

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

October 20, 2022

(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. October 20, 2022 which commenced at 3:00 P.M. and concluded at 5:35 P.M., has transacted the following businesses:

1. Considered and approved Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2022 along with Limited Review report.
2. As per the provisions of Regulation 30 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby inform you that of Mr. Dinesh Mishra has been appointed as Internal Auditors.
3. The Board also discussed the Business plan of the Company including fund raising requirements for growth prospects. In this regard, the Board severally authorized Mr. Sushil Kumar Malik Chairman & Managing Director and Mr. Abhishek Malik Director of the Company to take necessary steps for raising the funds of upto Rs. 50 crores in one or more tranches during the FY 22-23 and / or FY 23-24, by way of issue of equity shares or any other instrument or security including fully/partly convertible debentures or by way of a issue of non-convertible debentures or warrants entitling the warrant holder(s) to apply for equity shares and / or any other eligible securities through qualified institutions placement, private placement/public issue of equity/debt securities, preferential issue or through any other permissible mode and/or combination thereof.

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

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

Limited Review report on Un-audited Financial Results for the quarter and Half Year ended 30th September 2022

To
The Board of Directors of
Calcom Vision Ltd.

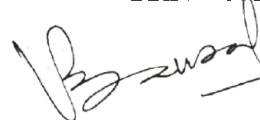
We have reviewed the accompanying statement of unaudited financial results of **Calcom Vision Ltd. (“the Company”)** for the quarter and Half Year ended 30th September 2022 (“the statement”) attached herewith being submitted by the company pursuant to the requirements of regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended (“the Listing Regulations”).

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 read with rule 3 of Companies (Indian Accounting Rules), 2015, as amended read with the circular, 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.

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.

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 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



Place: New Delhi
Date: 20th October 2022

(M. No. 500369)
UDIN –22500369BALNNR8476

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 2022

(INR In Lakhs)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.22	30.06.22	30.09.21	30.09.22	30.09.21	31.03.22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From operations	3,901.70	3,007.63	2,402.29	6,909.33	3,159.97	10,006.43
II	Other Income	16.05	8.06	1.96	24.11	13.91	18.92
III	Total Income (I+II)	3,917.75	3,015.69	2,404.25	6,933.44	3,173.88	10,025.35
IV	EXPENSES						
(a)	Cost of materials consumed	3,473.88	2,574.69	1,879.31	6,048.57	2,543.38	8,041.99
(b)	Changes in inventories of finished goods, Stock-in - Trade and work-in-progress	(463.83)	(224.28)	(16.66)	(688.11)	(136.73)	(75.81)
(c)	Employee benefits expense	449.25	346.61	307.54	795.86	488.38	1,184.56
(d)	Finance costs	83.56	50.82	56.78	134.38	103.69	224.67
(e)	Depreciation and amortization expenses	57.41	58.21	42.46	115.62	86.04	182.29
(f)	Other expenses	111.93	103.52	77.59	215.45	127.39	332.58
	Total expenses (IV)	3,712.20	2,909.57	2,347.02	6,621.77	3,212.15	9,890.28
V	Profit/(loss) before exceptional items and tax (III-IV)	205.55	106.12	57.23	311.67	(38.27)	135.07
VI	Exceptional Items- (expenses)/income	-	-	-	-	-	-
VII	Profit/ (loss) before tax (V+VI)	205.55	106.12	57.23	311.67	(38.27)	135.07
VIII	Tax expense:						
	(1) Current tax	51.73	26.71	-	78.44	-	-
	(2) Deferred tax	-	-	-	-	-	49.69
IX	Profit (Loss) after tax (VII-VIII)	153.82	79.41	57.23	233.23	(38.27)	85.38
X	Other Comprehensive Income						
	A. (i) Items that will not be re-classified to profit or loss:-	(13.78)	3.85	(4.38)	(9.93)	(4.38)	3.41
	- Remeasurement of defined benefit Plan						
	- 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	-	-	-	-	-	(0.86)
	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)	7.75	25.38	17.15	33.13	38.68	88.67
XI	Total Comprehensive Income for the period Comprising Profit (Loss) and Other comprehensive Income for the period (IX+X)	161.57	104.79	74.38	266.36	0.41	174.05
XII	Paid-up Equity Share Capital (Face Value Rs.10/-)	1,276.35	1,276.35	1,061.63	1,276.35	1,061.63	1,267.11
XIII	Reserves (excluding Revaluation Reserve shown in balance sheet)	-	-	-	-	-	1,537.77
XIV	Earnings per equity share (of Rs.10 each) (*not annualised):						
	(1) Basic	1.21*	0.62*	(0.54)*	1.83*	(0.36)*	0.78
	(2) Diluted	1.18*	0.61*	(0.52)*	1.78*	(0.35)*	0.66



MS Malik

Notes:

1. The above results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 20th October, 2022. The Statutory Auditors of the Company have conducted a "Limited Review" of the financial results for the Half Year and quarter ended September 30, 2022 in accordance with regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 as amended.
2. These financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as amended to time and other accounting principles generally accepted in India.
3. 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.
4. The Company is continuously monitoring the internal and external impact of COVID-19 on its current and future operations, Cash Flow and liquidity. There is no significant impact with respect to COVID-19 pandemic during the Half and quarter ended 30th September 2022.
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.



By order of the Board
for CALCOM VISION LIMITED

S.K. Malik

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



Place : Greater Noida
Date : 20th Oct, 2022

Calcom Vision Limited

CIN:L92111DL1985PLC021095

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

Website: www.calcomindia.com | Email: corp.compliance@calcomindia.com

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2022

(INR In Lakhs)

S.No.	Particulars	As at 30th Sept, 2022 Unaudited	As at 31st March, 2022 Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	2,639.80	2,655.34
	(b) Capital Work in Progress	168.76	12.37
	(c) Right to Use	1,711.72	1,726.82
	(d) Goodwill	414.49	414.49
	(e) Other Intangible Assets	0.18	1.18
	(f) Financial Assets		
	(i) Other Financial Assets	16.47	16.47
	(g) Other Non-Current Assets	4.01	22.51
		4,955.43	4,849.18
2	Current assets		
	(a) Inventories	3,135.76	2,195.20
	(b) Financial Assets		
	(i) Trade receivables	1,780.55	2,083.72
	(ii) Cash and cash equivalents	128.55	32.43
	(iii) Bank balances other than (ii) above	274.64	226.20
	(iv) Other Financial Assets	102.91	169.50
	(c) Current Tax Assets (Net)	19.31	13.48
	(d) Other Current Assets	782.29	373.86
		6,224.01	5,094.39
	Total Assets	11,179.44	9,943.57
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	1,276.35	1,267.11
	(b) Other Equity	4,730.70	4,484.27
		6,007.05	5,751.38
	LIABILITIES		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Long Term Borrowings	1,183.51	540.86
	(ii) Lease Liabilities	0.04	0.04
	(b) Provisions	65.01	51.84
	(c) Deferred Tax Liabilities	59.54	59.54
		1,308.10	652.28
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Short Term Borrowings	1,435.35	1,287.24
	(ii) Lease Liabilities	-	-
	(iii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	237.22	320.03
	(b) Total outstanding dues of Creditors other than micro enterprises and small enterprises	1,983.02	1,792.68
	(iv) Other Financial Liabilities	119.53	129.06
	(b) Provisions	81.51	2.48
	(c) Other current liabilities	7.66	8.42
		3,864.29	3,539.91
	Total Equity and Liabilities	11,179.44	9,943.57



Place : Greater Noida
Date : 20th Oct, 2022

By order of the Board
for CALCOM VISION LIMITED

S.K. Malik

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



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 STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2022 (INR In Lakhs)		
Particulars	Half Year Ended 30th Sept, 2022 Unaudited	Year Ended 31st March, 2022 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extra-ordinary items	311.67	135.07
Adjustments for -		
Depreciation/Amortization	115.62	182.29
Interest & Financial Charges	134.38	224.67
Employee benefits Expenses (ESOP)	4.08	3.77
Provision for Doubtful Debts	-	1.21
Operating profit before Working Capital Changes	565.75	547.01
Adjustments for -		
(Increase)/Decrease in Inventories	(940.55)	(684.39)
(Increase)/Decrease in Trade Receivables	303.16	(805.49)
(Increase)/Decrease in Other Financial Assets Current	66.58	(85.35)
(Increase)/Decrease in Other Current Assets	(402.37)	(163.22)
Increase/(Decrease) in Trade Payables	107.53	629.57
Increase/(Decrease) in Other Financial Liabilities	(2.14)	38.21
Increase/(Decrease) in Other Current Liabilities	(0.75)	(13.71)
Increase/(Decrease) in Provisions	1.88	3.44
Cash Generated from / (used in) Operations	(300.91)	(533.93)
Less: Direct Taxes Paid	(5.82)	(7.96)
NET CASH FLOW (USED IN)/FROM OPERATING ACTIVITIES	(306.73)	(541.89)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipments/ Capital Work-in-Process	(221.88)	(559.55)
Investment in FDRs with Bank	(48.44)	(117.95)
Payment for Capital Advance	-	(21.91)
NET CASH FLOW (USED IN)/FROM INVESTING ACTIVITIES	(270.32)	(699.41)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Raising / (Repayment) of Borrowings	790.76	(93.36)
Interest & Financial Charges paid	(145.87)	(228.41)
Application money received for ESOP Allotment	7.08	-
Issue of Shares under ESOP Scheme	21.20	15.86
Issue of Shares under Preferential Allotment	-	1,500.00
NET CASH FLOW (USED IN)/FROM FINANCING ACTIVITIES	673.17	1,194.09
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	96.12	(47.21)
OPENING BALANCE OF CASH AND CASH EQUIVALENTS	32.43	79.64
CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	128.55	32.43

[Signature]


Place : Greater Noida
Date : 20th Oct, 2022

By order of the Board
for CALCOM VISION LIMITED

[Signature]
S.K. MALIK
CHAIRMAN & MANAGING DIRECTOR
DIN NO. 00085715

