CATVISION

**Dated: 11th November, 2021**

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

**Scrip ID: 531158**

**Sub: Unaudited Standalone & Consolidated Financial Results for the quarter and half year ended 30th September, 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 Unaudited Standalone & Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2021. Please find enclosed the followings;

i. Unaudited Standalone & Consolidated Financial Results of the Company for the Quarter and Half Year ended on 30th September, 2021;

ii. Limited Report of the Statutory Auditors; and

Kindly take the same on record.

Thanking You.

Yours Faithfully,

**For Catvision Limited**

CATVISION LTD. NOIDA E-14, &15, Sector-8

Nitish Nautiyal

**Nitish Nautiyal**
**Company Secretary & Compliance Officer**

**Encl: a/a**

# 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 and half of financial year ended 30th September, 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: 000167**

G.D. PANDIT & CO. FRN:000167N Chartered Accountants

**Vinod Kumar Goyal**
**Partner**
**M. No. 083701**

**Place: Delhi**
**Date: 11-11-2021**

**UDIN: 21083701AAAACK3826**

# 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 and half of financial year ended 30th September, 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: 000167

Vinod Kumar Goyal
Partner
M. No. 083701

Place: Delhi
Date: 11-11-2021

UDIN: 21083701AAAACJ2716

CATVISION LIMITED

REGD. OFFICE : H-17/202, SECOND FLOOR, MAIN VIKAS MARG, LAXMI NAGAR, DELHI-110092

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

AS AT 30TH SEPTEMBER,2021

(Rs. in Lakhs )

| Sl.No. | Particulars | 30.09.2021 (Unaudited) | 31.03.2021 (Audited) |
|---|---|---|---|
| I. | **ASSETS** | | |
| | **(1) Non-Current Assets :** | | |
| | (a) Property, Plant and Equipment | 362.79 | 384.12 |
| | (b) Other Intangible Assets | 111.00 | 130.27 |
| | (c) Financial Assets : | | |
| | (i) Investments | 460.80 | 460.80 |
| | (ii) Trade Receivables | 55.01 | 55.01 |
| | (d) Deferred Tax Assets (Net) | 3.69 | 3.69 |
| | (e) Other non-current assets | 100.34 | 99.32 |
| | **(2) Current Assets :** | | |
| | (a) Inventories | 930.58 | 1,019.42 |
| | (b) Financial Assets | | |
| | (i) Trade Receivables | 603.42 | 594.26 |
| | (ii) Cash and cash Equivalents | 27.28 | 47.12 |
| | (iii) Other Financial Assets | | - |
| | (c) Current Tax Assets | 27.20 | 24.70 |
| | (d) Other Current assets | 180.61 | 160.68 |
| | **TOTAL ASSETS** | **2862.74** | **2979.39** |
| II. | **EQUITY AND LIABILITIES** | | |
| | **Equity** | | |
| | (a) Equity Share Capital | 545.36 | 545.36 |
| | (b) Other Equity | 1,296.32 | 1,274.50 |
| | **Total Equity** | **1841.68** | **1819.86** |
| | **Liabilities** | | |
| | **(1) Non-Current Liabilities** | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 124.85 | 130.88 |
| | (b) Provisions | 60.54 | 65.92 |
| | (c) Deferred Tax Liabilities (Net) | - | - |
| | **(2) Current Liabilities** | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 348.67 | 495.71 |
| | (ii) Trade Payables | 199.25 | 216.94 |
| | (ii) Other Financial Liabilities | 7.71 | 7.71 |
| | (b) Other Current Liabilities | 257.44 | 230.50 |
| | (c) Provisions | 13.03 | 9.97 |
| | (d) Current Tax Liabilities (Net) | 9.56 | 1.89 |
| | **Total Liabilities** | **1021.06** | **1159.53** |
| | **TOTAL EQUITY AND LIABILITIES** | **2862.74** | **2979.39** |

Note:- The figures of the previous Year have been re-grouped/ re-arranged wherever considered necessary.

**For and Behalf of the Board of Directors**

SYED ATHAR ABBAS

Digitally signed by SYED ATHAR ABBAS
Date: 2021.11.11 10:59:07 +05'30'

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

**Date :** **11th November, 2021**
**Place:** **Noida- U.P.**

**CATVISION LIMITED**

REGD. OFFICE : H-17/202, SECOND FLOOR, MAIN VIKAS MARG, LAXMI NAGAR, DELHI-110092

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs. in Lakhs)

| Sl. No. | Particulars | Quarter ended | | | Half Year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2021 (Unaudited) | 30.06.2021 (Unaudited) | 30.09.2020 (Unaudited) | 30.09.2021 (Unaudited) | 30.09.2020 (Unaudited) | 31.03.2021 (Audited) |
| 1 | Revenue From Operations | 615.05 | 536.31 | 630.22 | 1,151.36 | 1,035.33 | 2,171.11 |
| 2 | Other Income | 4.63 | 5.45 | 9.25 | 10.08 | 12.02 | 31.92 |
| 3 | **Total Revenue (1+2)** | **619.68** | **541.77** | **639.47** | **1,161.44** | **1,047.35** | **2,203.03** |
| 4 | **Expenses :** | | | | | | |
| | a) Consumption of Materials & Services Consumed | 319.38 | 250.83 | 421.52 | 570.21 | 564.23 | 1,134.48 |
| | b) Purchases of Stock-in-trade | 100.92 | 69.69 | 95.57 | 170.61 | 161.51 | 432.99 |
| | c) Changes in inventories of finished goods,work-in-progress and stock-in-trade | (21.02) | 46.30 | (86.84) | 25.27 | (29.78) | (119.05) |
| | d) Employee benefits expense | 92.58 | 91.94 | 90.51 | 184.53 | 154.38 | 359.75 |
| | e) Excise Duty | | | | - | - | - |
| | f) Finance Cost | 13.43 | 13.86 | 14.70 | 27.29 | 33.12 | 58.80 |
| | g) Depreciation and amorisation expense | 20.89 | 20.62 | 20.87 | 41.51 | 41.46 | 83.25 |
| | h) Other Expenditure | 64.42 | 48.12 | 54.49 | 112.54 | 86.02 | 222.20 |
| | **Total Expenses** | **590.60** | **541.36** | **610.83** | **1,131.95** | **1,010.94** | **2,172.41** |
| 5 | **Profit before exceptional and extraordinary items and tax (3-4)** | **29.08** | **0.41** | **28.64** | **29.49** | **36.41** | **30.61** |
| 6 | Exceptional items | | | | | | |
| 7 | **Profit before tax (5+6)** | **29.08** | **0.41** | **28.64** | **29.49** | **36.41** | **30.61** |
| 8 | **Tax Expense** | | | | | | |
| | a) Current tax | 7.56 | 0.11 | 7.45 | 7.67 | 9.47 | 1.89 |
| | b) Income Tax related to earlier years | | - | - | - | - | 2.28 |
| | c) Deferred tax | | - | - | - | - | (21.27) |
| 9 | **Profit for the period from continuing operations (7-8)** | **21.52** | **0.30** | **21.19** | **21.82** | **26.94** | **47.71** |
| 10 | **Profit (Loss) from discontinuing operations** | | - | - | - | - | - |
| 11 | **Tax expense of discontinuing operations** | | - | - | - | - | - |
| 12 | **Profit/(Loss) from discontinuing operations (after tax) (10-11)** | | - | - | - | - | - |
| 13 | **Profit for the period (9+12)** | 21.52 | 0.30 | 21.19 | 21.82 | 26.94 | 47.71 |
| 14 | **Other Comprehensive Income:** | | | | | | |
| | 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 | **Total Comprehensive Income for the period (13+14)** | **21.52** | **0.30** | **21.19** | **21.82** | **26.94** | **47.71** |
| 16 | **Earnings per equity share:** | | | | | | |
| | a) Basic | 0.39 | 0.01 | 0.39 | 0.40 | 0.49 | 0.87 |
| | b) Diluted | 0.39 | 0.01 | 0.39 | 0.40 | 0.49 | 0.87 |

**Notes:**

| | |
|---|---|
| a) | The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 11th November 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 Accouting 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 pursuant to regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015 |
| d) | The company is operating in a single segment as defined in IND AS-108, hence, segment reporting is not applicable to the company. |
| e) | The figures of the previous Quarter/ Half year/Year have been re-grouped/ re-arranged wherever considered necessary. |

**For and on behalf of the Board of Directors**

SYED ATHAR ABBAS

Digitally signed by SYED ATHAR ABBAS
Date: 2021.11.11 10:59:24 IST

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

**Date : 11th November, 2021**
**Place: Noida- U.P**

## CATVISION LIMITED

### UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2021

| | | Year Ended 30.09.2021 (Rs in Lakhs) | Year Ended 31.03.2021 (Rs in Lakhs) |
|---|---|---|---|
| A. | **Cash flow from operating activities:** | | |
| | **Net Profit Before Tax after Exceptional Items** | **29.49** | **30.61** |
| | Adjustment for : | | |
| | Depreciation and amortisation expenses | 41.51 | 83.25 |
| | Provision for Employees Benefits written back | 0.00 | -1.60 |
| | Finance costs | 27.29 | 58.80 |
| | (Profit)/Loss on sale of Fixed Assets | 0.00 | 0.02 |
| | Interest earned & other Income | -0.75 | -4.34 |
| | **Operating Profit Before Working Capital Changes** | **97.54** | **166.74** |
| | Adjustments for (increase)/decrease in operating assets : | | |
| | Inventories | 88.83 | -33.98 |
| | Trade Receivables | -9.16 | 195.41 |
| | Short-term loans and advances | -22.43 | -9.77 |
| | Long-term loans and advances | - | - |
| | Other non-current assets | -1.03 | -0.12 |
| | Adjustments for increase/(decrease) in operating liabilities : | | |
| | Trade Payable | -17.69 | -57.78 |
| | Other current liabilities | 26.94 | -79.85 |
| | Short-term provisions | 3.06 | -23.62 |
| | Other long-term liabilities | -5.38 | - |
| | | **63.15** | **-9.72** |
| | **Cash generated from operations** | **160.69** | **157.02** |
| | Direct taxes paid | | -5.39 |
| | **Net cash generated / (utilised) from operating activities** | **160.69** | **151.63** |
| B. | **Cash flow from investing activities:** | | |
| | Capital Expenditure on fixed assets, including capital advances | -0.91 | -30.86 |
| | Interest & Miscellaneous Income Earned | 0.75 | 4.34 |
| | Exchange difference on translation of foreign operations | - | - |
| | **Net cash used in investing activities** | **-0.17** | **-26.51** |
| C. | **Cash flow from financing activities:** | | |
| | Proceeds from working capital loans | -147.04 | -155.68 |
| | Proceeds from Financial credit | - | -13.21 |
| | Proceeds /(Repayment) of long-term borrowings | -6.03 | 103.08 |
| | Finance costs | -27.29 | -58.80 |
| | **Net cash from / (used in) financing activities** | **-180.36** | **-124.60** |
| | **Net increase / (decrease) in cash and cash equivalents (A+B+C)** | **-19.84** | **0.51** |
| | Cash and cash equivalents as at 1 April, 2021 | 47.12 | 46.61 |
| | **Cash and cash equivalents as at 30.09.2021** | **27.28** | **47.12** |

Note: Figures in brackets represent Cash outflows, except interest earned & other income.

**For and on behalf of the Board of Directors**

SYED ATHAR ABBAS

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Date: 2021.11.11 11:00:22 +05'30'

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

**Date :** **11th November, 2021**
**Place:** **Noida- U.P**

CATVISION LIMITED

REGD. OFFICE : H-17/202, SECOND FLOOR, MAIN VIKAS MARG, LAXMI NAGAR, DELHI-110092

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

AS AT 30TH SEPTEMBER,2021

(Rs. in Lakhs )

| Sl.No. | Particulars | 30.09.2021 (Unaudited) | 31.03.2021 (Audited) |
|---|---|---|---|
| I. | **ASSETS** | | |
| | **(1) Non-Current Assets :** | | |
| | (a) Property, Plant and Equipment | 362.79 | 384.12 |
| | (b) Other Intangible Assets | 111.00 | 130.27 |
| | (c) Financial Assets : | | |
| | (i) Investments | 458.55 | 453.06 |
| | (ii) Trade Receivables | 55.01 | 55.01 |
| | (d) Deferred Tax Assets (Net) | 3.69 | 3.69 |
| | (e) Other non-current assets | 100.34 | 99.32 |
| | **(2) Current Assets :** | | |
| | (a) Inventories | 930.58 | 1,019.42 |
| | (b) Financial Assets | | |
| | (i) Trade Receivables | 603.42 | 594.26 |
| | (ii) Cash and cash Equivalents | 27.28 | 47.12 |
| | (iii) Other Financial Assets | | - |
| | (c) Current Tax Assets | 27.20 | 24.70 |
| | (d) Other Current assets | 180.61 | 160.68 |
| | **TOTAL ASSETS** | **2860.49** | **2971.64** |
| II. | **EQUITY AND LIABILITIES** | | |
| | **Equity** | | |
| | (a) Equity Share Capital | 545.36 | 545.36 |
| | (b) Other Equity | 1,294.07 | 1,266.75 |
| | **Total Equity** | **1839.43** | **1812.11** |
| | **Liabilities** | | |
| | **(1) Non-Current Liabilities** | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 124.85 | 130.88 |
| | (b) Provisions | 60.54 | 65.92 |
| | (c) Deferred Tax Liabilities (Net) | - | - |
| | **(2) Current Liabilities** | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 348.67 | 495.71 |
| | (ii) Trade Payables | 199.25 | 216.94 |
| | (ii) Other Financial Liabilities | 7.71 | 7.71 |
| | (b) Other Current Liabilities | 257.44 | 230.50 |
| | (c) Provisions | 13.03 | 9.97 |
| | (d) Current Tax Liabilities (Net) | 9.56 | 1.89 |
| | **Total Liabilities** | **1021.06** | **1159.53** |
| | **TOTAL EQUITY AND LIABILITIES** | **2860.49** | **2971.64** |

Note:- The figures of the previous Year have been re-grouped/ re-arranged wherever considered necessary.

**For and Behalf of the Board of Directors**

SYED ATHAR ABBAS

Digitally signed by SYED ATHAR ABBAS
Date: 2021.11.11 11:00:42 +05'30'

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

**Date :** **11th November, 2021**
**Place:** **Noida- U.P.**

**CATVISION LIMITED**

**REGD. OFFICE : H-17/202, SECOND FLOOR, MAIN VIKAS MARG, LAXMI NAGAR, DELHI-110092**

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021**

(Rs. in Lakhs)

| Sl. No. | Particulars | Quarter ended | | | Half Year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2021 (Unaudited) | 30.06.2021 (Unaudited) | 30.09.2020 (Unaudited) | 30.09.2021 (Unaudited) | 30.09.2020 (Unaudited) | 31.03.2021 (Audited) |
| 1 | Revenue From Operations | 615.05 | 536.31 | 630.22 | 1,151.36 | 1,035.33 | 2,171.11 |
| 2 | Other Income | 4.63 | 5.45 | 9.25 | 10.08 | 12.02 | 31.92 |
| 3 | **Total Revenue (1+2)** | **619.68** | **541.77** | **639.47** | **1,161.44** | **1,047.35** | **2,203.03** |
| 4 | **Expenses :** | | | | | | |
| | a) Consumption of Materials & Services Consumed | 319.38 | 250.83 | 421.52 | 570.21 | 564.23 | 1,134.48 |
| | b) Purchases of Stock-in-trade | 100.92 | 69.69 | 95.57 | 170.61 | 161.51 | 432.99 |
| | c) Changes in inventories of finished goods,work-in-progress and stock-in-trade | (21.02) | 46.30 | (86.84) | 25.27 | (29.78) | (119.05) |
| | d) Employee benefits expense | 92.58 | 91.94 | 90.51 | 184.53 | 154.38 | 359.75 |
| | e) Excise Duty | | | | - | - | - |
| | f) Finance Cost | 13.43 | 13.86 | 14.70 | 27.29 | 33.12 | 58.80 |
| | g) Depreciation and amorisation expense | 20.89 | 20.62 | 20.87 | 41.51 | 41.46 | 83.25 |
| | h) Other Expenditure | 64.42 | 48.12 | 54.49 | 112.54 | 86.02 | 222.20 |
| | **Total Expenses** | **590.60** | **541.36** | **610.83** | **1,131.95** | **1,010.94** | **2,172.41** |
| 5 | **Profit before exceptional and extraordinary items and tax (3-4)** | **29.08** | **0.41** | **28.64** | **29.49** | **36.41** | **30.61** |
| 6 | Exceptional items | | | | | | |
| 7 | **Profit before tax (5+6)** | **29.08** | **0.41** | **28.64** | **29.49** | **36.41** | **30.61** |
| 8 | **Share of Profit/(Loss) in Indian Joint Venture** | 5.84 | (0.00) | 1.01 | 5.84 | (1.05) | (5.55) |
| 9 | **Share of Profit/(Loss) in Foreign Joint Venture** | (0.15) | (0.19) | 19.09 | (0.35) | 9.26 | (6.13) |
| 10 | **Profit before tax (7+8+9)** | **34.77** | **0.22** | **48.74** | **34.99** | **44.62** | **18.93** |
| 11 | **Tax Expense** | | | | | | |
| | a) Current tax | 7.56 | 0.11 | 7.45 | 7.67 | 9.47 | 1.89 |
| | b) Income Tax related to earlier years | | - | - | - | - | 2.28 |
| | c) Deferred tax | | | - | - | | (21.27) |
| 12 | **Profit for the period from continuing operations (10-11)** | **27.21** | **0.11** | **41.30** | **27.32** | **35.16** | **36.03** |
| 13 | **Profit (Loss) from discontinuing operations** | | - | - | - | - | - |
| 14 | **Tax expense of discontinuing operations** | | - | - | - | - | - |
| 15 | **Profit/(Loss) from discontinuing operations (after tax) (13-14)** | | - | - | - | - | - |
| 16 | **Profit for the period (12+15)** | **27.21** | **0.11** | **41.30** | **27.32** | **35.16** | **36.03** |
| 17 | **Other Comprehensive Income:** | | | | | | |
| | **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 | **Total Comprehensive Income for the period (16+17)** | **27.21** | **0.11** | **41.30** | **27.32** | **35.16** | **36.03** |
| 19 | **Earnings per equity share:** | | | | | | |
| | a) Basic | 0.50 | 0.00 | 0.76 | 0.50 | 0.64 | 0.66 |
| | b) Diluted | 0.50 | 0.00 | 0.76 | 0.50 | 0.64 | 0.66 |

Notes:

| | |
|---|---|
| a) | The above unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 11th November 2021. The results for M/s Catvision Unitron Pvt. Ltd. (Indian JV) and M/s. Unicat Ltd. (Foreign JV) for the Quarter/Half year ended September 30, 2021 have been reviewed by statutoty auditors. |
| 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 Accouting 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 pursuant to regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015 |
| d) | The company is operating in a single segment as defined in IND AS-108, hence, segment reporting is not applicable to the company. |
| e) | The figures of the previous Quarter/Half Year/Year have been re-grouped/ re-arranged wherever considered necessary. |

**For and on behalf of the Board of Directors**

SYED ATHAR ABBAS

Digitally signed by SYED ATHAR ABBAS
Date: 2021.11.11 11:04:34 +05'30'

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

Date : 11th November, 2021
Place: Noida- U.P

## CATVISION LIMITED

### UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2021

| | | Year Ended 30.09.2021 (Rs in Lakhs) | Year Ended 31.03.2021 (Rs in Lakhs) |
|---|---|---|---|
| A. | **Cash flow from operating activities:** | | |
| | **Net Profit Before Tax after Exceptional Items** | **34.99** | **18.93** |
| | Adjustment for : | | |
| | Depreciation and amortisation expenses | 41.51 | 83.25 |
| | Provision for Employees Benefits written back | 0.00 | -1.60 |
| | Finance costs | 27.29 | 58.80 |
| | (Profit)/Loss on sale of Fixed Assets | 0.00 | 0.02 |
| | Interest earned & other Income | -0.75 | -4.34 |
| | **Operating Profit Before Working Capital Changes** | **103.03** | **155.06** |
| | Adjustments for (increase)/decrease in operating assets : | | |
| | Inventories | 88.83 | -33.98 |
| | Trade Receivables | -9.16 | 195.41 |
| | Short-term loans and advances | -22.43 | -9.77 |
| | Long-term loans and advances | | |
| | Other non-current assets | -6.52 | 11.56 |
| | Adjustments for increase/(decrease) in operating liabilities : | | |
| | Trade Payable | -17.69 | -57.78 |
| | Other current liabilities | 26.94 | -79.85 |
| | Short-term provisions | 3.06 | -23.62 |
| | Other long-term liabilities | -5.38 | 0.00 |
| | | **57.66** | **1.96** |
| | **Cash generated from operations** | **160.69** | **157.02** |
| | Direct taxes paid | | -5.39 |
| | **Net cash generated / (utilised) from operating activities** | **160.69** | **151.63** |
| B. | **Cash flow from investing activities:** | | |
| | Capital Expenditure on fixed assets, including capital advances | -0.91 | -30.86 |
| | Interest & Miscellaneous Income Earned | 0.75 | 4.34 |
| | **Net cash used in investing activities** | **-0.17** | **-26.51** |
| C. | **Cash flow from financing activities:** | | |
| | Proceeds from working capital loans | -147.04 | -155.68 |
| | Proceeds from Financial credit | 0.00 | -13.21 |
| | Proceeds /(Repayment) of long-term borrowings | -6.03 | 103.08 |
| | Finance costs | -27.29 | -58.80 |
| | **Net cash from / (used in) financing activities** | **-180.36** | **-124.60** |
| | **Net increase / (decrease) in cash and cash equivalents (A+B+C)** | **-19.84** | **0.51** |
| | Cash and cash equivalents as at 1 April, 2021 | 47.12 | 46.61 |
| | **Cash and cash equivalents as at 30.09.2021** | **27.28** | **47.12** |

Note: Figures in brackets represent Cash outflows, except interest earned & other income.

**For and on behalf of the Board of Directors**

SYED ATHAR ABBAS Digitally signed by SYED ATHAR ABBAS Date: 2021.11.11 11:01:20 +05'30'

**S.A.Abbas**

**Managing Director**

**DIN: 00770259**

**Date :** **11th November, 2021**

**Place:** **Noida- U.P**