

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

To,
The Manager,
Department of Corporate Services
Bombay Stock Exchange
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai- 400001

30.05.2024

Scrip Code: 517236

Dear Sir,

Sub: Outcome of the Board Meeting

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform that the Board of Directors of the Company in its meeting held today i.e. May 30, 2024 has inter-alia considered and approved the following:

1. Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter and Financial year ended March 31, 2024 along with the Statement of Assets and Liabilities & Statement of Cash Flows as on 31st March, 2024. The financial results along with the Auditors' Reports on aforesaid financial results are enclosed. We hereby confirm and declare that the Statutory Auditors of the Company have issued the aforesaid Audit Reports on the financial results with unmodified opinion.

The Board meeting commenced at 11:00 A.M. and concluded at 05:30 P.M. today.

This is for your information and record.

Thanking you,

**Yours Sincerely
For Calcom Vision Limited**

**Rakhi
Sharma** Digitally signed by
Rakhi Sharma
Date: 2024.05.30
17:38:57 +05'30'

**Rakhi Sharma
Company Secretary & Compliance Officer
M. No. A72812
Encl: aa**

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 Report on Audit of Consolidated Financial Results

To the Board of Directors of
Calcom Vision Ltd.

Opinion

We have audited the accompanying Consolidated Annual Financial Results of Calcom Vision Ltd. ("hereinafter referred to as the "Holding Company") and its Associate (the Holding Company and its Associate together referred to as "the Group"), for the year ended March 31, 2024, attached herewith, being submitted by the Holding Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Consolidated Financial Results for the year ended March 31, 2024-

- Includes the Annual Financial Results of Calcom Taehwa Techno Private Ltd. (Joint Venture of the company)
- are presented in accordance with the requirements of the regulation 33 of the Listing Regulations, as amended; and
- give a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the group for the year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial statements under the provisions of the Companies Act, 2013 and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Board of Directors Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared based on the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of




adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's



report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable

Other Matter

The consolidated financial statements include the Holding Company's proportionate share of Net Loss of Rs.3.86 Lakhs for the year ended March 31,2024, 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 audited by us. This financial Statement / financial information has been audited by other auditors whose reports have been furnished by the management and our opinion on the Consolidated Financial Statements, 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 report of other auditor.

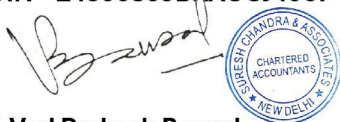
Our report is not modified in respect of this matter.

For Suresh Chandra & Associates

Chartered Accountants

FRN – 001359N

UDIN – 24500369BKAGGJ4067



CA Ved Prakash Bansal

M. No. 500369

(Partner)

Place: New Delhi

Date May 30, 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 Report on Audit of Standalone Financial Results

To the Board of Directors of
Calcom Vision Limited

Opinion

We have audited the accompanying standalone quarterly Financial Results of Calcom Vision Limited ("the Company"), for the quarter ended March 31, 2024 and the year-to-date results for the period from April 1, 2023 to March 31, 2024, attached herewith, being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these Standalone Financial Results for the year ended March 31, 2024:

- are presented in accordance with the requirements of the Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information for the quarter ended March 31, 2024 and the year-to-date results for the period from April 1, 2023 to March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The standalone financial results have been prepared based on annual audited standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates



that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We are also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



The image shows a handwritten signature in black ink over a blue circular stamp. The stamp contains the text: "K. K. PANDEY & ASSOCIATES", "CHARTERED ACCOUNTANTS", and "NEW DELHI".

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the Quarter ended March 31, 2024, being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to review by us.

Our report is not modified in respect of this matter.

For Suresh Chandra & Associates

Chartered Accountants

FRN – 001359N

UDIN – 24500369BKAGGI5957



CA Ved Prakash Bansal

M. No. 500369

(Partner)

Place: New Delhi

Date May 30, 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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2024

| S.No. | Particulars | Standalone | | | | | Consolidated* |
|-------|---|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| | | Quarter Ended | | | Year Ended | | Year Ended |
| | | 31.03.24 | 31.12.23 | 31.03.23 | 31.03.24 | 31.03.23 | 31.03.24 |
| | Audited** | Unaudited | Audited** | Audited | Audited | Audited | |
| I | Revenue From operations | 4,706.63 | 4,088.15 | 4,688.02 | 16,019.85 | 16,006.73 | 16,019.85 |
| II | Other Income | 98.74 | 23.60 | 54.31 | 143.05 | 88.36 | 143.05 |
| III | Total Income (I+II) | 4,805.37 | 4,111.75 | 4,742.33 | 16,162.90 | 16,095.09 | 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 | 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) | (85.61) |
| (c) | Employee benefits expense | 440.74 | 500.39 | 442.06 | 1,979.87 | 1,720.72 | 1,979.87 |
| (d) | Finance costs | 133.91 | 131.53 | 96.13 | 491.39 | 314.66 | 491.39 |
| (e) | Depreciation and amortization expenses | 79.08 | 76.01 | 64.31 | 298.88 | 241.44 | 298.88 |
| (f) | Other expenses | 230.42 | 144.63 | 141.58 | 630.94 | 482.50 | 630.94 |
| | Total expenses (IV) | 4,661.13 | 4,102.67 | 4,492.00 | 15,946.71 | 15,287.55 | 15,946.71 |
| V | Profit/(loss) before exceptional items and tax (III-IV) | 144.24 | 9.08 | 250.33 | 216.19 | 807.54 | 216.19 |
| VI | Exceptional Items- (expenses)/income | - | - | - | - | - | - |
| VII | Profit/ (loss) before tax (V+VI) | 144.24 | 9.08 | 250.33 | 216.19 | 807.54 | 216.19 |
| | Add: Share of Net Profit/(Loss) in Joint Venture using Equity Method | | | | | | (3.86) |
| | Total | 144.24 | 9.08 | 250.33 | 216.19 | 807.54 | 212.33 |
| VIII | Tax expense: | | | | | | |
| (1) | Current tax | 51.61 | 2.29 | 61.99 | 69.72 | 202.23 | 69.72 |
| (2) | Deferred tax | 11.26 | - | 40.69 | 11.26 | 40.69 | 11.26 |
| (3) | Tax Adjustment for Earlier Period | 0.00 | 3.15 | | 3.15 | - | 3.15 |
| IX | Profit (Loss) after tax (VII-VIII) | 81.37 | 3.64 | 147.65 | 132.06 | 564.62 | 128.20 |
| X | Other Comprehensive Income | | | | | | |
| 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) | (5.38) |
| | -Reversal of Revaluation Surplus on Land & Building | 21.53 | 21.53 | 21.53 | 86.12 | 86.12 | 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 |
| 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) | 24.17 | 23.75 | 26.95 | 82.10 | 75.91 | 82.10 |
| XI | Total Comprehensive Income for the period Comprising Profit/ (Loss) and Other comprehensive Income for the period (IX+X) | 105.54 | 27.39 | 174.60 | 214.16 | 640.53 | 210.30 |
| 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 | 1,345.65 |
| XIII | Reserves (excluding Revaluation Reserve shown in balance sheet) | - | - | - | 3,333.97 | 2,208.33 | 3,330.11 |
| XIV | Earnings per equity share (of Rs.10 each) (*not annualised): | | | | | | |
| (1) | Basic | 0.61* | 0.03* | 1.16* | 0.99 | 4.42 | 0.97 |
| (2) | Diluted | 0.59* | 0.03* | 1.13* | 0.95 | 4.32 | 0.93 |

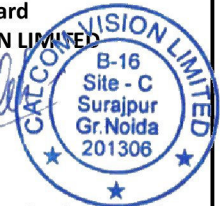
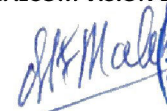


Notes:

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 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 |




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 | 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 | 212.33 |
| 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 | 1,086.80 |
| 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) | (223.06) |
| Less: Direct Taxes Paid | (168.76) | (82.78) | (168.76) |
| NET CASH FLOW (USED IN)/FROM OPERATING ACTIVITIES | (387.96) | (116.75) | (391.82) |
| 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) | - | (26.14) |
| Payment for Capital Advance | (177.37) | (1.11) | (177.37) |
| NET CASH FLOW (USED IN)/FROM INVESTING ACTIVITIES | (1,721.79) | (928.20) | (1,717.93) |
| 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



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,
The Manager,
Department of Corporate Services
Bombay Stock Exchange
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai- 400001

30.05.2024

Scrip Code: 517236

Dear Sir/Ma'am,

Sub: Audit Report with Unmodified Opinion

Ref: Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended.

In terms of the second proviso to Regulation 33(3)(d) of the SEBI Listing Regulations, 2015, as amended, we declare that M/s Suresh Chandra & Associates, Chartered Accountants, Statutory Auditors of the Company have submitted Audit Report for Annual Audited Financial Statements (Standalone & Consolidated) of the Company for the financial year ended March 31, 2024 with unmodified opinion(s).

Yours Sincerely
For Calcom Vision Limited



Pramod
Chief Financial Officer

