditure which results in creation of fixed assets is carried as fixed assets and depreciation is provided on such assets.

12. Taxes on Income

Tax expense comprises of current tax and deferred tax.

Current tax is measured at the amount expected to be paid to the tax authorities, computed in accordance with the applicable tax rates and tax laws. In case of tax payable as per provisions of MAT under section 115JB of the Income Tax Act, 1961, deferred MAT Credit entitlement is separately recognized under the head "Loans and Advances". Deferred MAT credit entitlement is recognized and carried forward only if there is a reasonable certainty of it being set off against regular tax payable within the stipulated statutory period.

Deferred tax liabilities and assets are recognized at substantively enacted rates on timing

differences between taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax asset is recognized only to the extent there is reasonable certainty with respect to reversal of the same in future years as a matter of prudence.

13. Provisions / Contingencies

Provision involving substantial degree of estimation in measurements is recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

Contingent Liabilities are shown by way of notes to the Accounts in respect of obligations where, based on the evidence available, their existence at the Balance Sheet date is considered not probable.

A Contingent Asset is not recognized in the Accounts.

14. Material Events occurring after Balance Sheet date are taken into consideration.

15. Earning per Share

Basic earnings per share is computed using the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed using the weighted average number of equity and dilutive equity equivalent shares outstanding at the year end, except where the results would be anti dilutive.

MOHEEMA LIMITED
H.S. Road, Dibrugarh (Assam)
CIN : L01132AS1972PLC001387

Balance Sheet As On 31st March, 2025

(Figures in lakhs)

Particulars	Note No.	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.	Rs.
A EQUITY AND LIABILITIES			
1 Shareholders' funds			
(a) Share capital	1	17.78	17.78
(b) Reserves and surplus	2	1,140.47	216.34
(c) Money Received against share warrents		-	-
2 Share application money pending allotments		-	-
3 Non-current liabilities			
(a) Long-term borrowings	3	167.89	138.98
(b) Deferred tax liabilities (net)		-	-
(c) Other Long Term Liabilities		-	-
(d) Long term provision		-	-
4 Current liabilities			
(a) Short Term Borrowings	4	201.63	205.79
(b) Trade payables	5		
(A) total outstanding dues of micro enterprises and small enterprises		80.60	92.51
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises		115.68	1,007.40
(c) Other current liabilities	6	77.60	107.43
(d) Short-term provisions	7		
	TOTAL	1,801.65	1,786.23
B ASSETS			
1 Non-current assets			
(a) (i) Property, Plant and Equipment	8	1,231.12	1,254.75
(ii) Intangible assets		-	-
(iii) Capital Work in progress		-	-
(iv) Intangible Assets under Development		-	-
(b) Non-current investments	9	182.56	182.56
(c) Deferred Tax Assets			
(d) Long term loans and Advances			
(e) Other Non Current Assets			
	TOTAL	1,801.65	1,786.23

See accompanying notes forming part of the financial statements

In terms of our report attached.

For DIPANWEETA AND ASSOCIATES

Chartered Accountants

FRN 326983E

SD/-

Dipanweeta Mukherjee

Proprietor

M No 068499

Date: 28.05.2025

UDIN: 25068499BMTCKM7931

FOR MOHEEMA LIMITED

SD/-
ASHISH GOENKA
COMPANY SECRETARY

SD/-
M K SAHARIA
(DIRECTOR)
DIN: 01302754

SD/-
ANANT SAHARIA
(DIRECTOR)
DIN: 00788461

MOHEEMA LIMITED H.S. Road, Dibrugarh (Assam) CIN : L01132AS1972PLC001387			
STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31st MARCH 2025			
(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	1,159.68	1,058.91
Less: Excise Duty		-	
Revenue from operations (net)		1,159.68	1,058.91
II Other Income	17	599.83	97.21
III Total Income (I+II)		1,759.51	1,156.12
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	(42.28)	45.53
(d) Employee benefits expenses	20	820.66	800.90
(e) Finance costs	21	23.92	13.86
(f) Depreciation and amortisation expenses		50.60	49.98
(g) Other expenses	22	287.96	356.31
Total Expenses		1,140.87	1,266.57
V Profit before exceptional and extraordinary item and tax		618.64	(110.46)
VI Exceptional Items		-	-
VII Profit before extraordinary item and tax		618.64	(110.46)
VIII Extraordinary Items		-	-
IX Profit before Tax		618.64	(110.46)
X Tax Expense:			
(a) Current tax expense		1.43	-
(b) Deferred tax		-	-
XI Profit / (Loss) for the period from continuing operations		617.22	(110.46)
XII Profit / (Loss) from discontinuing operations		-	-
XIII Tax from discontinuing operations		-	-
XIV Profit/ (Loss) from discontinuing operations		-	-
XV Profit/(Loss) for the Period		617.22	(110.46)
XVI Earning per equity share (in Rs):			
(1) Basic		347.14	(62.12)
(2) Diluted		347.14	(62.12)

In terms of our report attached.

FOR MOHEEMA LIMITED

For DIPANWEETA AND ASSOCIATES

Chartered Accountants

FRN 326983E

SD/-

Dipanweeta Mukherjee

Proprietor

M No 068499

Date: 28.05.2025

UDIN : 25068499BMTCKM7931

SD/-

ASHISH GOENKA

COMPANY SECRETARY

SD/-

M K SAHARIA

(DIRECTOR)

DIN: 01302754

SD/-

ANANT SAHARIA

(DIRECTOR)

DIN: 00788461

MOHEEMA LIMITED H.S. Road, Dibrugarh (Assam) CIN : L01132AS1972PLC001387 Statement of Cash Flows For the Years Ending March 31, 2024 and March 31, 2025			
	2025	2024	
Cash Flows from Operating Activities			
Net Income	617.22	-	(110.46)
Add: Expenses Not Requiring Cash:			
Depreciation	50.60	49.98	
Income Tax	1.43	-	
Differed Tax	-	-	
Less Tax of Previous year	-	-	
Other	-	<u>52.03</u>	<u>49.98</u>
Add:- Decrease in Current Assets :-			
Trade receivables	2.30	-	
Inventories	-	-	
Short-term loans and advances	8.09	152.52	
Other Current Assets	-	<u>10.40</u>	<u>152.52</u>
Less :- Increase in Current Assets :-			
Inventories	41.16	(50.16)	
Short-term loans and advances	-	-	
Trade receivable	-	0.55	
Other current assets	-	<u>41.16</u>	<u>(49.61)</u>
Add:- Increase in Current Liability :			
Short Term Borrowings	-	-	
Trade payables	-	-	
Other current liabilities	-	(353.11)	
Short-term provisions	-	-	<u>(353.11)</u>
Less;- Decrease in Current Liabilities-			
Short Term Borrowings	4.16	(190.80)	
Trade payables	11.91	(36.85)	
Short Term Provision	31.26	56.01	
Other current liabilities	891.72	-	
	<u>939.05</u>	(171.64)	
Net Cash from Operating Activities	<u>(300.57)</u>	<u>(39.81)</u>	
Cash Flows from Investing Activities			
Add:- Sale of Agricultural Land	2.73	-	
Less:- Purchase of New Equipment	29.70	-	75.36
Add:- Investments Decreased	-	-	
Add:- Rehabilitation Grant Received on Agricultural Land	306.92	-	
Less:- Investments Increased	-	-	
Other	-	-	
Net Cash Used for Investing Activities	<u>279.95</u>	<u>(75.36)</u>	
Add Share Capital	-	-	
Add Long-term borrowings	28.91	-	
Less:- Long-term borrowings	-	(116.32)	
Add Other	-	-	
Net Cash from Financing Activities	<u>28.91</u>	<u>116.32</u>	
NET INCREASE/(DECREASE) IN CASH	8.29	1.16	
CASH, & CASH EQUIVALENT AT THEBEGINNING OF YEAR	23.08	21.93	
CASH, & CASH EQUIVALENT AT THE END OF YEAR	<u>31.37</u>	<u>23.08</u>	
For DIPANWEETA AND ASSOCIATES			FOR MOHEEMA LIMITED
Chartered Accountants			
FRN 326983E			
SD/-	SD/-	SD/-	
Dipanweeta Mukherjee	ASHISH GOENKA	M K SAHARIA	ANANT SAHARIA
Proprietor	COMPANY SECRETARY (DIRECTOR)	(DIRECTOR)	
M No 068499	DIN: 01302754	DIN: 00788461	
Date: 28.05.2025			

MOHEEMA LIMITED NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET				
(Figures in lakhs)				
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.
	10.50	105.00	10.50	105.00
(a) Authorised 1050000 Equity Shares of Rs.10/- each				
(b) Issued, Subscribed and Paid up 177785 Equity shares of Rs.10/- each called and paid in full	1.78	17.78	1.78	17.78
Total	1.78	17.78	1.78	17.78
List of Shareholders holding more than 5% share capital				
Name of Shareholders	No. of Shares	%	Value/Share	Total Value
Anant Saharia	0.434	24.43%	10	4.34
Deepika Saharia	0.104	5.82%	10	1.04
Contemporary Industries Limited	0.243	13.66%	10	2.43
Diksam Tea Co Pvt. Ltd	0.200	11.22%	10	2.00
Skyview Investments Pvt. Ltd	0.242	13.61%	10	2.42
Abhinandan Abasan Pvt. Ltd	0.200	11.25%	10	2.00
TOTAL	1.423			14.23
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	0.434	24.43%	0.17
2	DEEPIKA SAHARIA	0.104	5.82%	0%
3	MAHESH KUMAR SAHARIA	0.024	1.37%	0%
4	VANDITA SAHARIA	0.010	0.56%	0%
5	CONTEMPORARY INDUSTRIES LTD	0.243	13.66%	0%
6	DIKSAM TEA COMPANY PRIVATE LTD	0.200	11.22%	0%
Previous reporting Period				
Sr No.	Promotor's Name	No of shares	% of total shares	% Change during the year
1	Anant Saharia	0.139	7.84%	0%
2	DEEPIKA SAHARIA	0.104	5.82%	0%
3	MAHESH KUMAR SAHARIA	0.024	1.37%	0%
4	VANDITA SAHARIA	0.010	0.56%	0%
5	CONTEMPORARY INDUSTRIES LTD	0.243	13.66%	0%
6	DIKSAM TEA COMPANY PRIVATE LTD	0.200	11.22%	0%
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
17.78	-	17.78	-	17.78
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
17.78	-	17.78	-	17.78

<p style="text-align: center;">MOHEEMA LIMITED NOTES ANNEXED TO AND FORMING PART OF THE BALANCE SHEET Note 2 RESERVES AND SURPLUS (Figures in lakhs)</p>		
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	1,003.95	1,005.31
Add : During the Year	308.28	-
Closing balance	1,312.23	1,005.31
(B) Surplus / (Deficit) in Statement of Profit and Loss		
Opening balance	(788.97)	(678.52)
Add: Profit / (Loss) for the year	617.22	(110.45)
Less:- Loss Due to Change in Rate of Depreciation as per Company Act 2013	-	-
Closing balance	(171.76)	(788.97)
Total	1,140.47	216.34
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>		
Loan from Director & Others	167.89	138.98
TOTAL	167.89	138.98

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.
SECURED LOANS		
ICICI Bank OD A/C	193.53	194.11
ICICI Bank Car Loan	8.10	11.68
(Secured against hypothecation of Stocks and Personal guarantee of Directors and equitable mortgaged of Factory Land and Building)	- - - -	- - - -
TOTAL	201.63	205.79

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	115.68	1,007.40
Total	115.68	1,007.40

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	6.10	22.76
PF Employers Contribution Payable	6.10	22.76
Professional Tax	6.32	5.69
Wages Payable	-	-
Salary Payable	-	-
	-	-
(b) Provision - for TAX		
Provision for MAT (Current Years)	1.43	-
Provision for Income Tax(Current Years)	-	-
TDS Payable	0.16	0.67
(c) Provision - Others		
Power Payable	-	0.32
Telephone Exp. Payable	-	-
GST Payable	-	-
Other Payables	57.20	54.95
Audit Fees Payable	0.28	0.28
Total	77.60	107.43

Note 5 TRADE PAYABLES		(Figures in lakhs)									
Figures For the Current Reporting Period											
Particulars	Outstanding for following periods from due date of payment										
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total						
MSME	-	-	-	-	-	-					
Others	43.84	19.02	5.86	11.88	80.60						
Dispute dues-MSME	-	-	-	-	-	-					
Dispute dues	-	-	-	-	-	-					
Others	-	-	-	-	-	-					
Total	43.84	19.02	5.86	11.88	80.60						
Figures For Previous Reporting Period											
Particulars	Outstanding for following periods from due date of payment										
	Less than 1 Year	1-2 Years	2-3 Years	More than 3 Years	Total						
MSME	-	-	-	-	-	-					
Others	64.08	15.83	2.88	9.73	92.51						
Dispute dues-MSME	-	-	-	-	-	-					
Dispute dues	-	-	-	-	-	-					
Others	-	-	-	-	-	-					
Total	64.08	15.83	2.88	9.73	92.51						
Note 12 TRADE RECEIVABLES											
Figures For the Current Reporting Period											
Particulars	Outstanding for following periods from due date of payment										
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total					
Undisputed Trade Receivables- Considered Goods	-	0.75	-	0.01	3.74	4.49					
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-					
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-					
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-					
Others	-	-	-	-	-	-					
Total	-	0.75	-	0.01	3.74	4.49					
Figures For Previous Reporting Period											
Particulars	Outstanding for following periods from due date of payment										
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	Total					
Undisputed Trade Receivables- Considered Goods	2.02	1.02	0.01	-	3.74	6.79					
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-					
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-					
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-					
Others	2.02	1.02	0.01	-	3.74	6.79					

MOHEEMA LIMITED

Note 9 NON CURRENT INVESTMENTS

(Figures in lakhs)

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	182.56	182.56
Total	182.56	182.56

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	66.42	24.14
Raw Material (including Packing Material)	-	-
Stock of Stores	28.08	29.21
Stock of Share	11.88	11.88
Total	106.39	65.23

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	16.82	12.42
B) Bank Balance	14.56	10.67
Total	31.37	23.08

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	56.53	
Advances to Suppliers	3.40	2.66	
Security Deposit	9.83	9.83	
Security Deposit with BSNL	-	-	
Agricultural Income Tax Refundable	1.87	1.87	
GST INPUT	-	0.41	
Others	167.31	170.11	
TDS Receivable	6.78	12.41	
TDS Receivable A.Y 2022-23	-	-	
Total	245.72	253.82	

Note 15 OTHER CURRENT ASSETS

Particulars	Figures as at the end of current reporting period	Figures as at the end of previous reporting Period
	Rs.	Rs.
A) Preliminary exps. w/off	-	-
B) fixed assets scrap	-	-
C) other	-	-
Total	-	-

Note 16 REVENUE FROM OPERATIONS		(IN LAKHS)	
Particulars	Figures for the current reporting period		Figures for the previous reporting period
	Rs.	Rs.	Rs.
Sale or Services	1,159.68		1,058.91
Total - Sales	1,159.68		1,058.91

Note 17 OTHER INCOME			
Particulars	Figures for the current reporting period		Figures for the previous reporting period
	Rs.	Rs.	Rs.
Other Income	1.96		97.21
Profit on Sale of Agricultural Land	597.87		-
Total	599.83		97.21

Note 18 COST OF MATERIALS CONSUMED			
Particulars	Figures for the current reporting period		Figures for the previous reporting period
	Rs.	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	78.31	36.02
Work-in-progress	-	
	78.31	36.02
<u>Inventories at the beginning of the year:</u>		
Finished goods	36.02	81.55
Work-in-progress	-	
	36.02	81.55
Net (increase) / decrease	(42.28)	45.53

Note 20 EMPLOYEE BENEFIT EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Salaries and wages	573.63	566.66
PF Employer's Contribution	62.96	57.59
Staff Welfare	72.32	67.59
Bonus	96.75	98.06
Gratuity	15.00	11.00
Total	820.66	800.90

Note 21 FINANCE COST

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
Bank Charges	2.02	1.91

Interest on Unsecured loan	0.54	1.27
Bank Interest	21.35	10.66
Interest paid to Govt	0.01	0.02
Total	23.92	13.86

Note 22 OTHER EXPENSES

Particulars	Figures for the current reporting period	Figures for the previous reporting period
	Rs.	Rs.
(A) DIRECT EXPENSES		
Consumables	106.16	99.29
Generator Exp.		
Power & Fuel	66.67	130.56
Job Charges	-	-
Freight Inward	-	-
Unloading & Handling charges	-	-
	Total (A)	229.85
(B) INDIRECT EXPENSES		
Professional Fees	8.37	4.30
Directors Remuneration	3.60	3.60
Audit Fees	0.28	0.28
Insurance	1.90	2.90
Business promotional Expenses		
Manpower Support		
Other Expenses	100.99	115.38
Consultancy	-	-
Priliminary Expenses W/ off	-	-
Commission Expenses	-	-
	Total (B)	126.45
	Total (A+B)	356.31

MOHEEMA LIMITED

STATEMENT OF FIXED ASSETS, AS ON 31 ST MARCH 2025

(Figures in lakhs) |

G R O S S ----- B L O C K					DEPRECIATION			N E T -- B L O C K	
AS ON 01-04-2024	ADDITIONS Before 30.09.2024	ADDITIONS After 30.09.2024	SALE during the year	AS ON 31.3.2025	UP TO 01.04.2024	FOR THE YEAR	AS ON 31.03.2025	AS ON 31.03.2025	AS ON 31.03.2024
903.37	-	18.73	2.73	919.37	-	-	-	919.37	903.37
7.43	1.09	-	-	8.52	4.67	1.12	5.79	2.73	2.76
284.00	3.30	6.11	-	293.41	176.02	14.82	190.83	102.58	107.99
94.04	-	-	-	94.04	59.06	5.15	64.21	29.83	34.98
578.28	-	-	-	578.28	388.95	26.87	415.81	162.47	189.34
8.57	-	0	-	9.04	7.87	0.38	8.25	0.79	0.71
37.72	-	-	-	37.72	27.27	1.72	29.00	8.73	10.45
0.36	-	-	-	0.36	0.34	-	0.34	0.02	0.02
4.73	-	-	-	4.73	2.11	0.20	2.32	2.42	2.62
0.12	-	-	-	0.12	0.11	0.01	0.11	0.01	0.01
6.41	-	-	-	6.41	3.88	0.34	4.22	2.19	2.53
1,925.03	4.39	25.31	2.73	1,952.00	670.27	50.60	720.88	1,231.12	1,254.75
1,849.67	3.86	71.49	-	1,925.03	620.30	49.98	670.27	1,254.75	-

MOHEEMA LIMITED

Regt office H S Road Dibrugarh Assam- 786001

CIN: L01132AS1972PLC001387, email: sahariagroupdib@gmail.com, Ph No: 03732328307,
website: www.moheema.co.in

NOTICE OF THE 53RD ANNUAL GENERAL MEETING OF THE COMPANY

Notice is hereby given that the **53rd Annual General Meeting (AGM)** of the Members of M/s. Moheema Limited ("the Company") will be held on **Monday, 22nd September, 2025** at 3.00 PM (IST) at H.S. Road Dibrugarh-786001 to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Standalone Financial Statement of the Company for the financial year ended on 31st March, 2025 together with the Reports of the Directors and Auditors thereon.
2. 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-appointment.

SPECIAL BUSINESS

3. **Appointment of Mr. Sujit Sen (Additional Director) as Director of the Company**

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

"RESOLVED THAT pursuant to the provisions of Sections 149,150,152 read with Schedule IV and all other applicable provisions of the Companies Act 2013 ("the Act") and the Companies (Appointment and Qualification of Directors) Rules 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), Mr. Sujit Sen (DIN:[09722843](#)) who was appointed as an Additional Director (Category: Executive- Non Independent) of the Company by the Board of Directors in their meeting held on 30th July, 2025 and who hold the office till the conclusion of this Annual General Meeting (AGM) in terms of Section 161 of the Companies Act, 2013, and in respect of whom the Company has received a notice in writing from a member under section 160 of the Act, proposing his candidature for appointment as Director, be and is hereby appointed as Director, liable to retire by rotation.

"RESOVLED FURTHER THAT the Board of Directors of the Company be and is hereby authorized to do all acts, deeds, things and matters and to take all such steps as may be necessary, proper or expedient to give effect to this resolution.

Place: Dibrugarh

For Moheema Limited

**Sd/-
Anant Saharia
Director**

Date: 22nd August, 2025

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	04-01-1974
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 25 years in the field of Tea, Administration and Management
Relationship with other Directors	Mahesh Saharia- father
Shareholding in the Company	43429
List of directorships held in other Listed Companies	-
Committee membership in other Listed Companies	-

EXPLANATORY STATEMENT
[Pursuant to Sections 102 and 110 of the Companies Act, 2013]

The following Statement sets out all material facts relating to the businesses mentioned under Item Nos. 3 of the accompanying Notice:

Item No. 3:

Pursuant to the provisions of Section 161(1) of the Companies Act, 2013 ("the Act"), Mr. Sujit Sen holds office as an Additional Director till the date of the ensuing 53rd Annual General Meeting (AGM) scheduled on Friday, 22nd September, 2025.

A notice has been received in writing from a member under Section 160 of the Companies Act, 2013 proposing appointment of Mr. Sujit Sen as a Director of the Company.

The Company has received in writing from Mr. Sujit Sen (i) consent to act as Director of the Company; (ii) intimation to the effect that he is not disqualified from being appointed as Director in terms of Section 164(2) of the Act;

Mr. Sujit Sen is interested in the resolution set out at Item No. 3 of the Notice. The relatives of Mr. Sujit Sen may be deemed to be interested in the resolution set out at Item No. 3 of the Notice, to the extent of their shareholding interest, if any, in the Company.

Save and except the above, none of the other Directors / Key Managerial Personnel of the Company and their relatives are, in any way, concerned or interested, financially or otherwise, in the above appointment.

The Board of Directors recommends the Ordinary Resolution set out in Item No. 3 of the accompanying Notice for approval of the Members.

For Moheema Limited

Sd/-
Anant Saharia Director

Date: 22nd August, 2025

Place: Dibrugarh

NOTES:

1. 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.
2. Members are requested to bring their attendance slips duly completed and signed mentioning therein details of their DP - ID and Client - ID/ Folio No.
3. 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 shilpisureka01@gmail.com with a copy marked to the company's email address i.e., sahariagroupdib@gmail.com.
4. 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.
5. 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.
6. 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.
7. 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.
8. 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.
9. Notice of the AGM along with attendance slip is being sent to all the members whose name appears in the Register of Members as on **24th August, 2025** 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.

10. 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.
11. 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.
12. The Board of Directors of the Company has appointed Ms. Shilpi Sureka, Practicing Company Secretary as a Scrutinizer, for conducting poll during the Annual General Meeting and to oversee voting process.
13. The Board of Directors of the Company has appointed Mrs. Shilpi Sureka, Practicing Company Secretary as a Scrutinizer, to scrutinize the voting and e-voting process in a **fair and transparent manner**.
14. 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.
15. The route map showing directions to reach the venue of the Annual General Meeting is annexed.

16. The Register of Members and Share Transfer Books of the Company will be closed from **Monday, 15th September, 2025 to Monday 22nd September, 2025** (both days inclusive) for the purpose of AGM of the Company.

Voting Through Electronic Means:

17. 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.
18. A person whose name is recorded in the Register of Members or in the register of beneficial owners maintained by the depositories as on **15th September, 2025** 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.
19. 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.
20. The Members whose names appear in the Register of Members / List of Beneficial Owners as on **15th September, 2025** 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.

21. The remote e-voting period begins on **Thursday, 18th September, 2025 at 9.00 A.M. (IST)** and ends on **Sunday, 21st September, 2025 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.

22. 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 **15th September, 2025**. 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 **Thursday, 18th September, 2025 at 9.00 A.M. (IST)** and ends on **Sunday, 21st September, 2025 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., **15th September, 2025**, 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 **15th September, 2025**.

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

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 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
Individual Shareholders holding securities in demat mode with NSDL.	<p>1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. 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.</p> <p>2. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.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</p>

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.nsdl.com>. Select “**Register Online for IDeAS Portal**” or click at <https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp>

3. 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. 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 held 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.
4. 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



Individual Shareholders holding securities in demat mode with CDSL

1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi / Easiest are requested to visit CDSL website www.cDSLindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.
2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers’ website directly.

	<p>3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdsindia.com and click on login & New System Myeasi Tab and then click on registration option.</p> <p>4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdsindia.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 able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.</p>
Individual Shareholders (holding securities in demat mode) login through their depository participants	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.

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
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.com or call at 022 - 4886 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@cdsindia.com or contact at toll free no. 1800-21-09911

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.com 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 is in active status.
2. Select “EVEN” of company for which you wish to cast your vote during the remote e-Voting period.
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 shilpisureka01@gmail.com with a copy marked to evoting@nsdl.com. 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. 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.
3. 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 : 022 - 4886 7000 or send a request to Ms. Pallavi Mhatre, Senior Manager, NSDL at evoting@nsdl.com

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 sahariagroupdib@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 sahariagroupdib@gmail.com. If you are an Individual shareholders 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 for Individual shareholders holding securities in demat mode.**
3. Alternatively shareholder/members may send a request to evoting@nsdl.com 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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