

Calcom Vision Limited

CIN: - L92111DL1985PLC021095

Calcom

ISO - 9001- 2015

ISO- 14001- 2015

SA - 8 000 - 2014

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**

November 15, 2024

(Scrip Code: 517236)

Dear Sir(s)/Madam(s)

Sub: Revised Unaudited Financial Results for the quarter and half year ended 30th September, 2024

Ref: Regulation 33(3) of the SEBI (LODR) Regulations, 2015

With reference to our submission of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2024 on 14th November, 2024, we wish to resubmit the results after correcting some typographical and inadvertent errors.

You are requested to kindly take the revised results on your records and oblige.

Thanking you,

Yours Truly
For Calcom Vision Limited

**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, 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 and half year ended September 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- 24500369BKAGHY1354

Place: New Delhi
Date: 14th November 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

UNAUDITED STANDALONE STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

INR in Lacs except per share data

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.24	30.06.24	30.09.23	30.09.24	30.09.23	31.03.24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From operations	3,408.08	1,826.52	3,917.12	5,234.60	7,225.07	16,019.85
II	Other Income	160.61	11.35	4.58	171.96	20.71	143.05
III	Total Income (I+II)	3,568.69	1,837.87	3,921.70	5,406.56	7,245.78	16,162.90
IV	EXPENSES						
(a)	Cost of materials consumed	2,452.25	1,938.24	2,728.35	4,390.49	5,586.77	12,631.24
(b)	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	100.92	(564.34)	265.59	(463.42)	(68.23)	(85.61)
(c)	Employee benefits expense	460.55	300.55	594.65	761.10	1,038.74	1,979.87
(d)	Finance costs	147.81	125.46	118.27	273.27	225.95	491.39
(e)	Depreciation and amortization expenses	96.22	96.48	73.39	192.70	143.79	298.88
(f)	Other expenses	136.86	122.06	135.44	258.92	255.89	630.94
	Total expenses (IV)	3,394.61	2,018.45	3,915.69	5,413.06	7,182.91	15,946.71
V	Profit/(loss) before exceptional items and tax (III-IV)	174.08	(180.58)	6.01	(6.50)	62.87	216.19
VI	Exceptional Items- (expenses)/income				-	-	
VII	Profit/ (loss) before tax (V+VI)	174.08	(180.58)	6.01	(6.50)	62.87	216.19
	Tax expense:						
VIII	(1) Current tax	-	-	1.51	-	15.82	69.72
	(2) Deferred tax	-	-	-	-	-	11.26
	(3) Tax Adjustment for Earlier Period	-	-	-	-	-	3.15
IX	Profit (Loss) after tax (VII-VIII)	174.08	(180.58)	4.50	(6.50)	47.04	132.06
	Add: Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-		-	-	-
X	Total Profit (Loss) for the Period	174.08	(180.58)	4.50	(6.50)	47.04	132.06
	Other Comprehensive Income						
XI	A. (i) Items that will not be re-classified to profit or (loss):- -Remeasurement of defined benefit Plan	(1.06)	(5.52)	(5.51)	(6.58)	(8.88)	(5.38)
	-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)	-	-	-	-	-	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	-	-	-	-	-	-
	Other Comprehensive Income	20.47	16.01	16.02	36.48	34.18	82.10
	Add: Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
	Total Other Comprehensive Income (XI)	20.47	16.01	16.02	36.48	34.18	82.10
XII	Total Comprehensive Income for the period Comprising Profit/ (Loss) and Other comprehensive Income for the period (X+XI)	194.55	(164.57)	20.52	29.98	81.23	214.16
XIII	Paid-up Equity Share Capital (Face Value Rs.10/-)	1,352.08	1,345.65	1,345.65	1,352.08	1,345.65	1,345.65
XIV	Reserves (excluding Revaluation Reserve shown in balance sheet)	-	-	-	-	-	3,333.97
	Earnings per equity share (of Rs.10 each) (*not annualised):						
XV	(1) Basic	1.28*	(1.33)*	0.03*	(0.05)*	0.36*	0.99
	(2) Diluted	1.25*	(1.29)*	0.03*	(0.05)*	0.35*	0.95

Prasanna


SK Malik


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 November, 2024. The Statutory Auditors of the Company have conducted a "Limited Review" of the financial results for the quarter and Half Year ended Sept 30th, 2024.
3. The Employees have exercised ESOPs 64,320 Nos during the quarter ended Sept 30, 2024 under the Calcom Employees Stock Option Plan, 2018.
4. During the quarter and half year ended Sept 30th, 2024, the company has filled the PLI Incentive claim of Rs.144/- Lacs under Production Linked Incentive Scheme (PLI) for White Goods as notified videnotification No. P-29014/101/2020-LEI DPIIT dated 4th June 2021, 2021 read with guidelines for the operation of PLI for White Goods entities dated 4th June 2021 (F. No.P-29014/101/2020-LEIPart (1)-DPIIT), as amended from time to time (hereinafterreferred as 'the PLI Scheme'). The amount of PLI Incentive of Rs.144/- Lacs is shown under the head of other income.
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.




Place : Greater Noida
Date : 14th November, 2024

By order of the Board

for CALCOM VISION LIMITED



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

Calcom Vision Limited
CIN:L92111DL1985PLC021095

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

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UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

INR in Lacs

S.No.	Particulars	As at 31st Sept, 2024 Unaudited	As at 31st March, 2024 Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	4,618.82	4,355.50
	(b) Capital Work in Progress	515.72	-
	(c) Right to Use	1,651.37	1,666.45
	(d) Goodwill	414.49	414.49
	(e) Other Intangible Assets	0.99	-
	(f) Financial Assets		
	(i) Investment in Joint Venture	50.00	30.00
	(ii) Investments in wholly owned Subsidiary Company	0.10	-
	(iii) Other Financial Assets	27.63	27.63
	(g) Other Non-Current Assets	21.34	177.37
		7,300.46	6,671.44
2	Current assets		
	(a) Inventories	4,437.01	3,355.47
	(b) Financial Assets		
	(i) Trade receivables	2,426.60	4,234.19
	(ii) Cash and cash equivalents	39.30	75.66
	(iii) Bank balances other than(ii) above	643.21	523.42
	(iv) Other Financial Assets	202.08	62.46
	(c) Current Tax Assets (Net)	8.42	-
	(d) Other Current Assets	783.81	372.09
		8,540.43	8,623.29
	Total Assets	15,840.89	15,294.73
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	1,352.08	1,345.65
	(b) Other Equity	6,283.16	6,264.49
		7,635.24	7,610.14
	LIABILITIES		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Long Term Borrowings	1,834.60	1,911.43
	(ii) Lease Liabilities	0.04	0.04
	(b) Provisions	119.27	100.35
	(c) Deferred Tax Liabilities	106.71	106.71
		2,060.62	2,118.53
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Short Term Borrowings	3,312.37	2,809.58
	(ii) Lease Liabilities	0	0
	(iii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	213.92	449.34
	(b) Total outstanding dues of Creditors other than micro enterprises and small enterprises	2,370.74	1,819.74
	(iv) Other Financial Liabilities	207.13	176.21
	(b) Provisions	17.83	17.03
	(c) Other current liabilities	23.04	294.16
		6,145.03	5,566.06
	Total Equity and Liabilities	15,840.89	15,294.73




By order of the Board
for CALCOM VISION LIMITED



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

Place : Greater Noida

Date : 14th November, 2024

CALCOM VISION LIMITED
CIN : L92111DL1985PLC021095

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UNAUDITED STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024
INR in Lacs

Particulars	Half year Ended 30th	Year Ended 31st
	Sept, 2024	March, 2024
	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extra-ordinary items	(6.50)	216.19
Adjustments for -		
Depreciation/Amortization	192.70	298.88
Interest & Financial Charges	273.27	491.39
Employee benefits Expenses (ESOP)	10.30	66.45
Provision for Doubtful Debts	-	27.58
Profit & Loss on Sales of Fixed Assets	(0.96)	(9.83)
Operating profit before Working Capital Changes	468.81	1,090.66
Adjustments for -		
(Increase)/Decrease in Inventories	(1,081.54)	(406.97)
(Increase)/Decrease in Trade Receivables	1,807.59	(638.97)
(Increase)/Decrease in Other Financial Assets Current	(139.62)	(4.67)
(Increase)/Decrease in Other Current Assets	(408.64)	156.55
Increase/(Decrease) in Trade Payables	315.58	(567.65)
Increase/(Decrease) in Lease Liabilities	-	(0.00)
Increase/(Decrease) in Other Financial Liabilities	31.64	20.28
Increase/(Decrease) in Other Current Liabilities	(274.76)	118.62
Increase/(Decrease) in Provisions	9.36	12.95
Cash Generated from / (used in) Operations	728.42	(219.20)
Less: Direct Taxes Paid	(8.41)	(168.76)
NET CASH FLOW (USED IN)/FROM OPERATING ACTIVITIES	720.01	(387.96)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipments/ Capital Work-in-Process	(779.33)	(1,349.30)
Purchase of Other Intangible Assets	(1.00)	-
Sales of Property, Plant & Equipments	1.00	17.06
Investment in FDRs with Bank	(119.79)	(182.18)
Investment in Joint Venture	(20.00)	(30.00)
Investment in wholly owned Subsidiary Company	(0.10)	-
Payment for Capital Advance	(21.34)	(177.37)
NET CASH FLOW (USED IN)/FROM INVESTING ACTIVITIES	(940.56)	(1,721.79)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Raising / (Repayment) of Borrowings	425.96	1,565.88
Interest & Financial Charges paid	(269.66)	(462.04)
Increase/(Decrease) in Lease Liabilities	-	-
Application Money received for Issue of Shares under ESOP Scheme	27.89	44.68
Application Money received for Issue of Shares under Private Placements	-	866.83
Application Money received for share warrants	-	156.25
NET CASH FLOW (USED IN)/FROM FINANCING ACTIVITIES	184.19	2,171.60
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(36.36)	61.85
OPENING BALANCE OF CASH AND CASH EQUIVALENTS	75.66	13.81
CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	39.30	75.66




By order of the Board
for CALCOM VISION LIMITED



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

Place : Greater Noida
Date : 14th November, 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, 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 subsidiary, and joint ventures for the quarter and six months ended September 30, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Attention is drawn to the following –

- a) 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 quarter ended March 31, 2024 being operationalised during that quarter. Hence, consolidated figures for the corresponding quarter & half year ended i.e. Sept 30, 2023, are not comparable to that extent.
 - b) The Company has incorporated a subsidiary Company in the name of "Calcom Kadapa Private Limited". The entity has not yet commenced the business operation. The account of the said entity is consolidated for the first time during the current quarter & half year ended on Sept 30, 2024. Hence, the same is not comparable with the corresponding quarter and half year ended 30.09.2023, figures for the year ended 31st March 2024 and the previous quarter ended June 30, 2024.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 and its wholly owned Subsidiary M/s Calcom Kadapa 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. We did not review the interim financial statements / financial information / financial results of its subsidiary M/s Calcom Kadapa Private Limited included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs.0.35 Lakh as at 30.09.2024 and total revenue of Rs.NIL, total net (Loss) of Rs.0.23 Lakh and total comprehensive loss of Rs. 0.23 Lakh for the quarter and for the half year ended 30.09.2024 and cash flow (net) of Rs.0.35 Lakh for the half year ended 30.09.2024 as considered in the unaudited consolidated financial results. The consolidated unaudited financial results also include the company's share of net loss of Rs.7.57 Lakhs and Rs. 13.17 Lakhs for the quarter and half year ended September 2024 and a loss of Rs.3.86 Lakhs for the year ended 31st March 2024, in respect of its Joint Venture, based on their interim financial statements/ financial information/ financial results which have not been reviewed/audited by their auditors. These 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 subsidiary and Joint Venture, and our report in so far as it relates to the aforesaid subsidiary and 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-24500369BKAGHX7476

Place: New Delhi
Date: 14th November 2024

CALCOM VISION LIMITED

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UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

INR in Lacs except per share data

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.24	30.06.24	30.09.23	30.09.24	30.09.23	31.03.24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From operations	3,408.08	1,826.52	3,917.12	5,234.60	7,225.07	16,019.85
II	Other Income	160.61	11.35	4.58	171.96	20.71	143.05
III	Total Income (I+II)	3,568.69	1,837.87	3,921.70	5,406.56	7,245.78	16,162.90
IV	EXPENSES						
(a)	Cost of materials consumed	2,452.25	1,938.24	2,728.35	4,390.49	5,586.77	12,631.24
(b)	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	100.92	(564.34)	265.59	(463.42)	(68.23)	(85.61)
(c)	Employee benefits expense	460.55	300.55	594.65	761.10	1,038.74	1,979.87
(d)	Finance costs	147.81	125.46	118.27	273.27	225.95	491.39
(e)	Depreciation and amortization expenses	96.22	96.48	73.39	192.70	143.79	298.88
(f)	Other expenses	137.09	122.06	135.44	259.15	255.89	630.94
	Total expenses (IV)	3,394.84	2,018.45	3,915.69	5,413.29	7,182.91	15,946.71
V	Profit/(loss) before exceptional items and tax (III-IV)	173.85	(180.58)	6.01	(6.73)	62.87	216.19
VI	Exceptional Items- (expenses)/income				-	-	
VII	Profit/ (loss) before tax (V+VI)	173.85	(180.58)	6.01	(6.73)	62.87	216.19
	Tax expense:						
VIII	(1) Current tax	-	-	1.51	-	15.82	69.72
	(2) Deferred tax	-	-	-	-	-	11.26
	(3) Tax Adjustment for Earlier Period	-	-	-	-	-	3.15
IX	Profit (Loss) after tax (VII-VIII)	173.85	(180.58)	4.50	(6.73)	47.04	132.06
	Add: Share of profit (loss) of associates and joint ventures accounted for using equity method	(7.57)	(5.60)	-	(13.17)	-	(3.86)
X	Total Profit (Loss) for the Period	166.28	(186.18)	4.50	(19.90)	47.04	128.20
	Other Comprehensive Income						
	A. (i) Items that will not be re-classified to profit or (loss):-						
	-Remeasurement of defined benefit Plan	(1.06)	(5.52)	(5.51)	(6.58)	(8.88)	(5.38)
	-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)	-	-	-	-	-	1.36
XI	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	-	-	-	-	-	-
	Other Comprehensive Income	20.47	16.01	16.02	36.48	34.18	82.10
	Add: Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-
	Total Other Comprehensive Income (XI)	20.47	16.01	16.02	36.48	34.18	82.10
XII	Total Comprehensive Income for the period Comprising Profit/ (Loss) and Other comprehensive Income for the period (X+XI)	186.75	(170.17)	20.52	16.58	81.23	210.30
XIII	Paid-up Equity Share Capital (Face Value Rs.10/-)	1,352.08	1,345.65	1,345.65	1,352.08	1,345.65	1,345.65
XIV	Reserves (excluding Revaluation Reserve shown in balance sheet)	-	-	-			3,330.11
XV	Earnings per equity share (of Rs.10 each) (*not annualised):						
	(1) Basic	1.22*	(1.37)*	0.03*	(0.15)*	0.36*	0.97
	(2) Diluted	1.20*	(1.33)*	0.03*	(0.14)*	0.35*	0.93

Notes:

1. The Consolidated Results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended.
2. The above Consolidated results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2024. The Statutory Auditors of the Company have conducted a "Limited Review" of the Consolidated financial results for the quarter and Half Year ended Sept 30th, 2024.
3. The Employees have exercised ESOPs 64,320 Nos during the quarter ended Sept 30, 2024 under the Calcom Employees Stock Option Plan, 2018.
4. During the quarter and half year ended Sept 30th, 2024, the company has filled the PLI Incentive claim of Rs.144/- Lacs under Production Linked Incentive Scheme (PLI) for White Goods as notified videnotification No. P-29014/101/2020-LEI DPIIT dated 4th June 2021, 2021 read with guidelines for the operation of PLI for White Goods entities dated 4th June 2021 (F. No.P-29014/101/2020-LEIPart (1)-DPIIT), as amended from time to time (hereinafterreferred as 'the PLI Scheme'). The amount of PLI Incentive of Rs.144/- Lacs is shown under the head of other income.
5. 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 quarter ended March 31, 2024 being operationalised during that quarter. Hence, consolidated figures for the corresponding quarter & half year ended i.e. Sept 30, 2023, are not comparable to that extent.
6. The Company has incorporated a subsidiary Company in the name of "Calcom Kadapa Private Limited". The entity has not yet commenced the business operation. The account of the said entity is consolidated for the first time during the current quarter & half year ended on Sept 30, 2024. Hence, the same is not comparable with the corresponding quarter and half year ended Sept 30, 2023, figures for the year ended 31st March 2024 and the previous quarter ended June 30, 2024.
7. The Provision for deferred tax liability / asset would be made at the end of the year.
8. 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.
9. Figures for the previous period have been re-grouped / re-arranged wherever necessary to make them comparable with current period.




Place : Greater Noida
Date : 14th November, 2024

By order of the Board
for CALCOM VISION LIMITED



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

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

S.No.	Particulars	INR in Lacs	
		As at 31st Sept, 2024 Unaudited	As at 31st March, 2024 Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	4,618.82	4,355.50
	(b) Capital Work in Progress	515.72	-
	(c) Right to Use	1,651.37	1,666.45
	(d) Goodwill	414.49	414.49
	(e) Other Intangible Assets	0.99	-
	(f) Financial Assets		
	(i) Investment in Joint Venture	32.97	26.14
	(ii) Other Financial Assets	27.63	27.63
	(g) Other Non-Current Assets	21.34	177.37
		7,283.33	6,667.58
2	Current assets		
	(a) Inventories	4,437.01	3,355.47
	(b) Financial Assets		
	(i) Trade receivables	2,426.43	4,234.19
	(ii) Cash and cash equivalents	39.64	75.66
	(iii) Bank balances other than(ii) above	643.21	523.42
	(iv) Other Financial Assets	202.08	62.46
	(c) Current Tax Assets (Net)	8.42	-
	(d) Other Current Assets	783.81	372.09
		8,540.60	8,623.29
	Total Assets	15,823.93	15,290.87
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	1,352.08	1,345.65
	(b) Other Equity	6,265.90	6,260.63
		7,617.98	7,606.28
	LIABILITIES		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Long Term Borrowings	1,834.60	1,911.43
	(ii) Lease Liabilities	0.04	0.04
	(b) Provisions	119.27	100.35
	(c) Deferred Tax Liabilities	106.71	106.71
		2,060.62	2,118.53
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Short Term Borrowings	3,312.62	2,809.58
	(ii) Lease Liabilities	0	0
	(iii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	213.92	449.34
	(b) Total outstanding dues of Creditors other than micro enterprises and small enterprises	2,370.74	1,819.74
	(iv) Other Financial Liabilities	207.18	176.21
	(b) Provisions	17.83	17.03
	(c) Other current liabilities	23.04	294.16
		6,145.33	5,566.06
	Total Equity and Liabilities	15,823.93	15,290.87




Place : Greater Noida

Date : 14th November, 2024

By order of the Board
for CALCOM VISION LIMITED



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		
UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024		
INR in Lacs		
Particulars	Half year Ended 30th Sept, 2024	Year Ended 31st March, 2024
	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extra-ordinary items	(6.73)	216.19
Adjustments for -		
Depreciation/Amortization	192.70	298.88
Interest & Financial Charges	273.27	491.39
Employee benefits Expenses (ESOP)	10.30	66.45
Provision for Doubtful Debts	-	27.58
Profit & Loss on Sales of Fixed Assets	(0.96)	(9.83)
Operating profit before Working Capital Changes	468.58	1,090.66
Adjustments for -		
(Increase)/Decrease in Inventories	(1,081.54)	(406.97)
(Increase)/Decrease in Trade Receivables	1,807.76	(638.97)
(Increase)/Decrease in Other Financial Assets Current	(139.62)	(4.67)
(Increase)/Decrease in Other Current Assets	(408.64)	156.55
Increase/(Decrease) in Trade Payables	315.58	(567.65)
Increase/(Decrease) in Lease Liabilities	-	(0.00)
Increase/(Decrease) in Other Financial Liabilities	31.70	20.28
Increase/(Decrease) in Other Current Liabilities	(274.76)	118.62
Increase/(Decrease) in Provisions	9.36	12.95
Cash Generated from / (used in) Operations	728.420	(219.20)
Less: Direct Taxes Paid	(8.42)	(168.76)
NET CASH FLOW (USED IN)/FROM OPERATING ACTIVITIES	720.00	(387.96)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipments/ Capital Work-in-Process	(779.33)	(1,349.30)
Purchase of Other Intangible Assets	(1.00)	-
Sales of Property, Plant and Equipments	1.00	17.06
Investment in FDRs with Bank	(119.79)	(182.18)
Investment in Joint Venture	(20.00)	(30.00)
Payment for Capital Advance	(21.34)	(177.37)
NET CASH FLOW (USED IN)/FROM INVESTING ACTIVITIES	(940.46)	(1,721.79)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Raising / (Repayment) of Borrowings	426.21	1,565.88
Interest & Financial Charges paid	(269.66)	(462.04)
Increase/(Decrease) in Lease Liabilities	-	-
Application Money received for Issue of Shares under ESOP Scheme	27.89	44.68
Application Money received for Issue of Shares under Private Placements	-	866.83
Application Money received for share warrants	-	156.25
NET CASH FLOW (USED IN)/FROM FINANCING ACTIVITIES	184.44	2,171.60
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(36.02)	61.85
OPENING BALANCE OF CASH AND CASH EQUIVALENTS	75.66	13.81
CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	39.64	75.66




By order of the Board
for CALCOM VISION LIMITED



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

Place : Greater Noida
Date : 14th November, 2024

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

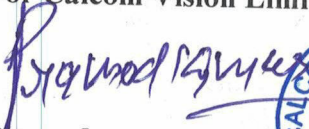
CFO CERTIFICATE

To,
The Board of Directors
Calcom Vision Limited
C-41, Defence Colony, New Delhi-110024

Subject: Certificate as required by Regulation 33 (2) (a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, the Undersigned, in my respective capacity as Chief Financial Officer of the company to the best of my knowledge and belief certify that the Financial Results for the Quarter and Half Year ended 30th September, 2024 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

For Calcom Vision Limited


Pramod
Chief Financial Officer



Place: Greater Noida
Date: 14.11.2024