CA

DIPANWEETA AND ASSOCIATES
CHARTERED ACCOUNTANTS
BLOCK E, SWAN REGALE,
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Review Report to Moheema Limited

We have reviewed the accompanying statement of unaudited financial results of Moheema Limited for the period ended Sep 30, 2024. This statement is the responsibility of the Company's Ma na ge me nt and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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

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

For Dipanweeta and Associates
CHARTERED ACCOUNTANTS
FRN 326983E

DIPANWEETA MUKHERJEE
Memebrship No 068499
24068499BKDFSX4259

Place: Kolkata.
Date: 14/11/2024

MOHEEMA LIMTIED

CIN: L01132AS1972PLC001387
H S ROAD, DIBRUGARH (ASSAM) -786 001
: sahariagroupdib@gmail.com ☎ : 0373-2328307

Statement of Standalone Unaudited Financial Results for the Quarter and Months Ended 30/09/2024

(₹ in Lakh)

Particulars	3 months ended (30/09/2024)	Preceding (30/06/2024)	Corresponding 3 months ended in the previous year (30/09/2023)	Year to date figures for current period ended (30/09/2024)	Year to date figures for the previous year period ended (30-09-2023)	Previous year ended (31/03/2024)
(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from Operations						
(a) Net Sales/Income from Operations (Net of excise duty)	584	199	432	783	646	1,059
(b) Other Operating Income						
Total income from Operations (net)	584	199	432	783	646	1,059
2 Expenses						
(a) Cost of Materials consumed	10	0	19	10	31	44
(b) Purchase of stock-in-trade	0	0	0	0	0	0
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0	0	0	0	46
(d) Employee benefits expense	225	186	223	411	424	805
(e) Depreciation and amortisation expense	24	0	12	24	24	50
(f)Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown seperately)	0	0	0	0	0	0
- Cultivation Expenses	123	11	73	134	118	182
- Other Expenses	27	30	39	57	66	128
Total Expenses	408	227	365	636	663	1,253
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	176	(-28)	67	147	(-17)	(-195)
4 Other Income	0	0	0	0	0	0
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	176	(-28)	67	148	1	(-97)
6 Finance Costs	5	5	1	11	1	13
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)	170	(-34)	66	137	(-0)	(-110)
8 Exceptional Items	905	0	0	905	0	0
9.Profit / (Loss) from ordinary activities before tax (7 ± 8)	1,075	(-34)	66	1,042	(-0)	(-110)
10 Tax expense	0	0	0	0	0	0
11.Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	1,075	(-34)	66	1,042	(-0)	(-110)
12 Extraordinary items (net of tax expense)	0	0	0	0	0	0
13 Net Profit / (Loss) for the period (11 ± 12)	1,075	(-34)	66	1,042	(-0)	(-110)

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14. Share of Profit / (loss) of associates *	0	0	0	0	0	0
15. Minority Interest*	0	0	0	0	0	0
16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 ± 14 ± 15) *	1,075	(-34)	66	1,042	(-0)	(-110)
17. Paid-up equity share capital 177785 shares of Rs 10/- each (Face Value of the Share shall be indicated)	18	18	18	18	18	18
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	(-180)	(-180)	(-69)	(-180)	(-69)	(-69)

Earnings Per Share (before extraordinary items) (of Rs 10/- each) (not annualised):							
(a)	Basic	0.01	(-0.00)	0.00	0.01	(-0.00)	(-0.00)
(b)	Diluted	0.01	(-0.00)	0.00	0.01	(-0.00)	(-0.00)
Earnings Per Share (after extraordinary items) (of Rs 10/- each) (not annualised):							
(a)	Basic	0.01	(-0.00)	0.00	0.01	(-0.00)	(-0.00)
(b)	Diluted	0.01	(-0.00)	0.00	0.01	(-0.00)	(-0.00)
See accompanying note to the Financial Results							

- Applicable in the case of consolidated results. Note:
- Profit / loss from discontinuing operations, if any, included in the above shall be disclosed separately with details thereof.
- A company which presents quarterly financial results in accordance with Ind AS 34 Interim Financial Reporting (applicable under Companies (Indian Accounting Standards) Rules, 2015) for the period covered by its first Ind AS financial statement shall comply with the requirements of paragraph 32 of Ind AS 101 - First time Adoption of Indian Accounting Standard.
- The financial results of Moheema Limited ("the Company") have been prepared in accordance with Indian Accounting Standards (Ind AS") prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the relevant rules thereunder and in terms of regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The unaudited financial results of the Company were reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their respective meetings held on 14.11.2024. The statutory auditors have expressed an unmodified review conclusion on these results.
- The Company operates in a single reportable segment, viz manufacture and sale of tea, in accordance with Ind AS 108 - "Operating Segments"
- Prior Period figures have been rearranged/regrouped, wherever necessary.
- The result for the quarter and half year ended on September, 30, 2024 are also available on the Company's website www moheema.co.in

For Moheema Limited

Director
DIN - 00788461

MOHEEMA LIMITED DIBRUGARH

DIPANWEETA & ASSOCIATES Chartered Accountants

For Dipanweeta and Associates
CHARTERED ACCOUNTANTS
FRN 326933E

DIPANWEETA MUKHERJEE
Memebrship No 068499

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H.S. Road, Dibrugarh (Assam) - 786 001
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Statement of Assets & Liabilities

(₹ in Lakhs)

Particulars	As at 30.09.2024 (Unaudited) Rs.	As at 31.03.2024 (Audited) Rs.
A ASSETS		
1 Non-current assets		
(a (i) **Property, Plant and Equipment**	1,236.05	1,254.75
(ii) Intangible assets	-	-
(iii) Capital Work in progress	-	-
(iv) Intangible Assets under Development	-	-
(b) Non-current investments	182.55	182.55
(c) Deferred Tax Assets	-	-
	-	-
(e) Other Non Current Assets	-	-
2 Current assets	-	-
(a) Current Investments	-	-
(b) Inventories	65.23	65.23
(c) Trade receivables	85.32	6.79
(d) Cash and cash equivalents	38.47	23.08
(e) Short-term loans and advances	315.66	253.82
(f) Other Current Assets	26.06	-
TOTAL	**1,949.34**	**1,786.22**
B EQUITY AND LIABILITIES	-	-
	-	-
1 Shareholders' funds	-	-
(a) Share capital	17.78	17.78
(b) Reserves and surplus	1,257.92	216.34
(c) Money Received against share warrents	-	-
2 Share application money pending allotments	-	-
3 Non-current liabilities	-	-
(a) Long-term borrowings	162.16	138.97
(b) Deferred tax liabilities (net)	-	-
(c) Other Long Term Liabilities	-	-
(d) Long term provision	-	-
4 Current liabilities	-	-
(a) Short Term Borrowings	197.68	205.79
(b) Trade payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises	-	-
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	55.41	92.51
(c) Other current liabilities	165.49	1,007.40
(d) Short-term provisions	92.90	107.43
	-	-
TOTAL	**1,949.34**	**1,786.22**

For Moheema Limited

Director
DIN - 00788461

MOHEEMA LIMITED DIBRUGARH

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Cash Flow Statement

(₹ in Lakhs)

Particulars	Period Ended	
	30.09.2024	30.09.2023
	(Unaudited)	(Unaudited)
A. Cash Flow from Operating Activities		
Net Profit Before Tax	1041.59	-0.01
Adjustments for:		
Depreciation and Amortization	24.24	24.24
(Profit)/Loss on Sale of Propoerty	-904.79	0.00
Other Income	-0.21	-17.86
Liabilites Written Back	-0.04	0.00
Interest Income	0.00	0.00
Finance Costs	10.71	1.09
Dividend Income	0.00	0.00
Operating Profit Before Working Capital Changes	***171.50***	***7.46***
Changes in Working Capital		
Increase/(Decrease) in Trade Payables	-37.10	-2.79
Increase/(Decrease) in Short-term Provisions	-14.53	-48.02
(Increase)/Decrease in Trade Receivables	-78.53	-5.20
Increase/(Decrease) in Other Current Liabilities	-841.91	-275.15
(Increase)/Decrease in Inventories	0.00	0.00
(Increase)/Decrease in Other Current Assets	-26.06	0.00
(Increase)/Decrease in Short Term Laons & Advances	-61.85	230.50
Cash Generated from Operations	***-888.47***	***-93.20***
Direct Taxes Paid (Net)	0.00	0.00
Net Cash Flow from Operating Activities (A)	**-888.47**	**-93.20**
B. Cash Flow from Investing Activities		
Purchase of Property, Plant, and Equipment	-8.27	-0.99
Sale of Property, Plant, and Equipment	907.52	0.00
Interest Received	0.00	0.00
Dividend Received	0.00	0.00
Net Cash Flow from Investing Activities (B)	**899.25**	**-0.99**
C. Cash Flow from Financing Activities		
Proceeds from Issue of Shares	0.00	0.00
Proceeds/(Repayment) of Long-term Borrowings	23.19	97.54
Proceeds/(Repayment) of Short-term Borrowings	-8.11	-1.62
Proceeds from other sources	0.24	17.86
Finance Costs Paid	-10.71	-1.09
Dividends Paid	0.00	0.00
Net Cash Flow from Financing Activities (C)	**4.61**	**112.69**
	0.00	0.00
Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	**15.39**	**18.50**
Cash and Cash Equivalents at the Beginning of the Period	23.08	21.93
Cash and Cash Equivalents at the End of the Period	38.47	40.43
Net Increase/(Decrease) in Cash and Cash Equivalents	**15.39**	**18.50**

For Moheema Limited

Anan Saha

Director
DIN - 00788461

MOHEEMA LIMITED DIBRUGARH

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