

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

July 01, 2024

(Scrip Code: 517236)

Dear Sir(s)/Madam(s)

Sub: Correction in Financial Results for the quarter and year ended March 31, 2024

With reference to our submission of Financial Results on 30th May, 2024, we wish to resubmit the results after inserting consolidated figures for the Quarter that we inadvertently missed to mention in original submission of results.

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

Thanking you,

Yours Truly
For Calcom Vision Limited

Rakhi
Sharma
Digitally signed
by Rakhi Sharma
Date: 2024.07.01
16:23:12 +05'30'

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

Encl.: A/a

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2024

(INR In Lakhs except per share data)

S.No.	Particulars	Standalone					Consolidated*	
		Quarter Ended			Year Ended		Quarter Ended	Year Ended
		31.03.24	31.12.23	31.03.23	31.03.24	31.03.23	31.03.24	31.03.24
		Audited**	Unaudited	Audited**	Audited	Audited	Audited	Audited
I	Revenue From operations	4,706.63	4,088.15	4,688.02	16,019.85	16,006.73	4,706.63	16,019.85
II	Other Income	98.74	23.60	54.31	143.05	88.36	98.74	143.05
III	Total Income (I+II)	4,805.37	4,111.75	4,742.33	16,162.90	16,095.09	4,805.37	16,162.90
IV	EXPENSES							
(a)	Cost of materials consumed	3,345.14	3,699.33	3,524.79	12,631.24	12,913.24	3,345.14	12,631.24
(b)	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	431.84	(449.22)	223.13	(85.61)	(385.01)	431.84	(85.61)
(c)	Employee benefits expense	440.74	500.39	442.06	1,979.87	1,716.81	440.74	1,979.87
(d)	Finance costs	133.91	131.53	96.13	491.39	318.57	133.91	491.39
(e)	Depreciation and amortization expenses	79.08	76.01	64.31	298.88	241.44	79.08	298.88
(f)	Other expenses	230.42	144.63	141.58	630.94	481.45	230.42	630.94
	Total expenses (IV)	4,661.13	4,102.67	4,492.00	15,946.71	15,286.50	4,661.13	15,946.71
V	Profit/(loss) before exceptional items and tax (III-IV)	144.24	9.08	250.33	216.19	808.59	144.24	216.19
VI	Exceptional Items- (expenses)/income	-	-	-	-	-	-	-
VII	Profit/ (loss) before tax (V+VI)	144.24	9.08	250.33	216.19	808.59	144.24	216.19
	Tax expense:							
VIII	(1) Current tax	51.61	2.29	61.99	69.72	202.23	51.61	69.72
	(2) Deferred tax	11.26	-	40.69	11.26	40.69	11.26	11.26
	(3) Tax Adjustment for Earlier Period	-	3.15	-	3.15	1.05	-	3.15
IX	Profit (Loss) after tax (VII-VIII)	81.37	3.64	147.65	132.06	564.62	81.37	132.06
	Add: Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-	(3.86)	(3.86)
X	Total Profit (Loss) for the Period	81.37	3.64	147.65	132.06	564.62	77.51	128.20
	Other Comprehensive Income							
XI	A. (i) Items that will not be re-classified to profit or (loss):- -Remeasurement of defined benefit Plan	1.28	2.22	1.99	(5.38)	(13.64)	1.28	(5.38)
	-Reversal of Revaluation Surplus on Land & Building	21.53	21.53	21.53	86.12	86.12	21.53	86.12
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)	1.36	-	3.43	1.36	3.43	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	-	-	-	-	-	-	-
	Total Other Comprehensive Income (XI)	24.17	23.75	26.95	82.10	75.91	24.17	82.10
XII	Total Comprehensive Income for the period Comprising Profit/ (Loss) and Other comprehensive Income for the period (X+XI)	105.54	27.39	174.60	214.16	640.53	101.68	210.30
XIII	Paid-up Equity Share Capital (Face Value Rs.10/-)	1,345.65	1,345.65	1,279.18	1,345.65	1,279.18	1,345.65	1,345.65
XIV	Reserves (excluding Revaluation Reserve shown in balance sheet)	-	-	-	3,333.97	2,208.33	-	3,330.11
XV	Earnings per equity share (of Rs.10 each) (*not annualised):							
	(1) Basic	0.61*	0.03*	1.16*	0.99	4.42	0.58*	0.97
	(2) Diluted	0.59*	0.03*	1.13*	0.95	4.32	0.56*	0.93



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 of standalone and consolidated are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 30, 2024. The Statutory Auditors of the Company have conducted Statutory Audit of the financial results for the quarter and Year ended March 31, 2024.
3. **The Figures for the quarter ended March 31, 2024 and March 31, 2023 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 and December 31, 2022 respectively, which were subject to limited review.
4. *The audited accounts of JV M/s Calcom Taehwa Techno Private Limited, promoted by Calcom Vision Ltd. and Taehwa Enterprises India Pvt. Ltd. with an equal equity contribution, to carry out the business of manufacturing, assemble, import, export, sale / trade, design, distribute in all types of fans including BLDC and related accessories, incorporated on 23rd January 2023 and operationalised during the current year, has been consolidated as per the equity method for the first time for the quarter & year March 31, 2024, in accordance with Ind AS 28.
5. During the year ended March 31, 2024, the employees have exercised 112551 Nos of Stock Options under Calcom Employees Stock Option Plan, 2018.
6. During the Year ended March 31, 2024 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%).
7. During the Quarter ended March 31, 2024, the company has received the 1st Installment of Incentive of Rs.72 Lacs approved for Financial year Ended March 31, 2024 under Production Linked Incentive Scheme (PLI) for White Goods as notified vide notification No. P-29014/101/2020-LEI DPIIT dated 4th June 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) and the same has been included under the other income of the statement.
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.



By order of the Board
for CALCOM VISION LIMITED



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

Place : Greater Noida
Date : 30th May, 2024

Calcom Vision Limited
CIN:L92111DL1985PLC021095
Regd. Office : C-41, Defence Colony, New Delhi-110024
Website: www.calcomindia.com | Email:corp.compliance@calcomindia.com
STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2024

(INR In Lakhs)

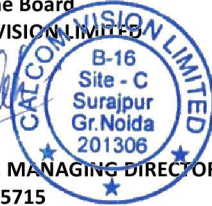
S.No.	Particulars	Standalone		Consolidated
		As at 31st March, 2024 Audited	As at 31st March, 2023 Audited	As at 31st March, 2024 Audited
A	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment	4,355.50	3,278.06	4,355.50
	(b) Capital Work in Progress	-	2.96	-
	(c) Right to Use	1,666.45	1,696.63	1,666.45
	(d) Goodwill	414.49	414.49	414.49
	(e) Other Intangible Assets	-	-	-
	(f) Financial Assets			
	(i) Investment in Joint Venture	30.00	-	26.14
	(ii) Other Financial Assets	27.63	16.89	27.63
	(g) Other Non-Current Assets	177.37	1.11	177.37
		6,671.44	5,410.14	6,667.58
2	Current assets			
	(a) Inventories	3,355.47	2,948.50	3,355.47
	(b) Financial Assets			
	(i) Trade receivables	4,234.19	3,622.80	4,234.19
	(ii) Cash and cash equivalents	75.66	13.81	75.66
	(iii) Bank balances other than(ii) above	523.42	351.98	523.42
	(iv) Other Financial Assets	62.46	57.79	62.46
	(c) Current Tax Assets (Net)	-	4.86	-
	(d) Other Current Assets	372.09	535.40	372.09
		8,623.29	7,535.14	8,623.29
	Total Assets	15,294.73	12,945.28	15,290.87
B	EQUITY AND LIABILITIES			
	EQUITY			
	(a) Equity Share capital	1,345.65	1,279.18	1,345.65
	(b) Other Equity	6,264.49	5,068.72	6,260.63
		7,610.14	6,347.90	7,606.28
	LIABILITIES			
1	Non-current liabilities			
	(a) Financial Liabilities			
	(i) Long Term Borrowings	1,911.43	1,364.25	1,911.43
	(ii) Lease Liabilities	0.04	0.04	0.04
	(b) Provisions	100.35	77.76	100.35
	(c) Deferred Tax Liabilities	106.71	96.80	106.71
		2,118.53	1,538.85	2,118.53
2	Current liabilities			
	(a) Financial Liabilities			
	(i) Short Term Borrowings	2,809.58	1,790.88	2,809.58
	(ii) Lease Liabilities	0	0	0
	(iii) Trade payables			
	(a) Total outstanding dues of micro enterprises and small enterprises	449.34	336.95	449.34
	(b) Total outstanding dues of Creditors other than micro enterprises and small enterprises	1,819.74	2,499.78	1,819.74
	(iv) Other Financial Liabilities	176.21	137.97	176.21
	(b) Provisions	17.03	115.98	17.03
	(c) Other current liabilities	294.16	176.97	294.16
		5,566.06	5,058.53	5,566.06
	Total Equity and Liabilities	15,294.73	12,945.28	15,290.87



[Handwritten Signature]

By order of the Board
for CALCOM VISION LIMITED

[Handwritten Signature]
S. K. MALIK
CHAIRMAN & MANAGING DIRECTOR
DIN NO. 00085715



Place : Greater Noida
Date : 30th May, 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 CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2024**

(INR In Lakhs)

Particulars	Standalone		Consolidated
	Year Ended 31st March, 2024	Year Ended 31st March, 2023	Year Ended 31st March, 2024
	Audited	Audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit Before Tax and Extra-ordinary items	216.19	808.59	216.19
Adjustments for -			
Depreciation/Amortization	298.88	241.44	298.88
Interest & Financial Charges	491.39	318.57	491.39
Employee benefits Expenses (ESOP)	66.45	13.83	66.45
Profit & Loss on Sales of Fixed Assets	(9.83)	-	(9.83)
Provision for Doubtful Debts	27.58	3.11	27.58
Operating profit before Working Capital Changes	1,090.66	1,385.54	1,090.66
Adjustments for -			
(Increase)/Decrease in Inventories	(406.97)	(753.30)	(406.97)
(Increase)/Decrease in Trade Receivables	(638.97)	(1,542.20)	(638.97)
(Increase)/Decrease in Other Financial Assets Current	(4.67)	(19.71)	(4.67)
(Increase)/Decrease in Other Current Assets	156.55	(21.98)	156.55
Increase/(Decrease) in Trade Payables	(567.65)	724.03	(567.65)
Increase/(Decrease) in Lease Liabilities	(0.00)	-	(0.00)
Increase/(Decrease) in Other Financial Liabilities	20.28	35.49	20.28
Increase/(Decrease) in Other Current Liabilities	118.62	148.16	118.62
Increase/(Decrease) in Provisions	12.95	10.00	12.95
Cash Generated from / (used in) Operations	(219.20)	(33.97)	(219.20)
Less: Direct Taxes Paid	(168.76)	(82.78)	(168.76)
NET CASH FLOW (USED IN)/FROM OPERATING ACTIVITIES	(387.96)	(116.75)	(387.96)
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipments/ Capital Work-in-Process	(1,349.30)	(800.89)	(1,349.30)
Sales of Fixed Assets	17.06	-	17.06
Investment in FDRs with Bank	(182.18)	(126.20)	(182.18)
Investment in Joint Venture	(30.00)	-	(30.00)
Payment for Capital Advance	(177.37)	(1.11)	(177.37)
NET CASH FLOW (USED IN)/FROM INVESTING ACTIVITIES	(1,721.79)	(928.20)	(1,721.79)
C. CASH FLOW FROM FINANCING ACTIVITIES			
Raising / (Repayment) of Borrowings	1,565.88	1,327.02	1,565.88
Interest & Financial Charges paid	(462.04)	(328.97)	(462.04)
Increase/(Decrease) in Lease Liabilities	-	-	-
Application Money received for Issue of Shares under ESOP Scheme	44.68	28.28	44.68
Application Money received for Issue of Shares under Private Placements	866.83	-	866.83
Application Money received for share warrants	156.25	-	156.25
NET CASH FLOW (USED IN)/FROM FINANCING ACTIVITIES	2,171.60	1,026.33	2,171.60
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	61.85	(18.62)	61.85
OPENING BALANCE OF CASH AND CASH EQUIVALENTS	13.81	32.43	13.81
CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	75.66	13.81	75.66



Place : Greater Noida
Date : 30th May, 2024

By order of the Board
for CALCOM VISION LIMITED

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

