



DIPANWEETA AND ASSOCIATES
CHARTERED ACCOUNTANTS
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Review Report to Moheema Limited

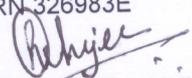
We have reviewed the accompanying statement of unaudited financial results of Moheema Limited for the period ended Sep 30, 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial 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.

Place: Kolkata
Date: 11/11/2025

For Dipanweeta and Associates
CHARTERED ACCOUNTANTS
FRN 326983E


DIPANWEETA MUKHERJEE
Membership No 068499

UDIN 25068499BMTCMS4694



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) *	84	(-20)	1,075	64	617	
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. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	746	746	(-180)	746	(-180)	

Earnings Per Share (before extraordinary items) (of Rs 10/- each) (not annualised):	(a) Basic	46.48	(-10.98)	0.01	35.51	347.17
	(b) Diluted	46.48	(-10.98)	0.01	35.51	347.17
Earnings Per Share (after extraordinary items) (of Rs 10/- each) (not annualised):	(a) Basic	46.48	(-10.98)	0.01	35.51	347.17
	(b) Diluted	46.48	(-10.98)	0.01	35.51	347.17
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 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 September, 30, 2025 are also available on the Company's website www.moheema.co.in

For Dipanweeta and Associates
CHARTERED ACCOUNTANTS
FRN 326983E

Dipanweeta Mukherjee
DIPANWEETA MUKHERJEE
Membership No 068499

25068499B MTC MS4694



For Moheema Limited

Amrit Saha

Director

DIN - 00788461