

# Calcom Vision Limited

CIN :- L92111DL1985PLC021095

# Calcom

ISO - 9001-2015  
ISO - 14001-2015

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,

27.10.2018

The Manager (Department of Corporate Services)  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
MUMBAI - 400 001

Scrip Code: 517236

Dear Sir/Madam,

**Sub: Outcome of the Board Meeting**

We wish to inform that the Board of Directors of the Company in its meeting held today i.e. 27<sup>th</sup> October, 2018 which commenced at 5:00 P.M. and concluded at 5:45 P.M. has considered and approved the Unaudited Financial Results for the 2nd Quarter and half year ended on 30<sup>th</sup> September 2018.

The said Unaudited Financial Results for the quarter and half year ended 30th September, 2018 along with the Limited Review Report dated 27<sup>th</sup> October, 2018 from the Auditors, is enclosed as Annexure 1.

You are requested to take the aforesaid on record.

Thanking you,

Yours faithfully,

For Calcom Vision Limited

*Aayushi*  
Aayushi Jindal  
Company Secretary & Compliance Officer



**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 AND HALF YEAR ENDED 30TH SEPT, 2018**

(Rs. In Lakhs except per Share data)

S.NO.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.18	30.06.18	30.09.17	30.09.18	30.09.17	31.03.18
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From operations* (see footnote below)	1411.83	1255.97	685.61	2667.80	1479.35	2564.09
II	Other Income	0.09	0.23	0.24	0.32	0.44	26.05
III	<b>Total Income (I+II)</b>	<b>1411.92</b>	<b>1256.20</b>	<b>685.85</b>	<b>2668.12</b>	<b>1479.79</b>	<b>2590.14</b>
IV	<b>EXPENSES</b>						
	Cost of materials consumed	997.50	697.95	324.49	1695.45	858.90	1745.84
	Purchases of Stock-in-Trade	0.00	0	0	0	0	-
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-0.22	199.98	76.79	199.76	8.53	(250.69)
	Excise Duty on sale of goods	0.00	0.00	0.00	0.00	65.63	65.63
	Employee benefits expense	184.77	178.87	139.59	363.64	278.77	571.66
	Finance costs	37.58	21.70	17.04	59.28	38.64	83.84
	Depreciation and amortization expenses	16.25	13.16	10.93	29.41	21.37	45.93
	Other expenses	90.50	81.47	56.72	171.97	117.57	232.83
	<b>Total expenses (IV)</b>	<b>1326.38</b>	<b>1193.13</b>	<b>625.56</b>	<b>2519.51</b>	<b>1389.41</b>	<b>2495.04</b>
V	Profit/(loss) before exceptional items and tax (III-IV)	85.54	63.07	60.29	148.61	90.38	95.10
VI	Exceptional Items- (expenses)/income	0.00	0.00	0.00	0.00	0.84	172.04
VII	Profit/ (loss) after exceptions items and before tax (V+VI)	85.54	63.07	60.29	148.61	91.22	267.14
VIII	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	85.54	63.07	60.29	148.61	91.22	267.14
X	Profit/(loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expenses of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	85.54	63.07	60.29	148.61	91.22	267.14
XIV	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period )	85.54	63.07	60.29	148.61	91.22	267.14
XVI	Paid-up Equity Share Capital (Face Value Rs.10/-)	1054.34	1054.34	568.12	1054.34	568.12	811.23
XVII	Earnings per equity share (of Rs.10 each) (for continuing operation) (not annualised):						
	(1) Basic	0.81	0.60	1.06	1.41	1.61	3.29
	(2) Diluted	0.81	0.60	0.57	1.41	0.87	2.53
XVIII	Earnings per equity share (for discontinued operation):						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-
XIX	Earning per equity share (of Rs.10 each) (for discontinued & continuing operation) (not annualised)						
	(1) Basic	0.81	0.60	1.06	1.41	1.61	3.29
	(2) Diluted	0.81	0.60	0.57	1.41	0.87	2.53



Note: 1. The Results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standard) Rules, 2015 as ammended.

2. The above results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 27th October, 2018. The Statutory Auditors of the Company have conducted a "Limited Review" of the financial results for the quarter and Half Year ended Sept 30, 2018
3. According to the requirements of Ind AS and SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, revenue for the period upto 30th June, 2017 are inclusive of excise duty in the revenue figure for half year ended 30th Sept, 2017 and year ended 31st March 2018. The Government of India had implemented Goods and Service Tax ("GST) from 1 July 2017 replacing excise duty, service tax and other indirect taxes.  
As per Ind AS 18, w.e.f 1st July 2017, the revenues are reported net of GST. Had the previously reported revenue shown net of excise duty, comparative revenue of the Company would have been as follows:-

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.18	30.06.2018	30.09.17	30.09.18	30.09.17	31.03.18
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
Revenue From operations*	1411.83	1255.97	685.61	2667.80	1413.72	2498.46

4. 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.
5. Figures for the previous period have been re-grouped / re-arranged wherever necessary to make them comparable with current period.
6. The Company is not having any taxable profits as per the provision of Income Tax Act, 1961 during the financial year 2018-19, so no provision has been made for current tax and deferred tax as per Ind AS-12.

Place : New Delhi  
Date : October 27, 2018

By order of the Board  
for CALCOM VISION LIMITED

*S.K. Malik*  
S.K. MALIK  
CHAIRMAN & MANAGING DIRECTOR





**Calcom Vision Limited**

**CIN:L92111DL1985PLC021095**

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

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**STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2018**

(Rupees in Lakhs)

S.No.	Particulars	As at	As at
		30th Sept, 2018	31st March, 2018
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Property, Plant and Equipment	529.57	500.76
	(b) Goodwill	414.49	414.49
	(c) Capital Work in Progress	26.51	0.00
	(d) Other Intangible Assets	24.20	1.10
	(e) Intangible assets under development	0.00	21.30
	(f) Financial Assets		
	(i) Other Financial Assets	10.80	10.80
	(g) Other non-current assets	22.37	21.36
		<b>1027.94</b>	<b>969.81</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	799.56	909.70
	(b) Financial Assets		
	(i) Trade receivables	582.64	298.81
	(ii) Cash and cash equivalents	78.45	39.27
	(iii) Bank balances other than(iii) above	14.25	10.75
	(iv) Other Financial Assets	18.95	18.47
	(c) Current Tax Assets (Net)	10.81	6.50
	(d) Other current assets	194.08	219.04
		<b>1698.74</b>	<b>1502.54</b>
	<b>Total Assets</b>	<b>2726.68</b>	<b>2472.35</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>EQUITY</b>		
	(a) Equity Share capital	1054.35	811.23
	(b) Other Equity	-219.22	-124.71
		<b>835.13</b>	<b>686.52</b>
	<b>LIABILITIES</b>		
<b>1</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Other Financial Liabilities	604.12	279.56
	(b) Provisions	62.11	65.62
		<b>666.23</b>	<b>345.18</b>
<b>2</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Trade payables	754.86	616.54
	(ii) Other Financial Liabilities	363.87	587.64
	(b) Other current liabilities	106.59	236.47
		<b>1225.32</b>	<b>1440.65</b>
	<b>Total Equity and Liabilities</b>	<b>2726.68</b>	<b>2472.35</b>

By order of the Board  
for CALCOM VISION LIMITED

S.K. MALIK  
CHAIRMAN & MANAGING DIRECTOR



Place : New Delhi

Date : October 27th, 2018

**SURESH CHANDRA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

504, Prakashdeep Building, 7, Tolstoy Marg, New Delhi - 110 001  
Phone : 66142200-07, Fax : 011-66142208 E-Mail : [contact@scaca.in](mailto:contact@scaca.in)

**INDEPENDENT AUDITORS'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**

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

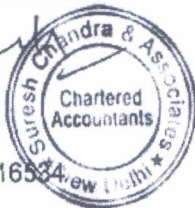
We have reviewed the accompanying Statement of Unaudited Results of M/s. Calcom Vision Limited (the "Company") for the quarter ended 30<sup>th</sup> September, 2018 (the Statement), being submitted by the Company pursuant to the Requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for 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 issue a report on these Financial Statements based on our review.

We conducted our review of the Statement in accordance with the standard on Review Engagement (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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than audit. We have not performed any audit and, accordingly, we do not express an audit opinion.

Base on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 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 Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SURESH CHANDRA & ASSOCIATES  
CHARTERED ACCOUNTANTS

  
(CA S C GUPTA)  
PARTNER  
MEMBERSHIP NO.-16534



Date: 27.10.2018