

# 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

February 15, 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 Presentation**

Pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, please find enclosed an investor presentation being issued by the Company in respect of the Unaudited Financial Results for the quarter and nine months ended on December 31, 2023.

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: 2024.02.15  
18:56:12 +05'30'

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

Enclosed-A/a



# Calcom Vision Limited

## Investor Presentation

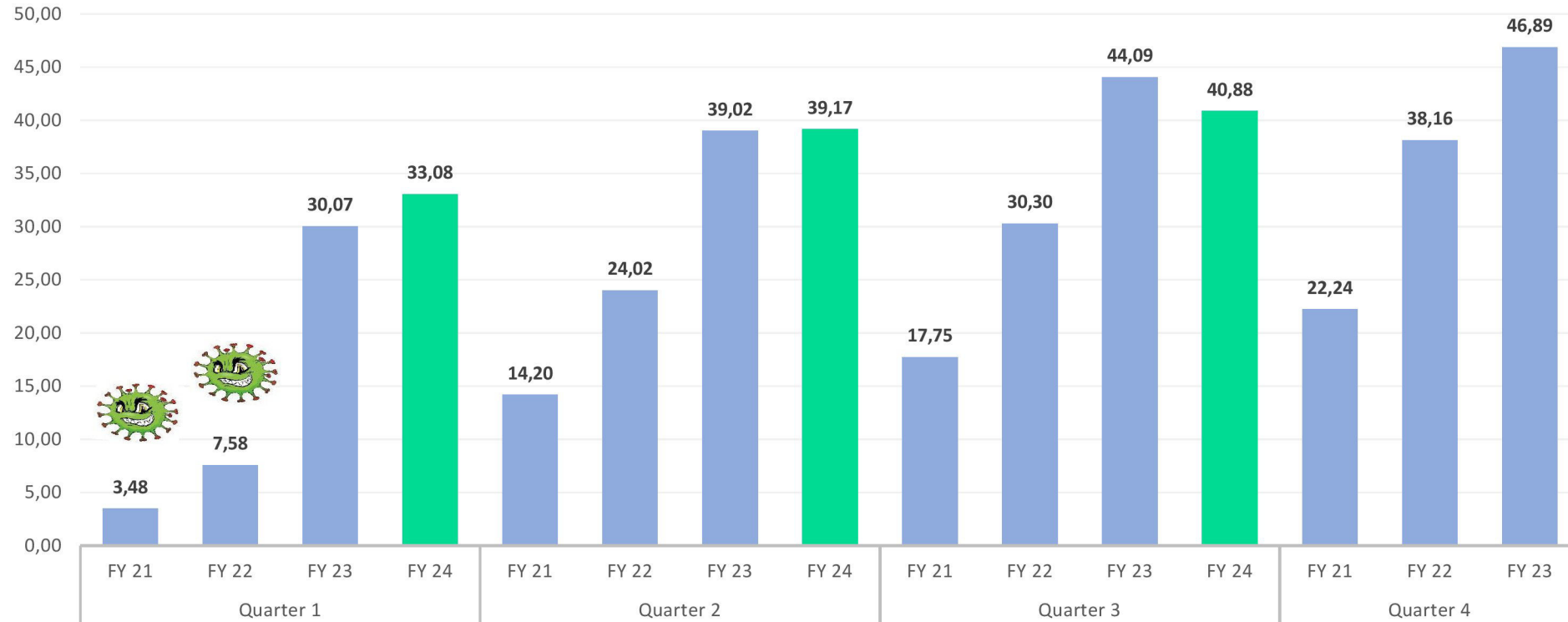
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# Company's Performance

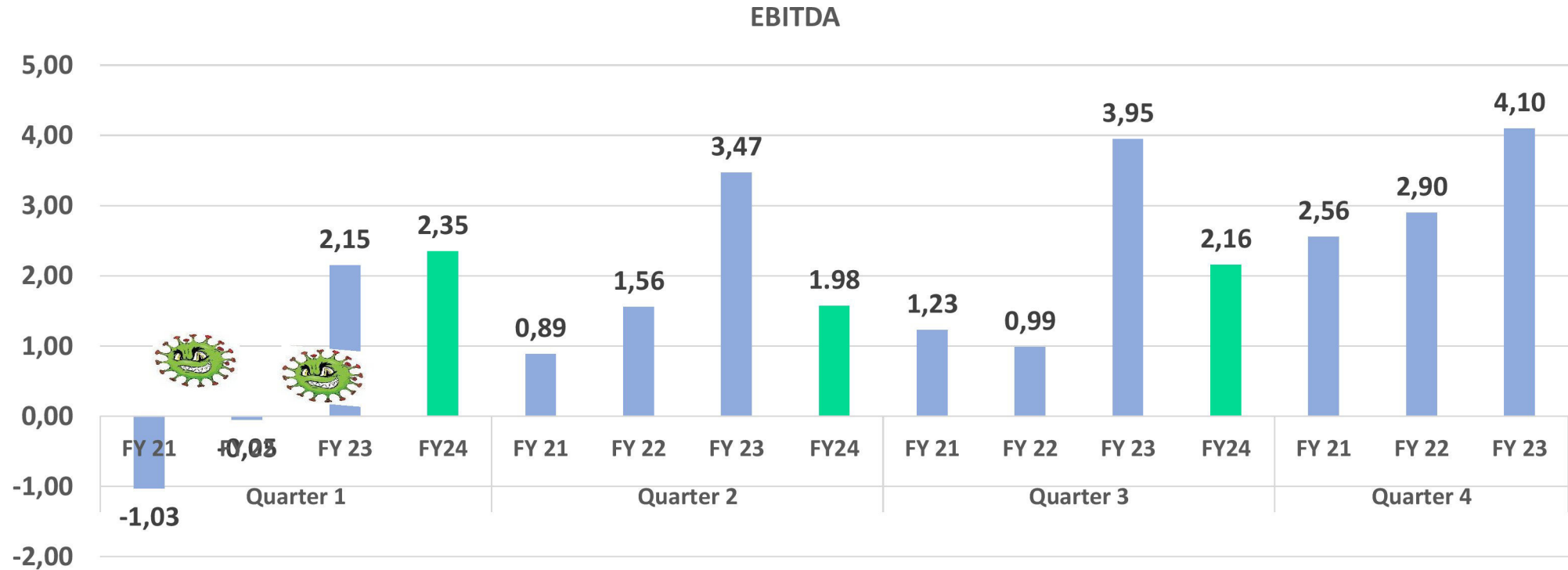


## Quarter wise Sales (in Cr.)



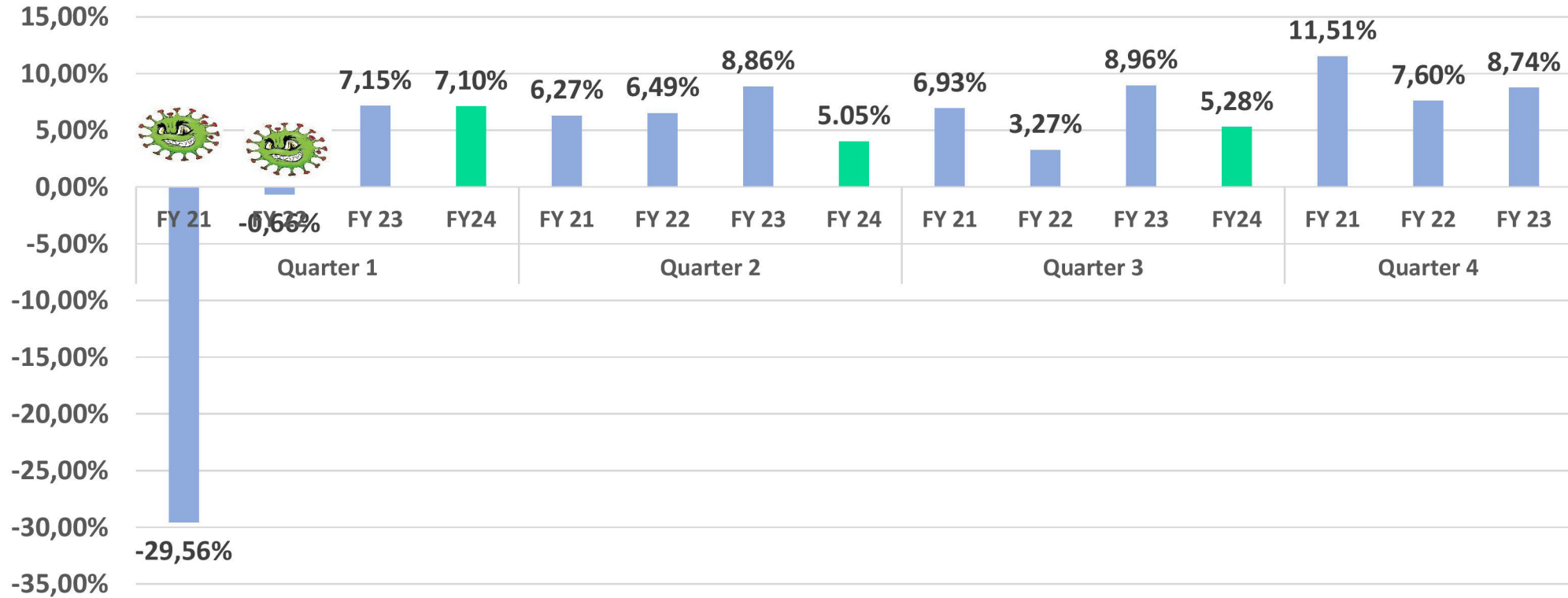
- Company has achieved the quarterly sales of INR 40.88 Cr. The Q3 FY24 sales increased by 4% as compared to the previous Quarter of the year and has fallen 7% as compared to corresponding Quarter of the last year.
- The lighting industry is going through a turbulent period because of:
  - **Slowdown in demand and constantly falling prices.**
  - **Global Economic Slowdown**
  - **Technological shift from Driver Type Bulbs to DOB Bulbs.**
  - **Flip Flop in implementation of RoHS Policy.**

(INR Cr.)



- The EBITDA for Q3 of FY24 has increased as compared to Q2 but has fallen as compared to the corresponding Quarter of FY23.

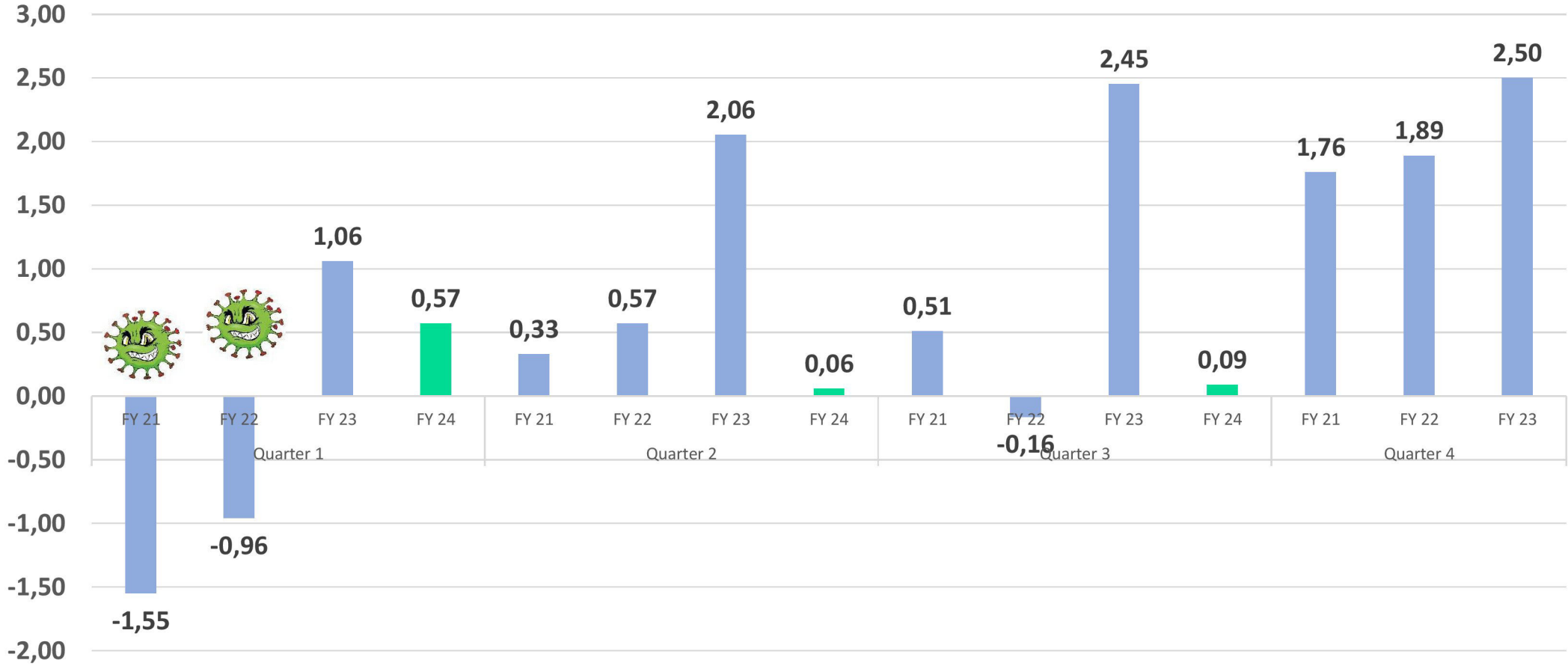
### EBITDA%



- The EBITDA % for Q3 of FY24 has increased compared to Q2 but has fallen as compared to the corresponding Quarter of FY23.

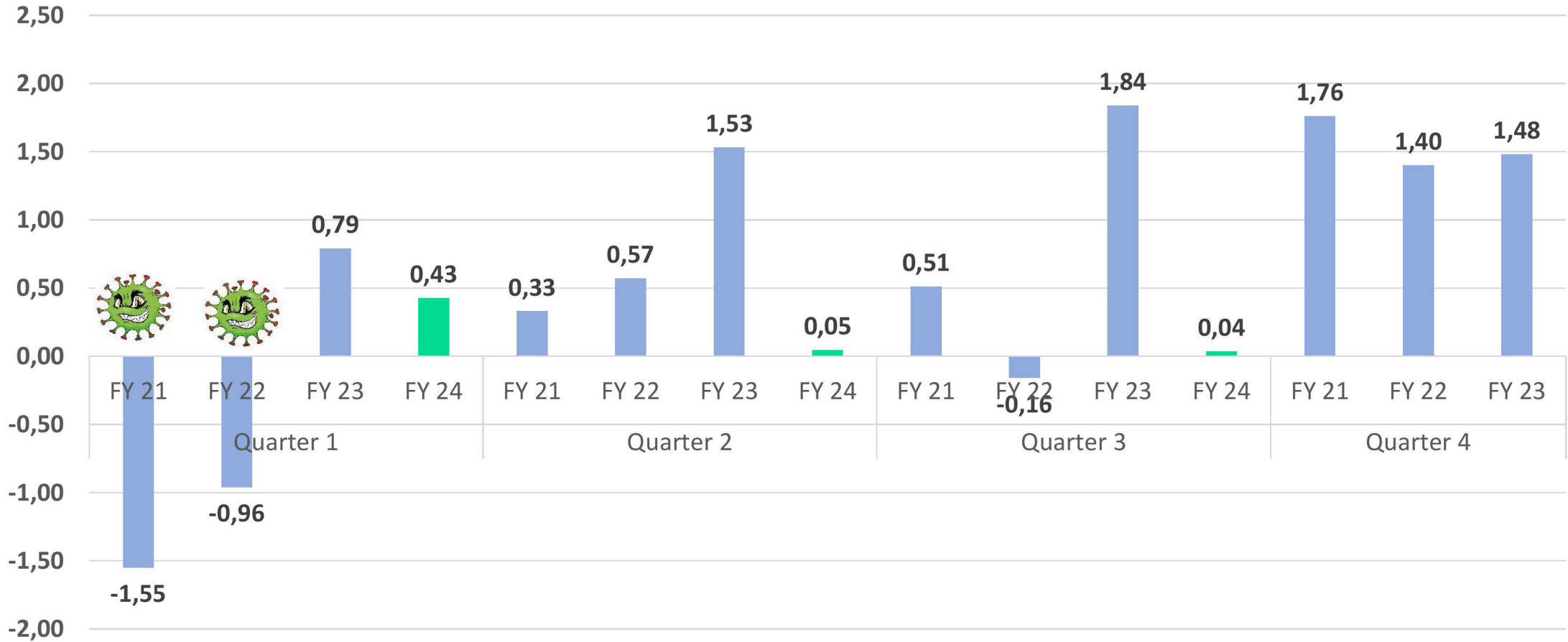
(INR Cr.)

### PBT





### PAT



# Financial Results



# Financial Results for December 2023 Quarter

CALCOM VISION LIMITED

CIN : L92111DL1985PLC021095

Regd.Office : C-41, Defence Colony, New Delhi-110024

Website: [www.calcomindia.com](http://www.calcomindia.com) | Email: [corp.compliance@calcomindia.com](mailto:corp.compliance@calcomindia.com) | Contact No.: 0120-2569761

## UNAUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2023

S.No.	Particulars	(INR In Lakhs)					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.23	30.09.23	31.12.22	31.12.23	31.12.22	31.03.23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue From operations	4,088.15	3,917.12	4,409.38	11,313.22	11,318.71	16,006.73
II	Other Income	23.60	4.58	9.94	44.31	34.05	88.36
III	Total Income (I+II)	4,111.75	3,921.70	4,419.32	11,357.53	11,352.76	16,095.09
IV	EXPENSES						
(a)	Cost of materials consumed	3,699.33	2,728.35	3,339.88	9,286.10	9,388.45	12,913.24
(b)	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(449.22)	265.59	79.97	(517.45)	(608.14)	(385.01)
(c)	Employee benefits expense	500.39	594.65	479.86	1,539.13	1,277.68	1,720.72
(d)	Finance costs	131.53	118.27	87.09	357.48	219.51	314.66
(e)	Depreciation and amortization expenses	76.01	73.39	61.51	219.80	177.13	241.44
(f)	Other expenses	144.63	135.44	125.47	400.52	340.92	482.50
	Total expenses (IV)	4,102.67	3,915.69	4,173.78	11,285.58	10,795.55	15,287.55
V	Profit/(loss) before exceptional items and tax (III-IV)	9.08	6.01	245.54	71.95	557.21	807.54
VI	Exceptional Items- (expenses)/income	-	-	-	-	-	-
VII	Profit/ (loss) before tax (V+VI)	9.08	6.01	245.54	71.95	557.21	807.54
	Tax expense:						
VIII	(1) Current tax	2.29	1.51	61.80	18.11	140.24	202.23
	(2) Deferred tax	-	-	-	-	-	40.69
	(3) Tax Adjustment for Earlier Period	3.15	-	-	3.15	-	-
IX	Profit (Loss) after tax (VII-VIII)	3.64	4.50	183.74	50.69	416.97	564.62

# Financial Results for December 2023 Quarter

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.23	30.09.23	31.12.22	31.12.23	31.12.22	31.03.23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>Other Comprehensive Income</b>						
X	<b>A. (i) Items that will not be re-classified to profit or loss:- - Premeasurement of defined benefit Plan</b>	2.22	(5.51)	(5.70)	(6.66)	(15.63)	(13.64)
	<b>-Reversal of Revaluation Surplus on Land &amp; Building</b>	21.53	21.53	21.53	64.59	64.59	86.12
	<b>(ii) Income tax relating to items that will not be reclassified to profit or loss</b>	-	-	-	-	-	3.43
	<b>B. (i) Items that will be re-classified to profit or loss</b>	-	-	-	-	-	-
	<b>(ii) Income tax relating to items that will be reclassified to profit or loss</b>	-	-	-	-	-	-
		<b>Total Other Comprehensive Income (X)</b>	23.75	16.02	15.83	57.93	48.96
XI	<b>Total Comprehensive Income for the period Comprising Profit (Loss) and Other comprehensive Income for the period (IX+X)</b>	27.39	20.52	199.57	108.62	465.93	640.53
XII	<b>Paid-up Equity Share Capital (Face Value Rs.10/-)</b>	1,345.65	1,345.65	1,279.18	1,345.65	1,279.18	1,279.18
XIII	<b>Reserves (excluding Revaluation Reserve shown in balance sheet)</b>	-	-	-	-	-	2,208.33
XIV	<b>Earnings per equity share (of Rs.10 each) (*not annualised):</b>						
	<b>(1) Basic</b>	0.03*	0.03*	1.44*	0.38*	3.27*	4.42
	<b>(2) Diluted</b>	0.03*	0.03*	1.40*	0.37*	3.19*	4.32

# 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 13th February, 2024. The Statutory Auditors of the Company have conducted a "Limited Review" of the financial results for the quarter & Nine Months ended Dec 31st, 2023.
3.	The Employees have exercised ESOPs 41,672 Nos during the quarter ended June 30, 2023 and 70879 Nos during the quarter ended Sept 30, 2023 under the Calcom Employees Stock Option Plan, 2018.
4.	During the quarter ended June 30, 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%).
5.	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.
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



# Other Updates

- The overall market of listed brands in Lighting Industry has gone down by 2.3% in 9 Months of FY24.
- And the market of listed manufacturers in EMS business has fallen by 15% and there is no pull in the market.
- This is also confirmed by the Financial Results/Sales of Lighting Companies listed on Stock Exchange.
- However, Calcom has maintained its sales.

# Lighting Data Comparison of Listed Companies with their own Brands in FY23 Vs FY24

S No.	Company	Sales						EBITDA					
		FY24 9Months	FY23 9Months	%age incr/decr	FY24 6Months	FY23 6Months	%age incr/decr	FY24 9Months	FY23 9Months	%age incr/decr	FY24 6Months	FY23 6Months	%age incr/decr
1	BAJAJ ELECTRICALS	767	820	-6.46%	495	550	-10%	56	64	-13%	33	47	-30%
2	HAVELLS INDIA LIMITED	1193	1188	0.42%	763	768	-1%	171	171	0%	110	118	-7%
3	POLYCAB INDIA	823	914	-9.96%	564	589	-4%	-45	6	-850%	-11	7	-257%
4	CROMPTON	716	776	-7.74%	468	530	-12%	80	70	15%	52	45	16%
5	Surya Roshni Limited	1154	1113	3.65%	751	664	13%	84	64	31%	55	37	49%
6	Orient Electric Limited	611	577	5.89%	394	377	5%	89	77	16%	58	46	26%

\*Source: BSE



# Lighting Sales Comparison of Listed Companies in EMS Business in FY23 Vs FY24

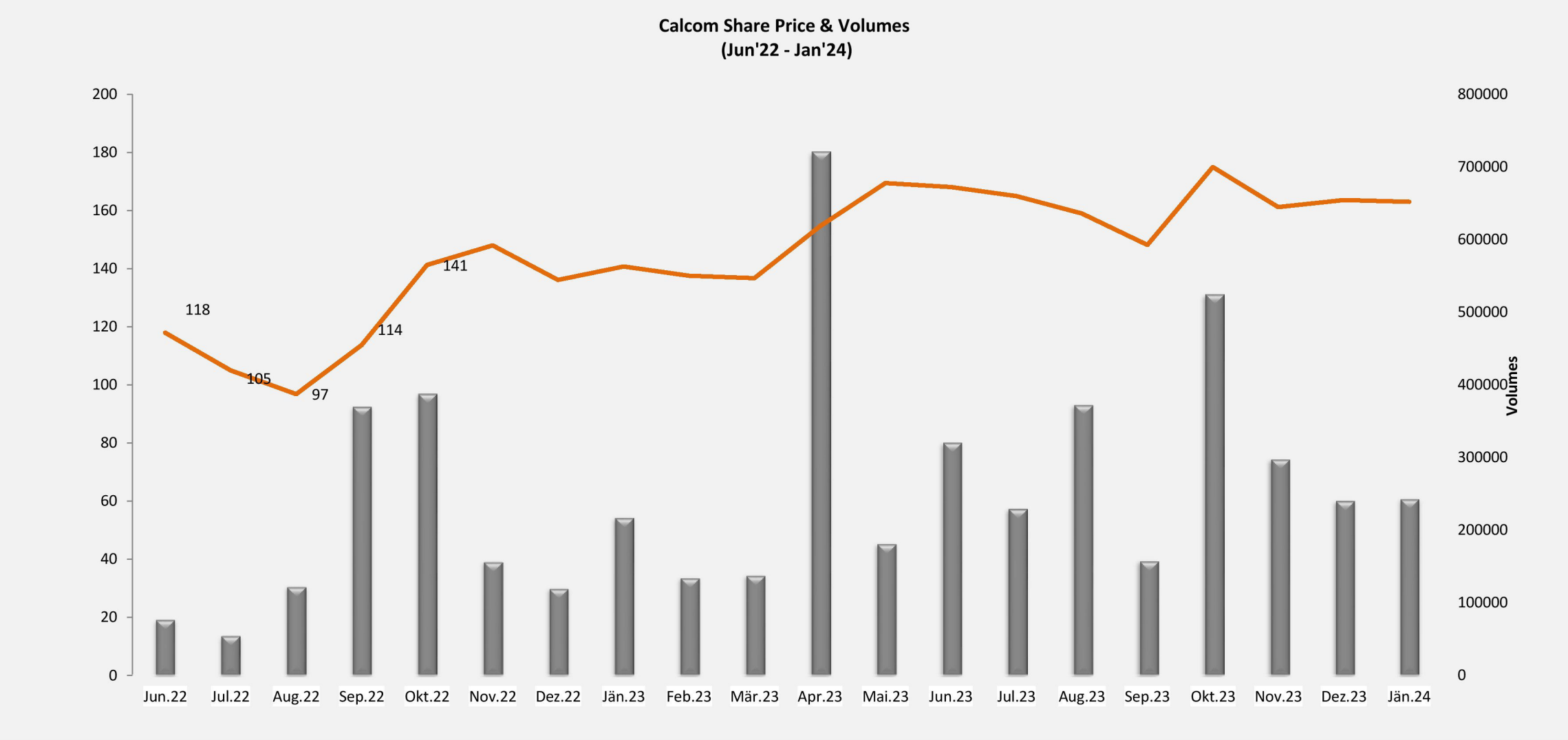
S No.	Company	Sales						EBITDA					
		FY24 9M	FY23 9M	%age incr/d ecr	FY24 6M	FY23 6M	%age incr/de cr	FY24 9M	FY23 9M	%age incr/de cr	FY24 6M	FY23 6M	%age incr/de cr
1	Dixon Technologies	590	784	-25%	403	521	22.65%	44	64	-31%	31	40	-23%
2	Elin Electronics	184	185	-1%	124	126	-1.82%	10	14	-29%	5	9	-49%
3	Ikio	188	183	3%	129	114	13.16%	40	33	19%	29	20	43%
4	Calcom Vision	113	113	0%	72	69	4.57%	6	10	-32%	4	6	-23%

\*Source: BSE

# Corrective Steps to improve Financial Performance:

- Expanding Product Range with better contribution.
- Expanding in different Geographical Markets.
- Focusing on Cost Reductions in materials.
- Focusing on automations to reduce Manpower Costs.

# Share Price Movement



The background features a light gray color with several faint, overlapping gears of various sizes on the left side. On the right side, there is a faint network diagram consisting of interconnected nodes and lines, resembling a flowchart or organizational chart.

# Thank You

## **Disclaimer**

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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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