



RAMA VISION LIMITED

Corp. Off.: Rama House, 23, Najafgarh Road, Industrial Area, Shivaji Marg, New Delhi-110015 (INDIA)
Tel.: 011-45349999 Website: www.ramavisionltd.com Email ID: sales@ramavisionltd.com

RVL/SECT/STEX/2024

November 14, 2024

BSE Ltd.
Corporate Relationship Department
1st Floor, New Trading Ring Rotunga Building
Phiroze Jeejeebhoy Towers, Dalal Street
Mumbai- 400001
BSE Scrip Code: 523289

Subject: Submission of Standalone Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2024

Dear Sir/Madam,

This is with reference to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. In this regard, we wish to inform you that the Board of Directors has in its meeting held today i.e. on Thursday, 14th November, 2024 considered and approved the Standalone Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2024 together with Limited Review Report of the Statutory Auditors. The copies of the same are enclosed herewith.

The above meeting of the Board commenced at 01:00 p.m. and concluded at 01:50 p.m.

This is for your kind information and record.

Thanking you,
Yours faithfully,
For **RAMA VISION LIMITED**

(Raj Kumar Sehgal)
G.M. (Legal) & Company Secretary
Membership No.: FCS 3234
Encl.: As above

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 30.09.2024

Sl. No.	Particulars	(Rs. in Lakh except EPS)					
		Quarter Ended on			Half Year Ended on		Year Ended on
		30.09.2024 Reviewed	30.06.2024 Reviewed	30.09.2023 Reviewed	30.09.2024 Reviewed	30.09.2023 Reviewed	31.03.2024 Audited
I	Revenue from operations	2,795.08	2,682.87	2,196.04	5,477.95	4,217.78	8,957.05
II	Other Income	9.92	8.53	2.67	18.45	13.85	25.90
III	TOTAL INCOME (I + II)	2,805.00	2,691.40	2,198.71	5,496.40	4,231.63	8,982.95
IV	EXPENSES						
	Cost of materials consumed	97.08	25.80	-	122.88	-	66.12
	Purchases of traded goods	1,920.79	2,199.25	1,775.06	4,120.04	3,107.99	5,931.43
	Changes in Inventory of Stock-in-Trade	(74.65)	(488.01)	(169.56)	(562.66)	(20.52)	237.25
	Employee Benefits Expense	348.76	333.05	260.98	681.81	525.24	1,126.71
	Finance Costs	55.57	49.28	30.09	104.85	50.82	136.92
	Depreciation & Amortization Expense	42.51	41.59	10.83	84.10	21.55	81.33
	Other Expenses	318.11	370.79	182.91	688.90	344.25	944.51
	TOTAL EXPENSES (IV)	2,708.17	2,531.75	2,090.31	5,239.92	4,029.35	8,523.27
V	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (I-IV)	96.83	159.65	108.40	256.48	202.30	459.68
VI	EXCEPTIONAL ITEMS	-	-	-	-	-	-
VII	PROFIT BEFORE TAX (V-VI)	96.83	159.65	108.40	256.48	202.30	459.68
VIII	TAX EXPENSE						
	(1) Current Tax	20.24	32.93	29.40	53.17	49.79	103.36
	(2) Deferred Tax	4.83	7.28	(2.09)	12.12	1.17	15.47
	(3) Earlier years Tax	2.62	-	2.28	2.62	2.28	2.28
	Total	27.69	40.21	29.59	67.91	53.24	121.11
IX	PROFIT / (LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (VII - VIII)	69.14	119.44	78.81	188.57	149.06	338.57
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)	69.14	119.44	78.81	188.57	149.06	338.57
XIV	OTHER COMPREHENSIVE INCOME / (LOSS)						
	(1) Items that will not be reclassified to profit & loss	2.09	2.04	(1.40)	4.13	(2.92)	8.16
	(2) Income tax relating to above	0.52	0.51	(0.35)	1.04	(0.74)	2.05
	(3) Items that will be reclassified to profit & loss	-	-	-	-	-	-
	(4) Income tax relating to above	-	-	-	-	-	-
	TOTAL OTHER COMPREHENSIVE INCOME / (LOSS)	1.57	1.53	(1.05)	3.09	(2.18)	6.11
XV	TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE PERIOD (XIII + XIV)	70.71	120.97	77.76	191.67	146.88	344.68
XVI	Equity Share Capital	1,042.63	1,042.63	1,042.63	1,042.63	1,042.63	1,042.63
XVII	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year i.e., as on 31.03.2024						1,717.65
XVIII	EARNINGS PER EQUITY SHARE (FOR CONTINUING OPERATIONS):-						
	(1) Basic	0.66	1.15	0.79	1.81	1.49	3.31
	(2) Diluted	0.66	1.15	0.79	1.81	1.49	3.31
XIX	EARNINGS PER EQUITY SHARE (FOR DISCONTINUED OPERATIONS):-						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XX	EARNINGS PER EQUITY SHARE (FOR DISCONTINUED & CONTINUING OPERATIONS):-						
	(1) Basic	0.66	1.15	0.79	1.81	1.49	3.31
	(2) Diluted	0.66	1.15	0.79	1.81	1.49	3.31

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SEGMENT WISE REVENUE RESULTS, ASSETS AND LIABILITIES

Sl. No.	Particulars	(Rs. in Lakh)					
		Quarter Ended on			Half Year Ended on		Year Ended on
		30.09.2024 Reviewed	30.06.2024 Reviewed	30.09.2023 Reviewed	30.09.2024 Reviewed	30.09.2023 Reviewed	31.03.2024 Audited
I Segment Revenue							
	(a) Trading	2667.42	2,675.97	2,196.04	5343.39	4,217.78	8,947.71
	(b) Manufacturing	223.79	85.40	-	309.19	-	162.29
	(c) Unallocated	-	-	-	-	-	-
	Total	2891.21	2,761.37	2,196.04	5,652.58	4,217.78	9,110.00
	Less: Inter Segment Revenue	96.13	78.50	-	174.63	-	152.95
	Net sales/Income From Operations	2795.08	2,682.87	2,196.04	5,477.95	4,217.78	8,957.05
II Segment Results (Profit)(+)/ Loss (-) before tax and finance cost							
	(a) Trading	183.92	237.14	138.49	421.06	253.12	584.62
	(b) Manufacturing	(31.51)	(28.22)	-	(59.73)	-	11.99
	(c) Unallocated	-	-	-	-	-	-
	Total	152.41	208.92	138.49	361.33	253.12	596.61
	Less: i) Finance Cost	55.57	49.28	30.09	104.85	50.82	136.92
	ii) Other Un-allocable Expenditure	-	-	-	-	-	-
	(iii) Un-allocable income	-	-	-	-	-	-
	Total Profit Before Tax	96.83	159.65	108.40	256.48	202.30	459.68
III Other Informations							
Segment assets							
	(a) Trading	4046.18	3,614.78	4,982.35	4046.18	4,982.35	3,123.83
	(b) Manufacturing	2,268.99	2,282.75	-	2,268.99	-	2,554.34
	(c) Unallocated	-	-	-	-	-	-
	Total	6,315.17	5,897.53	4,982.35	6,315.17	4,982.35	5,678.17
Segment Liabilities							
	(a) Trading	2,235.71	1,860.19	2,419.89	2,235.71	2,419.89	1,853.07
	(b) Manufacturing	1,017.90	1,031.68	-	1,017.90	-	930.95
	(c) Unallocated	109.63	124.44	-	109.63	-	133.87
	Total	3,363.25	3,016.31	2,419.89	3,363.25	2,419.89	2,917.89
(Segment assets – Segment Liabilities)							
	(a) Trading	1,810.47	1,754.59	2,562.46	1,810.47	2,562.46	1,270.75
	(b) Manufacturing	1,251.09	1,251.07	-	1,251.09	-	1,623.39
	(c) Unallocated	(109.63)	(124.44)	-	(109.63)	-	(133.87)
	Total	2,951.93	2,881.22	2,562.46	2,951.93	2,562.46	2,760.27

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SUMMARY OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2024

(Rs. in Lakh)

Particulars	As at	
	30.09.2024 Reviewed	31.03.2024 Audited
A ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment		
(i) Tangible	2813.13	2815.45
(ii) Right to use assets	105.61	118.81
(b) Financial Assets		
(i) Investments	0.75	0.75
(ii) Other Financial Assets	18.39	18.21
Sub-total - Non-current assets	2937.88	2953.22
2 Current assets		
(a) Inventories	1937.99	1351.22
(b) Financial Assets		
(i) Trade receivables	813.53	534.96
(ii) Cash and cash equivalents	151.15	1.23
(iii) Other than Cash and cash equivalents	2.63	28.53
(iv) Other Current Financial Assets	468.97	809.00
(c) Other Current Assets	3.02	-
Sub-total - Current assets	3377.29	2724.95
TOTAL - ASSETS	6315.17	5678.17
B EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1042.63	1042.63
(b) Other Equity	1909.30	1717.65
Sub-total - Shareholder's funds	2951.93	2760.27
LIABILITIES		
1 Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	553.03	566.18
(ii) Lease Liabilities	86.18	94.99
(b) Other Non-current Liabilities	426.02	439.96
(c) Provisions	87.64	100.00
(d) Deferred tax liabilities (net)	112.65	99.50
Sub-total - Non-current liabilities	1265.52	1300.63
2 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1576.25	1186.52
(ii) Lease Liabilities	27.96	28.33
(iii) Trade payables for MSME	69.56	49.73
(iv) Trade payables other than MSME	126.16	77.19
(v) Other Financial Liabilities	228.42	166.86
(b) Other Current Liabilities	53.67	59.91
(c) Provisions	15.70	34.37
(d) Current Tax Liabilities	-	14.35
Sub-total - Current liabilities	2,097.72	1,617.26
TOTAL - EQUITY AND LIABILITIES	6315.17	5678.17

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**UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE SIX MONTHS
 ENDED 30th SEPTEMBER, 2024**

		(Rs. in Lakh)	
		Six months ended on	
Particulars		30.09.2024 Reviewed	30.09.2023 Reviewed
A	Cash Flow from Operating Activities		
	Net Profit	191.66	146.86
	Adjustments for :		
	Depreciation	84.10	21.55
	Interest provided	100.79	46.60
	Provisions for doubtful debts	4.66	1.97
	Profit/(loss) on sale of property, plant & equipments	(4.07)	(0.51)
	Other comprehensive income	4.12	2.92
	Deferred interest on grant - in - aid	(13.93)	-
	Finance cost of rent on leased assets	(15.76)	-
	Tax expense	68.94	52.50
	Interest & Dividend earned	(0.07)	(0.92)
	Operating profit before working capital changes	420.44	270.97
	Adjustments for :		
	Trade & Other receivables	108.43	(8.84)
	Inventories	(586.77)	(20.52)
	Trade payables & other liabilities	90.00	90.72
	Cash generated from operations	32.10	332.33
	Interest paid	(100.79)	(46.60)
	Direct Taxes paid / refund	(93.18)	(60.17)
	Net cash from operating activities	(161.87)	225.56
B	Cash Flow from Investing Activities		
	Purchase of property, plant & equipments	(95.48)	(764.27)
	Sale of property, plant & equipments	30.97	3.94
	Interest & Dividend received	0.07	0.92
	Net cash used in investing activities	(64.44)	(759.41)
C	Cash Flow from Financing Activities		
	Amount received against convertible equity share warrants	-	171.28
	Increase in long term borrowings	52.50	237.60
	Repayments of long term borrowings	(42.60)	190.76
	Govt. Grant in aid on property, plant & equipments	-	(31.43)
	Increase / (Decrease) in short term borrowings	366.13	456.25
	Cash flow from financing activities	376.03	1,024.46
	Net increase in cash and cash equivalents	149.71	490.61
	Cash and Cash equivalents (Opening Balance)	1.23	113.17
	Cash and Cash equivalents (Closing Balance)	150.94	603.78

Notes:-

- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on November 14, 2024.
- The above unaudited financial results have been 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 commenced manufacturing activity on 25.12.2023. Certain figures include figures of manufacturing for whole or part period and others do not include figures of manufacturing and hence not comparable.
- 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

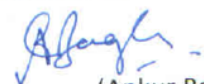
Date : - November 14, 2024

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, 2024 and the period from 1st April, 2024 to 30th September, 2024 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: 14th November, 2024
UDIN: 24521915BKFXM7274