

RAMA VISION LIMITED

REGD.OFFICE: Ward No. 3, Bareilly Road, KICHHA, DISTT. UDHAM SINGH NAGAR (UTTARAKHAND) - 263148

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2020

Sl. No.	Particulars	(Rs. in Lakh except EPS)					
		Quarter Ended on			Half Year Ended		Year Ended on 31.03.2020 Audited
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	
I	Revenue from operations	1,489.79	1,129.16	1,103.58	2,618.95	2,218.01	4331.79
II	Other Income	0.88	0.41	0.32	1.29	1.09	12.95
III	TOTAL INCOME (I + II)	1,490.67	1,129.57	1,103.90	2,620.24	2,219.10	4,344.74
IV	EXPENSES						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of traded goods	1,260.24	539.56	904.25	1,799.80	1,519.31	3073.81
	Changes in Inventory of Stock-in-Trade	(138.48)	324.02	(122.83)	185.54	65.21	47.79
	Employee Benefits Expense	183.77	160.19	173.31	343.96	337.15	665.46
	Finance Costs	15.02	21.23	26.06	36.25	52.57	105.71
	Depreciation & Amortization Expense	7.96	9.63	8.93	17.59	17.86	35.96
	Other Expenses	141.46	58.80	108.63	200.26	212.76	411.04
	TOTAL EXPENSES (IV)	1,469.97	1,113.44	1,098.35	2,583.40	2,204.86	4,339.77
V	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (I-IV)	20.70	16.14	5.55	36.84	14.24	4.97
VI	EXCEPTIONAL ITEMS	-	-	-	-	-	-
VII	PROFIT BEFORE TAX (V-VI)	20.70	16.14	5.55	36.84	14.24	4.97
VIII	TAX EXPENSE						
	(1) Current Tax	2.91	-	-	2.91	-	-
	(2) Deferred Tax	5.39	4.19	1.42	9.58	3.68	1.30
	(3) MAT credit entitlement	(2.91)	-	-	(2.91)	-	-
	Total	5.39	4.19	1.42	9.58	3.68	1.30
IX	PROFIT FOR THE PERIOD FROM CONTINUING OPERATIONS (VII - VIII)	15.31	11.95	4.13	27.26	10.56	3.67
X	PROFIT / (LOSS) FROM DISCONTINUED OPERATIONS	-	-	-	-	-	-
XI	TAX EXPENSE OF DISCONTINUED OPERATIONS	-	-	-	-	-	-
XII	PROFIT / (LOSS) FROM DISCONTINUED OPERATIONS (AFTER TAX) (X-XI)	-	-	-	-	-	-
XIII	PROFIT FOR THE PERIOD (IX + XII)	15.31	11.95	4.13	27.26	10.56	3.67
XIV	OTHER COMPREHENSIVE INCOME						
	(1) Items that will not be reclassified to profit	0.62	0.51	0.18	1.13	1.17	1.93
	(2) Income tax relating to above	0.16	0.13	0.04	0.29	0.30	0.50
	(3) Items that will be reclassified to profit &	-	-	-	-	-	-
	(4) Income tax relating to above	-	-	-	-	-	-
	TOTAL OTHER COMPREHENSIVE INCOME	0.46	0.38	0.14	0.84	0.87	1.43
XV	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (XIII + XIV)	15.77	12.33	4.27	28.10	11.43	5.10
Sl. No.	Particulars	(Rs. in Lakh except EPS)					
		Quarter Ended on			Half Year Ended		Year Ended on 31.03.2020 Audited
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	
XVI	EARNINGS PER EQUITY SHARE (FOR CONTINUING OPERATIONS):-						
	(1) Basic	0.15	0.12	0.04	0.27	0.11	0.04
	(2) Diluted	0.15	0.12	0.04	0.27	0.11	0.04
XVII	EARNINGS PER EQUITY SHARE (FOR DISCONTINUED OPERATIONS):-						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XVIII	EARNINGS PER EQUITY SHARE (FOR DISCONTINUED & CONTINUING OPERATIONS):-						
	(1) Basic	0.15	0.12	0.04	0.27	0.11	0.04
	(2) Diluted	0.15	0.12	0.04	0.27	0.11	0.04

RAMA VISION LIMITED			
SUMMARY OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2020			
Particulars		As at	
		30.09.2020	31.03.2020
A	ASSETS		
1	Non-current assets	832.71	830.18
	(a) Property, Plant and Equipment		
	(b) Financial Assets	0.10	0.10
	(i) Investments	8.17	8.17
	(c) Other Non-Current Assets	840.98	838.45
	Sub-total - Non-current assets		
2	Current assets	1255.42	1440.96
	(a) Inventories		
	(b) Financial Assets	316.48	250.69
	(i) Trade receivables	1.06	0.81
	(ii) Cash and cash equivalents	4.94	4.94
	(iii) Other than Cash and cash equivalents	208.65	223.20
	(iv) Other Current Financial Assets	104.29	104.05
	(c) Current Tax Assets	1890.84	2024.65
	Sub-total - Current assets		
	TOTAL - ASSETS	2731.82	2863.10
B	EQUITY AND LIABILITIES		
	EQUITY	1002.63	1002.63
	(a) Equity Share Capital	789.46	761.37
	(b) Other Equity	1792.09	1764.00
	Sub-total - Shareholder's funds		
	LIABILITIES		
1	Non-current liabilities		
	(a) Financial Liabilities	186.14	50.92
	(i) Borrowings	94.79	85.64
	(b) Provisions	37.55	27.68
	(c) Deferred tax liabilities (net)	318.48	164.24
	Sub-total - Non-current liabilities		
2	Current liabilities		
	(a) Financial Liabilities	384.91	699.19
	(i) Borrowings	-	-
	(ii) Trade payables for MSME	72.27	102.47
	(iii) Trade payables other than MSME	26.68	22.62
	(iv) Other Financial Liabilities	126.12	98.53
	(b) Provisions	11.27	12.05
	(c) Other current liabilities	621.25	934.86
	Sub-total - Current liabilities		
	TOTAL - EQUITY AND LIABILITIES	2731.82	2863.10
UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30th SEPTEMBER, 2020			
		Six months ended	
		30.09.2020	30.09.2019
A	Cash Flow from Operating Activities	28.10	11.43
	Net Profit		
	Adjustments for :	17.59	17.86
	Depreciation	31.80	50.33
	Interest provided	(1.25)	4.79
	Provisions for doubtful debts	4.20	9.13
	Profit/(loss) on sale of property, plant & equipments	(1.13)	(1.17)
	Other comprehensive income	9.87	3.98
	Tax expense	(0.18)	(0.28)
	Interest & Dividend earned	89.00	96.07
	Operating profit before working capital changes		
	Adjustments for :	(48.89)	(143.73)
	Trade & Other receivables	185.54	65.21
	Inventories	5.76	45.51
	Trade payables & other liabilities	231.41	63.06
	Cash generated from operations	(31.77)	(47.21)
	Interest paid	(0.25)	(0.03)
	Direct Taxes paid / refund	199.39	15.82
	Net cash from operating activities		
B	Cash Flow from Investing Activities	(41.56)	(42.38)
	Purchase of property, plant & equipments	17.25	18.58
	Sale of property, plant & equipments	0.18	0.28
	Interest & Dividend received	(24.13)	(23.52)
	Net cash used in investing activities		
C	Cash Flow from Financing Activities	180.93	27.00
	Increase in long term borrowings	(41.66)	(12.19)
	Repayments of long term borrowings	(314.28)	(6.94)
	Increase/(Decrease) in short term borrowings	(175.01)	7.87
	Cash flow from financing activities	0.25	0.17
	Net increase in cash and cash equivalents	0.81	0.89
	Cash and Cash equivalents (Opening Balance)	1.06	1.04
	Cash and Cash equivalents (Closing Balance)		

Notes:-

1	The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 9, 2020. The Statutory Auditors have carried out a Limited Review of the above financial results.
2	The above unaudited financial results prepared in accordance with Companies (Indian Accounting Standard) Rules, 2015 (IND-AS) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
3	The company mainly operates only in one segment namely "Trading Activities" and hence segment details are not required to be published.
4	Pursuant to outbreak of coronavirus disease (COVID-19) worldwide and its declaration as global pandemic, the Government of India declared lockdown on March 24, 2020 which led the temporary suspension of operations of the Company and has impacted the overall business activities of the Company. COVID-19 has impacted the normal business operations of the Company by way of interruption in supply chain disruption, unavailability of personnel etc. during the lock-down period. After resumption of operations, the management has made detailed assessment of its liquidity position and has prepared future cash flow projections and also assessed the recoverability of its assets and factored assumptions used in the annual impairment assessment of its cash generating units, using various internal and external information. The situation is changing rapidly giving rise to inherent uncertainty around the extent and timing of the potential future impact of the COVID-19 which may be different from that estimated as at the date of approval of these financial statements. The Company will continue to closely monitor any material changes arising of future economic conditions and impact on its business.
5	Figures for the previous period and / or year have been regrouped or rearranged wherever considered necessary.

For and on behalf of the Board of Directors

Place: New Delhi

Date: November 9, 2020


(Satish Jain)
Chairman & Managing Director