

Corp. Office & Factory : B-16, Site-C, Surajpur, Industrial Area, Greater Noida, Gautam Budh Nagar U.P.-201 306
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Website : www.calcomindia.com

November 8, 2023

To
**Manager,
The Department of Corporate Services
BSE Limited
P.J. Towers, Dalal Street, Fort
Mumbai - 400001**

(Scrip Code: 517236)

Dear Sir(s)/Madam(s)

Sub: Outcome of the Board Meeting

We wish to inform you that the Board of Directors in its meeting held today i.e. November 8, 2023 which commenced at 04:00 P.M. and concluded at 7:30 P.M., has Considered and approved Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2023 along with Limited Review report.

Kindly take the above information on record and acknowledge on the same.

Thanking you,

Yours Truly
For Calcom Vision Limited



**Aayushi Jindal
Company Secretary & Compliance Officer**

Encl.: A/a

SURESH CHANDRA & ASSOCIATES

CHARTERED ACCOUNTANTS

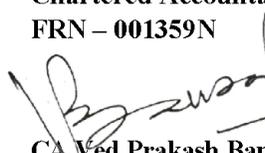
106-112B, Devika Tower, 6, Nehru Place, New Delhi – 110019
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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Calcom Vision Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Calcom Vision Limited (the "Company") for the quarter and six months ended September 30, 2023 (the "Statement") 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 "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the regulations 33 of the Listing Regulations, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Suresh Chandra & Associates
Chartered Accountants
FRN – 001359N**




**CA Ved Prakash Bansal
(Partner)
UDIN- 23500369BGZHNB5937**

Place: GREATER NOIDA
Date: 8th November 2023

CALCOM VISION LIMITED

CIN : L92111DL1985PLC021095

Regd. Office : C-41, Defence Colony, New Delhi-110024

Website: www.calcomindia.com | Email:corp.compliance@calcomindia.com | Contact No.: 0120-2569761

UNAUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

(INR In Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year
		30.09.23	30.06.23	30.09.22	30.09.23	30.09.22	31.03.23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From operations	3,917.12	3,307.95	3,901.70	7,225.07	6,909.33	16,006.73
II	Other Income	4.58	16.13	16.05	20.71	24.11	88.36
III	Total Income (I+II)	3,921.70	3,324.08	3,917.75	7,245.78	6,933.44	16,095.09
IV	EXPENSES						
(a)	Cost of materials consumed	2,728.35	2,858.42	3,473.88	5,586.77	6,048.57	12,913.24
(b)	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	265.59	(333.82)	(463.83)	(68.23)	(688.11)	(385.01)
(c)	Employee benefits expense	594.65	444.09	449.25	1,038.74	795.86	1,716.81
(d)	Finance costs	118.27	107.68	83.56	225.95	134.38	318.57
(e)	Depreciation and amortization expenses	73.39	70.40	57.41	143.79	115.62	241.44
(f)	Other expenses	135.44	120.45	111.93	255.89	215.45	482.50
	Total expenses (IV)	3,915.69	3,267.22	3,712.20	7,182.91	6,621.77	15,287.55
V	Profit/(loss) before exceptional items and tax (III-IV)	6.01	56.86	205.55	62.87	311.67	807.54
VI	Exceptional Items- (expenses)/income	-	-	-	-	-	-
VII	Profit/ (loss) before tax (V+VI)	6.01	56.86	205.55	62.87	311.67	807.54
	Tax expense:						
VIII	(1) Current tax	1.51	14.31	51.73	15.82	78.44	202.23
	(2) Deferred tax	-	-	-	-	-	40.69
IX	Profit (Loss) after tax (VII-VIII)	4.50	42.55	153.82	47.05	233.23	564.62
	Other Comprehensive Income						
	A. (i) Items that will not be re-classified to profit or loss:-						
	- Remeasurement of defined benefit Plan	(5.51)	(3.37)	(13.78)	(8.88)	(9.93)	(13.64)
	- Reversal of Revaluation Surplus on Land & Building	21.53	21.53	21.53	43.06	43.06	86.12
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	3.43
	B. (i) Items that will be re-classified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (X)	16.02	18.16	7.75	34.18	33.13	75.91
XI	Total Comprehensive Income for the period Comprising Profit (Loss) and Other comprehensive Income for the period (IX+X)	20.52	60.71	161.57	81.23	266.36	640.53
XII	Paid-up Equity Share Capital (Face Value Rs.10/-)	1,345.65	1,338.56	1,276.35	1,345.65	1,276.35	1,279.18
XIII	Reserves (excluding Revaluation Reserve shown in balance sheet)	-	-	-	-	-	2,208.33
XIV	Earnings per equity share (of Rs.10 each) (*not annualised):						
	(1) Basic	0.03*	0.33*	1.21*	0.36*	1.83*	4.42
	(2) Diluted	0.03*	0.32*	1.18*	0.35*	1.78*	4.32



A. Malik



Notes:

1. The Results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended.
2. The above results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 8th November, 2023. The Statutory Auditors of the Company have conducted a "Limited Review" of the financial results for the quarter & Half Year ended Sept 30, 2023.
3. The Employees have exercised ESOPs 41,672 Nos during the quarter ended June 30, 2023 and 70879 Nos during the quarter ended Sept 30, 2023 under the Calcom Employees Stock Option Plan, 2018.
4. During the quarter ended June 30, the company has come up with a Preferential Issue of Rs.14.92 Crore. The Company has issued Equity Shares of Rs.8.67 Crore at an issue price of Rs.157/- each (including Rs.147/- each as securities premium) and Compulsory Convertible Warrant of Rs.6.25 Crore at an issue price of Rs.157/- each. The details are as under:
- 5,52,117 Nos of Equity Shares as fully paid up
- 3,98,087 Nos of Compulsory Convertible Warrants (Partly paid up Rs.39.25/-each i.e. 25%).
5. The Provision for taxation has been made on estimation basis. Provision for deferred tax liability / asset would be made at the end of the year.
6. The Company is engaged only in one electronic segment & there is no other segment to report. Hence segment reporting under Ind AS 108 is not required.
7. Figures for the previous period have been re-grouped / re-arranged wherever necessary to make them comparable with current period.



Place : Greater Noida
Date : Nov 8, 2023

By order of the Board
for CALCOM VISION LIMITED

S.K. MALIK
CHAIRMAN & MANAGING DIRECTOR
DIN NO. 00085715



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CIN:L92111DL1985PLC021095
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STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023

(INR In Lakhs)

S.No.	Particulars	As at 30th Sept, 2023 Unaudited	As at 31st March, 2023 Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	3,396.61	3,278.06
	(b) Capital Work in Progress	293.41	2.96
	(c) Right to Use	1,681.80	1,696.63
	(d) Goodwill	414.49	414.49
	(e) Other Intangible Assets	-	-
	(f) Financial Assets		
	(i) Other Financial Assets	22.66	16.89
	(g) Other Non-Current Assets	116.53	1.11
		5,925.50	5,410.14
2	Current assets		
	(a) Inventories	4,341.23	2,948.50
	(b) Financial Assets		
	(i) Trade receivables	2,339.48	3,622.80
	(ii) Cash and cash equivalents	25.60	13.81
	(iii) Bank balances other than(ii) above	558.95	351.98
	(iv) Other Financial Assets	72.26	57.79
	(c) Current Tax Assets (Net)	6.41	4.86
	(d) Other Current Assets	616.79	535.40
		7,960.72	7,535.14
	Total Assets	13,886.22	12,945.28
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	1,345.65	1,279.18
	(b) Other Equity	6,139.19	5,068.72
		7,484.84	6,347.90
	LIABILITIES		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Long Term Borrowings	1,683.84	1,364.25
	(ii) Lease Liabilities	0.04	0.04
	(b) Provisions	95.20	77.76
	(c) Deferred Tax Liabilities	96.80	96.80
		1,875.88	1,538.85
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Short Term Borrowings	1,751.95	1,790.88
	(ii) Lease Liabilities	0.00	0.00
	(iii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	181.64	336.95
	(b) Total outstanding dues of Creditors other than micro enterprises and small enterprises	2,416.57	2,499.78
	(iv) Other Financial Liabilities	112.52	137.97
	(b) Provisions	30.56	115.98
	(c) Other current liabilities	32.26	176.97
		4,525.50	5,058.53
	Total Equity and Liabilities	13,886.22	12,945.28

Place : Greater Noida
Date : Nov 8, 2023



By order of the Board
for CALCOM VISION LIMITED

S.K. Mahalik
CHAIRMAN & MANAGING DIRECTOR
DIN NO. 00085715



CALCOM VISION LIMITED

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STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2023

(INR In Lakhs)

Particulars	Half Year Ended	Year Ended 31st
	30th Sept, 2023	March, 2023
	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extra-ordinary items	62.87	807.54
Adjustments for -		
Depreciation/Amortization	143.79	241.44
Interest & Financial Charges	225.95	318.57
Employee benefits Expenses (ESOP)	31.01	13.83
Provision for Doubtful Debts	-	3.11
Operating profit before Working Capital Changes	463.62	1,384.49
Adjustments for -		
(Increase)/Decrease in Inventories	(1,392.73)	(753.30)
(Increase)/Decrease in Trade Receivables	1,283.32	(1,542.20)
(Increase)/Decrease in Other Financial Assets Current	(14.47)	(19.71)
(Increase)/Decrease in Other Current Assets	(84.65)	(21.98)
Increase/(Decrease) in Trade Payables	(238.52)	724.03
Increase/(Decrease) in Other Financial Liabilities	(25.22)	35.49
Increase/(Decrease) in Other Current Liabilities	(146.53)	148.16
Increase/(Decrease) in Provisions	9.87	10.00
Cash Generated from / (used in) Operations	(145.31)	(35.02)
Less: Direct Taxes Paid	(104.09)	(81.73)
NET CASH FLOW (USED IN)/FROM OPERATING ACTIVITIES	(249.40)	(116.75)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipments/ Capital Work-in-Process	(536.84)	(800.89)
Investment in FDRs with Bank	(212.74)	(126.20)
Payment for Capital Advance	(116.53)	(1.11)
NET CASH FLOW (USED IN)/FROM INVESTING ACTIVITIES	(866.11)	(928.20)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Raising / (Repayment) of Borrowings	280.66	1,327.02
Interest & Financial Charges paid	(221.12)	(328.97)
Application money received pending for allotment	156.25	28.28
Issue of Shares under ESOP Scheme	44.68	-
Issue of Shares under Preferential Allotment	866.83	-
NET CASH FLOW (USED IN)/FROM FINANCING ACTIVITIES	1,127.30	1,026.33
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	11.79	(18.62)
OPENING BALANCE OF CASH AND CASH EQUIVALENTS	13.81	32.43
CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	25.60	13.81



Place : Greater Noida
Date : Nov 8, 2023

By order of the Board
for CALCOM VISION LIMITED

S.K. MALIK
CHAIRMAN & MANAGING DIRECTOR
DIN NO. 00085715

