

RAMA VISION LIMITED

Regd. Off. : Plot No. 10/1 & 10/2, Khasra No. 302 & 307, Himalayan Mega Food Park, Village Mahuakhera Ganj, Kashipur – 244713
 Distt. Udham Singh Nagar (UTTARKHAND) Website: www.ramavisionltd.com e-mail: sehgal@ramavisionltd.com
 CIN: L32203UR1989PLC015645

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2023

Sl. No.	Particulars	(Rs. in Lakh except EPS)					
		Quarter Ended on			Half Year Ended on		Year Ended on
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023 Audited
I	Revenue from operations	2,196.04	2,021.73	2,072.97	4,217.78	4,018.22	8,185.66
II	Other Income	2.67	11.19	0.85	13.85	4.32	7.28
III	TOTAL INCOME (I + II)	2,198.71	2,032.92	2,073.82	4,231.63	4,022.54	8,192.94
IV	EXPENSES						
	Cost of materials consumed	-	-	-	-	-	-
	Purchases of traded goods	1,775.06	1,332.93	1,584.25	3,107.99	3,325.56	6,354.14
	Changes in Inventory of Stock-in-Trade	(169.56)	149.04	(48.96)	(20.52)	(332.00)	(292.29)
	Employee Benefits Expense	260.98	264.26	235.72	525.24	453.69	972.11
	Finance Costs	30.09	20.73	19.92	50.82	34.19	83.14
	Depreciation & Amortization Expense	10.83	10.72	10.47	21.55	20.58	41.72
	Other Expenses	182.91	161.34	175.81	344.25	335.81	687.73
	TOTAL EXPENSES (IV)	2,090.31	1,939.02	1,977.21	4,029.33	3,837.83	7,846.55
V	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (I-IV)	108.40	93.90	96.61	202.30	184.71	346.39
VI	EXCEPTIONAL ITEMS	-	-	-	-	-	-
VII	PROFIT BEFORE TAX (V-VI)	108.40	93.90	96.61	202.30	184.71	346.39
VIII	TAX EXPENSE						
	(1) Current Tax	29.40	20.38	26.02	49.79	46.05	88.85
	(2) Deferred Tax	(2.09)	3.26	(1.28)	1.17	0.86	(1.23)
	(3) Earlier years Tax	2.28	-	0.55	2.28	0.55	4.82
	Total	29.59	23.64	25.29	53.24	47.46	92.44
IX	PROFIT / (LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (VII - VIII)	78.81	70.26	71.32	149.06	137.25	253.95
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)	78.81	70.26	71.32	149.06	137.25	253.95
XIV	OTHER COMPREHENSIVE INCOME / (LOSS)						
	(1) Items that will not be reclassified to profit & loss	(1.40)	(1.53)	(0.33)	(2.92)	(0.63)	(6.10)
	(2) Income tax relating to above	(0.35)	(0.38)	(0.08)	(0.74)	(0.16)	(1.54)
	(3) Items that will be reclassified to profit & loss	-	-	-	-	-	-
	(4) Income tax relating to above	-	-	-	-	-	-
	TOTAL OTHER COMPREHENSIVE INCOME / (LOSS)	(1.05)	(1.15)	(0.25)	(2.18)	(0.47)	(4.56)
XV	TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE PERIOD (XIII + XIV)	77.76	69.11	71.07	146.88	136.78	249.39
XVI	Equity Share Capital	1,042.63	1002.63	1,002.63	1042.63	1002.63	1002.63
XVII	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year i.e., as on 31.03.2023						1,241.69
XVIII	EARNINGS PER EQUITY SHARE (FOR CONTINUING OPERATIONS):-						
	(1) Basic	0.79	0.70	0.71	1.49	1.37	2.53
	(2) Diluted	0.79	0.70	0.71	1.49	1.37	2.53
XIX	EARNINGS PER EQUITY SHARE (FOR DISCONTINUED OPERATIONS):-						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XX	EARNINGS PER EQUITY SHARE (FOR DISCONTINUED & CONTINUING OPERATIONS):-						
	(1) Basic	0.79	0.70	0.71	1.49	1.37	2.53
	(2) Diluted	0.79	0.70	0.71	1.49	1.37	2.53

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SUMMARY OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2023

(Rs. in Lakh)

Particulars	As at	
	30.09.2023	31.03.2023
A ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	913.01	895.31
(b) Capital work in progress	810.37	88.78
(c) Financial Assets		
(i) Investments	0.74	0.74
(ii) Other Financial Assets	20.29	16.23
(c) Other Non-current Assets	152.66	256.69
Sub-total - Non-current assets	1897.07	1257.75
2 Current assets		
(a) Inventories	1568.67	1548.15
(b) Financial Assets		
(i) Trade receivables	607.82	485.48
(ii) Cash and cash equivalents	603.78	113.18
(iii) Other than Cash and cash equivalents	27.61	28.28
(iv) Other Current Financial Assets	236.98	257.00
(c) Current Tax Assets	40.42	69.10
Sub-total - Current assets	3085.28	2501.19
TOTAL - ASSETS	4982.35	3758.94
B EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1042.63	1002.63
(b) Other Equity	1519.83	1241.68
Sub-total - Shareholder's funds	2562.46	2244.31
LIABILITIES		
1 Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	391.08	235.31
(b) Other Non-current liabilities	237.60	-
(c) Provisions	106.01	110.17
(d) Deferred tax liabilities (net)	82.40	81.97
Sub-total - Non-current liabilities	817.09	427.45
2 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1198.36	738.54
(ii) Trade payables for MSME	-	-
(iii) Trade payables other than MSME	72.60	67.65
(iv) Other Financial Liabilities	269.66	176.96
(b) Provisions	62.18	104.01
Sub-total - Current liabilities	1602.80	1087.18
TOTAL - EQUITY AND LIABILITIES	4982.35	3758.94

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UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30th SEPTEMBER, 2023

		(Rs. in Lakh)	
		Six months ended on	
		30.09.2023	30.09.2022
A	Cash Flow from Operating Activities		
	Net Profit	146.86	136.77
	Adjustments for :		
	Depreciation	21.55	20.58
	Interest provided	46.60	29.65
	Provisions for doubtful debts	1.97	1.71
	Profit /(loss) on sale of property, plant & equipments	(0.51)	2.98
	Other comprehensive income	2.92	0.63
	Tax expense	52.50	47.30
	Interest & Dividend earned	(0.92)	(0.30)
	Operating profit before working capital changes	270.97	239.32
	Adjustments for :		
	Trade & Other receivables	(8.84)	(148.38)
	Inventories	(20.52)	(332.00)
	Trade payables & other liabilities	90.72	(24.52)
	Cash generated from operations	332.33	(265.58)
	Interest paid	(46.60)	(29.65)
	Direct Taxes paid / refund	(60.17)	(25.66)
	Net cash from operating activities	225.56	(320.89)
B	Cash Flow from Investing Activities		
	Purchase of property, plant & equipments	(764.27)	(33.99)
	Sale of property, plant & equipments	3.94	7.04
	Interest & Dividend received	0.92	0.30
	Net cash used in investing activities	(759.41)	(26.65)
C	Cash Flow from Financing Activities		
	Amount received against convertible equity share warrants	171.28	-
	Govt. Grant in aid on property, plant & equipments	237.60	-
	Increase in long term borrowings	190.76	21.00
	Repayments of long term borrowings	(31.43)	(35.03)
	Increase / (Decrease) in short term borrowings	456.25	212.12
	Cash flow from financing activities	1,024.46	198.08
	Net increase in cash and cash equivalents	490.61	(149.45)
	Cash and Cash equivalents (Opening Balance)	113.17	450.58
	Cash and Cash equivalents (Closing Balance)	603.78	301.13

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 30th October, 2023.
- 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 The company on 13.03.2023 had allotted 4,00,000 Nos. convertible equity share warrants of Rs. 57.10 each to promoters which have been converted into 4,00,000 equity shares of Rs. 10 each at a premium of Rs. 47.10 per share on 16.09.2023.
- 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

(Satish Jain)

Chairman & Mg. Director

DIN:- 00052215

Place : New Delhi

Date : 30th October, 2023

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 30th September, 2023 and the period from 1st April, 2023 to 30th September, 2023 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



Rashi Goswami
(RASHI GOSWAMI)
PARTNER

Membership Number: 522561

Place: New Delhi
Date: 30th October, 2023
UDIN: 23522561BGYYTH6928