

# 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

August 20, 2024

To,  
The Manager (Department of Corporate Services)  
Bombay Stock Exchange Ltd.  
PhirozeJeejeebhoy Towers  
Dalal Street  
MUMBAI - 400 001

**Scrip Code: 517236**

Dear Sir,

**Sub: Intimation under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 —Investor Release**

Pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, please find enclosed an investor release being issued by the Company in respect of the Unaudited Financial Results for the quarter ended June 30, 2024.

We request you to kindly take this on your record.

Thanking You

**Yours Truly**  
**For Calcom Vision Limited**

**Rakhi** Digitally signed  
by Rakhi Sharma  
**Sharma** Date: 2024.08.20  
15:15:08 +05'30'

**Rakhi Sharma**  
**Company Secretary and Compliance officer**  
**M. No A72812**

Encl-A/a



# Calcom Vision Limited

**Investor Presentation**  
**Q 1 FY 25**

# Contents

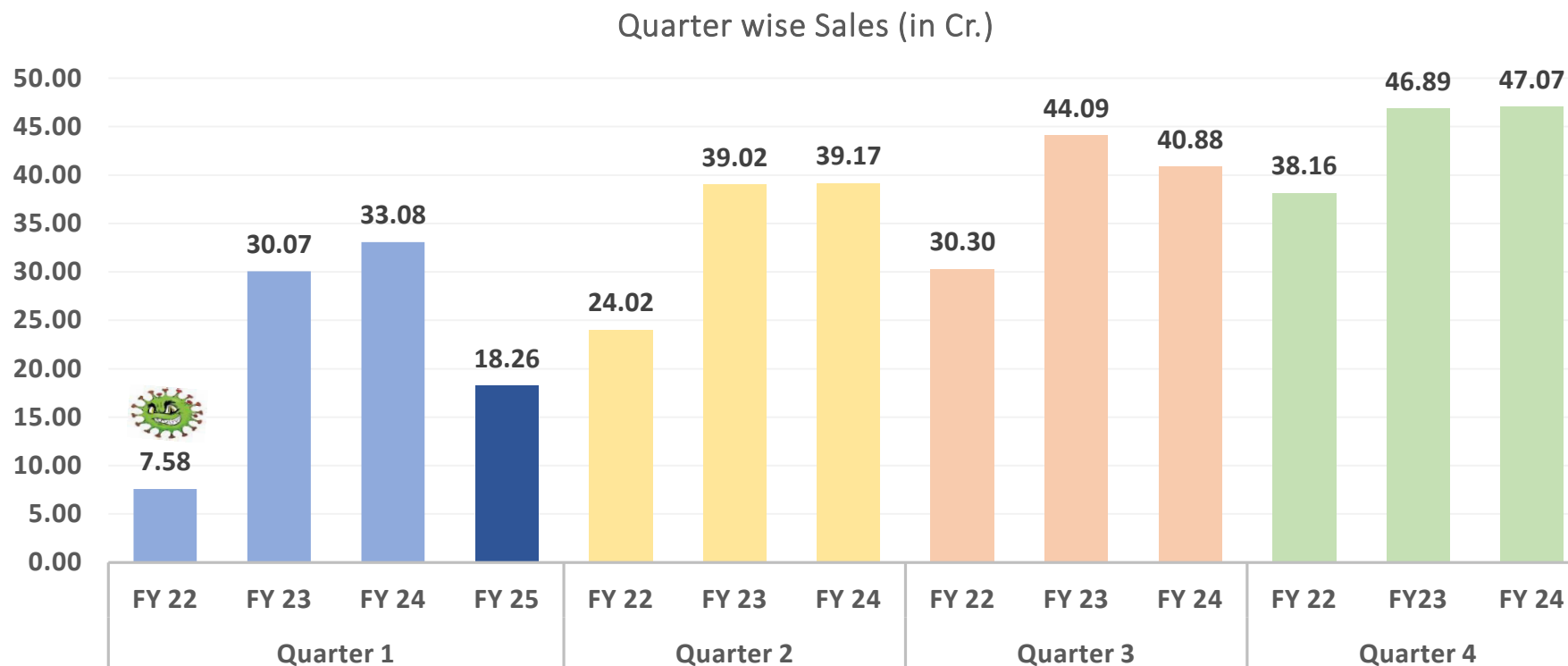
The diagram consists of two vertical lines. The left line has four blue circular markers: three hollow circles with a dot in the center, and one solid blue circle at the bottom. The right line has one hollow circle with a dot in the center and one solid blue circle at the bottom. Dotted lines connect the hollow circles to text boxes on the right.

- Company's Performance
- Financial Result
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# Company's Performance



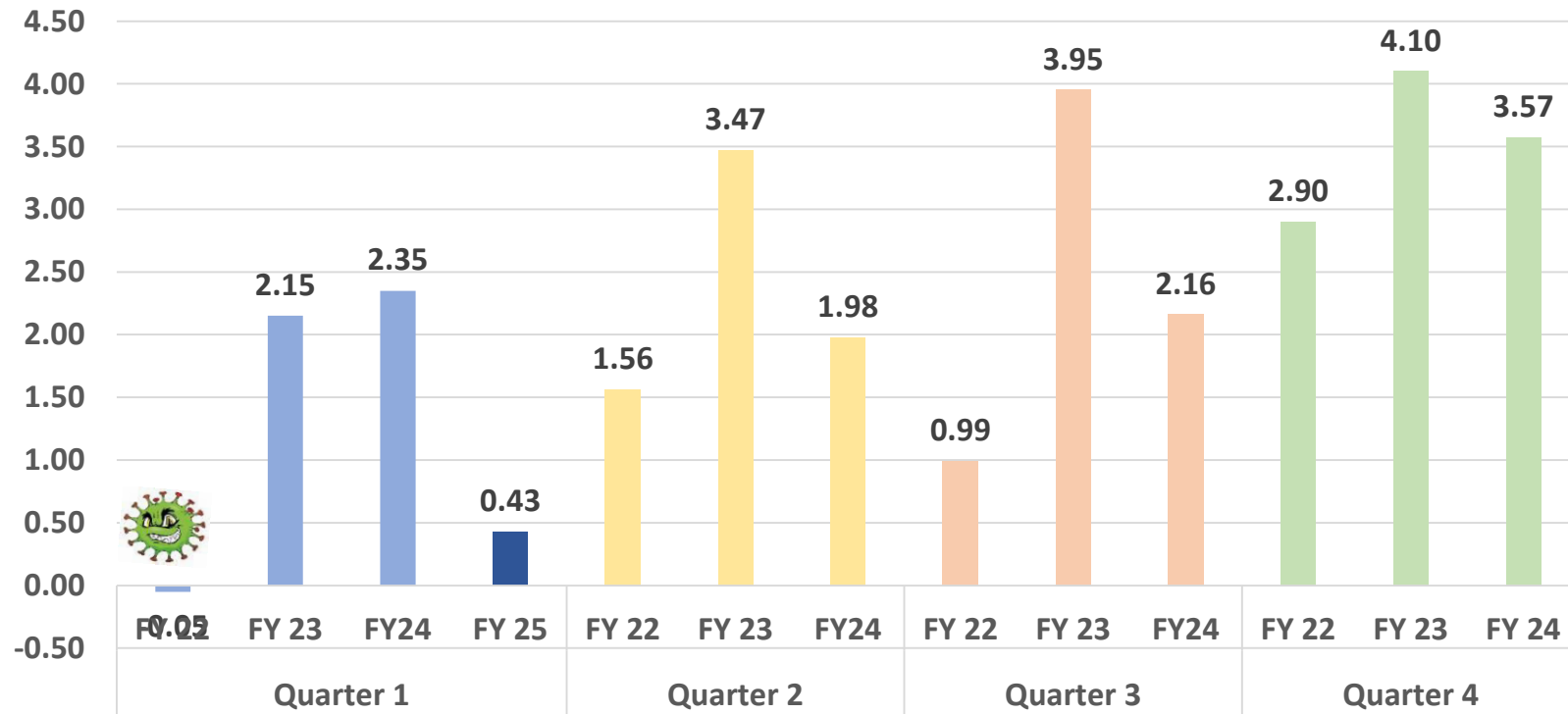
(INR Cr.)



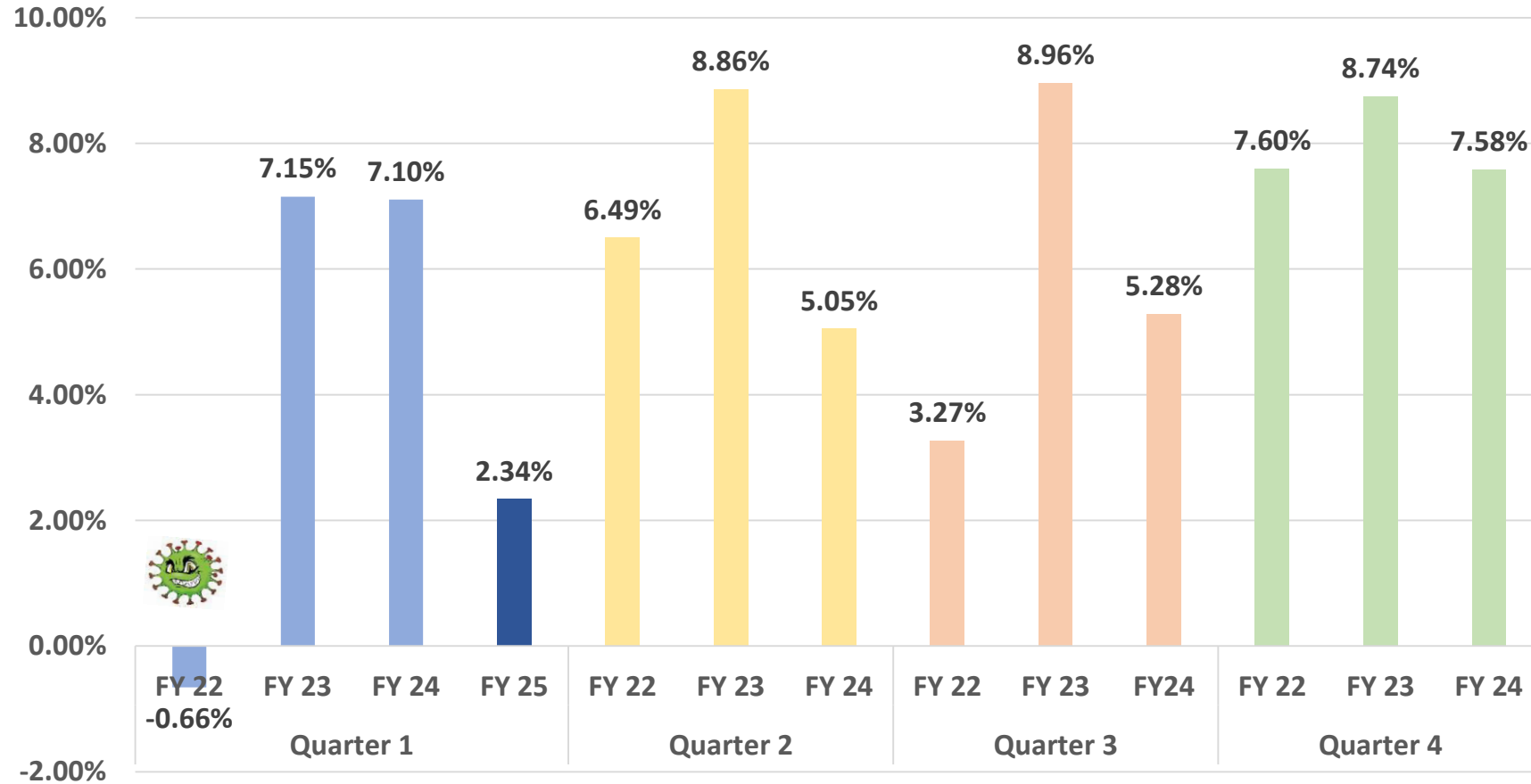
- Company has achieved the quarterly sales of INR 18.26 Cr. The Q1 FY25 sales have decreased by 45% as compared to corresponding Quarter of the last year.
- The lighting industry has gone through a turbulent period because of:
  - **Technological shift from Driver Type Products to DOB Type Products and consequent price erosion**
  - **General slowdown in the Indian market because of elections**
  - **Slackness in the economy**
- The lighting industry has seen a de-growth of 15% to 20% in FY 24. We however had a better sale in last Qtr of FY24 which has resulted in lower sales in 1<sup>st</sup> Qtr of FY25. In our view, some sales of Q1 FY25 got pulled in Q4 of FY24. The situation is likely to be normalized from the second Quarter.

(INR Cr.)

### EBITDA

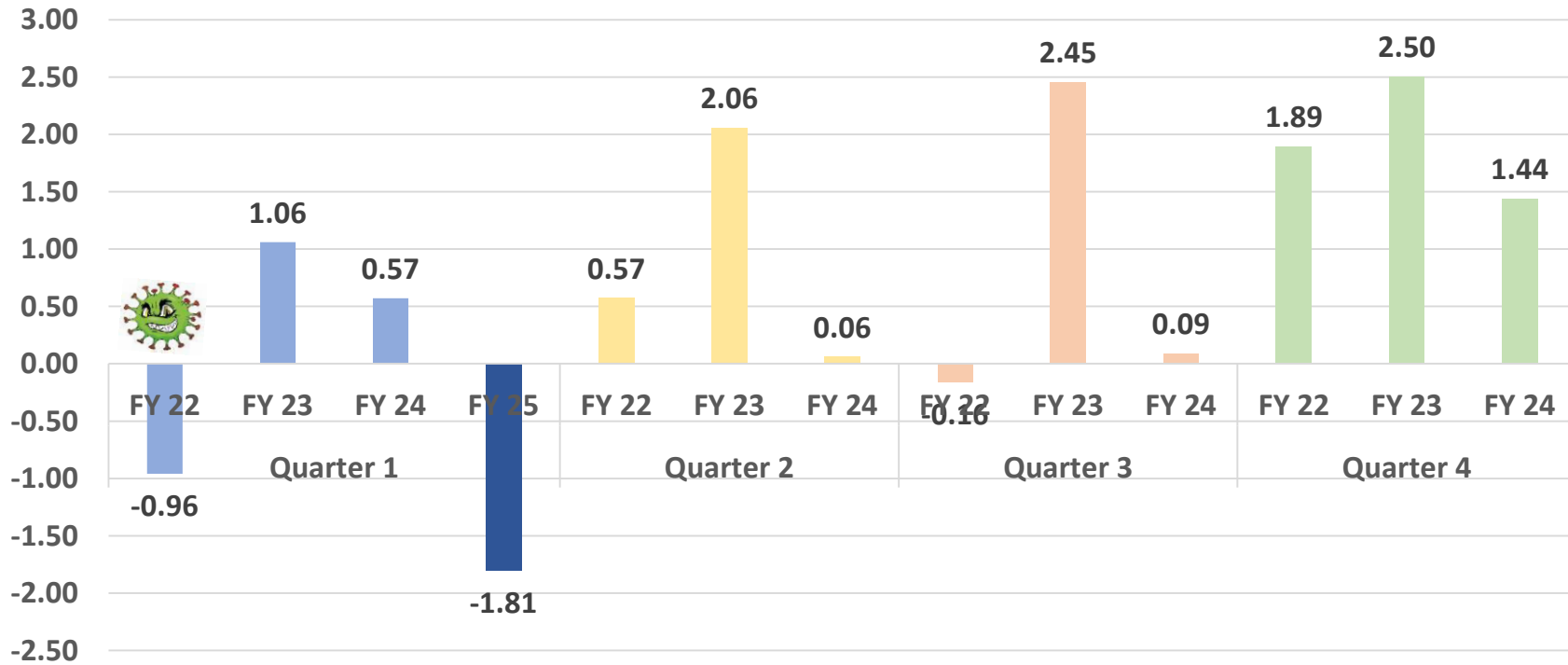


### EBITDA%



PBT

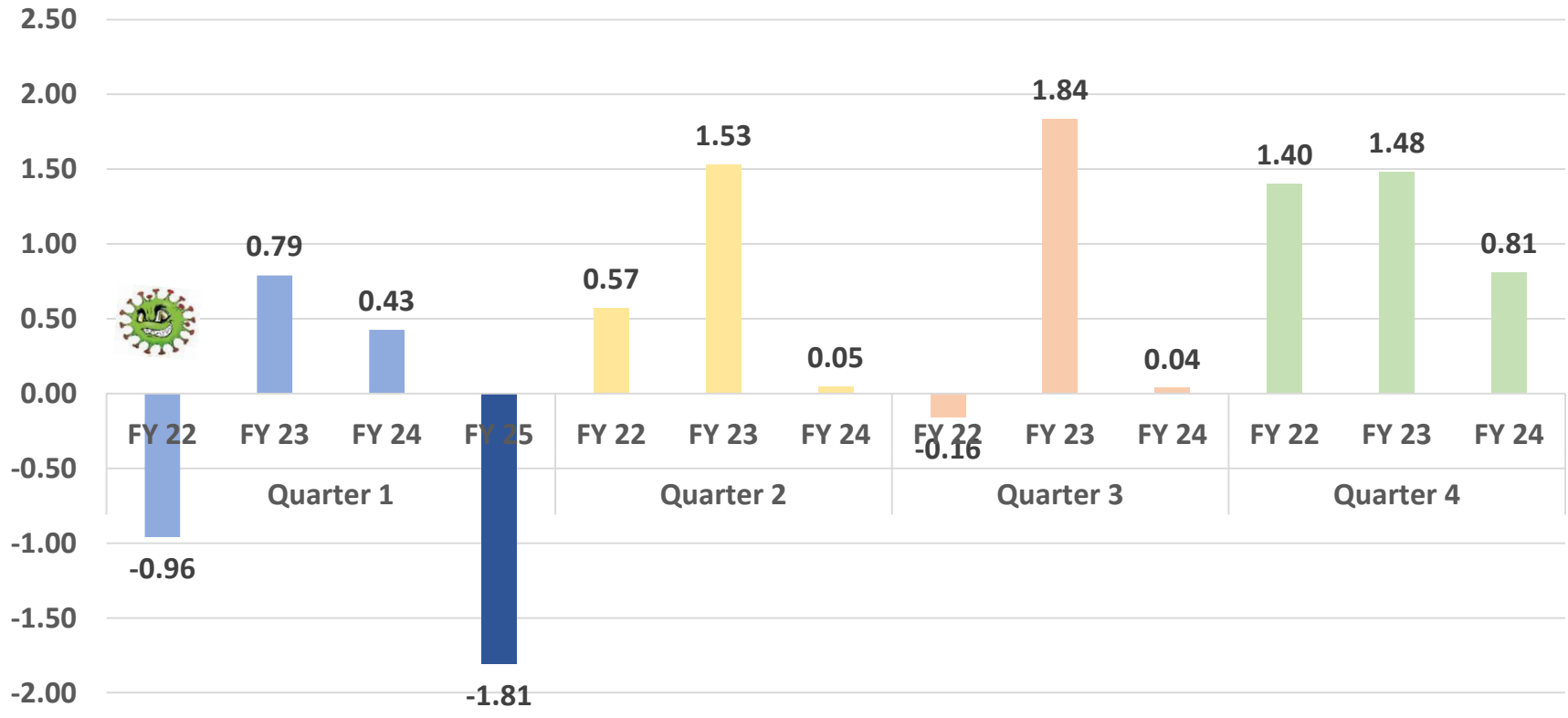
(INR Cr.)





(INR Cr.)

### PAT



# Financial Results



# Financial Results:

<b>CALCOM VISION LIMITED</b>								
<b>CIN : L92111DL1985PLC021095</b>								
<b>Regd.Office : C-41, Defence Colony, New Delhi-110024</b>								
<b>Website: <a href="http://www.calcomindia.com">www.calcomindia.com</a>   Email:<a href="mailto:corp.compliance@calcomindia.com">corp.compliance@calcomindia.com</a>   Contact No.: 0120-2569761</b>								
<b>STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024</b>								
		<b>(INR In Lakhs except per share data)</b>						
<b>S.No.</b>	<b>Particulars</b>	<b>Standalone</b>				<b>Consolidated</b>		
		<b>Quarter Ended</b>		<b>Year Ended</b>		<b>Quarter Ended</b>		<b>Year Ended</b>
		<b>30.06.24</b>	<b>31.03.24</b>	<b>30.06.23</b>	<b>31.03.24</b>	<b>30.06.24</b>	<b>31.03.24</b>	<b>31.03.24</b>
		<b>Unaudited</b>	<b>Audited**</b>	<b>Unaudited</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Audited**</b>	<b>Audited</b>
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

# Financial Results:

		(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
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
VIII	Tax expense:							
	(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

# Financial Results:

S.No.	Particulars	(INR In Lakhs except per share data)						
		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		
	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
XI	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

# Notes to Financial Results:

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.

# Other Updates



# Corrective Steps to improve Our Performance:

## ➤ Automation, Value Engineering & Backward Integration

1. Undertaken automation for low wattage bulbs to reduce manufacturing costs to remain competitive and increase volumes. The new automatic lines are being completed and will be operational by end of August.
2. Extrusion Plant for batten is under installation and expected to be commissioned by the end of August.



# Corrective Steps to improve Our Performance:

## ➤ Expanded Product Range:

1. We have concluded orders for both Street Lights for Trade & Professional Segment. The products are under evaluation and production will start from Next Quarter.
2. Solar Lights, we have concluded the business for four types of Solar Lights and development is under progress. The production will start from 3<sup>rd</sup> Qtr of this year.
3. EV Chargers, we have concluded the business and development is under way to start trial production in 3<sup>rd</sup> Qtr of this year..

# Corrective Steps to improve Our Performance:

## ➤ **Strengthening Team**

We have strengthened the team by hiring senior persons in various functions.

# Corrective Steps to improve Our Performance:

## ➤ New Customers

1. Indo National Limited – ‘NIPPO’
2. Reliance Industries Limited – ‘WYZR’ & ‘BPL’
3. Polycab India Limited



# Thank You

## Disclaimer

This presentation may contain “forward-looking statements” by “Calcom Vision Limited” that are not historical in nature.

Such forward-looking statements are subject to certain risks and uncertainties such as government actions, local, political or economic developments, technological risks, and many other factors that could cause actual results to differ materially from those contemplated by the relevant forward-looking statements.

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