

October 21, 2022

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

(Scrip Code: 517236)

Dear Sir(s)/Madam(s)

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 and half year ended on September 30, 2022.

This is for your information and record.

Thanking you

Yours Truly
For Calcom Vision Limited

Aayushi Jindal
Company Secretary & Compliance Officer

A modern black floor lamp with a curved neck and a cylindrical shade, illuminated against a white brick wall. The lamp is positioned on the left side of the frame, casting a warm glow. The background is a textured white brick wall.

Investor Presentation

- Calcom Vision Limited



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- Funding Requirement
- Share Price Movement



Director Updates



M.Sc, MBA, LLB, CAIIB, DPCA

A warm welcome to Mr. Akhauri Rajesh Sinha, for joining the Board of Directors as a Non-Executive Independent Director

- Has over 37 years of experience as a banking professional across public sector, private sector and foreign banks in India and abroad (USA) handling functions such as Corporate Banking, Equity and Debt Capital markets, International Banking, Forex and Treasury operations, Balance sheet / Risk management, NPA management and Relationship management.
- Served multiple national and international assignments gaining deep insights into the business potential, regulatory environment, key opportunities and systemic risks in the banking and financial sectors in India as well as abroad.
- Highly experienced in setting up and managing successful and profitable business/financial entities and Provided end to end financial solutions to large and mid size companies, helped raising equity and debt for large corporations.
- As Director Finance - Jindal Group, managing a debt portfolio of more than USD 5 billion. Prior to this assignment, worked as Chairman - Jindal Power Ltd, Chief Financial Advisor - Jindal Group and Principal Group Advisor - Power Trading Corporation.

Quarterly Sales Trend FY 21, FY22 & FY23

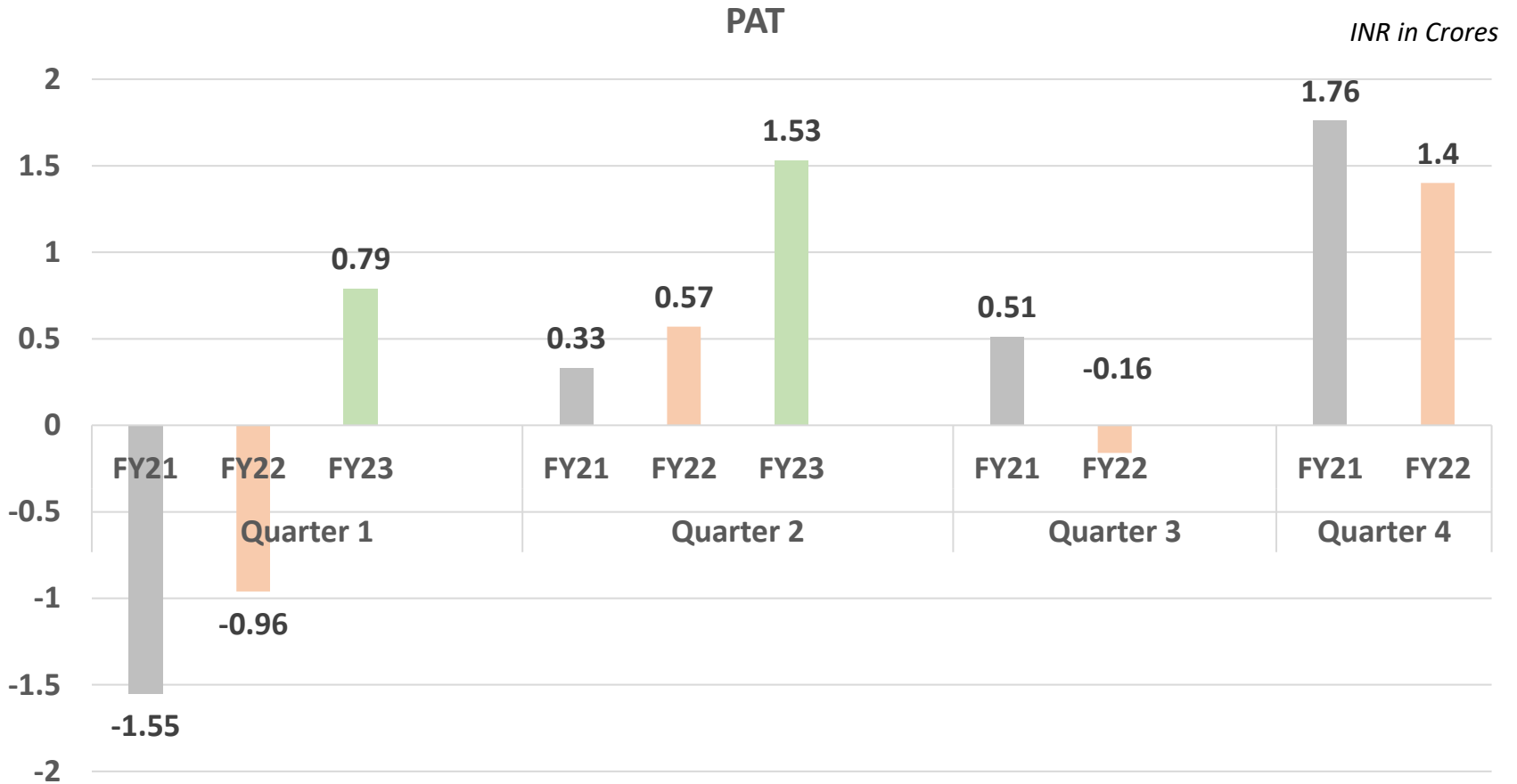
Sales

INR in Crores



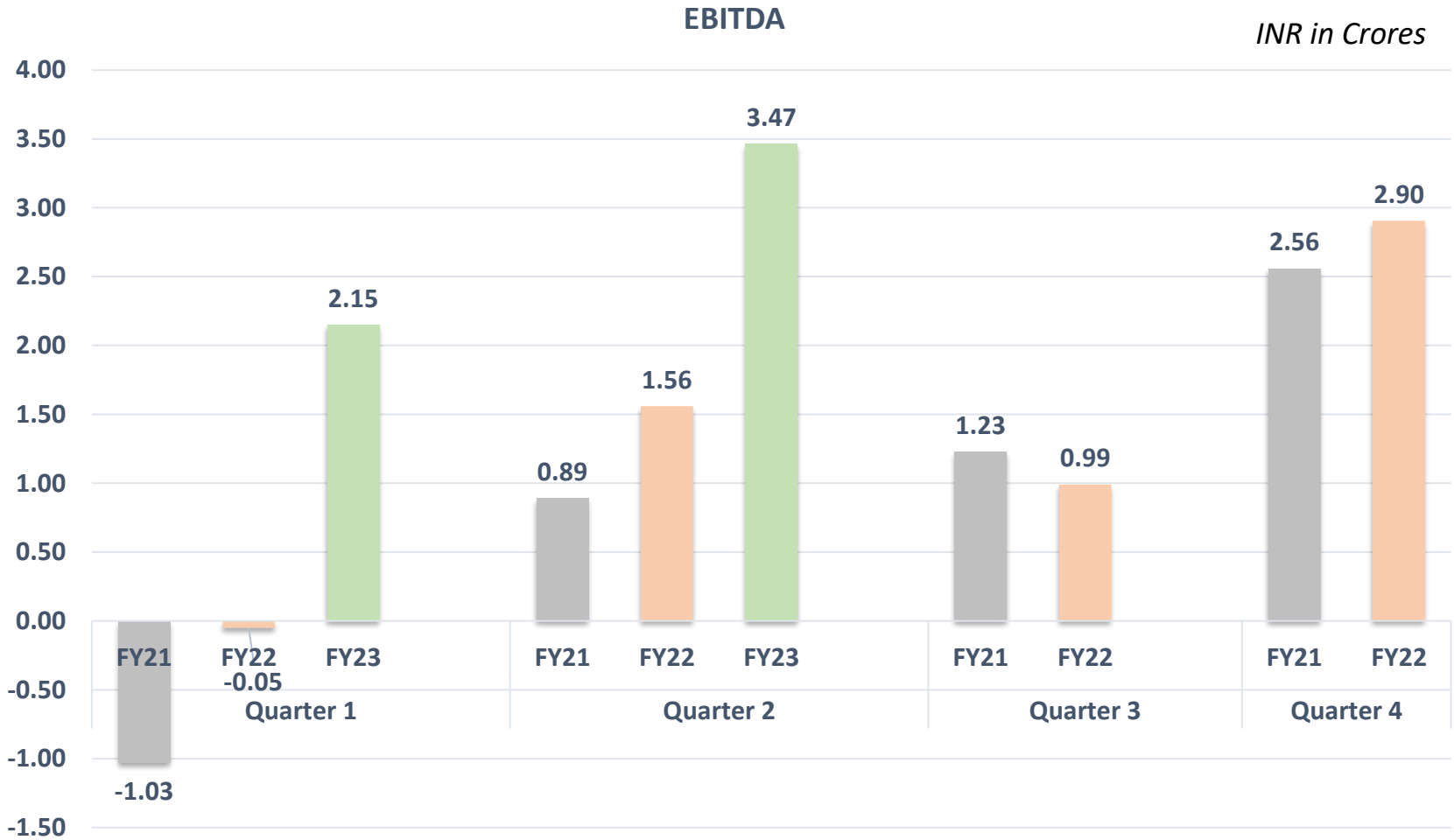
- Sales growth of 62.4% over corresponding quarter and 29.7% as compared to previous quarter
- Q2 FY23 Sale is the highest ever achieved in a quarter

Profit After Tax FY 21, FY22 & FY23



- *PAT increased by 168.8% over corresponding quarter and 93.7% as compared to previous quarter*

EBITDA

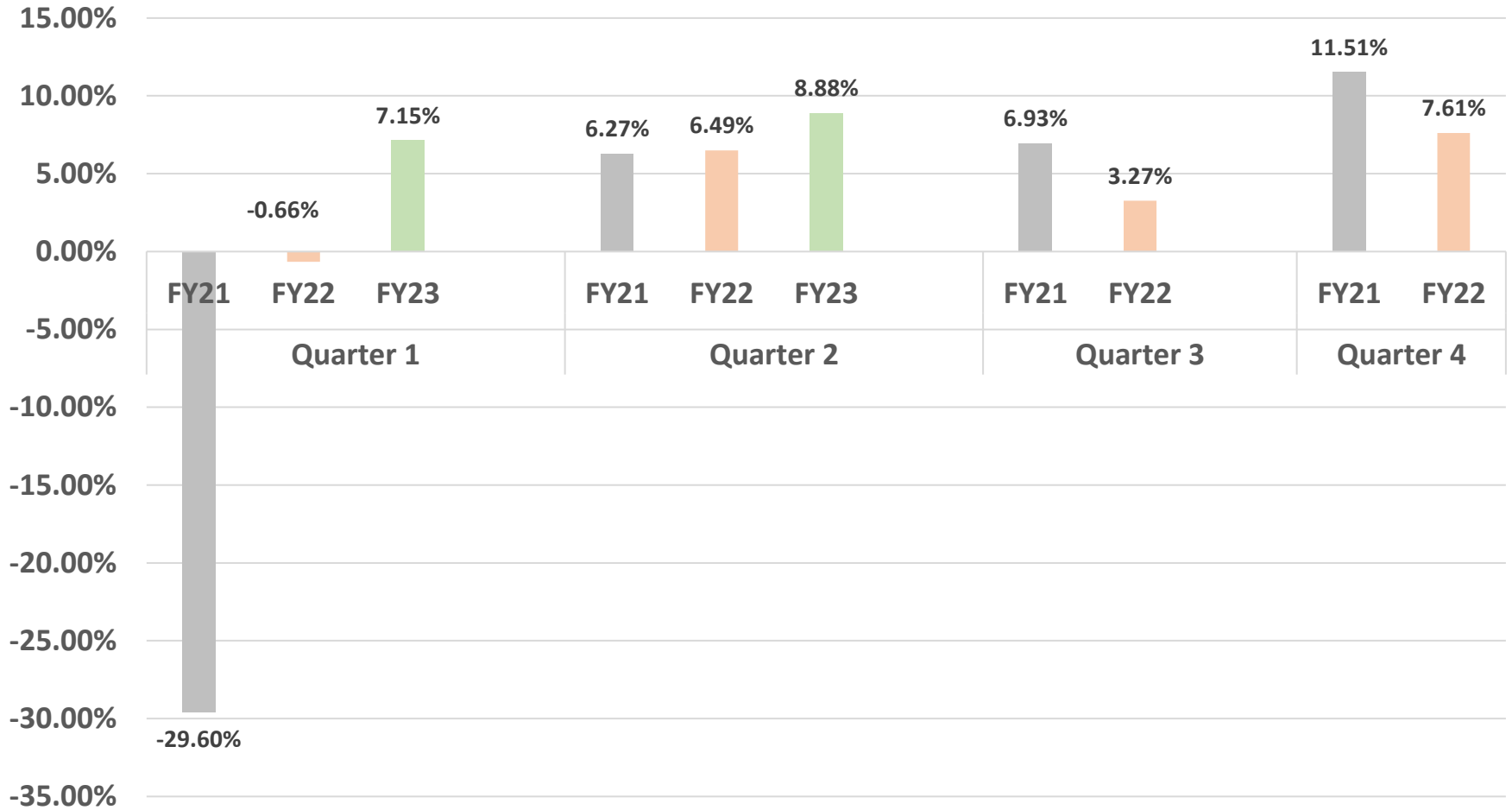


- EBITDA increased 121.5% over corresponding quarter and 61.1% over previous quarter.



EBITDA Percentage

EBITDA%



- EBITDA %age improved 37% over corresponding quarter and 24% over previous quarter.



FINANCIAL REVIEW

Result for the Quarter and Half Year Ended September 30, 2022

INR in Lacs

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.22	30.06.22	30.09.21	30.09.22	30.09.21	31.03.22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From operations	3,901.70	3,007.63	2,402.29	6,909.33	3,159.97	10,006.43
II	Other Income	16.05	8.06	1.96	24.11	13.91	18.92
III	Total Income (I+II)	3,917.75	3,015.69	2,404.25	6,933.44	3,173.88	10,025.35
IV	EXPENSES						
(a)	Cost of materials consumed	3,473.88	2,574.69	1,879.31	6,048.57	2,543.38	8,041.99
(b)	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(463.83)	(224.28)	(16.66)	(688.11)	(136.73)	(75.81)
(c)	Employee benefits expense	449.25	346.61	307.54	795.86	488.38	1,184.56
(d)	Finance costs	83.56	50.82	56.78	134.38	103.69	224.67
(e)	Depreciation and amortization expenses	57.41	58.21	42.46	115.62	86.04	182.29
(f)	Other expenses	111.93	103.52	77.59	215.45	127.39	332.58
	Total expenses (IV)	3,712.20	2,909.57	2,347.02	6,621.77	3,212.15	9,890.28
V	Profit/(loss) before exceptional items and tax (III-IV)	205.55	106.12	57.23	311.67	(38.27)	135.07
VI	Exceptional Items- (expenses)/income	-	-	-	-	-	-
VII	Profit/ (loss) before tax (V+VI)	205.55	106.12	57.23	311.67	(38.27)	135.07
VIII	Tax expense:						
	(1) Current tax	51.73	26.71	-	78.44	-	-
	(2) Deferred tax	-	-	-	-	-	49.69
IX	Profit (Loss) after tax (VII-VIII)	153.82	79.41	57.23	233.23	(38.27)	85.38

Result for the Quarter and Half Year Ended September 30, 2022

INR in Lacs

S. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.22	30.06.22	30.09.21	30.09.22	30.09.21	31.03.22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
X	Other Comprehensive Income						
	A. (i) Items that will not be re-classified to profit or loss:- -Remeasurement of defined benefit Plan	(13.78)	3.85	(4.38)	(9.93)	(4.38)	3.41
	-Reversal of Revaluation Surplus on Land & Building	21.53	21.53	21.53	43.06	43.06	86.12
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.86)
	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)	7.75	25.38	17.15	33.13	38.68	88.67
XI	Total Comprehensive Income for the period Comprising Profit (Loss) and Other comprehensive Income for the period (IX+X)	161.57	104.79	74.38	266.36	0.41	174.05
XII	Paid-up Equity Share Capital (Face Value Rs.10/-)	1,276.35	1,276.35	1,061.63	1,276.35	1,061.63	1,267.11
XIII	Reserves (excluding Revaluation Reserve shown in balance sheet)	-	-	-	-	-	1,537.77
XIV	Earnings per equity share (of Rs.10 each) (*not annualised):						
	(1) Basic	1.21*	0.62*	(0.54)*	1.83*	(0.36)*	0.78
	(2) Diluted	1.18*	0.61*	(0.52)*	1.78*	(0.35)*	0.66

Result for the Quarter and Half Year Ended September 30, 2022

Notes:

1. The above results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 20th October, 2022. The Statutory Auditors of the Company have conducted a "Limited Review" of the financial results for the Half Year and quarter ended September 30, 2022 in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 as amended.
2. These financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as amended time to time and other accounting principles generally accepted in India.
3. 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.
4. The Company is continuously monitoring the internal and external impact of COVID-19 on its current and future operations, Cash Flow and liquidity. There is no significant impact with respect to COVID-19 pandemic during the Half and quarter ended 30th September 2022.
5. 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.
6. Figures for the previous period have been re-grouped / re-arranged wherever necessary to make them comparable with current period.

Statement of Assets and Liabilities as at September 30, 2022

INR in Lacs

S.No.	Particulars	As at	As at
		30th Sept, 2022	31st March, 2022
		Unaudited	Audited
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	2,639.80	2,655.34
	(b) Capital Work in Progress	168.76	12.37
	(c) Right to Use	1,711.72	1,726.82
	(d) Goodwill	414.49	414.49
	(e) Other Intangible Assets	0.18	1.18
	(f) Financial Assets		
	(i) Other Financial Assets	16.47	16.47
	(g) Other Non-Current Assets	4.01	22.51
		4,955.43	4,849.18
2	Current assets		
	(a) Inventories	3,135.76	2,195.20
	(b) Financial Assets		
	(i) Trade receivables	1,780.55	2,083.72
	(ii) Cash and cash equivalents	128.55	32.43
	(iii) Bank balances other than(ii) above	274.64	226.20
	(iv) Other Financial Assets	102.91	169.50
	(c) Current Tax Assets (Net)	19.31	13.48
	(d) Other Current Assets	782.29	373.86
		6,224.01	5,094.39
	Total Assets	11,179.44	9,943.57

Statement of Assets and Liabilities as at September 30, 2022

INR in Lacs

S.No.	Particulars	As at	As at
		30th Sept, 2022	31st March, 2022
		Unaudited	Audited
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share capital	1,276.35	1,267.11
	(b) Other Equity	4,730.70	4,484.27
		6,007.05	5,751.38
	LIABILITIES		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Long Term Borrowings	1,183.51	540.86
	(ii) Lease Liabilities	0.04	0.04
	(b) Provisions	65.01	51.84
	(c) Deferred Tax Liabilities	59.54	59.54
		1,308.10	652.28
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Short Term Borrowings	1,435.35	1,287.24
	(ii) Lease Liabilities	-	-
	(iii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	237.22	320.03
	(b) Total outstanding dues of Creditors other than micro enterprises and small enterprises	1,983.02	1,792.68
	(iv) Other Financial Liabilities	119.53	129.06
	(b) Provisions	81.51	2.48
	(c) Other current liabilities	7.66	8.42
		3,864.29	3,539.91
	Total Equity and Liabilities	11,179.44	9,943.57

Statement of Cash Flow for the half year ended September 30, 2022

INR in Lacs

Particulars		Half Year Ended 30th Sept, 2022	Year Ended 31st March, 2022
		Unaudited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit Before Tax and Extra-ordinary items		311.67	135.07
Adjustments for -			
	Depreciation/Amortization	115.62	182.28
	Interest & Financial Charges	134.38	224.67
	Employee benefits Expenses (ESOP)	4.08	3.78
	Reversal of Impairment Loss		-
	Provision for Doubtful Debts	-	1.21
Operating profit before Working Capital Changes		565.75	547.01
Adjustments for -			
	(Increase)/Decrease in Inventories	(940.55)	(684.39)
	(Increase)/Decrease in Trade Receivables	303.16	(805.49)
	(Increase)/Decrease in Other Financial Assets Current	66.58	(85.35)
	(Increase)/Decrease in Other Current Assets	(402.37)	(163.22)
	Increase/(Decrease) in Trade Payables	107.53	629.57
	Increase/(Decrease) in Other Financial Liabilities	(2.14)	38.21
	Increase/(Decrease) in Other Current Liabilities	(0.75)	(13.71)
	Increase/(Decrease) in Provisions	1.88	3.45
Cash Generated from / (used in) Operations		(300.91)	(533.93)
	Direct Taxes Paid	(5.82)	(7.96)
Less:			
NET CASH FLOW (USED IN)/FROM OPERATING ACTIVITIES		(306.73)	(541.89)

Statement of Cash Flow for the half year ended September 30, 2022

INR in Lacs

Particulars		Half Year Ended 30th Sept, 2022	Year Ended 31st March, 2022
		Unaudited	Audited
B. CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of Property, Plant and Equipments/ Capital Work-in-Process	(240.38)	(559.55)
	Investment in FDRs with Bank	(48.44)	(117.95)
	Payment for Capital Advance	18.50	(21.91)
NET CASH FLOW (USED IN)/FROM INVESTING ACTIVITIES		(270.32)	(699.41)
C. CASH FLOW FROM FINANCING ACTIVITIES			
	Raising / (Repayment) of Borrowings	790.76	(93.36)
	Interest & Financial Charges paid	(145.87)	(228.41)
	Application money received for ESOP Allotment	7.08	-
	Issue of Shares under ESOP Scheme	21.20	15.86
	Issue of Shares under Preferential Allotment	-	1,500.00
NET CASH FLOW (USED IN)/FROM FINANCING ACTIVITIES		673.17	1,194.09
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		96.12	(47.21)
	OPENING BALANCE OF CASH AND CASH EQUIVALENTS	32.43	79.64
	CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	128.55	32.43

New Product Update

Par Light 150W

- Calcom has completed the development of 150W Par Light for Entertainment segment.
- Currently this product is 100% imported from China.
- We are in discussion with some Companies for marketing the same in India.



BLDC Fan

BLDC Driver: We have completed the development and have assembled 15 fans for field trials. We are also giving these drivers to our potential collaborators for BLDC motor for their internal trials.

BLDC Motor: The Company is searching for foreign collaboration for manufacturing of BLDC Motor.



New Product Update

LED Panel – 2x2

36W

- Calcom has developed this product for both professional and retail segment.
- We has tied up for the supplies with Potential Customer and are starting supplies.
- We have also setup a dedicated assembly line for this product.



LED Flood Light

10W

20W

30W

40W

50W

70W

100W

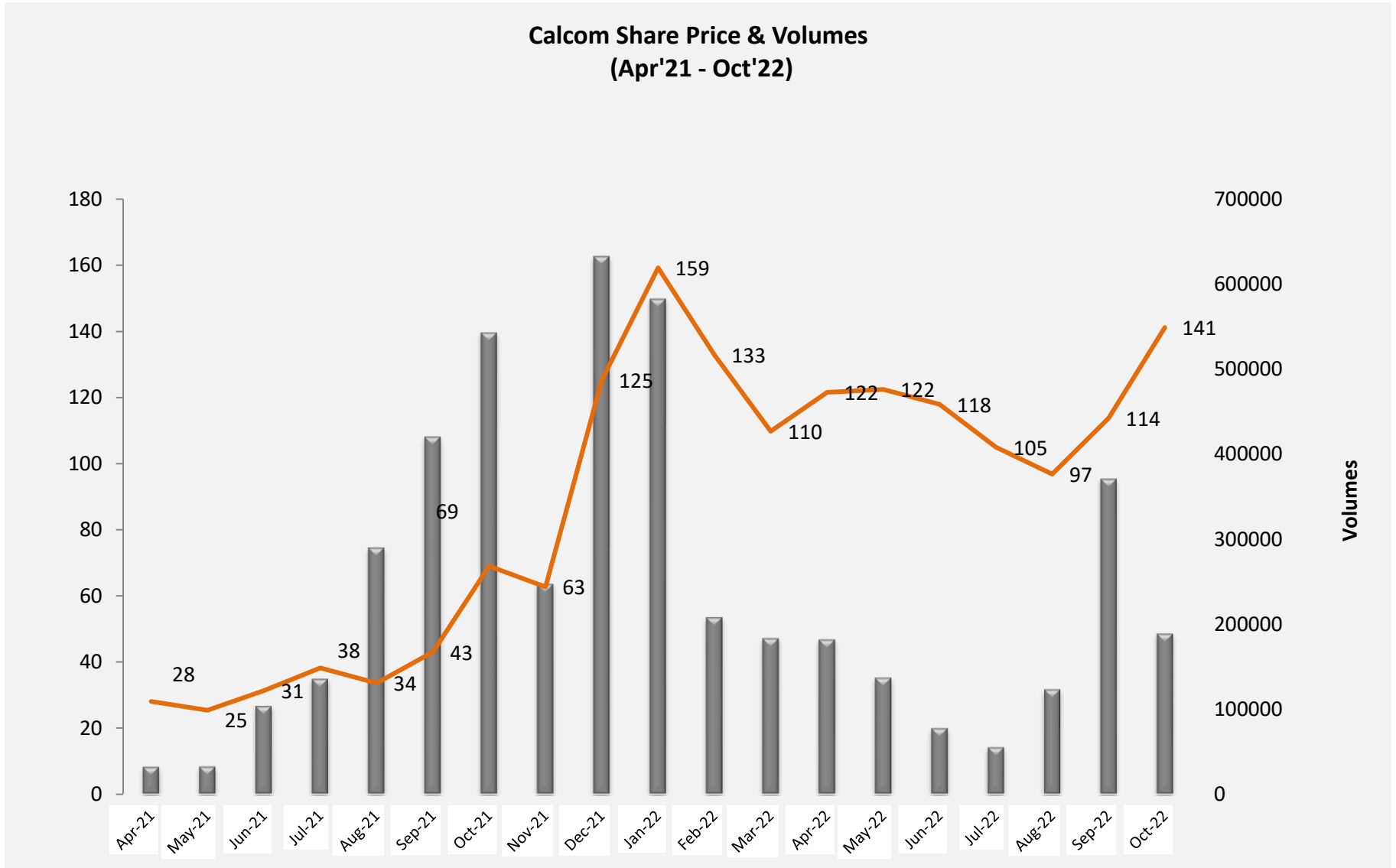
150W

200W

- Calcom has undertaken the development of Flood Lights.
- We hope to tie up with few customers and start productions by next quarter.



Share Price Movement





Calcom Vision Limited

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Gautam Budh Nagar, Greater Noida
Uttar Pradesh – 201306

www.calcomindia.com

#95120-2569761