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04.10.2021

To,
The Manager,
Department of Corporate Services
Bombay Stock Exchange
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai- 400001

Scrip Code: 517236

Dear Sir,

Sub: Outcome of the Board Meeting

We wish to inform you that the Board of Directors in its meeting held today i.e. October 04, 2021 which commenced at 03:00 P.M. and concluded at 07:00 P.M., has considered and approved the Unaudited Financial Results for the quarter and half year ended September 30, 2021.

In this connection, we enclose herewith the Unaudited Financial Results for the quarter and half year ended September 30, 2021 along with Limited Review Report by the Auditors.

This is for your information and record.

Thanking you,

Yours Sincerely
For **CALCOM VISION LIMITED**



Aayushi Jindal
Company Secretary & Compliance Officer
Encl: aa

SURESH CHANDRA & ASSOCIATES

CHARTERED ACCOUNTANTS

504, Prakashdeep Building, 7, Tolstoy Marg, New Delhi - 110 001

Phone : 66142200-07, Fax : 011-66142208 E-Mail : contact@scaca.in

INDEPENDENT AUDITORS'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS


To,
The Board of Directors,
Calcom Vision Limited
C-41, Defence Colony
New Delhi- 110024

We have reviewed the accompanying Statement of Unaudited Results of M/s Calcom Vision Limited (the "Company") for the quarter ended 30th September, 2021 (the Statement), being submitted by the Company pursuant to the Requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Financial Statements based on our review.

We conducted our review of the Statement in accordance with the standard on Review Engagement (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 statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed any audit and, accordingly, we do not express an audit opinion.

Base on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SURESH CHANDRA & ASSOCIATES
CHARTERED ACCOUNTANTS


(NITIN GUPTA)
PARTNER
MEMBERSHIP NO.-522496
UDIN- 21522496AAAAAJ5339



Date: 04.10.2021
Place: New Delhi

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 2021

(INR In Lakhs except per Share data)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.21	30.06.21	30.09.20	30.09.21	30.09.20	31.03.21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From operations	2,402.29	757.67	1,419.75	3,159.97	1,768.23	5,768.08
II	Other Income	1.96	11.96	0.03	13.91	0.63	12.55
III	Total Income (I+II)	2,404.25	769.63	1,419.78	3,173.88	1,768.86	5,780.63
IV	EXPENSES						
	Cost of materials consumed	1,879.31	664.07	1,107.91	2,543.38	1,281.56	4,090.51
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(16.67)	(120.07)	(40.58)	(136.74)	60.82	176.25
	Employee benefits expense	307.54	180.84	189.17	488.38	313.34	852.70
	Finance costs	56.78	46.92	33.29	103.69	63.57	169.26
	Depreciation and amortization expenses	42.46	43.58	22.04	86.04	44.23	90.67
	Other expenses	77.59	49.80	74.68	127.39	127.36	296.11
	Total expenses (IV)	2,347.01	865.13	1,386.51	3,212.15	1,890.87	5,675.50
V	Profit/(loss) before exceptional items and tax (III-IV)	57.23	(95.50)	33.27	(38.27)	(122.01)	105.13
VI	Exceptional Items- (expenses)/income	-	-	-	-	-	-
VII	Profit/ (loss) after exceptions items and before tax (V+VI)	57.23	(95.50)	33.27	(38.27)	(122.01)	105.13
VIII	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	29.30
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	57.23	(95.50)	33.27	(38.27)	(122.01)	75.83
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	57.23	(95.50)	33.27	(38.27)	(122.01)	75.83
XIV	Other Comprehensive Income						
	A. (i) Items that will not be re-classified to profit or loss:-						
	- Remeasurement of defined benefit Plan	(4.38)	-	-	(4.38)	-	(1.37)
	- Revaluation of Land & Building	21.53	21.53	-	43.06	-	3,032.63
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.34
	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	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period)	74.38	(73.97)	33.27	0.41	(122.01)	3,107.43
XVI	Paid-up Equity Share Capital (Face Value Rs.10/-)	1,061.63	1,054.34	1,054.34	1,061.63	1,054.34	1,051.34
XVII	Reserves Excluding Revaluation Reserve	-	-	-	-	-	56.83
XVIII	Earnings per equity share (of Rs.10 each) (for continuing operation) (not annualised):						
	(1) Basic	0.54	(0.91)	0.32	(0.36)	(1.16)	0.72
	(2) Diluted	0.52	(0.89)	0.32	(0.35)	(1.14)	0.70
XIX	Earnings per equity share (for discontinued						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XX	Earning per equity share (of Rs.10 each) (for discontinued & continuing operation) (not annualised)						
	(1) Basic	0.54	(0.91)	0.32	(0.36)	(1.16)	0.72
	(2) Diluted	0.52	(0.89)	0.32	(0.35)	(1.14)	0.70



S. M. Mahesh



- Note: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 4th Oct, 2021. The Statutory Auditors of the Company have conducted a "Limited Review" of the financial results for the quarter and Half Year ended Sept 30th, 2021.
 3. The Company is continuously monitoring the internal and external impact of COVID-19 on its current and future operations, Cash Flow and liquidity. The management/Promoters is taking the necessary steps to mitigate the same.
 4. The Company has not recorded deferred tax for the quarter and Half year Ended and the same will be recorded after arriving at full year taxable profits.
 5. 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.
 6. Figures for the previous period have been re-grouped / re-arranged wherever necessary to make them comparable with current period.

Place : Greater Noida
Date : 4th Oct, 2021



By order of the Board
for CALCOM VISION LIMITED


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



UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2021

S.No.	Particulars	(INR In Lakhs)	
		As at 30th Sept, 2021	As at 31st March, 2021
		Unaudited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	3958.28	3980.61
	(b) Goodwill	414.49	414.49
	(c) Capital Work in Progress	154.03	32.09
	(d) Other Intangible Assets	2.19	5.73
	(e) Financial Assets		
	(i) Loans	11.47	11.47
	(f) Other non-current assets	93.88	91.60
		4634.34	4535.99
2	Current assets		
	(a) Inventories	1876.51	1510.81
	(b) Financial Assets		
	(i) Trade receivables	1,165.71	1,279.45
	(ii) Cash and cash equivalents	57.97	79.64
	(iii) Bank balances other than(ii) above	22.25	22.25
	(iv) Other Financial Assets	79.06	84.14
	(c) Current Tax Assets (Net)	7.16	5.53
	(d) Other current assets	531.87	209.50
		3740.52	3191.32
	Total Assets	8374.86	7727.31
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	1,061.63	1,054.35
	(b) Other Equity	3,057.51	3,089.46
		4119.14	4143.81
	LIABILITIES		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	398.38	849.69
	(ii) Other Financial Liabilities	0.04	0.04
	(b) Provisions	54.02	45.68
	(c) Deferred Tax Liabilities	8.99	8.99
		461.43	904.40
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1636.29	927.97
	(ii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	218.21	139.05
	(b) Total outstanding dues of Creditors other than micro enterprises and small enterprises	1,505.06	1,344.09
	(iii) Other Financial Liabilities	320.73	240.68
	(b) Provisions	6.21	5.19
	(c) Other current liabilities	107.80	22.12
		3794.30	2679.10
	Total Equity and Liabilities	8374.86	7727.31

By order of the Board
for CALCOM VISION LIMITED

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

Place : Greater Noida
Date : 4th Oct, 2021



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 CASH FLOW FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2021 (INR In Lakhs)		
Particulars	Half Year Ended 31st Sept, 2021	Year Ended 31st March, 2021
	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extra-ordinary items	(38.27)	105.13
Adjustments for -		
Depreciation on Property, Plant & Equipments	86.04	90.67
Interest & Financial Charges	101.99	166.05
Employee benefits Expenses (ESOP)	2.12	7.99
Reversal of Impairment Loss	-	(7.65)
Provision for Gratuity	4.97	1.66
Operating profit before Working Capital Changes	156.85	363.85
Adjustments for -		
(Increase)/Decrease in Inventories	(365.70)	32.16
(Increase)/Decrease in Trade Receivables	113.73	(792.37)
(Increase)/Decrease in Other Financial Assets	5.08	29.38
(Increase)/Decrease in Current Tax Assets	(1.63)	5.78
(Increase)/Decrease in Other Current Assets	(322.36)	(48.21)
Increase/(Decrease) in Trade Payables	240.13	355.54
Increase/(Decrease) in Other Financial Liabilities	80.06	47.30
Increase/(Decrease) in Other Current Liabilities	85.68	(258.89)
Increase/(Decrease) in Short Term Borrowings	708.32	541.47
Cash Generated from Operations	700.15	276.01
Less: Interest & Financial Charges incurred on Bill Discounting	(101.99)	(166.05)
Less: Direct Taxes Paid	-	-
NET CASH FLOW FROM OPERATING ACTIVITIES	598.16	109.96
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipments	(60.17)	(173.04)
Capital work in progress	(121.94)	(32.09)
(Increase)/Decrease in Other Non-Current Assets	(2.28)	(78.49)
(Increase)/Decrease in Other Financial Liabilities (Non-Current)	-	(0.00)
NET CASH FLOW FROM INVESTING ACTIVITIES	(184.39)	(283.62)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase in Borrowings	(451.31)	215.63
Issue of Shares under ESOP Scheme	15.86	-
NET CASH FLOW FROM FINANCING ACTIVITIES	(435.45)	215.63
NET INCREASE IN CASH OR CASH EQUIVALENTS	(21.68)	41.97
I CLOSING BALANCE OF CASH OR CASH EQUIVALENTS	80.22	101.89
II OPENING BALANCE OF CASH OR CASH EQUIVALENTS	101.89	59.92
NET INCREASE IN CASH OR CASH EQUIVALENTS	(21.68)	41.97

Place : Greater Noida
Date : 4th Oct, 2021



By order of the Board
for CALCOM VISION LIMITED

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

