

# **Integrated Filing (Finance) Ind AS**

## **RAMA VISION LIMITED**

### **General Information**

Scrip code*	523289	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	NOTLISTED	
ISIN*	INE763B01013	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	05-02-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	28-01-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Third quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited	
Segment Reporting	Multi segment	
Description of single segment		
Start date of board meeting	05-02-2026	
Start time of board meeting	13:00:00	
End date of board meeting	05-02-2026	
End time of board meeting	13:17:00	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	false	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	<a href="#">Textual Information(1)</a>

## Text Block

<a href="#">Textual Information(1)</a>	Not applicable since there is no default.
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## Financial Results - Ind-AS

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm- yyyy)
Date of start of reporting period	01-10- 2025	01-04- 2025
Date of end of reporting period	31-12- 2025	31-12- 2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Part I	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>	
<b>1</b>	<b>Income</b>	
	Revenue from operations	4,193.04    11,649.65
	Other income	8.25    23.89
	<b>Total income</b>	4,201.29    11,673.54
<b>2</b>	<b>Expenses</b>	
(a)	Cost of materials consumed	87.16    166.61
(b)	Purchases of stock-in-trade	2,591.82    7,810.51
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(229.20)    (648.73)
(d)	Employee benefit expense	488.42    1,256.67
(e)	Finance costs	58.79    160.02
(f)	Depreciation, depletion and amortisation expense	45.84    136.49
(g)	<b>Other Expenses</b>	
1	Others Selling & Disribution expense	453.44    1,156.51
2	Freight, Courier & Forwarding expense	113.97    293.06
3	Travelling & Conveyance	112.05    314.43
4	Consumption of Stores, Spares and Packing Materials	78.20    132.05
5	Rent	16.13    47.36
6	Power & Fuels	13.15    30.90
7	Repair Others	8.25    24.45
8	Insurance	6.18    18.10
9	Postage & Telephone	5.34    14.43
10	Miscellaneous expenses	19.35    73.55
	<b>Total other expenses</b>	826.06    2,104.84
	<b>Total expenses</b>	3,868.89    10,986.41
<b>3</b>	<b>Total profit before exceptional items and tax</b>	
		332.40    687.13
4	Exceptional items	(74.44)    (74.44)
5	<b>Total profit before tax</b>	257.96    612.69
<b>6</b>	<b>Tax expense</b>	
7	Current tax	75.28    161.91
8	Deferred tax	(7.04)    (6.15)
9	<b>Total tax expenses</b>	68.24    155.76
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00    0.00

11	<b>Net Profit Loss for the period from continuing operations</b>	189.72	456.93
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	<b>Net profit (loss) from discontinued operation after tax</b>	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	<b>Total profit (loss) for period</b>	189.72	456.93
17	Other comprehensive income net of taxes	(11.54)	(11.44)
18	<b>Total Comprehensive Income for the period</b>	178.18	445.49
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	<b>Details of equity share capital</b>		
	Paid-up equity share capital	1,042.63	1,042.63
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		
23	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	1.82	4.38
	Diluted earnings (loss) per share from continuing operations	1.82	4.38
ii	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	1.82	4.38
	Diluted earnings (loss) per share from continuing and discontinued operations	1.82	4.38
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	<a href="#">Textual Information(1)</a>	

## Text Block

<p><a href="#">Textual Information(1)</a></p>	<p>1. The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Feb.05, 2026. ' 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 Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code 2020 which have been made affective from November 21, 2025. The Ministry of Labour &amp; Employment has also published draft Central Rules and FAQ's to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes, consistent with the guidance provided by the Institute of Chartered Accountants of India, as exceptional items in these financial results. The incremental impact consists of gratuity of Rs. 50.70 Lacs and compensated absences of Rs. 23.74 lacs. The company continues to monitor the finalization of Central/ State Rules and clarifications from the Government and would provide appropriate accounting effect on the basis of such development as needed. ' 4.Figures for the previous period and / or year have been regrouped or rearranged wherever considered necessary.</p>
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## Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm- yyyy)
Date of start of reporting period	01-10- 2025	01-04- 2025
Date of end of reporting period	31-12- 2025	31-12- 2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
<b>1 Segment Revenue (Income)</b>		
<b>(net sale/income from each segment should be disclosed)</b>		
1 Trading	4,053.00	11,441.98
2 Manufacturing	223.61	486.58
3 Unallocated	0.00	0.00
<b>Total Segment Revenue</b>	4,276.61	11,928.56
<b>Less: Inter segment revenue</b>	83.57	278.91
<b>Revenue from operations</b>	4,193.04	11,649.65
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1 Trading	394.82	857.13
2 Manufacturing	(3.63)	(9.98)
3 Unallocated	0.00	0.00
<b>Total Profit before tax</b>	391.19	847.15
<b>i. Finance cost</b>	58.79	160.02
<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	74.44	74.44
<b>Profit before tax</b>	257.96	612.69
<b>3 (Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>		
1 Trading	4,943.39	4,943.39
2 Manufacturing	2,183.72	2,183.72
3 Unallocated	0.00	0.00
<b>Total Segment Assets</b>	7,127.11	7,127.11
<b>Un-allocable Assets</b>	0.00	0.00
<b>Net Segment Assets</b>	7,127.11	7,127.11
<b>4 Segment Liabilities</b>		
<b>Segment Liabilities</b>		
1 Trading	2,537.27	2,537.27
2 Manufacturing	935.01	935.01
3 Unallocated	165.74	165.74
<b>Total Segment Liabilities</b>	3,638.02	3,638.02
<b>Un-allocable Liabilities</b>	0.00	0.00
<b>Net Segment Liabilities</b>	3,638.02	3,638.02
Disclosure of notes on segments		

## Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm- yyyy)
Date of start of reporting period	01-10- 2025	01-04- 2025
Date of end of reporting period	31-12- 2025	31-12- 2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 Item that will not be reclassified to profit and loss	(15.42)	(15.29)
Total Amount of items that will not be reclassified to profit and loss	(15.42)	(15.29)
2 Income tax relating to items that will not be reclassified to profit or loss	(3.88)	(3.85)
<b>3 Amount of items that will be reclassified to profit and loss</b>		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income	(11.54)	(11.44)

### Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditor's Comment on (i) and (ii) above
No records available							

Objects for which funds have been raised and where there has been a deviation, in the following table:

<b>Sr.</b>	<b>Original Object</b>	<b>Modified Object, if any</b>	<b>Original Allocation</b>	<b>Modified allocation, if any</b>	<b>Funds Utilised</b>	<b>Amount of Deviation/Variation for the quarter according to applicable object</b>	<b>Remarks if any</b>
No records available							