

**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 AND  
 HALF YEAR ENDED 30.09.2022**

Sl. No.	Particulars	(Rs. in Lakh except EPS)					
		Quarter Ended on			Half Year Ended		Year Ended on 31.03.2022 Audited
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	
I	Revenue from operations	2,072.97	1,945.25	1,512.61	4,018.22	2,743.86	6,174.41
II	Other Income	0.85	3.47	2.33	4.32	2.73	5.53
III	<b>TOTAL INCOME (I + II)</b>	<b>2,073.82</b>	<b>1,948.72</b>	<b>1,514.94</b>	<b>4,022.54</b>	<b>2,746.59</b>	<b>6,179.94</b>
IV	<b>EXPENSES</b>						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of traded goods	1,584.25	1,741.31	1,093.05	3,325.56	1,959.82	4,698.21
	Changes in Inventory of Stock-in-Trade	(48.96)	(283.04)	42.22	(332.00)	84.99	(131.48)
	Employee Benefits Expense	235.72	217.97	201.85	453.69	398.42	824.79
	Finance Costs	19.92	14.27	6.85	34.19	11.92	31.99
	Depreciation & Amortization Expense	10.47	10.11	10.05	20.58	19.05	38.28
	Other Expenses	175.81	160.01	128.74	335.82	213.91	524.14
	<b>TOTAL EXPENSES (IV)</b>	<b>1,977.21</b>	<b>1,860.63</b>	<b>1,482.76</b>	<b>3,837.83</b>	<b>2,688.11</b>	<b>5,985.93</b>
V	<b>PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (I-IV)</b>	<b>96.61</b>	<b>88.09</b>	<b>32.18</b>	<b>184.71</b>	<b>58.48</b>	<b>194.01</b>
VI	<b>EXCEPTIONAL ITEMS</b>	-	-	-	-	-	-
VII	<b>PROFIT BEFORE TAX (V-VI)</b>	<b>96.61</b>	<b>88.09</b>	<b>32.18</b>	<b>184.71</b>	<b>58.48</b>	<b>194.01</b>
VIII	<b>TAX EXPENSE</b>						
	(1) Current Tax	26.02	20.03	-	46.05	-	14.75
	(2) Deferred Tax	(1.28)	2.14	8.10	0.86	14.71	32.86
	(3) Earlier years Tax	0.55	-	-	0.55	-	-
	Total	25.29	22.17	8.10	47.46	14.71	47.61
IX	<b>PROFIT / (LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (VII - VIII)</b>	<b>71.32</b>	<b>65.92</b>	<b>24.08</b>	<b>137.25</b>	<b>43.77</b>	<b>146.40</b>
X	<b>PROFIT / (LOSS) FROM DISCONTINUED OPERATIONS</b>	-	-	-	-	-	-
XI	<b>TAX EXPENSE OF DISCONTINUED OPERATIONS</b>	-	-	-	-	-	-
XII	<b>PROFIT / (LOSS) FROM DISCONTINUED OPERATIONS (AFTER TAX) (X-XI)</b>	-	-	-	-	-	-
XIII	<b>PROFIT / (LOSS) FOR THE PERIOD (IX +XII)</b>	<b>71.32</b>	<b>65.92</b>	<b>24.08</b>	<b>137.25</b>	<b>43.77</b>	<b>146.40</b>
XIV	<b>OTHER COMPREHENSIVE INCOME / (LOSS)</b>						
	(1) Items that will not be reclassified to profit & loss	(0.33)	(0.30)	0.33	(0.63)	0.55	(4.97)
	(2) Income tax relating to above	(0.08)	(0.08)	0.08	(0.16)	0.14	(1.25)
	(3) Items that will be reclassified to profit & loss	-	-	-	-	-	-
	(4) Income tax relating to above	-	-	-	-	-	-
	<b>TOTAL OTHER COMPREHENSIVE INCOME / (LOSS)</b>	<b>(0.25)</b>	<b>(0.22)</b>	<b>0.25</b>	<b>(0.47)</b>	<b>0.41</b>	<b>(3.72)</b>
XV	<b>TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE PERIOD (XIII + XIV)</b>	<b>71.07</b>	<b>65.70</b>	<b>24.33</b>	<b>136.78</b>	<b>44.18</b>	<b>142.68</b>



Sl. No.	Particulars	(Rs. in Lakh except EPS)						
		Quarter Ended on			Half Year Ended		Year Ended on 31.03.2022 Audited	
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021		
XVI	EARNINGS PER EQUITY SHARE (FOR CONTINUING OPERATIONS):-							
	(1) Basic	0.71	0.66	0.24	1.37	0.44	1.46	
	(2) Diluted	0.71	0.66	0.24	1.37	0.44	1.46	
XVII	EARNINGS PER EQUITY SHARE (FOR DISCONTINUED OPERATIONS):-							
	(1) Basic	-	-	-	-	-	-	
	(2) Diluted	-	-	-	-	-	-	
XVIII	EARNINGS PER EQUITY SHARE (FOR DISCONTINUED & CONTINUING OPERATIONS):-							
	(1) Basic	0.71	0.66	0.24	1.37	0.44	1.46	
	(2) Diluted	0.71	0.66	0.24	1.37	0.44	1.46	
RAMA VISION LIMITED								
SUMMARY OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2022								
Particulars						As at		
						30.09.2022	31.03.2022	
A	ASSETS							
1	Non-current assets							
	(a) Property, Plant and Equipment					862.55	859.15	
	(c) Financial Assets							
	(i) Investments					0.84	0.84	
	(ii) Other Financial Assets					8.14	8.97	
	(c) Other Non-current Assets					66.79	66.79	
	Sub-total - Non-current assets					938.32	935.75	
2	Current assets							
	(a) Inventories					1587.85	1255.86	
	(b) Financial Assets							
	(i) Trade receivables					485.43	378.22	
	(ii) Cash and cash equivalents					301.13	450.58	
	(iii) Other than Cash and cash equivalents					3.71	5.45	
	(iv) Other Current Financial Assets					261.01	218.98	
	(c) Current Tax Assets					24.59	14.86	
	Sub-total - Current assets					2663.72	2323.95	
	TOTAL - ASSETS					3602.04	3259.70	
B	EQUITY AND LIABILITIES							
	EQUITY							
	(a) Equity Share Capital					1002.63	1002.63	
	(b) Other Equity					1071.95	935.17	
	Sub-total - Shareholder's funds					2074.58	1937.80	
	LIABILITIES							
1	Non-current liabilities							
	(a) Financial Liabilities							
	(i) Borrowings					133.83	153.06	
	(b) Provisions					95.73	102.89	
	(c) Deferred tax liabilities (net)					85.44	84.74	
	Sub-total - Non-current liabilities					315.00	340.69	
2	Current liabilities							
	(a) Financial Liabilities							
	(i) Borrowings					898.65	681.33	
	(ii) Trade payables for MSME					-	-	
	(iii) Trade payables other than MSME					102.44	143.72	
	(iv) Other Financial Liabilities					154.95	128.44	
	(b) Provisions					56.43	27.72	
	Sub-total - Current liabilities					1212.47	981.21	
	TOTAL - EQUITY AND LIABILITIES					3602.04	3259.70	



**UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30th SEPTEMBER, 2022**

		Six months ended	
		30.09.2022	30.09.2021
<b>A</b>	<b>Cash Flow from Operating Activities</b>		
	Net Profit	136.77	44.16
	Adjustments for :		
	Depreciation	20.58	19.05
	Interest provided	29.65	7.24
	Provisions for doubtful debts	1.71	(9.11)
	Profit /(loss) on sale of property, plant & equipments	2.98	(1.29)
	Other comprehensive income	0.63	(0.55)
	Tax expense	47.30	14.85
	Interest & Dividend earned	(0.30)	(0.79)
	Operating profit before working capital changes	239.32	73.56
	Adjustments for :		
	Trade & Other receivables	(148.38)	21.89
	Inventories	(332.00)	84.99
	Trade payables & other liabilities	(24.52)	154.00
	Cash generated from operations	(265.58)	334.45
	Interest paid	(29.65)	(7.24)
	Direct Taxes paid / refund	(25.66)	(0.32)
	Net cash from operating activities	(320.89)	326.89
<b>B</b>	<b>Cash Flow from Investing Activities</b>		
	Purchase of property, plant & equipments	(33.99)	(260.08)
	Sale of property, plant & equipments	7.04	1.59
	Interest & Dividend received	0.30	0.79
	Net cash used in investing activities	(26.65)	(257.70)
<b>C</b>	<b>Cash Flow from Financing Activities</b>		
	Increase in long term borrowings	21.00	-
	Repayments of long term borrowings	(35.03)	(14.28)
	Increase / (Decrease) in short term borrowings	212.12	244.48
	Cash flow from financing activities	198.08	230.20
	Net increase in cash and cash equivalents	(149.45)	299.39
	Cash and Cash equivalents (Opening Balance)	450.58	201.35
	Cash and Cash equivalents (Closing Balance)	301.13	500.74

**Notes:-**

- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 9th November, 2022.
- 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.
- The company mainly operates only in one segment namely "Trading Activities" and hence segment details are not required to be published.
- 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 & Mg. Director

DIN:- 00052215

Place : New Delhi

Date : 09th November, 2022



**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 quarter ended 30<sup>th</sup> September, 2022 and the period from 1<sup>st</sup> April, 2022 to 30<sup>th</sup> September, 2022 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. 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 Suresh Kumar Mittal & Co  
Chartered Accountants  
Firm Registration No. 500063N



(ANKUR BAGLA)  
PARTNER

Membership Number: 521915

Place: New Delhi  
Date: 09<sup>th</sup> November, 2022  
UDIN: 22521915BCQDFL9513

