



**Dated: 11<sup>th</sup> November, 2022**

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

**Scrip ID: 531158**

**Sub: Unaudited Standalone & Consolidated Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2022.**

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 30<sup>th</sup> September, 2022. Please find enclosed the followings;

- i. Unaudited Standalone & Consolidated Financial Results of the Company for the Quarter and Half Year ended on 30<sup>th</sup> September, 2022;
- ii. Limited Report of the Statutory Auditors; and

Kindly take the same on record.

Thanking You.

Yours Faithfully,

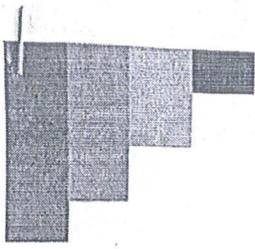
**For Catvision Limited**

*Nitish Nautiyal*

**Nitish Nautiyal  
Company Secretary & Compliance Officer**



**Encl: as above**



**G D Pandit & Co.**

**Chartered Accountants**

Limited Review Report  
Standalone Financial Results

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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 year ended on 30<sup>th</sup> September, 2022, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the measurement Board of Directors, has been prepared in accordance with the recognition and Report principles laid down in the Indian Accounting Standard 34 "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 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. 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.
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 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

  
Vinod Goyal  
Partner  
M. No. 083701

Place: Delhi  
Date: 11-11-2022

UDIN: 22083701BCVEWO5943



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, 2022

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1	Revenue From Operations	584.47	460.42	615.05	1,044.89	1,151.36	2,166.50
2	Other Income	6.42	4.83	4.63	11.25	10.08	75.83
3	<b>Total Revenue (1+2)</b>	<b>590.89</b>	<b>465.25</b>	<b>619.68</b>	<b>1,056.14</b>	<b>1,161.44</b>	<b>2,242.33</b>
4	<b>Expenses :</b>						
	a) Consumption of Materials & Services Consumed	249.70	191.04	319.38	440.75	570.21	1,128.29
	b) Purchases of Stock-in-trade	215.68	148.49	100.92	364.16	170.61	389.51
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(63.05)	(32.43)	(21.02)	(95.47)	25.27	(85.19)
	d) Employee benefits expense	94.69	92.22	92.58	186.91	184.53	395.40
	e) Finance Cost	14.90	11.68	13.43	26.58	27.29	54.63
	f) Depreciation and amorisation expense	20.55	20.55	20.89	41.11	41.51	84.23
	g) Other Expenditure	62.33	60.80	64.42	123.13	112.54	257.09
	<b>Total Expenses</b>	<b>594.81</b>	<b>492.35</b>	<b>590.60</b>	<b>1,087.16</b>	<b>1,131.95</b>	<b>2,223.94</b>
5	<b>Profit before exceptional and extraordinary items and tax (3-4)</b>	<b>(3.92)</b>	<b>(27.10)</b>	<b>29.08</b>	<b>(31.02)</b>	<b>29.49</b>	<b>18.39</b>
6	Exceptional items						
7	<b>Profit before tax (5+6)</b>	<b>(3.92)</b>	<b>(27.10)</b>	<b>29.08</b>	<b>(31.02)</b>	<b>29.49</b>	<b>18.39</b>
8	<b>Tax Expense</b>						
	a) Current tax	-	-	7.56	-	7.67	1.74
	b) Income Tax related to earlier years	-	-	-	-	-	-
	c) Deferred tax	-	-	-	-	-	3.61
9	<b>Profit for the period from continuing operations (7-8)</b>	<b>(3.92)</b>	<b>(27.10)</b>	<b>21.52</b>	<b>(31.02)</b>	<b>21.82</b>	<b>13.03</b>
10	Profit (Loss) from discontinuing operations	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	<b>Profit/(Loss) from discontinuing operations (after tax) (10-11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Profit for the period (9+12)</b>	<b>(3.92)</b>	<b>(27.10)</b>	<b>21.52</b>	<b>(31.02)</b>	<b>21.82</b>	<b>13.03</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>(3.92)</b>	<b>(27.10)</b>	<b>21.52</b>	<b>(31.02)</b>	<b>21.82</b>	<b>13.03</b>
16	<b>Earnings per equity share:</b>						
	a) Basic	(0.07)	(0.50)	0.39	(0.57)	0.40	0.24
	b) Diluted	(0.07)	(0.50)	0.39	(0.57)	0.40	0.24

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 2022.
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 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



S.A.Abbas  
Managing Director  
DIN: 00770259

Date : 11th November, 2022  
Place: Noida- U.P



**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, 2022**

(Rs. in Lakhs )

SI.No.	Particulars	30.09.2022 (UnAudited)	31.03.2022 (Audited)
<b>I.</b>	<b>ASSETS</b>		
	<b>Non-Current Assets :</b>		
	(a) Property, Plant and Equipment	359.30	369.49
	(b) Intangible Assets	72.31	91.63
	(c) Non Current Investment	460.80	460.80
	(d) Deferred Tax Assets (Net)	0.07	0.07
	(e) Other non-current assets		
	(i) Trade Receivables	53.18	53.60
	(ii) Deposits & Advances	104.33	103.98
	<b>Current Assets :</b>		
	(f) Inventories	899.30	838.06
	(g) Trade Receivables	495.77	550.68
	(h) Cash and cash Equivalents	176.90	23.27
	(i) Short Term Loans & Advances	58.51	79.14
	(j) Current Tax Assets	37.11	30.78
	(k) Other Current assets	223.51	334.14
	<b>TOTAL ASSETS</b>	<b>2941.10</b>	<b>2935.65</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	545.36	545.36
	(b) Reserve & Surplus	1,256.52	1,287.53
	<b>Total Equity</b>	<b>1801.88</b>	<b>1832.89</b>
	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	(c) Long Term Borrowings	140.91	163.22
	(d) Long Term Provisions	58.30	65.98
	(e) Deferred Tax Liabilities (Net)		
	<b>Current Liabilities</b>		
	(f) Short Term Borrowings	373.54	283.79
	(g) Trade Payables	200.13	224.39
	(h) Other Financial Liabilities	7.71	7.71
	(i) Other Current Liabilities	340.96	339.16
	(j) Short Term Provisions	14.80	15.63
	(k) Current Tax Liabilities (Net)	2.87	2.87
	<b>Total Liabilities</b>	<b>1139.23</b>	<b>1102.76</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2941.10</b>	<b>2935.65</b>

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

For and Behalf of the Board of Directors



S.A.Abbas  
 Managing Director  
 DIN: 00770259

Date : 11th November'22  
 Place: Noida- U.P.



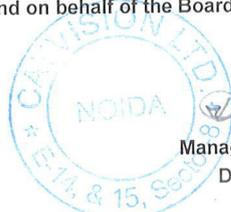
**CATVISION LIMITED**

**UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2022**

	Year Ended 30.09.2022 (Rs in Lakhs)	Year Ended 31.03.2022 (Rs in Lakhs)
<b>A. Cash flow from operating activities:</b>		
Net Profit Before Tax after Exceptional Items	-31.02	18.39
Adjustment for :		
Depreciation and amortisation expenses	41.11	84.23
Provision for Employees Benefits written back	-7.68	0.06
Finance costs	26.58	54.63
(Profit)/Loss on sale of Fixed Assets	-0.22	0.00
Interest earned & other Income	-2.62	-31.92
<b>Operating Profit Before Working Capital Changes</b>	<b>26.14</b>	<b>125.38</b>
Adjustments for (increase)/decrease in operating assets :		
Inventories	-61.24	181.36
Trade Receivables	54.91	44.99
Short-term loans and advances	20.63	3.62
Other Current Assets	110.63	-256.22
Other non-current assets	0.07	-4.66
Adjustments for increase/(decrease) in operating liabilities :		
Trade Payable	-24.26	7.45
Other current liabilities	1.80	108.66
Short-term provisions	-0.83	5.66
Other long-term liabilities		
	<b>101.70</b>	<b>90.86</b>
<b>Cash generated from operations</b>	<b>127.84</b>	<b>216.24</b>
Direct taxes paid	-6.33	-6.84
<b>Net cash generated / (utilised) from operating activities</b>	<b>121.51</b>	<b>209.41</b>
<b>B. Cash flow from investing activities:</b>		
Capital Expenditure on fixed assets, including capital advances	-11.37	-30.96
Interest & Miscellaneous Income Earned	2.62	31.92
Exchange difference on translation of foreign operations	-	-
<b>Net cash used in investing activities</b>	<b>-8.75</b>	<b>0.96</b>
<b>C. Cash flow from financing activities:</b>		
Proceeds from working capital loans	89.75	-211.92
Proceeds from Financial credit	-	-
Proceeds /(Repayment) of long-term borrowings	-22.30	32.33
Finance costs	-26.58	-54.63
<b>Net cash from / (used in) financing activities</b>	<b>40.87</b>	<b>-234.22</b>
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>153.63</b>	<b>-23.85</b>
Cash and cash equivalents as at 1 April, 2022	23.27	47.12
<b>Cash and cash equivalents as at 30.09.2022</b>	<b>176.90</b>	<b>23.27</b>

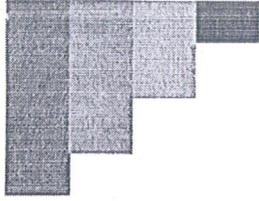
Note: Figures in brackets represent Cash outflows, except interest earned & other income.

For and on behalf of the Board of Directors

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

Date : 11th November, 2022

Place: Noida- U.P



# 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 year ended on 30<sup>th</sup> September, 2022, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the measurement Board of Directors, has been prepared in accordance with the recognition and Report principles laid down in the Indian Accounting Standard 34 "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 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) 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.
4. The Statement includes unaudited results of the M/s Catvision Limited along with following entities:
  - M/s Catvision Unitron Private Limited - Indian Joint Venture
  - M/s Unicat Limited - Foreign Joint Venture
5. 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.
6. 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 Goyal  
Partner  
M. No. 083701  
UDIN: 22083701BCVFRF3160

Place: Delhi  
Date: 11-11-2022



**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, 2022

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1	Revenue From Operations	584.47	460.42	615.05	1,044.89	1,151.36	2,166.50
2	Other Income	6.42	4.83	4.63	11.25	10.08	75.83
3	<b>Total Revenue (1+2)</b>	<b>590.89</b>	<b>465.25</b>	<b>619.68</b>	<b>1,056.14</b>	<b>1,161.44</b>	<b>2,242.33</b>
4	<b>Expenses :</b>						
	a) Consumption of Materials & Services Consumed	249.70	191.04	319.38	440.75	570.21	1,128.29
	b) Purchases of Stock-in-trade	215.68	148.49	100.92	364.16	170.61	389.51
	c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	(63.05)	(32.43)	(21.02)	(95.47)	25.27	(85.19)
	d) Employee benefits expense	94.69	92.22	92.58	186.91	184.53	395.40
	e) Finance Cost	14.90	11.68	13.43	26.58	27.29	54.63
	f) Depreciation and amorisation expense	20.55	20.55	20.89	41.11	41.51	84.23
	g) Other Expenditure	62.33	60.80	64.42	123.13	112.54	257.09
	<b>Total Expenses</b>	<b>594.81</b>	<b>492.35</b>	<b>590.60</b>	<b>1,087.16</b>	<b>1,131.95</b>	<b>2,223.94</b>
5	<b>Profit before exceptional and extraordinary items and tax (3-4)</b>	<b>(3.92)</b>	<b>(27.10)</b>	<b>29.08</b>	<b>(31.02)</b>	<b>29.49</b>	<b>18.39</b>
6	Exceptional items						
7	<b>Profit before tax (5+6)</b>	<b>(3.92)</b>	<b>(27.10)</b>	<b>29.08</b>	<b>(31.02)</b>	<b>29.49</b>	<b>18.39</b>
8	Share of Profit/(Loss) In Indian Joint Venture	4.01	4.21	5.84	8.22	5.84	1.76
9	Share of Profit/(Loss) in Foreign Joint Venture	-	-	(0.15)	-	(0.35)	(1.77)
10	<b>Profit before tax (7+8+9)</b>	<b>0.09</b>	<b>(22.89)</b>	<b>34.77</b>	<b>(22.80)</b>	<b>34.99</b>	<b>18.37</b>
11	<b>Tax Expense</b>						
	a) Current tax	-	-	7.56	-	7.67	1.74
	b) Income Tax related to earlier years	-	-	-	-	-	-
	c) Deferred tax	-	-	-	-	-	3.61
12	<b>Profit for the period from continuing operations (10-11)</b>	<b>0.09</b>	<b>(22.89)</b>	<b>27.21</b>	<b>(22.80)</b>	<b>27.32</b>	<b>13.02</b>
13	<b>Profit (Loss) from discontinuing operations</b>						
14	Tax expense of discontinuing operations	-	-	-	-	-	-
15	<b>Profit/(Loss) from discontinuing operations (after tax) (13-14)</b>						
16	<b>Profit for the period (12+15)</b>	<b>0.09</b>	<b>(22.89)</b>	<b>27.21</b>	<b>(22.80)</b>	<b>27.32</b>	<b>13.02</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 (16+17)</b>	<b>0.09</b>	<b>(22.89)</b>	<b>27.21</b>	<b>(22.80)</b>	<b>27.32</b>	<b>13.02</b>
19	<b>Earnings per equity share:</b>						
	a) Basic	0.00	(0.42)	0.50	(0.42)	0.50	0.24
	b) Diluted	0.00	(0.42)	0.50	(0.42)	0.50	0.24

**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 2022. 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, 2022 have been reviewed by statutoy 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 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 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



S.A.Abbas  
Managing Director  
DIN: 00770259

Date : 11th November, 2022  
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, 2022**

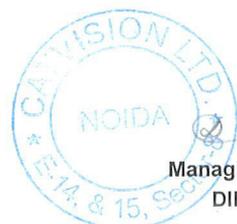
(Rs. in Lakhs )

Sl.No.	Particulars	30.09.2022 (UnAudited)	31.03.2022 (Audited)
<b>I.</b>	<b>ASSETS</b>		
	<b>Non-Current Assets :</b>		
	(a) Property, Plant and Equipment	359.30	369.49
	(b) Intangible Assets	72.31	91.63
	(c) Non Current Investment	461.26	453.04
	(d) Deferred Tax Assets (Net)	0.07	0.07
	(e) Other non-current assets		
	(i) Trade Receivables	53.18	53.60
	(ii) Deposits & Advances	104.33	103.98
	<b>Current Assets :</b>		
	(f) Inventories	899.30	838.06
	(g) Trade Receivables	495.77	550.68
	(h) Cash and cash Equivalents	176.90	23.27
	(i) Short Term Loans & Advances	58.51	79.14
	(j) Current Tax Assets	37.11	30.78
	(k) Other Current assets	223.51	334.14
	<b>TOTAL ASSETS</b>	<b>2941.56</b>	<b>2927.89</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	545.36	545.36
	(b) Reserve & Surplus	1,256.97	1,279.77
	<b>Total Equity</b>	<b>1802.33</b>	<b>1825.13</b>
	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	(c) Long Term Borrowings	140.91	163.22
	(d) Long Term Provisions	58.30	65.98
	(e) Deferred Tax Liabilities (Net)		
	<b>Current Liabilities</b>		
	(f) Short Term Borrowings	373.54	283.79
	(g) Trade Payables	200.13	224.39
	(h) Other Financial Liabilities	7.71	7.71
	(i) Other Current Liabilities	340.96	339.16
	(j) Short Term Provisions	14.80	15.63
	(k) Current Tax Liabilities (Net)	2.87	2.87
	<b>Total Liabilities</b>	<b>1139.23</b>	<b>1102.76</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2941.56</b>	<b>2927.89</b>

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

For and Behalf of the Board of Directors

Date : 11th November'22  
Place: Noida- U.P.


  
S.A.Abbas  
Managing Director  
DIN: 00770259



**CATVISION LIMITED**

**UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2022**

	Year Ended 30.09.2022 (Rs in Lakhs)	Year Ended 31.03.2022 (Rs in Lakhs)
<b>A. Cash flow from operating activities:</b>		
<b>Net Profit Before Tax after Exceptional Items</b>	<b>-22.80</b>	<b>18.37</b>
Adjustment for :		
Depreciation and amortisation expenses	41.11	84.23
Provision for Employees Benefits written back	-7.68	0.06
Finance costs	26.58	54.63
(Profit)/Loss on sale of Fixed Assets	-0.22	0.00
Interest earned & other Income	-2.62	-31.92
<b>Operating Profit Before Working Capital Changes</b>	<b>34.36</b>	<b>125.37</b>
Adjustments for (increase)/decrease in operating assets :		
Inventories	-61.24	181.36
Trade Receivables	54.91	44.99
Short-term loans and advances	20.63	3.62
Other Current Assets	110.63	-256.22
Other non-current assets	-8.14	-4.65
Adjustments for increase/(decrease) in operating liabilities :		
Trade Payable	-24.26	7.45
Other current liabilities	1.80	108.66
Short-term provisions	-0.83	5.66
Other long-term liabilities		
	<b>93.49</b>	<b>90.87</b>
<b>Cash generated from operations</b>	<b>127.84</b>	<b>216.25</b>
Direct taxes paid	-6.33	-6.84
<b>Net cash generated / (utilised) from operating activities</b>	<b>121.51</b>	<b>209.41</b>
<b>B. Cash flow from investing activities:</b>		
Capital Expenditure on fixed assets, including capital advances	-11.37	-30.96
Interest & Miscellaneous Income Earned	2.62	31.92
Exchange difference on translation of foreign operations	-	-
<b>Net cash used in investing activities</b>	<b>-8.75</b>	<b>0.96</b>
<b>C. Cash flow from financing activities:</b>		
Proceeds from working capital loans	89.75	-211.92
Proceeds from Financial credit	-	-
Proceeds /(Repayment) of long-term borrowings	-22.30	32.33
Finance costs	-26.58	-54.63
<b>Net cash from / (used in) financing activities</b>	<b>40.87</b>	<b>-234.22</b>
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>153.63</b>	<b>-23.85</b>
Cash and cash equivalents as at 1 April, 2022	23.27	47.12
<b>Cash and cash equivalents as at 30.09.2022</b>	<b>176.90</b>	<b>23.27</b>

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

For and on behalf of the Board of Directors



S.A.Abbas  
Managing Director  
DIN: 00770259

Date : 11th November, 2022  
Place: Noida- U.P