

Corp. Office & Factory : B-16, Site-C, Surajpur, Industrial Area, Greater Noida, Gautam Budh Nagar U.P.-201306
Ph. : 91-0120-2569761 -4 Fax : 91-0120-2569769, E-mail : corp.compliance@calcomindia.com
Website: www.calcomindia.com

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

February 13, 2024

(Scrip Code: 517236)

Dear Sir(s)/Madam(s)

Sub: Unaudited Financial Results for the quarter and nine months ended December 31, 2023

Pursuant to Regulation 33 Listing Regulations, we are hereby enclosing the Unaudited Financial Results for the quarter and nine months ended December 31, 2023, along with Independent Auditor's Review Report thereon.

The said Financial Results were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today i.e February 13, 2024.

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

Thanking you,

Yours Truly
For Calcom Vision Limited

Rakhi Digitally signed
by Rakhi Sharma
Sharma Date: 2024.02.13
16:07:19 +05'30'

Rakhi Sharma
Company Secretary & Compliance Officer

Encl.: A/a

SURESH CHANDRA & ASSOCIATES

CHARTERED ACCOUNTANTS

106-112B, Devika Tower, 6, Nehru Place, New Delhi – 110019
Phone: 011-47069670, 47023959 E-Mail: sca_ca_co@yahoo.com, www.scaca.in

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 nine months ended December 31, 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- 24500369BKAGFE3620

Place: GREATER NOIDA
Date: 13th February 2024

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 NINE MONTHS ENDED 31ST DECEMBER 2023

(INR In Lakhs)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.23	30.09.23	31.12.22	31.12.23	31.12.22	31.03.23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From operations	4,088.15	3,917.12	4,409.38	11,313.22	11,318.71	16,006.73
II	Other Income	23.60	4.58	9.94	44.31	34.05	88.36
III	Total Income (I+II)	4,111.75	3,921.70	4,419.32	11,357.53	11,352.76	16,095.09
IV	EXPENSES						
(a)	Cost of materials consumed	3,699.33	2,728.35	3,339.88	9,286.10	9,388.45	12,913.24
(b)	Changes in inventories of finished goods, Stock-in - Trade and work-in-progress	(449.22)	265.59	79.97	(517.45)	(608.14)	(385.01)
(c)	Employee benefits expense	500.39	594.65	479.86	1,539.13	1,277.68	1,720.72
(d)	Finance costs	131.53	118.27	87.09	357.48	219.51	314.66
(e)	Depreciation and amortization expenses	76.01	73.39	61.51	219.80	177.13	241.44
(f)	Other expenses	144.63	135.44	125.47	400.52	340.92	482.50
	Total expenses (IV)	4,102.67	3,915.69	4,173.78	11,285.58	10,795.55	15,287.55
V	Profit/(loss) before exceptional items and tax (III-IV)	9.08	6.01	245.54	71.95	557.21	807.54
VI	Exceptional Items- (expenses)/income	-	-	-	-	-	-
VII	Profit/ (loss) before tax (V+VI)	9.08	6.01	245.54	71.95	557.21	807.54
VIII	Tax expense:						
	(1) Current tax	2.29	1.51	61.80	18.11	140.24	202.23
	(2) Deferred tax	-	-	-	-	-	40.69
	(3) Tax Adjustment for Earlier Period	3.15	-	-	3.15	-	-
IX	Profit (Loss) after tax (VII-VIII)	3.64	4.50	183.74	50.69	416.97	564.62
X	Other Comprehensive Income						
	A. (i) Items that will not be re-classified to profit or loss:-						
	-Remeasurement of defined benefit Plan	2.22	(5.51)	(5.70)	(6.66)	(15.63)	(13.64)
	-Reversal of Revaluation Surplus on Land & Building	21.53	21.53	21.53	64.59	64.59	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)	23.75	16.02	15.83	57.93	48.96	75.91
XI	Total Comprehensive Income for the period Comprising Profit (Loss) and Other comprehensive Income for the period (IX+X)	27.39	20.52	199.57	108.62	465.93	640.53
XII	Paid-up Equity Share Capital (Face Value Rs.10/-)	1,345.65	1,345.65	1,279.18	1,345.65	1,279.18	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*	0.03*	1.44*	0.38*	3.27*	4.42
	(2) Diluted	0.03*	0.03*	1.40*	0.37*	3.19*	4.32



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 13th February, 2024. The Statutory Auditors of the Company have conducted a "Limited Review" of the financial results for the quarter & Nine Months ended Dec 31st, 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.

By order of the Board
for CALCOM VISION LIMITED



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



Place : Greater Noida
Date : 13th Feb, 2024

