



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 June 30, 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

Membership No 068499

UDIN : 25068499BMTCLK 5387

Place: Kolkata

Date: 12/08/2025

Statement of Standalone Unaudited Results for the Quarter and Months Ended 30th June, 2025

Rupees in Lakhs

Particulars	3 months ended	Preceding quarter ended	Corresponding	Previous year
	30-06-2025	31-03-2025	3 months ended in the previous year 30-06-2024	ended 31-03-2025
(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Audited
1. Income from Operations				
(a) Net Sales/Income from Operations (Net of excise duty)	253.516	69.681	199.031	1,159.681
(b) Other Operating Income	0.000	0.000	0.000	0.000
Total income from Operations (net)	253.516	69.681	199.031	1,159.681
2. Expenses				
(a) Cost of Materials consumed	22.455	22.690	0.000	35.690
(b) Purchase of stock-in-trade	0.000	0.000	0.000	0.000
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	(-42.284)	0.000	(-42.284)
(d) Employee benefits expense	201.938	213.260	186.059	824.260
(e) Depreciation and amortisation expense	11.100	14.600	0.000	50.600
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.000	0.000	0.000	0.000
- Cultivation Expenses	10.054	0.040	11.290	136.040
- Other Expenses	22.001	27.410	30.118	113.410
Total Expenses	267.549	235.716	227.467	1,117.716
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	(-14.033)	(-166.035)	(-28.436)	41.965
4. Other Income	0.280	1.746	0.035	1.955
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	(-13.752)	(-164.289)	(-28.401)	43.920
6. Finance Costs	5.761	7.140	5.236	23.140
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)	(-19.514)	(-171.429)	(-33.637)	20.780
8. Exceptional Items	0.000	(-306.915)	0.000	597.871
9. Profit / (Loss) from ordinary activities before tax (7 ± 8)	(-19.514)	(-478.344)	(-33.637)	618.651
10. Tax expense	0.000	1.430	0.000	1.430
11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	(-19.514)	(-479.774)	(-33.637)	617.221
12. Extraordinary items (net of tax expense)	0.000	0.000	0.000	0.000
13. Net Profit / (Loss) for the period (11 ± 12)	(-19.514)	(-479.774)	(-33.637)	617.221
14. Share of Profit / (loss) of associates *	0.000	0.000	0.000	0.000
15. Minority Interest*	0.000	0.000	0.000	0.000
16. Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (13 ± 14 ± 15) *	(-19.514)	(-479.774)	(-33.637)	617.221
17. Paid-up equity share capital 177785 shares of Rs 10/- each (Face Value of the Share shall be indicated)	17.779	17.779	17.779	17.779
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	(-179.749)	(-179.749)	(-179.749)	(-179.749)

Earnings Per Share (before extraordinary items)				
(of Rs 10/- each) (not annualised):				
(a) Basic	(-10.976)	(-269.862)	(-18.920)	347.173
(b) Diluted	(-10.976)	(-269.862)	(-18.920)	347.173
Earnings Per Share (after extraordinary items)				
(of Rs 10/- each) (not annualised):				
(a) Basic	(-10.976)	(-269.862)	(-18.920)	347.173
(b) Diluted	(-10.976)	(-269.862)	(-18.920)	347.173
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,

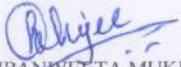
· The unaudited financial results of the Company were reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their respective meetings held on 12-08-2025. The statutory auditors have expressed an unmodified review conclusion on these results.

· The Company operates in a single reportable segment, viz manufacture and sale of tea, in accordance with Ind AS 108 - "Operating

· Prior Period figures have been rearranged/regrouped, wherever necessary.

· The result for the quarter ended on June, 30, 2025 are also available on the Company's website www.moheema.co.in

For Dipanweeta and Associates
CHARTERED ACCOUNTANTS
FRN 326983E



DIPANWEETA MUKHERJEE
Membership No 068499



For Moheema Limited



Director
DIN - 00788461

UDIN 25068499BMTCLK5387