

# Calcom Vision Limited

CIN:- L92111DL1985PLC021095

**Calcom**

ISO - 9001 - 2015

ISO - 14001 - 2015

SA - 8000 - 2014

Corp. Office & Factory : B-16, Site-C, Surajpur, Industrial Area, Greater Noida, Gautam Budh Nagar U.P.-201306  
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**

**September 11, 2024**

**(Scrip Code: 517236)**

Dear Sir(s)/Madam(s)

**Sub: Revised Unaudited Financial Results for the quarter ended June 30, 2024**

Pursuant to Regulation 33 Listing Regulations, we are hereby enclosing the Revised Unaudited Financial Results for the quarter ended June 30, 2024, along with Independent Auditor's Review Report thereon.

Kindly take the above information on record and acknowledge on the same.

Thanking you,

Yours Truly  
**For Calcom Vision Limited**

**Rakhi** Digitally signed  
by Rakhi Sharma  
**Sharma** Date: 2024.09.11  
16:39:57 +05'30'

**Rakhi Sharma**  
**Company Secretary & Compliance Officer**  
**M. No. A72812**

**Encl.: A/a**

# SURESH CHANDRA & ASSOCIATES

## CHARTERED ACCOUNTANTS

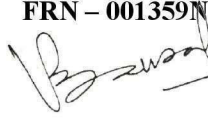

106-112B, Devika Tower, 6, Nehru Place, New Delhi – 110019  
Phone: 011-47069670, 47023959 E-Mail: [sca\\_ca\\_co@yahoo.com](mailto:sca_ca_co@yahoo.com), [www.scaca.in](http://www.scaca.in)

### Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

#### Review Report to The Board of Directors Calcom Vision Limited

1. We have reviewed the accompanying statement of unaudited Standalone financial results of Calcom Vision Limited (the "Company") for the quarter ended June 30, 2024 and year to date from April 1, 2024 to June 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 as amended, 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, 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**  
**(Partner)**  
**UDIN- 24500369BKAGGT4300**

Place: New Delhi  
Date: 14<sup>th</sup> August 2024

# 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](mailto:sca_ca_co@yahoo.com), [www.scaca.in](http://www.scaca.in)

Independent Auditor's Review Report On consolidated unaudited quarterly financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF  
**CALCOM VISION LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of ("the Company") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 30<sup>TH</sup> June 2024 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Attention is drawn to the fact that the figures for the corresponding quarter ended 30<sup>th</sup> June 2023 have not been reported, as the accounts of Joint Venture were consolidated for the first time using the Equity Method in accordance with Indian Accounting Standards during the previous quarter i.e. 31<sup>st</sup> March 2024 being operationalised during that quarter which were approved by the companys Board of Directors, but have not been subjected to review.

2. This Statement, which is the responsibility of the company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of its Joint Venture M/s Calcom Taehwa Techno Private Limited.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 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.


6. The consolidated unaudited financial results also include the company's share of net loss of Rs.5.60 Lakhs and Rs. 3.86 Lakhs and total comprehensive loss of Rs. 5.60 Lakhs and Rs. 3.86 Lakh for the quarter ended June 2024 and for the year ended 31<sup>st</sup> March 2024 respectively, as considered in the consolidated unaudited financial results, in respect of Joint Venture, based on their interim financial statements/ financial information/ financial results which have not been reviewed/audited by their auditors. This financial Statement / financial information has been furnished by the management and our opinion on the Consolidated Financial results, in so far as it relates to the amounts and disclosures included in respect of the Joint Venture, and our report in so far as it relates to the aforesaid Joint Venture, is based solely on the Management information as furnished by the management.

Our conclusion on the Statement is not modified in respect of the above matter.

**For Suresh Chandra & Associates**  
**Chartered Accountants**  
**FRN – 001359N**



**CA Ved Prakash Bansal**  
**(Partner)**

**UDIN-24500369BKAGGU7035**

Place: New Delhi  
Date: 14<sup>th</sup> August 2024



**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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024**

**(INR In Lakhs except per share data)**

S.No.	Particulars	Standalone				Consolidated#		
		Quarter Ended		Year Ended		Quarter Ended		Year Ended
		30.06.24	31.03.24	30.06.23	31.03.24	30.06.24	31.03.24	31.03.24
		Unaudited	Audited**	Unaudited	Audited	Unaudited	Audited**	Audited
I	Revenue From operations	1,826.52	4,706.63	3,307.95	16,019.85	1,826.52	4,706.63	16,019.85
II	Other Income	11.35	98.74	16.13	143.05	11.35	98.74	143.05
III	<b>Total Income (I+II)</b>	<b>1,837.87</b>	<b>4,805.37</b>	<b>3,324.08</b>	<b>16,162.90</b>	<b>1,837.87</b>	<b>4,805.37</b>	<b>16,162.90</b>
IV	<b>EXPENSES</b>							
(a)	Cost of materials consumed	1,938.24	3,345.14	2,858.42	12,631.24	1,938.24	3,345.14	12,631.24
(b)	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(564.34)	431.84	(333.82)	(85.61)	(564.34)	431.84	(85.61)
(c)	Employee benefits expense	300.55	440.74	444.09	1,979.87	300.55	440.74	1,979.87
(d)	Finance costs	125.46	133.91	107.68	491.39	125.46	133.91	491.39
(e)	Depreciation and amortization expenses	96.48	79.08	70.40	298.88	96.48	79.08	298.88
(f)	Other expenses	122.06	230.42	120.45	630.94	122.06	230.42	630.94
	<b>Total expenses (IV)</b>	<b>2,018.45</b>	<b>4,661.13</b>	<b>3,267.22</b>	<b>15,946.71</b>	<b>2,018.45</b>	<b>4,661.13</b>	<b>15,946.71</b>
V	Profit/(loss) before exceptional items and tax (III-IV)	(180.58)	144.24	56.86	216.19	(180.58)	144.24	216.19
VI	Exceptional Items- (expenses)/income	-	-	-	-	-	-	-
VII	<b>Profit/ (loss) before tax (V+VI)</b>	<b>(180.58)</b>	<b>144.24</b>	<b>56.86</b>	<b>216.19</b>	<b>(180.58)</b>	<b>144.24</b>	<b>216.19</b>
VIII	<b>Tax expense:</b>							
	(1) Current tax	-	51.61	14.31	69.72	-	51.61	69.72
	(2) Deferred tax	-	11.26	-	11.26	-	11.26	11.26
	(3) Tax Adjustment for Earlier Period	-	-	-	3.15	-	-	3.15
IX	<b>Profit (Loss) after tax (VII-VIII)</b>	<b>(180.58)</b>	<b>81.37</b>	<b>42.55</b>	<b>132.06</b>	<b>(180.58)</b>	<b>81.37</b>	<b>132.06</b>
	Add: Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	(5.60)	(3.86)	(3.86)
X	<b>Total Profit (Loss) for the Period</b>	<b>(180.58)</b>	<b>81.37</b>	<b>42.55</b>	<b>132.06</b>	<b>(186.18)</b>	<b>77.51</b>	<b>128.20</b>
	<b>Other Comprehensive Income</b>							
	A. (i) Items that will not be re-classified to profit or (loss):-							
	-Remeasurement of defined benefit Plan	(5.52)	1.28	(3.37)	(5.38)	(5.52)	1.28	(5.38)
	-Reversal of Revaluation Surplus on Land & Building	21.53	21.53	21.53	86.12	21.53	21.53	86.12
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)	-	1.36	-	1.36	-	1.36	1.36
	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	-	-	-	-	-	-	-
	<b>Other Comprehensive Income</b>	<b>16.01</b>	<b>24.17</b>	<b>18.16</b>	<b>82.10</b>	<b>16.01</b>	<b>24.17</b>	<b>82.10</b>
	Add: Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (XI)</b>	<b>16.01</b>	<b>24.17</b>	<b>18.16</b>	<b>82.10</b>	<b>16.01</b>	<b>24.17</b>	<b>82.10</b>
XII	<b>Total Comprehensive Income for the period Comprising Profit/ (Loss) and Other comprehensive Income for the period (X+XI)</b>	<b>(164.57)</b>	<b>105.54</b>	<b>60.71</b>	<b>214.16</b>	<b>(170.17)</b>	<b>101.68</b>	<b>210.30</b>
XIII	<b>Paid-up Equity Share Capital (Face Value Rs.10/-)</b>	<b>1,345.65</b>	<b>1,345.65</b>	<b>1,338.56</b>	<b>1,345.65</b>	<b>1,345.65</b>	<b>1,345.65</b>	<b>1,345.65</b>
XIV	<b>Reserves (excluding Revaluation Reserve shown in balance sheet)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,333.97</b>	<b>-</b>	<b>-</b>	<b>3,330.11</b>
XV	<b>Earnings per equity share (of Rs.10 each) (*not annualised):</b>							
	(1) Basic	(1.33)*	0.61*	0.33*	0.99	(1.37)*	0.58*	0.97
	(2) Diluted	(1.29)*	0.59*	0.32*	0.95	(1.33)*	0.56*	0.93

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**Notes:**

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 14th August, 2024. The Statutory Auditors of the Company have conducted a "Limited Review" of the financial results for the quarter ended June 30, 2024.
3. \*\*The Figures for the quarter ended March 31, 2024 are the balance figures between the audited figures in respect to the full financial year and the published figures for the nine months ended on December 31, 2023, which were subject to limited review.
4. #The accounts of JV M/s Calcom Taehwa Techno Private Limited, were consolidated for the first time using the equity method in accordance with Ind AS 28, during the previous quarter ended March 31, 2024 being operationalised during that quarter. Hence, comparative consolidated results for the corresponding period i.e. June 30, 2023, have not been published.
5. The Provision for deferred tax liability / asset would be made at the end of the year.
6. 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.
7. Figures for the previous period have been re-grouped / re-arranged wherever necessary to make them comparable with current period.



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Place : Greater Noida  
Date : 14th August, 2024

By order of the Board  
for CALCOM VISION LIMITED

*[Handwritten signature]*

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

