



**DIPANWEETA AND ASSOCIATES**  
CHARTERED ACCOUNTANTS  
BLOCK E, SWAN REGALE,  
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Review Report to the Board of Directors,  
Moheema Limited, Dibrugarh

We have reviewed the accompanying statement of unaudited financial results of Moheema Limited for the period ended December 31, 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus 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  
Mememrship No 068499

UDIN : **26068499ENKEIX7147**

Place: KOLKATA

Date:03/02/2026



**MÖHEEMA LMITIED**

CIN: L01132AS1972PLC001387

H S ROAD, DIBRUGARH (ASSAM) - 786 001

☐ : sahariagroupdtb@gmail.com ☎ : 0373-2328307



Particulars	3 months			9 months		Previous year ended 31st March 2025
	For the current Quarter ended	For the Preceding Quarter ended	For the corresponding 3 months ended in the previous year	Year to date for current period	Year to date corresponding to the previous year	
	31st December 2025	30th September 2025	31st December 2024	1st-April to 31st December 2025	1st-April to 31st December 2024	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Income from Operations</b>						
(Refer Notes Below)						
(a) Net Sales/Income from Operations (Net of excise duty)	382	454	307	1,089	1,090	1,160
(b) Other Operating Income						
<b>Total income from Operations (net)</b>	<b>382</b>	<b>454</b>	<b>307</b>	<b>1,089</b>	<b>1,090</b>	<b>1,160</b>
<b>2. Expenses</b>						
(a) Cost of Materials consumed	0	0	3	3	13	38
(b) Purchase of stock-in-trade	0	0	0	0	0	0
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0	0	0	0	(-42)
(d) Employee benefits expense	209	272	200	684	611	823
(e) Depreciation and amortisation expense	10	13	12	34	36	51
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0	0	0	0	0	0
- Cultivation Expenses	55	51	2	135	136	137
- Other Expenses	31	30	29	83	86	112
<b>Total Expenses</b>	<b>305</b>	<b>366</b>	<b>246</b>	<b>939</b>	<b>882</b>	<b>1,119</b>
<b>3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>77</b>	<b>88</b>	<b>61</b>	<b>150</b>	<b>208</b>	<b>41</b>
4. Other Income	0	0	0	1	0	600
<b>5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)</b>	<b>77</b>	<b>88</b>	<b>61</b>	<b>151</b>	<b>208</b>	<b>641</b>
6. Finance Costs	5	4	5	16	16	24
<b>7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)</b>	<b>72</b>	<b>84</b>	<b>56</b>	<b>135</b>	<b>192</b>	<b>617</b>
8. Exceptional Items	0	0	0	0	905	0
<b>9. Profit / (Loss) from ordinary activities before tax (7 + 8)</b>	<b>72</b>	<b>84</b>	<b>56</b>	<b>135</b>	<b>1,097</b>	<b>617</b>
10. Tax expense	0	0	0	0	0	0
<b>11. Net Profit / (Loss) from ordinary activities after tax (9 + 10)</b>	<b>72</b>	<b>84</b>	<b>56</b>	<b>135</b>	<b>1,097</b>	<b>617</b>
12. Extraordinary items (net of tax expense)	0	0	0	0	0	0
<b>13. Net Profit / (Loss) for the period (11 + 12)</b>	<b>72</b>	<b>84</b>	<b>56</b>	<b>135</b>	<b>1,097</b>	<b>617</b>

**MOHEEMA LIMITED**

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14. Share of Profit / (loss) of associates *	0	0	0	0	0	0	0	0
15. Minority Interest*	0	0	0	0	0	0	0	0
<b>16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 + 14 + 15) *</b>	<b>72</b>	<b>84</b>	<b>56</b>	<b>135</b>	<b>1,097</b>	<b>617</b>		
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	18
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	746	746	(-180)	(-180)	(-180)	746	(-180)	746
<b>Earnings Per Share (before extraordinary items) (of Rs 10/- each) (not annualised):</b>								
(a) Basic	0.00	0.00	0.00	0.00	0.01	0.00	0.01	0.00
(b) Diluted	0.00	0.00	0.00	0.00	0.01	0.00	0.01	0.00
<b>Earnings Per Share (after extraordinary items) (of Rs 10/- each) (not annualised):</b>								
(a) Basic	0.00	0.00	0.00	0.00	0.01	0.00	0.01	0.00
(b) Diluted	0.00	0.00	0.00	0.00	0.01	0.00	0.01	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.
- 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 03.02.2026. 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 December, 31, 2025 are also available on the Company's website [www.moheema.co.in](http://www.moheema.co.in)

For Moheema Limited

Director

DIN - 00788461

