



**Dated: 13<sup>th</sup> August, 2021**

**To,  
The Manager  
The BSE Limited  
25<sup>th</sup> Floor, P.J. Towers,  
Dalal Street  
Mumbai-400001**

**Scrip ID: 531158**

**Sub: Standalone & Consolidated Un-audited Financial Results for the quarter ended 30<sup>th</sup> June, 2021.**

Dear Sir,

Pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the Board of Directors in its meeting held today has approved the Standalone & Consolidated Un-audited Financial Results for the quarter ended 30<sup>th</sup> June, 2021. Please find enclosed the followings;

- i. Standalone Un-audited Financial Results of the Company for the quarter ended on 30<sup>th</sup> June, 2021;
- ii. Consolidated Un-audited Financial Results of the Company for the quarter ended on 30<sup>th</sup> June, 2021; and
- iii. Limited Review Reports of the Statutory Auditors.

Kindly take the same on record.

Thanking You.

Yours Faithfully,

**For Catvision Limited**

*Nitish Nautiyal*  
**Nitish Nautiyal**

**Company Secretary & Compliance Officer**



**Encl: a/a**

**CATVISION LIMITED**  
 Regd. Office : H-17/202, Second Floor, Main Vikas Marg, Laxmi Nagar, Delhi-110092  
**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021**

Sl. No.	Particulars	Quarter Ended			(Rs. in lakhs)
		30.06.2021 (Unaudited)	31.03.2021 (Audited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)
1	Revenue From Operations	536.31	603.42	405.11	2,171.11
2	Other Income	5.45	14.31	2.77	31.92
3	<b>Total Revenue (1+2)</b>	<b>541.77</b>	<b>617.73</b>	<b>407.88</b>	<b>2,203.03</b>
4	<b>Expenses :</b>				
	a) Consumption of Materials & Services Consumed	250.83	256.58	142.70	1,134.48
	b) Purchases of Stock-in-trade	69.69	115.32	65.94	432.99
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	46.30	29.30	57.07	(119.05)
	d) Employee benefits expense	91.94	103.23	63.87	359.75
	e) Finance Cost	13.86	8.58	18.42	58.80
	f) Depreciation and amortisation expense	20.62	20.90	20.59	83.25
	g) Other Expenditure	48.12	60.99	31.53	222.20
	<b>Total Expenses</b>	<b>541.36</b>	<b>594.89</b>	<b>400.11</b>	<b>2,172.41</b>
5	<b>Profit before exceptional and extraordinary items and tax (3-4)</b>	<b>0.41</b>	<b>22.84</b>	<b>7.77</b>	<b>30.61</b>
6	Exceptional items	-	-	-	-
7	<b>Profit before tax (5+6)</b>	<b>0.41</b>	<b>22.84</b>	<b>7.77</b>	<b>30.61</b>
8	<b>Tax Expense</b>				
	a) Current tax	0.11	(0.13)	2.02	1.89
	b) Income Tax of earlier years	-	2.28	-	2.28
	c) Deferred tax	-	(21.27)	-	(21.27)
9	<b>Profit for the period from continuing operations (7-8)</b>	<b>0.30</b>	<b>41.95</b>	<b>5.75</b>	<b>47.71</b>
10	<b>Profit (Loss) from discontinuing operations</b>	-	-	-	-
11	<b>Tax expense of discontinuing operations</b>	-	-	-	-
12	<b>Profit/(Loss) from discontinuing operations (after tax) (10-11)</b>	-	-	-	-
13	<b>Profit for the period (9+11)</b>	<b>0.30</b>	<b>41.95</b>	<b>5.75</b>	<b>47.71</b>
14	<b>Other Comprehensive Income:</b>				
	A) (i) Items That will not be reclassified to Profit & Loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit & loss	-	-	-	-
	B) (i) Items that will be reclassified to Profit & Loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit & loss	-	-	-	-
15	<b>Total Comprehensive Income for the period (13+14)</b>	<b>0.30</b>	<b>41.95</b>	<b>5.75</b>	<b>47.71</b>
16	<b>Earnings per equity share:</b>				
	a) Basic	0.01	0.77	0.11	0.87
	b) Diluted	0.01	0.77	0.11	0.87

**Notes:**

- a) The above Standalone Unaudited Financial results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 13th August 2021.
- b) The above financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Rules, 2016.
- c) The above results have been subjected to limited review carried out by the Statutory Auditors of the Company, in compliance with regulation 33 of the SEBI (LODR) Regulations 2015.
- d) Company's activities constitute a single business segment.
- e) Figures for the quarter and year ended March 31, 2021 are Audited figures.
- f) The figures of the previous Quarter/ Year have been re-grouped/ re-arranged wherever considered necessary.
- g) Consequent to COVID-19, the various State Governments declared lockdown in their respective regions during the 1st Quarter ended June'2021, company's operations and turnover were adversely impacted, especially in April'21 and May'21. The management has assessed the potential impact of the COVID-19 on the recoverability of Company's financial assets such as Investments and Trade Receivables. Based on current assessments and subsequent phase-wise unlocking of the economy, the management expects to recover the carrying amount of these financial assets as on June 30, 2021. The Company will continue to closely monitor material changes in markets and future economic conditions.

Date : 13.08.2021  
 Place: Noida- U.P.

For and on behalf of the Board of Directors

**SYED ATHAR**  
**ABBAS**

Digitally signed by  
 SYED ATHAR ABBAS  
 Date: 2021.08.13  
 17:09:39 +05'30'

**S.A. Abbas**  
 Managing Director  
 DIN:00770259

# G D Pandit & Co.

## Chartered Accountants




### Limited Review Report Standalone Financial Results

To  
The Board of Directors  
Catvision Limited,

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of M/s Catvision Limited for the quarter ended 30<sup>th</sup> June, 2021, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. 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 from material misstatement.
3. 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 standalone 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.

For G D Pandit & Co.  
Chartered Accountants  
FRN: 000167N

  
Vinod Kumar Goyal  
Partner  
M. No. 083701  
UDIN: 21083701AAAABS5737

Place: Delhi  
Date: 13-08-2021



**CATVISION LIMITED**  
 Regd. Office : H-17/202, Second Floor, Main Vikas Marg, Laxmi Nagar, Delhi-110092  
**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2021**

Sl. No.	Particulars	Quarter Ended		(Rs. in lakhs)	
		30.06.2021 (Unaudited)	31.03.2021 (Audited)	30.06.2020 (Unaudited)	31.03.2021 (Audited)
1	Revenue From Operations	536.31	603.42	405.11	2,171.11
2	Other Income	5.45	14.31	2.77	31.92
3	<b>Total Revenue (1+2)</b>	<b>541.77</b>	<b>617.73</b>	<b>407.88</b>	<b>2,203.03</b>
4	<b>Expenses :</b>				
	a) Consumption of Materials & Services Consumed	250.83	256.58	142.70	1,134.48
	b) Purchases of Stock-in-trade	69.69	115.32	65.94	432.99
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	46.30	29.30	57.07	(119.05)
	d) Employee benefits expense	91.94	103.23	63.87	359.75
	e) Finance Cost	13.86	8.58	18.42	58.80
	f) Depreciation and amortisation expense	20.62	20.90	20.59	83.25
	g) Other Expenditure	48.12	60.99	31.53	222.20
	<b>Total Expenses</b>	<b>541.36</b>	<b>594.89</b>	<b>400.11</b>	<b>2,172.41</b>
5	<b>Profit before exceptional and extraordinary items and tax (3-4)</b>	<b>0.41</b>	<b>22.84</b>	<b>7.77</b>	<b>30.61</b>
6	Exceptional items	-	-	-	-
7	<b>Profit before tax (5+6)</b>	<b>0.41</b>	<b>22.84</b>	<b>7.77</b>	<b>30.61</b>
8	Share of Profit/(Loss) in Indian Joint Venture	(0.00)	(2.27)	(2.06)	(5.55)
9	Share of Profit/(Loss) in Foreign Joint Venture	(0.19)	(10.21)	(9.83)	(6.13)
10	<b>Profit before tax (7+8+9)</b>	<b>0.22</b>	<b>10.35</b>	<b>(4.12)</b>	<b>18.93</b>
11	<b>Tax Expense</b>				
	a) Current tax	0.11	(0.13)	2.02	1.89
	b) Income Tax of earlier years	-	2.28	-	2.28
	c) Deferred tax	-	(21.27)	-	(21.27)
12	<b>Profit for the period from continuing operations (7-8)</b>	<b>0.11</b>	<b>29.47</b>	<b>(6.14)</b>	<b>36.03</b>
13	<b>Profit (Loss) from discontinuing operations</b>	-	-	-	-
14	<b>Tax expense of discontinuing operations</b>	-	-	-	-
15	<b>Profit/(Loss) from discontinuing operations (after tax) (10-11)</b>	-	-	-	-
16	<b>Profit for the period (9+11)</b>	<b>0.11</b>	<b>29.47</b>	<b>(6.14)</b>	<b>36.03</b>
17	<b>Other Comprehensive Income:</b>				
	A) (i) Items That will not be reclassified to Profit & Loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit & loss	-	-	-	-
	B) (i) Items that will be reclassified to Profit & Loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit & loss	-	-	-	-
18	<b>Total Comprehensive Income for the period (13+14)</b>	<b>0.11</b>	<b>29.47</b>	<b>(6.14)</b>	<b>36.03</b>
19	<b>Earnings per equity share:</b>				
	a) Basic	0.00	0.54	(0.11)	0.66
	b) Diluted	0.00	0.54	(0.11)	0.66

**Notes:**

- The above Consolidated Unaudited Financial Results for the Quarter ended 30th June 2021, have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 13th August 2021.
- The above financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Rules, 2016.
- The above results have been subjected to Limited Review carried out by the Statutory Auditors of the Company pursuant to regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015
- The company is operating in a single segment as defined in IND AS-108, hence, segment reporting is not applicable to the company.
- The figures of the previous Quarter/ Year have been re-grouped/ re-arranged wherever considered necessary.
- The above results shows the consolidated figures of the Company and its Jointly controlled entities (i.e. M/s Catvision Unित्रon Pvt. Ltd. and M/s Unicat Ltd) for the quarter ended 30th June, 2021 pursuant to circular no. LIST/COMP/30/2019-20 dated 26th September, 2019, issued by the Bombay Stock Exchange
- Consequent to COVID-19, due to frequent lockdown in several parts of the Country, especially in the month of April'21 and May'21, the turnover of the company has got impacted adversely. The management has assessed the potential impact of the COVID-19 on the recoverability of Company's financial assets such as Investments and Trade Receivables and concluded that no material adjustments are required at this stage in the financial results. However, due to uncertainties around Covid 19, the eventual impact of it may differ from that estimated as at the date of approval of these Financial results. The Company will continue to closely monitor material changes in markets and future economic conditions.

Date : 13.08.2021  
 Place: Noida- U.P.

For and on behalf of the Board of Directors

**SYED ATHAR ABBAS**  
 Digitally signed by  
 SYED ATHAR ABBAS  
 Date: 2021.08.13  
 17:10:14 +05'30'

**S.A. Abbas**  
 Managing Director  
 DIN:00770259

# G D Pandit & Co.

## Chartered Accountants



### Limited Review Report Consolidated Financial Results

To  
The Board of Directors  
Catvision Limited,

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of M/s Catvision Limited ("the Company") along with its jointly controlled entities for the quarter ended 30<sup>th</sup> June, 2021, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 9410 "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 from material misstatement.
3. The Statement includes unaudited results of the M/s Catvision Limited along with following entities:
  - M/s Catvision Unitron Private Limited
  - M/s Unicat Limited
4. 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.
5. 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.

For G D Pandit & Co.  
Chartered Accountants  
FRN: 000167N

Vinod Kumar Goyal  
Partner  
M. No. 083701  
UDIN: 21083701AAAABR2305

Place: Delhi  
Date: 13-08-2021