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Website: www.calcomindia.com

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

February 13, 2024

₹
(Scrip Code: 517236)

Dear Sir(s)/Madam(s)

Sub: Outcome of the Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 30 read with Part A of Schedule III of Listing Regulations, We wish to inform you that the Board of Directors in its meeting held today i.e. February 13, 2024 which commenced at 12:00 P.M. and concluded at 3:40 P.M., the following matters were transacted:

1. Considered and approved the unaudited Financial Results of the Company for the quarter and nine months ended on December 31, 2023 along with Limited Review report. A copy of the said results along with the limited review report, is enclosed herewith.
2. Took note of resignation of Ms. Aayushi Jindal from the post of Company Secretary & Compliance Officer. Ms. Aayushi resigned with effect from 13.02.2024. Her resignation letter and further details are enclosed herewith in **Annexure I**.
3. The Board, based on the recommendation of Nomination & Remuneration Committee approved the appointment of Ms. Rakhi Sharma (Membership No. A72812) as Company Secretary & Compliance Officer with effect from 13.02.2024. Further details are enclosed herewith in **Annexure II**.
4. Approved the appointment of Mr. Ashutosh Dubey, Chartered Accountant as an Internal Auditor of the Company for the FY 2023-24 pursuant to the provisions of Section 138 of the Companies Act 2013. Details are enclosed in **Annexure III**.
5. Dr. Om Prakash Sood (DIN: 06954639) (Non-Executive Independent Director), who is also the chairperson of Audit committee and Stakeholders Relationship Committee and member of Nomination & Remuneration Committee, will retire as an Independent Director of the Company on April 19, 2024 due to completion of his second term of office. Hence, he will cease to be a director of the Company with effect from 19.04.2024. Details are annexed hereto in **Annexure IV**. Consequently, the Board of Directors of the Company in its Board Meeting held today i.e 13.02.2024 reconstituted the committees of the Board of Directors of the Company as given under, which shall come into effect from April 19, 2024.

Audit Committee w.e.f April 19, 2024

S.No	Name of the Committee Member	Position	Category
1.	Ms. Parvathy Venkatesh	Chairperson	Non-Executive-Independent Director
2	Mr. Sunder Hemrajani	Member	Non-Executive-Independent Director
3.	Mr. Ashok Kumar Sinha	Member	Non-Executive-Independent Director

Stakeholders Relationship Committee w.e.f April 19, 2024

S.No	Name of the Committee Member	Position	Category
1.	Mr. Ashok Kumar Sinha	Chairperson	Non-Executive-Independent Director
2	Mr. Sunder Hemrajani	Member	Non-Executive-Independent Director
3.	Mr. Sushil Kumar Malik	Member	Executive Director

Nomination & Remuneration Committee w.e.f April 19, 2024

S.No	Name of the Committee Member	Position	Category
1.	Mr. Sunder Hemrajani	Chairperson	Non-Executive-Independent Director
2	Mr. Sushil Kumar Malik	Member	Executive Director
3.	Mr. Ashok Kumar Sinha	Member	Non-Executive-Independent Director

6. The Board adopted the Corporate Social Responsibility (“CSR”) Policy to comply with Section 135 of the Companies Act, 2013. The Policy is attached hereto in **Annexure V**.

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

Thanking you,

Yours Truly
For Calcom Vision Limited

Rakhi
Sharma
Rakhi Sharma
Company Secretary & Compliance Officer

Digitally signed by
Rakhi Sharma
Date: 2024.02.13
15:47:19 +05'30'

Encl.: A/a

Annexure-I**Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

S.No	Particulars	Details
1.	Name	Ms. Aayushi Jindal
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Ms. Aayushi Jindal has resigned from the post of Company Secretary & Compliance Officer of the Company due to personal reason.
3.	Date of appointment/cessation (as applicable) Term of appointment	Cessation w.e.f 13.02.2024
4.	Brief Profile (in case of appointment)	NA

Annexure-II**Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

S.No	Particulars	Details
1.	Name	Ms. Rakhi Sharma
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Ms. Rakhi Sharma is appointed as Company Secretary & Compliance Officer of the company.
3.	Date of appointment/cessation (as applicable) Term of appointment	Appointment as Company Secretary & Compliance Officer w.e.f 13.02.2024
4.	Brief Profile (in case of appointment)	Ms. Rakhi is an associate member of The Institute of Company Secretaries of India and a B.Com (Hons.) graduate from Delhi University.
5.	Disclosure of relationships with Promoter or directors	She is not related to any of the promoters or directors of the Company.

Annexure-III**Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

S.No	Particulars	Details
1.	Name	Mr. Ashutosh Dubey
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment to comply with the Companies Act, 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3.	Date of appointment/cessation (as applicable) Term of appointment	Appointment as Internal Auditor w.e.f 13.02.2024
4.	Brief Profile (in case of appointment)	Mr. Ashutosh is a Chartered Accountant having an overall experience of 4 Years in Statutory Audit. He did his graduation from Hans Raj College of Delhi University. He worked with Grant Thornton for 3 Years. Currently he is an employee of the company.
5.	Disclosure of relationships with Promoter or directors	NA

Annexure-IV**Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

S.No	Particulars	Details
1.	Name	Dr. Om Prakash Sood
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	He is retiring from the Board on 19.04.2024 as he will complete his second term of office.
3.	Date of appointment/cessation (as applicable) Term of appointment	Cessation w.e.f 19.04.2024
4.	Brief Profile (in case of appointment)	NA
5.	Disclosure of relationships with Promoter or directors	NA
6.	Names of listed entities in which the resigning director holds directorships indicating the category of Directorship	Nil
7.	The independent director shall, along with the detailed reasons, also provide a confirmation that there is no other material reasons other than those provided.	NA

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 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 financial results of Calcom Vision Limited (the "Company") for the quarter and nine months ended December 31, 2023 (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 and in compliance with Regulation 33 of the Listing Regulations. 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.
4. 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 Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the regulations 33 of the Listing Regulations, as amended 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- 24500369BKAGFE3620

Place: GREATER NOIDA
Date: 13th February 2024

CALCOM VISION LIMITED
CIN : L92111DL1985PLC021095

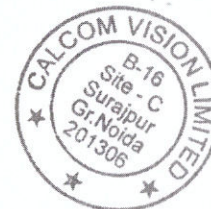
Regd. Office : C-41, Defence Colony, New Delhi-110024

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UNAUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

(INR In Lakhs)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.23	30.09.23	31.12.22	31.12.23	31.12.22	31.03.23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From operations	4,088.15	3,917.12	4,409.38	11,313.22	11,318.71	16,006.73
II	Other Income	23.60	4.58	9.94	44.31	34.05	88.36
III	Total Income (I+II)	4,111.75	3,921.70	4,419.32	11,357.53	11,352.76	16,095.09
IV	EXPENSES						
(a)	Cost of materials consumed	3,699.33	2,728.35	3,339.88	9,286.10	9,388.45	12,913.24
(b)	Changes in inventories of finished goods, Stock-in - Trade and work-in-progress	(449.22)	265.59	79.97	(517.45)	(608.14)	(385.01)
(c)	Employee benefits expense	500.39	594.65	479.86	1,539.13	1,277.68	1,720.72
(d)	Finance costs	131.53	118.27	87.09	357.48	219.51	314.66
(e)	Depreciation and amortization expenses	76.01	73.39	61.51	219.80	177.13	241.44
(f)	Other expenses	144.63	135.44	125.47	400.52	340.92	482.50
	Total expenses (IV)	4,102.67	3,915.69	4,173.78	11,285.58	10,795.55	15,287.55
V	Profit/(loss) before exceptional items and tax (III-IV)	9.08	6.01	245.54	71.95	557.21	807.54
VI	Exceptional Items- (expenses)/income	-	-	-	-	-	-
VII	Profit/ (loss) before tax (V+VI)	9.08	6.01	245.54	71.95	557.21	807.54
VIII	Tax expense:						
	(1) Current tax	2.29	1.51	61.80	18.11	140.24	202.23
	(2) Deferred tax	-	-	-	-	-	40.69
	(3) Tax Adjustment for Earlier Period	3.15	-	-	3.15	-	-
IX	Profit (Loss) after tax (VII-VIII)	3.64	4.50	183.74	50.69	416.97	564.62
X	Other Comprehensive Income						
	A. (i) Items that will not be re-classified to profit or loss:-						
	-Remeasurement of defined benefit Plan	2.22	(5.51)	(5.70)	(6.66)	(15.63)	(13.64)
	-Reversal of Revaluation Surplus on Land & Building	21.53	21.53	21.53	64.59	64.59	86.12
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	3.43
	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	-	-	-	-	-	-
	Total Other Comprehensive Income (X)	23.75	16.02	15.83	57.93	48.96	75.91
XI	Total Comprehensive Income for the period Comprising Profit (Loss) and Other comprehensive Income for the period (IX+X)	27.39	20.52	199.57	108.62	465.93	640.53
XII	Paid-up Equity Share Capital (Face Value Rs.10/-)	1,345.65	1,345.65	1,279.18	1,345.65	1,279.18	1,279.18
XIII	Reserves (excluding Revaluation Reserve shown in balance sheet)	-	-	-	-	-	2,208.33
XIV	Earnings per equity share (of Rs.10 each) (*not annualised):						
	(1) Basic	0.03*	0.03*	1.44*	0.38*	3.27*	4.42
	(2) Diluted	0.03*	0.03*	1.40*	0.37*	3.19*	4.32



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 13th February, 2024. The Statutory Auditors of the Company have conducted a "Limited Review" of the financial results for the quarter & Nine Months ended Dec 31st, 2023.
3. The Employees have exercised ESOPs 41,672 Nos during the quarter ended June 30, 2023 and 70879 Nos during the quarter ended Sept 30, 2023 under the Calcom Employees Stock Option Plan, 2018.
4. During the quarter ended June 30, the company has come up with a Preferential Issue of Rs.14.92 Crore. The Company has issued Equity Shares of Rs.8.67 Crore at an issue price of Rs.157/- each (including Rs.147/- each as securities premium) and Compulsory Convertible Warrant of Rs.6.25 Crore at an issue price of Rs.157/- each. The details are as under:
 - 5,52,117 Nos of Equity Shares as fully paid up
 - 3,98,087 Nos of Compulsory Convertible Warrants (Partly paid up Rs.39.25/-each i.e. 25%).
5. The Provision for taxation has been made on estimation basis. 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.

By order of the Board
for CALCOM VISION LIMITED



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



Place : Greater Noida
Date : 13th Feb, 2024



Date: 13.02.2024

To,
The Board of Directors
Calcom Vision Limited
B-16, Site-C, Surajpur Industrial Area,
Greater Noida, Gautam Budh Nagar,
U.P-201306

Subject: Resignation Letter from the post of Company Secretary & Compliance Officer of the Company

Dear Directors,

This is to inform you that I, Aayushi Jindal hereby tender my resignation from the post of Company Secretary & Compliance Officer of the Company due to my pre-occupancy in other assignments. The Board is kindly requested to accept my resignation with effect from February 13, 2024 and relieve me from the duties of a Company Secretary & Compliance Officer with immediate effect and to take the same on your records.

I would like to thank the Board and the fellow members for the support extended during my tenure.

Further, request you to file the necessary forms with the Registrar of Companies, Delhi to give the effect to this resignation.

Thanking You,
Yours truly,



Aayushi Jindal
M.No : 55567

Corporate Social Responsibility Policy**➤ PREAMBLE**

Calcom Vision Limited (hereinafter referred to as “Calcom” or “Company”) has always been responsible towards the society, community and environment in which it operates. Calcom has always been committed to behave ethically and contribute towards economic development of society. In pursuance of its commitment towards society and in accordance with Section 135 of the Companies Act 2013 and rules made thereunder including any amendment or modifications thereto (“the Act”), the Company has formulated a Corporate Social Responsibility Policy (hereinafter referred to as “Policy”). Further in adherence to the provisions of the Act, the Company has constituted a Corporate Social Responsibility Committee (hereinafter referred to as “CSR Committee”) to effectively monitor CSR activities of the Company. Any term used in this Policy and not defined herein, shall be interpreted as per provisions of the Act.

➤ CSR COMMITTEE**Constitution**

Pursuant to the Provisions of Section 135 of the Companies Act 2013, the Board of Directors shall constitute the CSR Committee. The members of the Committee shall be appointed by the Board of Directors which should consist of three or more directors and out of which at least one shall be an Independent Director. Following is the composition of Committee as approved by the Board of Directors:

S.No	Name of Committee Member	Designation in Committee
1.	Mr. Sushil Kumar Malik	Chairman
2.	Mr. Abhishek Malik	Member
3.	Mrs. Parvathy Venkatesh (Independent Director)	Member

The Committee may authorise any member(s) or any official of the Company or any third party for implementation of the projects approved by the Committee.

Scope of Committee

- i) Formulating and recommending to the Board the CSR Policy for its approval.
- ii) Recommend CSR Activities as specified in Schedule VII of The Companies Act 2013.
- iii) Monitoring the CSR Policy from time to time and its effective implementation.
- iv) Recommending the annual budget for CSR Activities in compliance with the provisions of the Companies Act 2013.
- v) Ensuring that the Company spends towards its CSR Activities in every Fiscal Year not less than 2% of Average net profits of preceding three Financial Years or such other percentage as may be prescribed in The Companies Act 2013.
- vi) Creating a transparent monitoring mechanism for implementation of CSR Activities in India.
- vii) Providing explanation to the Board if Company fails to spend the prescribed amount within the Financial Year.
- viii) Providing updates to the Board at regular intervals about the CSR Activities.
- ix) Performance of such other functions as the Committee may deem appropriate after the approval of the Board or as may be directed by the Board from time to time.

Frequency and Quorum of Committee Meetings

The Committee shall meet at least once in a Financial Year. Members of the Committee can agree upon mutually regarding time and place for the meetings. Quorum shall be two directors personally present or one-third of total strength whichever is higher.

➤ CSR ACTIVITIES

Pursuant to the provisions of the Companies Act 2013 read with the Companies (Corporate Social Responsibility Rules 2014) including any amendments thereof, the CSR Activities of the Company shall be activities relating to the following as per Schedule VII of The Companies Act 2013 as may be amended from time to time:

- i) eradicating hunger, poverty and malnutrition, promoting health care including preventive health and sanitation including contribution to the Swatch Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.
- ii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;
- iii) promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups,
- iv) ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga,
- v) protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts;
- vi) measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPE) and Central Para Military Forces (CPMF) veterans, and their dependents including widows,
- vii) training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sports;
- viii) contribution to the Prime Minister's National Relief Fund or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;
- ix) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and

Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and

Information Technology and other bodies, namely Defence Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).

- x) rural development projects
- xi) slum are development
- xii) disaster management, including relief, rehabilitation and reconstruction activities.

The provisions indicated above are broad-based and are intended to cover a wide range of activities as illustratively mentioned. While deciding the program or project to be undertaken based on the focus areas indicated, the Company shall ensure that the provisions are interpreted liberally and the essence thereof is strictly adhered to. Every activity to be undertaken by the Company as above shall be approved by the CSR Committee. For the purpose of carrying out the CSR activities, preference shall be given to the local area and the areas around which the Company operates.

➤ **IMPLEMENTATION OF CSR ACTIVITIES**

The Company may carry out the CSR activities in accordance with the terms of this Policy, either on its own, or through a registered Public trust or registered society or through a company registered under Section 8 of the Act, whether established by the Company either singly or along with any other Company. The Company may also collaborate with other companies to undertake projects, programs or CSR activities in such a manner that the CSR Committees of the respective companies are in a position to report separately on such projects or programs in accordance with the Policy and the applicable CSR regulations from time to time in force. If the Company chooses to carry out the CSR Activities through an implementing agency which can be a registered public trust or a registered society or a Company registered under Section 8 of the Companies Act 2013, registered under Section 12A and approved under 80G of the Income Tax Act 1961, that implementing agency shall have to register itself with Ministry of Corporate Affairs as a CSR Implementing agency filing Form CSR-1.

➤ **CSR EXPENDITURE**

The total budget to be spent on CSR Activities shall be recommended by CSR Committee. The amount to be spent shall be in accordance with the Section 135 of the Companies Act 2013 i.e at least 2% of Average Net Profits of Preceding three Financial Years. Net profit means profit more fully described under the Rule 2(f) of the CSR Rules and shall be calculated in accordance with the section 198 of the Act. The CSR expenditure shall include all expenditure including contribution to corpus or on projects or programs relating to CSR activities approved by the Board of Directors on the recommendation of its CSR Committee but does not include any expenditure on an item which is not in conformity or not in line with activities stated under Schedule VII of the Act.

➤ **FAILURE TO SPEND CSR MONEY**

In case the Company fails to spend the above targeted amount in that particular financial year, the Committee shall submit a report in writing to the Board of Directors specifying the reasons for not spending the amount which in turn shall be reported by the Board of Directors in their Directors' Report for that particular Financial Year. Surplus arising out of the CSR initiatives shall not form part of the business profits of the Company and shall be reinstated back into the CSR Projects itself.

➤ **UNSPENT CSR AMOUNT**

Any CSR amount remaining unspent shall be transferred to a Fund specified in Schedule VII within a period of 6 months from the end of Financial Year.

Any CSR amount remaining unspent pursuant to any ongoing project, undertaken by a Company in pursuance of its Policy, shall be transferred by the Company within a period of thirty days from the end of the financial year to a special account to be opened by the Company in that behalf for that financial year in any scheduled bank to be called the Unspent Corporate Social Responsibility Account, and such amount shall be spent by the Company in pursuance of its obligation towards the Policy within a period of three financial years from the date of such transfer, failing which, the Company shall transfer the same to a Fund specified in Schedule VII of the Act, within a period of thirty days from the date of completion of the third financial year.

➤ **REVIEW**

The Committee shall from time to time review the Policy and determine the areas to be amended to keep the policy in line with the amendments in applicable Act and Rules made thereunder or enactment of any new applicable law. The Board shall approve the policy thereafter.