



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: sales@ramavisionltd.com

RVL/SECT/STEX/2024

February 13, 2024

BSE Limited
Corporate Relationship Department
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai - 400001

BSE Scrip Code- 523289

Sub: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), we would like to inform you that the Board of Directors of the Company has, at its meeting held today, i.e., on Tuesday, 13th February, 2024, inter-alia:

Considered and approved the Standalone Un-Audited Financial Results of the Company for the quarter and nine months ended December 31, 2023 together with Limited Review Report of the Statutory Auditors in terms of Regulation 33 of SEBI LODR Regulations. The same were also reviewed by the Audit Committee at its meeting held today. A copy of the aforesaid Un-Audited Financial Results along with Limited Review Report is enclosed herewith as Annexure-I.

Pursuant to Regulation 46(2)(l) of SEBI LODR Regulations, the aforesaid financial results are being uploaded on the website of the Company i.e. www.ramavisionltd.com;

Pursuant to Regulation 47(1)(b) of SEBI LODR Regulations, the Extract of Statement of Un-Audited Financial Results is being sent for publication in newspapers;

The meeting 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.: FCS3234
Encl.: As above

Regd. Off. : Plot No. 10/1, 10/2, Khasra no. 302 & 307, Himalayan Mega Food Park, Central Processing Center, Mahuakhera Ganj, Kashipur, Distt. Udham Singh Nagar, Uttarakhand-244713 Tel.: 05947-297511

CIN : L32203UR1989PLC015645

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 / NINE MONTHS ENDED 31.12.2023

Sl. No.	Particulars	(Rs. in Lakh except EPS)					
		Quarter Ended on			Nine Months Ended on		Year Ended on
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023 Audited
I	Revenue from operations	2,443.41	2,196.04	2,217.90	6,661.18	6,236.12	8,185.66
II	Other Income	0.81	2.67	0.05	14.67	4.38	7.28
III	TOTAL INCOME (I + II)	2,444.22	2,198.71	2,217.95	6,675.85	6,240.49	8,192.94
IV	EXPENSES						
	Cost of materials consumed	10.72	-	-	10.72	-	-
	Purchases of traded goods	1,560.03	1,775.06	1,735.37	4,668.02	5,060.93	6,354.14
	Changes in Inventory of Stock-in-Trade	186.73	(169.56)	(78.51)	166.21	(410.50)	(292.29)
	Employee Benefits Expense	287.80	260.98	275.71	813.05	729.40	972.11
	Finance Costs	32.49	30.09	20.91	83.31	55.10	83.14
	Depreciation & Amortization Expense	20.16	10.83	10.61	41.71	31.19	41.72
	Other Expenses	208.46	182.91	164.06	552.71	499.88	687.73
	TOTAL EXPENSES (IV)	2,306.39	2,090.31	2,128.15	6,335.73	5,966.01	7,846.55
V	PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (I-IV)	137.83	108.40	89.80	340.12	274.49	346.39
VI	EXCEPTIONAL ITEMS	-	-	-	-	-	-
VII	PROFIT BEFORE TAX (V-VI)	137.83	108.40	89.80	340.12	274.49	346.39
VIII	TAX EXPENSE						
	(1) Current Tax	20.72	29.40	26.09	70.50	72.13	88.85
	(2) Deferred Tax	16.17	(2.09)	(3.48)	17.34	(2.62)	(1.23)
	(3) Earlier years Tax	-	2.28	-	2.28	0.55	4.82
	Total	36.89	29.59	22.61	90.12	70.06	92.44
IX	PROFIT / (LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (VII - VIII)	100.93	78.81	67.19	250.00	204.43	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)	100.93	78.81	67.19	250.00	204.43	253.95
XIV	OTHER COMPREHENSIVE INCOME / (LOSS)						
	(1) Items that will not be reclassified to profit & loss	(2.27)	(1.40)	(0.42)	(5.20)	(1.05)	(6.10)
	(2) Income tax relating to above	(0.58)	(0.35)	(0.11)	(1.31)	(0.26)	(1.54)
	(3) Items that will be reclassified to profit & loss	-	-	-	-	-	-
	(4) Income tax relating to above	-	-	-	-	-	-
	TOTAL OTHER COMPREHENSIVE INCOME / (LOSS)	(1.69)	(1.05)	(0.31)	(3.89)	(0.79)	(4.56)
XV	TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE PERIOD (XIII + XIV)	99.24	77.76	66.88	246.11	203.64	249.39
XVI	Equity Share Capital	1,042.63	1,042.63	1,002.63	1,042.63	1,002.63	1,002.63
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	1.00	0.79	0.67	2.46	2.04	2.53
	(2) Diluted	1.00	0.79	0.67	2.46	2.04	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	1.00	0.79	0.67	2.46	2.04	2.53
	(2) Diluted	1.00	0.79	0.67	2.46	2.04	2.53

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SEGMENT WISE REVENUE RESULTS, ASSETS AND LIABILITIES

(Rs. in Lakh)

Sl. No.	Particulars	Quarter Ended on			Nine Months Ended on		Year Ended on
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
							Audited
I	Segment Revenue						
	(a) Trading	2,443.41	2,196.04	2,217.90	6,661.18	6,236.12	8,185.66
	(b) Manufacturing	-	-	-	-	-	-
	(c) Unallocated	-	-	-	-	-	-
	Total	2,443.41	2,196.04	2,217.90	6,661.18	6,236.12	8,185.66
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Net sales/Income From Operations	2,443.41	2,196.04	2,217.90	6,661.18	6,236.12	8,185.66
II	Segment Results (Profit)(+)/ Loss (-) before tax and finance cost						
	(a) Trading	180.53	138.49	110.71	433.65	329.59	429.52
	(b) Manufacturing	(10.22)	-	-	(10.22)	-	-
	(c) Unallocated	-	-	-	-	-	-
	Total	170.31	138.49	110.71	423.43	329.59	429.52
	Less: i) Finance Cost	32.49	30.09	20.91	83.31	55.10	83.14
	ii) Other Un-allocable Expenditure	-	-	-	-	-	-
	(iii) Un-allocable income	-	-	-	-	-	-
	Total Profit Before Tax	137.83	108.40	89.80	340.12	274.49	346.39
III	Capital Employed						
	Segment assets						
	(a) Trading	3,528.25	4,982.35	3,580.00	3,528.25	3,735.91	3,758.95
	(b) Manufacturing	1,750.04	-	-	1,750.04	-	-
	(c) Unallocated	42.41	-	-	42.41	-	-
	Total	5,320.70	4,982.35	3,735.91	5,320.70	3,735.91	3,758.95
	Segment Liabilities						
	(a) Trading	1,817.61	2,419.89	1,594.46	1,817.61	1,594.46	1,514.63
	(b) Manufacturing	751.36	-	-	751.36	-	-
	(c) Unallocated	90.01	-	-	90.01	-	-
	Total	2,658.98	2,419.89	1,594.46	2,658.98	1,594.46	1,514.63
	(Segment assets – Segment Liabilities)						
	(a) Trading	1,710.63	2,562.46	2,141.45	1,710.63	2,141.45	2,244.32
	(b) Manufacturing	998.68	-	-	998.68	-	-
	(c) Unallocated	(47.60)	-	-	(47.60)	-	-
	Total	2,661.71	2,562.46	2,141.45	2,661.71	2,141.45	2,244.32

Notes:-

- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th February, 2024.
- The company commenced commercial production of Wafer Sticks with effect from December 25, 2023. Hence, the company has started providing segmentwise results from the current quarter. The figures for quarter and nine months ended December 31, 2023 only includes figures of trading and manufacturing activities and hence not comparable with figures of other periods.
- 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.
- 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 : 13th February, 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 31st December,2023 and the period from 1st April,2023 to 31st December,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.

Place: New Delhi
Date: 13th February,2024
UDIN: 24521915BKFGTM1501



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

(Ankur Bagla)
PARTNER
Membership Number: 521915