

To
Manager,
The Department of Corporate Services
BSE Limited
P.J. Towers, Dalal Street, Fort
Mumbai - 400001

August 14, 2024

(Scrip Code: 517236)

Dear Sir(s)/Madam(s)

Sub: Outcome of the Board Meeting

We wish to inform you that the Board of Directors in its meeting held today i.e. August 14, 2024 which commenced at 12:30 P.M. and concluded at 05:35 P.M., has transacted the following businesses:

1. Considered and approved Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter ended June 30, 2024 along with Limited Review report.
2. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Company has appointed **M/s. Deepak Seth & Associates (CP. No. 22775)**, Practicing Company Secretaries as Secretarial Auditor of the Company to conduct Secretarial audit for the Financial Year 2024-25.

Further, the details as required to be disclosed in terms of SEBI Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 09th September, 2015 are given in "Annexure A" as enclosed to this letter.

3. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Company has appointed **M/s Neeraj Sharma and Co. (FRN:100466)**, Practicing Cost Accountants as the Cost Auditor of the Company for the Financial Year 2024-25.

Further, the details as required to be disclosed in terms of SEBI Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 09th September, 2015 are given in "Annexure B" as enclosed to this letter.

4. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Company has appointed **Mr. Ashutosh Dubey (M. No. 557852)**, Chartered Accountant as the Internal Auditor of the Company for the Financial Year 2024-25.

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.-201 306

Ph. : 91-0120-2569761 - 4 Fax : 91-0120-2569769, E-mail : corp.compliance@calcomindia.com

Website : www.calcomindia.com

Further, the details as required to be disclosed in terms of SEBI Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 09th September, 2015 are given in "Annexure C" as enclosed to this letter.

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: 2024.08.14
17:40:21 +05'30'

Rakhi Sharma

Company Secretary & Compliance Officer

M. No A72812

Encl.: A/a

Annexure-A

S.No.	Details of events that needs to be provided	Information of such events
1.	Reasons for Change viz. appointment, resignation, removal, death or otherwise;	Appointment to comply with the provisions of the Section 204 of the Companies Act, 2013 and Regulation 24A of the Listing Regulations.
2.	Date of Appointment/cessation & Term of appointment	Date: August 14, 2024 For conducting Secretarial Audit of the company for the Financial Year 2024-25.
3.	Brief Profile	M/s. DEEPAK SETH & ASSOCIATES (Membership No. 55545, COP No. 22775), is a Peer Reviewed Practicing Company Secretaries firm having a wide experience in carrying out audits of listed companies. The firm provides various advisory Services on Corporate Compliances, Securities Law, FEMA Law, GST, etc.
4.	Disclosure of relationship between Directors (in case of appointment of Director	None

Annexure-B

S.No.	Details of events that needs to be provided	Information of such events
1.	Reasons for Change viz. appointment, resignation, removal, death or otherwise;	NEERAJ SHARMA & CO. Appointment as Cost Auditors of the Company.
2.	Date of Appointment/cessation & Term of appointment	Date: August 14, 2024 For conducting Cost Audit of the company for the Financial Year 2024-25 at such remuneration decided by the Board and Cost Auditors mutually, subject to ratification by the members.
3.	Brief Profile	M/s Neeraj Sharma & Co. was established in 2004. Firm has a wide experience in Cost Audit, Internal Audit, Stock Audit & GST Audit of various Public Sector undertakings, Private Sector Companies, MNCs & Banks.
4.	Disclosure of relationship between Directors (in case of appointment of Director	None

Annexure-C

S.No.	Details of events that needs to be provided	Information of such events
1.	Reasons for Change viz. appointment, resignation, removal, death or otherwise;	MR. ASHUTOSH DUBEY. Appointment as Internal Auditor of the Company.
2.	Date of Appointment/ cessation & Term of appointment	Date: August 14, 2024 For conducting Internal Audit of the company for the Financial Year 2024-25 at such Remuneration decided by the Board.
3.	Brief Profile	Mr. Ashutosh is a Chartered Accountant having an experience of 4 Years in Statutory and Internal Audit. He did his graduation from Hans Raj College of Delhi University. Having worked with Grand Thornton for 3 Years, he is now working as an employee with our Company.
4.	Disclosure of relationship between Directors (in case of appointment of Director	None

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 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: 14th 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, www.scaca.in

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated 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 Consolidated 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.

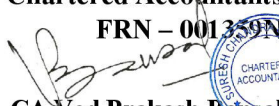
Other Matters

The consolidated financial statements include the Holding Company's proportionate share of Net Loss of Rs.5.60 Lakhs for the quarter ended June 30,2024 (Previous Quarter / year's ended March 2024 - Net Loss of Rs.3.86 Lakhs), as considered in the Consolidated financial Statement in respect of its Joint Venture M/s Calcom Taehwa Techno Private Limited, whose financial statements have not been reviewed by us. 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 report is not modified in respect of this matter.

For Suresh Chandra & Associates
Chartered Accountants

FRN – 001359N


CA Ved Prakash Bansal

(Partner)

UDIN- 24500369BKAGGU7035

Place: New Delhi
Date: 14th 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	Total Income (I+II)	1,837.87	4,805.37	3,324.08	16,162.90	1,837.87	4,805.37	16,162.90
IV	EXPENSES							
(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
	Total expenses (IV)	2,018.45	4,661.13	3,267.22	15,946.71	2,018.45	4,661.13	15,946.71
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	Profit/ (loss) before tax (V+VI)	(180.58)	144.24	56.86	216.19	(180.58)	144.24	216.19
	Tax expense:							
VIII	(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	Profit (Loss) after tax (VII-VIII)	(180.58)	81.37	42.55	132.06	(180.58)	81.37	132.06
	Add: Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	(5.60)	(3.86)	(3.86)
X	Total Profit (Loss) for the Period	(180.58)	81.37	42.55	132.06	(186.18)	77.51	128.20
	Other Comprehensive Income							
	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	-	-	-	-	-	-	-
	Other Comprehensive Income	16.01	24.17	18.16	82.10	16.01	24.17	82.10
	Add: Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	-	-
	Total Other Comprehensive Income (XI)	16.01	24.17	18.16	82.10	16.01	24.17	82.10
XII	Total Comprehensive Income for the period comprising Profit/ (Loss) and Other comprehensive Income for the period (X+XI)	(164.57)	105.54	60.71	214.16	(170.17)	101.68	210.30
XIII	Paid-up Equity Share Capital (Face Value Rs.10/-)	1,345.65	1,345.65	1,338.56	1,345.65	1,345.65	1,345.65	1,345.65
XIV	Reserves (excluding Revaluation Reserve shown in balance sheet)	-	-	-	3,333.97	-	-	3,330.11
XV	Earnings per equity share (of Rs.10 each) (*not annualised):							
	(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

B. S. Chandra



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.



A handwritten signature in blue ink, appearing to read "S.K. Malik", written over a horizontal line.

Place : Greater Noida
Date : 14th August, 2024

By order of the Board
for CALCOM VISION LIMITED

A handwritten signature in blue ink, appearing to read "S.K. Malik", written over a horizontal line.

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

