

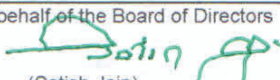
RAMA VISION LIMITED

REGD.OFFICE: Ward No. 3, Bareilly Road, KICHHA, DISTT. UDHAM SINGH NAGAR (UTTARAKHAND) - 263148
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 CIN: L32203UR1989PLC015645

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31.03.2021

Sl. No.	Particulars	(Rs. in Lakh except EPS)				
		Quarter Ended on			Year Ended on	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
I	Revenue from operations	1,411.33	1,473.88	971.85	5,504.16	4331.79
II	Other Income (Note No. 5)	55.13	0.41	11.15	56.82	12.95
III	TOTAL INCOME (I + II)	1,466.46	1,474.29	983.00	5,560.98	4,344.74
IV	EXPENSES					
	Cost of materials consumed	-	-	-	-	-
	Purchases of traded goods	870.17	1,158.14	685.37	3,828.10	3073.81
	Changes in Inventory of Stock-in-Trade	165.65	(34.61)	16.85	316.58	47.79
	Employee Benefits Expense	182.18	201.10	154.66	727.23	665.46
	Finance Costs	14.21	13.50	28.98	63.96	105.71
	Depreciation & Amortization Expense	8.35	10.06	9.15	36.01	35.96
	Other Expenses	131.51	99.18	98.53	430.96	411.04
	TOTAL EXPENSES (IV)	1,372.07	1,447.37	993.54	5,402.84	4,339.77
V	PROFIT / (LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX (I-IV)	94.39	26.92	(10.54)	158.14	4.97
VI	EXCEPTIONAL ITEMS	-	-	-	-	-
VII	PROFIT / (LOSS) BEFORE TAX (V-VI)	94.39	26.92	(10.54)	158.14	4.97
VIII	TAX EXPENSE					
	(1) Current Tax	(7.22)	4.31	-	-	-
	(2) Deferred Tax	8.69	7.00	(2.72)	25.27	1.30
	(3) MAT credit written off (Note No. 6)	109.45	(4.31)	-	102.23	-
	Total	110.92	7.00	(2.72)	127.50	1.30
IX	PROFIT / (LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (VII - VIII)	(16.53)	19.92	(7.82)	30.64	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 / (LOSS) FOR THE PERIOD (IX + XII)	(16.53)	19.92	(7.82)	30.64	3.67
XIV	OTHER COMPREHENSIVE INCOME / (LOSS)					
	(1) Items that will not be reclassified to profit & loss	(1.19)	0.72	(0.04)	0.65	1.93
	(2) Income tax relating to above	(0.30)	0.19	(0.01)	0.18	0.50
	(3) Items that will be reclassified to profit & loss	-	-	-	-	-
	(4) Income tax relating to above	-	-	-	-	-
	TOTAL OTHER COMPREHENSIVE INCOME / (LOSS)	(0.89)	0.53	(0.03)	0.47	1.43
XV	TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE PERIOD (XIII + XIV)	(17.42)	20.45	(7.85)	31.11	5.10
XVI	EARNINGS PER EQUITY SHARE (FOR CONTINUING OPERATIONS):-					
	(1) Basic	(0.16)	0.20	(0.08)	0.31	0.04
	(2) Diluted	(0.16)	0.20	(0.08)	0.31	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	(0.16)	0.20	(0.08)	0.31	0.04
	(2) Diluted	(0.16)	0.20	(0.08)	0.31	0.04

RAMA VISION LIMITED			
SUMMARY OF ASSETS AND LIABILITIES AS AT 31st MARCH, 2021			
		(Rs. in Lakh except EPS)	
Particulars		As at	
		31.03.2021	31.03.2020
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	710.70	830.19
	(b) Financial Assets		
	(i) Investments	0.10	0.10
	(c) Other Non-Current Assets	8.61	8.17
	Sub-total - Non-current assets	719.41	838.46
2	Current assets		
	(a) Inventories	1124.38	1440.96
	(b) Financial Assets		
	(i) Trade receivables	273.09	250.69
	(ii) Cash and cash equivalents	201.35	0.81
	(iii) Other than Cash and cash equivalents	5.21	4.94
	(iv) Other Current Financial Assets	229.22	223.20
	(c) Current Tax Assets	3.94	104.05
	Sub-total - Current assets	1837.19	2024.65
	TOTAL - ASSETS	2556.60	2863.11
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	1002.63	1002.63
	(b) Other Equity	792.49	761.37
	Sub-total - Shareholder's funds	1795.12	1764.00
	LIABILITIES		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	152.97	50.93
	(b) Provisions	91.22	85.64
	(c) Deferred tax liabilities (net)	53.13	27.68
	Sub-total - Non-current liabilities	297.32	164.25
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	239.28	699.19
	(ii) Trade payables for MSME	-	-
	(iii) Trade payables other than MSME	45.61	102.47
	(iv) Other Financial Liabilities	45.26	22.62
	(b) Provisions	13.41	12.05
	(c) Other current liabilities	120.60	98.53
	Sub-total - Current liabilities	464.16	934.86
	TOTAL - EQUITY AND LIABILITIES	2556.60	2863.11

RAMA VISION LIMITED			
CASH FLOWS STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021			
		YEAR ENDED ON	
		31.03.2021	31.03.2020
A	Cash Flow from Operating Activities		
	Net Profit	31.12	5.10
	Adjustments for :		
	Depreciation	36.01	35.96
	Interest provided	58.77	102.43
	Provisions for doubtful debts	8.21	3.92
	Profit /(loss) on sale of property, plant & equipments	(49.95)	18.38
	Other comprehensive income	(0.65)	(1.93)
	Tax expense	127.68	1.80
	Interest & Dividend earned	(0.32)	(10.58)
	Operating profit before working capital changes	210.87	155.08
	Adjustments for :		
	Trade & Other receivables	(43.13)	(23.42)
	Inventories	316.58	47.79
	Trade payables & other liabilities	(27.86)	79.22
	Cash generated from operations	456.46	258.67
	Interest paid	(52.33)	(95.65)
	Direct Taxes paid / refund	(2.12)	(1.38)
	Net cash from operating activities	402.01	161.64
B	Cash Flow from Investing Activities		
	Purchase of property, plant & equipments	(46.32)	(101.79)
	Sale of property, plant & equipments	179.75	36.96
	Interest & Dividend received	0.32	10.58
	Net cash used in investing activities	133.75	(54.25)
C	Cash Flow from Financing Activities		
	Increase in long term borrowings	149.88	67.00
	Repayments of long term borrowings	(25.19)	(20.69)
	Increase / (Decrease) in short term borrowings	(459.91)	(153.77)
	Cash flow from financing activities	(335.22)	(107.46)
	Net increase in cash and cash equivalents	200.54	(0.06)
	Cash and Cash equivalents (Opening Balance)	0.81	0.87
	Cash and Cash equivalents (Closing Balance)	201.35	0.81
Notes:-			
1	The above audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 18th June, 2021.		
2	The above audited 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 figures for quarter ended 31st March 2021 and 31st March 2020 are the balancing figures between the audited figures in respect of the full financial year and the reviewed year-to-date figures up to the third quarter of the financial year.		
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. The Government started lifting the lockdown from May 2020 onwards but due to commencement of second wave of COVID-19 lockdown was again imposed in April 2021. 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. 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	Other income for the quarter and year ended on 31st March, 2021 includes profit on sale of property plant and equipments Rs. 49.95 Lacs.		
6	From financial year 2020-21 relevant to the assessment year 2021-22 the Company elected to exercise the option permitted under section 115BAA of the Income-tax Act, 1961 as introduced by the Taxation Laws (Amendment) Act, 2019 with effect from financial year relevant to the assessment year 2020-21. Accordingly, MAT credit entitlement has been written off and included under Tax Expenses and Deferred Tax Liability/Asset has been re-measured on the rate prescribed in the said section.		
7	The company mainly operates only in one segment namely "Trading Activities" and hence segment details are not required to be		
8	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			
 (Satish Jain) Chairman & Managing Director DIN:- 00052215			
Place: New Delhi Date: June 18, 2021			