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

24/10/2020

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

Scrip Code: 517236

Sub: Outcome of Board Meeting pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations. 2015

Dear Sir/Madam,

Pursuant to the Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations. 2015, we inform you that, the Board of Directors at their meeting held today i.e. October 24, 2020 starting at 3.30 p.m. and concluded at 06.45 p.m. inter alia considered and approved the Un-Audited Financial Results along with Limited review report from the Statutory Auditor, Statement of Assets and Liabilities and Cash Flow Statement for the quarter and half year ended on September 30, 2020

This is for your information and record.

Thanking you,

Yours sincerely,
For **CALCOM VISION LTD.**

Aayushi

CALCOM VISION LIMITED
DELHI

Aayushi Jindal
Company Secretary & Compliance Officer
Encl.: As Above

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

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 30th September, 2020 (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

SURESH CHANDRA & ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

(CA S C GUPTA)
PARTNER
MEMBERSHIP NO.-16534
UDIN- 20016534AAAAAJ7267
Date: 24.10.2020

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, 2020

(INR In Lakhs except per Share data)

S.NO.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.20	30.06.20	30.09.19	30.09.20	30.09.19	31.03.20
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From operations	1419.75	348.48	1532.46	1768.23	3048.53	4736.23
II	Other Income	0.03	0.60	5.00	0.63	6.74	13.13
III	**Total Income (I+II)**	**1419.78**	**349.08**	**1537.46**	**1768.86**	**3055.27**	**4749.36**
IV	**EXPENSES**						
	Cost of materials consumed	1107.91	173.65	1066.85	1281.56	2128.84	3519.16
	Purchases of Stock-in-Trade	-	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in - Trade and workin-progress	(40.58)	101.40	0.16	60.82	11.97	(149.63)
	Employee benefits expense	189.17	124.17	222.50	313.34	432.78	777.43
	Finance costs	33.29	30.28	44.67	63.57	78.53	160.63
	Depreciation and amortization expenses	22.04	22.19	17.76	44.23	36.86	78.89
	Other expenses	74.68	52.68	101.50	127.36	201.18	335.17
	Total expenses (IV)	**1386.51**	**504.36**	**1453.44**	**1890.87**	**2890.16**	**4721.65**
V	Profit/(loss) before exceptional items and tax (III-IV)	33.27	(155.28)	84.02	(122.01)	165.11	27.71
VI	Exceptional Items- (expenses)/income	-	-		-	-	-
VII	Profit/ (loss) after exceptions items and before tax (V+VI)	33.27	(155.28)	84.02	(122.01)	165.11	27.71
VIII	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	(18.13)
IX	Profit (Loss) for the period from continulng operations (VII-VIII)	33.27	(155.28)	84.02	(122.01)	165.11	45.84
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)	33.27	(155.28)	84.02	(122.01)	165.11	45.84
XIV	Other Comprehensive Income						
	A. (i) Items that will not be reclassifled to proflt or loss:- - Remeasurement of defined benefit Plan	-	-	-	-	-	(7.26)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	1.83
	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)	33.27	(155.28)	84.02	(122.01)	165.11	40.41
XVI	Paid-up Equity Share Capital (Face Value Rs.10/-)	1054.34	1054.34	1054.34	1054.34	1054.34	1054.34
XVII	Earnings per equity share (of Rs.10 each) (for continuing operation) (not annualised):						
	(1) Basic	0.32	(1.47)	0.80	(1.16)	1.57	0.43
	(2) Diluted	0.32	(1.46)	0.80	(1.14)	1.57	0.43
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	0.32	(1.47)	0.80	(1.16)	1.57	0.43
	(2) Diluted	0.32	(1.46)	0.80	(1.14)	1.57	0.43

SURESH CHANDRA & ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

CALCOM VISION LIMITED DELHI

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 24th Oct, 2020. The Statutory Auditors of the Company have conducted a "Limited Review" of the financial results for the quarter and Half Year ended Sept 30, 2020.

3. The company has not recorded any current tax expenses as the current period profits are to be adjusted with brought forward losses as per Income Tax Act. Further the deferred tax has also not been recognized and same will be recognized after ariving full year tax calculation.

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. The global economic and business environment has been highly disruptive due to COVID-19 pandemic. As per Government directives, Company's operations were under lockdown from 22nd March, 2020. Operations are restored gradually from Third week of May, 2020. Therefore, the financial results for the quarter ended 30th June, 2020 and for the half year ended 30th Sept, 20 are adversaly impacted and the same is not comparable with quarter ended 30th Sept, 20 and Half year ended 30th Sept,19 respectively.

6. Figures for the previous period have been re-grouped / re-arranged wherever necessary to make them comparable with current period.

SURESH CHANDRA & ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

By order of the Board
for CALCOM VISION LIMITED

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

CALCOM VISION LIMITED DELHI

Place : Greater Noida
Date : Oct 24, 2020

Calcom Vision Limited
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STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2020

(INR In Lakhs)

S.No.	Particulars	As at 30th Sept, 2020 Unaudited	As at 31st March, 2020 Audited
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipment	903.83	846.88
	(b) Goodwill	414.49	414.49
	(c) Capital Work in Progress	18.31	0.00
	(d) Other Intangible Assets	11.17	16.81
	(e) Financial Assets		
	(i) Loans	11.47	11.47
	(f) Deferred Tax Assets	19.96	19.96
	(g) Other non-current assets	0.00	13.12
		1379.23	1322.73
2	**Current assets**		
	(a) Inventories	1374.96	1542.97
	(b) Financial Assets		
	(i) Trade receivables	686.90	487.07
	(ii) Cash and cash equivalents	113.64	37.67
	(iii) Bank balances other than(ii) above	22.25	22.25
	(iv) Other Financial Assets	71.09	113.52
	(c) Current Tax Assets (Net)	1.33	11.31
	(d) Other current assets	186.54	161.29
		2456.70	**2376.08**
	Total Assets	**3835.93**	**3698.81**
B	**EQUITY AND LIABILITIES**		
	EQUITY		
	(a) Equity Share capital	1,054.35	1,054.35
	(b) Other Equity	(147.98)	(25.96)
		906.37	**1028.38**
	LIABILITIES		
1	**Non-current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	707.65	634.06
	(ii) Other Financial Liabilities	0.04	0.04
	(b) Provisions	44.58	44.84
		752.27	**678.94**
2	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	512.99	386.50
	(ii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprsies	138.60	175.99
	(b) Total outstanding dues of Creditors other than micro enterprises and small enterprsies	1,129.40	951.61
	(iii) Other Financial Liabilities	208.21	193.38
	(b) Provisions	3.00	3.00
	(c) Other current liabilities	185.09	281.01
		2177.29	1991.49
	Total Equity and Liabilities	**3835.93**	**3698.81**

By order of the Board
for CALCOM VISION LIMITED

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

Place : Greater Noida
Date : Oct, 24, 2020

CALCOM VISION LIMITED

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Statement of Cash Flow for the Half Year ended on 30th Sept, 2020

(INR in Lacs)

Particulars	Half Year Ended 30th Sept, 2020	Half Year Ended 30th Sept, 2019	Year Ended 31st March, 2020
	Unaudited	Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit Before Tax and Extra-ordinary items	**(122.01)**	**165.11**	**27.71**
Adjustments for -			
Depreciation on Property, Plant & Equipments	44.23	36.86	78.89
Loss on Sale of Property, Plant & Equipments	-		0.54
Interest & Financial Charges	63.57	78.53	157.74
Provision for Gratuity	(0.26)	(2.09)	(6.40)
Operating profit before Working Capital Changes	**(14.47)**	**278.40**	**258.48**
Adjustments for -			
(Increase)/Decrease in Inventories	168.01	(87.32)	(432.09)
(Increase)/Decrease in Trade Receivables	(199.83)	(571.46)	85.90
(Increase)/Decrease in Other Financial Assets	42.43	11.39	(75.25)
(Increase)/Decrease in Current Tax Assets	9.98	(34.35)	5.63
(Increase)/Decrease in Other Current Assets	(25.24)	(87.46)	(46.02)
Increase/(Decrease) in Trade Payables (excluding Creditor written Off)	140.40	349.63	145.29
Increase/(Decrease) in Other Financial Liablilites	14.83	27.68	(275.61)
Increase/(Decrease) in Other Current Liabilities	(95.92)	(7.72)	214.25
Increase/(Decrease) in Provisions	-	33.99	-
Increase/(Decrease) in Short Term Borrowings	126.49	-	-
Cash Generated from Operations	**166.68**	**(87.21)**	**(119.43)**
Less: Interest & Financial Charges incurred on Bill Discouting	(63.57)	(78.53)	(157.74)
Less: Direct Taxes Paid	-	-	-
NET CASH FLOW FROM OPERATING ACTIVITIES	**103.11**	**(165.74)**	**(277.17)**
B. CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipments	(95.54)	(96.15)	(272.69)
Purchase of Other Intangible Assets	-	-	(5.99)
Capital work in progress	(18.31)	3.89	3.89
Sale of Property, Plant and Equipments	-	-	10.00
(Increase)/Decrease in Loans	-	(1.79)	0.38
(Increase)/Decrease in Other Non-Current Assets	13.12	(19.96)	(11.12)
(Increase)/Decrease in Other Financial Liabilities (Non Current)	-	-	(37.85)
NET CASH FLOW FROM INVESTING ACTIVITIES	**(100.74)**	**(114.00)**	**(313.37)**
C. CASH FLOW FROM FINANCING ACTIVITIES			
Increase in Borrowings	**73.59**	**312.96**	**596.25**
NET CASH FLOW FROM FINANCING ACTIVITIES	**73.59**	**312.96**	**596.25**
NET INCREASE IN CASH OR CASH EQUIVALENTS	**75.97**	**33.22**	**5.71**
I CLOSING BALANCE OF CASH OR CASH EQUIVALENTS	135.89	87.43	59.92
II OPENING BALANCE OF CASH OR CASH EQUIVALENTS	59.92	54.21	54.22
NET INCREASE IN CASH OR CASH EQUIVALENTS	**75.97**	**33.22**	**5.71**

SURESH CHANDRA & ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

By order of the Board
for CALCOM VISION LIMITED

S.K. Malik

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

CALCOM VISION LIMITED DELHI

Place : Greater Noida
Date : Oct, 24, 2020