

RAMA VISION LIMITED

REGD.OFFICE: Ward No. 3, Bareilly Road, KICHHA, DISTT. UDHAM SINGH NAGAR (UTTARAKHAND) - 263148
 Tel: 05944-264263 Website: www.ramavisionltd.com e-mail:sehgal@ramavisionltd.com
 CIN: L32203UR1989PLC015645

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER
 ENDED 30.06.2021**

Sl. No.	Particulars	(Rs. in Lakh except EPS)			
		Quarter Ended on			Year Ended on
		30.06.2021 (Reviewed)	31.03.2021 (Note No. 5)	30.06.2020 (Reviewed)	31.03.2021 (Audited)
I	Revenue from operations	1,231.25	1,411.33	1,129.16	5,504.16
II	Other Income	0.40	55.13	0.41	56.82
III	TOTAL INCOME (I + II)	1,231.65	1,466.46	1,129.57	5,560.98
IV	EXPENSES				
	Cost of materials consumed	-	-	-	-
	Purchases of traded goods	866.77	870.17	539.56	3,828.10
	Changes in Inventory of Stock-in-Trade	42.77	165.65	324.02	316.58
	Employee Benefits Expense	196.57	182.18	160.19	727.23
	Finance Costs	5.07	14.21	21.23	63.96
	Depreciation & Amortization Expense	9.00	8.35	9.63	36.01
	Other Expenses	85.17	131.51	58.80	430.96
	TOTAL EXPENSES (IV)	1,205.35	1,372.07	1,113.43	5,402.84
V	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (I-IV)	26.30	94.39	16.14	158.14
VI	EXCEPTIONAL ITEMS	-	-	-	-
VII	PROFIT BEFORE TAX (V-VI)	26.30	94.39	16.14	158.14
VIII	TAX EXPENSE				
	(1) Current Tax	-	(7.22)	-	-
	(2) Deferred Tax	6.61	8.69	4.19	25.27
	(3) MAT credit written off	-	109.45	-	102.23
	Total	6.61	110.92	4.19	127.50
IX	PROFIT / (LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (VII - VIII)	19.69	(16.53)	11.95	30.64
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)	19.69	(16.53)	11.95	30.64
XIV	OTHER COMPREHENSIVE INCOME / (LOSS)				
	(1) Items that will not be reclassified to profit & loss	0.22	(1.19)	0.51	0.65
	(2) Income tax relating to above	0.06	(0.30)	0.13	0.18
	(3) Items that will be reclassified to profit & loss	-	-	-	-
	(4) Income tax relating to above	-	-	-	-
	TOTAL OTHER COMPREHENSIVE INCOME / (LOSS)	0.16	(0.89)	0.38	0.47
XV	TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE PERIOD (XIII + XIV)	19.85	(17.42)	12.33	31.11

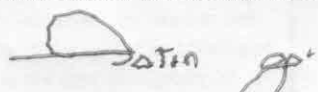

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		Quarter Ended on			Year Ended on
		30.06.2021 (Reviewed)	31.03.2021 (Note No. 5)	30.06.2020 (Reviewed)	31.03.2021 (Audited)
XVI	EARNINGS PER EQUITY SHARE (FOR CONTINUING OPERATIONS):-				
	(1) Basic	0.20	(0.16)	0.12	0.31
	(2) Diluted	0.20	(0.16)	0.12	0.31
XVII	EARNINGS PER EQUITY SHARE (FOR DISCONTINUED OPERATIONS):-				
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
XVIII	EARNINGS PER EQUITY SHARE (FOR DISCONTINUED & CONTINUING OPERATIONS):-				
	(1) Basic	0.20	(0.16)	0.12	0.31
	(2) Diluted	0.20	(0.16)	0.12	0.31

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 9th August, 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	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.
4	The company mainly operates only in one segment namely "Trading Activities" and hence segment details are not required to be published.
5	The figures for quarter ended 31st March 2021 are the balancing figures between the audited figures in respect of the full financial year 2020-21 and the reviewed figures up to the third quarter ended 31.12.2020 of the financial year 2020-21.
6	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
Place : New Delhi
Date : 9th August, 2021


(Satish Jain)
Chairman & Mg. Director
DIN:- 00052215 

Auditor's Review Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
Rama Vision Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Rama Vision Limited for the period ended 30th June 2021 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, is the responsibility of the Company's Management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. **Emphasis of Matter –**

We draw attention to Note 3 of the accompanying standalone financial results, which describes the management's evaluation of impact of uncertainties related to COVID-19 and its consequential effects on the operations of the Company. Our conclusion is not modified in respect of this matter.
5. 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.



SURESH KUMAR MITTAL & CO.
CHARTERED ACCOUNTANTS

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6. The Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year-to-date figures up to the third quarter of that financial year, which were subjected to a limited review by us, as required under the listing Regulations.

Place: New Delhi

Date: 9th August, 2021

UDIN: 21521915AAAAEA2677



For Suresh Kumar Mittal & Co
Chartered Accountants
Firm Registration No. 500063N

(Ankur Bagla)
PARTNER

Membership Number: 521915