



**Dated: 10<sup>th</sup> February, 2021**

**To,  
The Manager  
The BSE Limited  
25<sup>th</sup> Floor, P.J. Towers,  
Dalal Street  
Mumbai-400001**

**Scrip ID: 531158**

**Sub: Unaudited Standalone & Consolidated Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2020.**

Dear Sir,

Pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the Board of Directors in its meeting held today has approved the Unaudited Standalone & Consolidated Financial Results for the Quarter and Nine Months ended 31<sup>st</sup> December, 2020. Please find enclosed the followings;

- i. Unaudited Standalone & Consolidated Financial Results of the Company for the Quarter and Nine Months ended on 31<sup>st</sup> December, 2020;
- ii. Limited Review Report of the Statutory Auditors; and

Kindly take the same on record.

Thanking You.

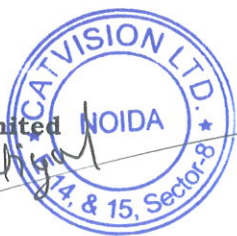
Yours Faithfully,

**For Catvision Limited**

*Nitish Nautiyal*  
**Nitish Nautiyal**

**Company Secretary & Compliance Officer**

**Encl: a/a**




### Limited Review Report

To  
The Board of Directors  
Catvision Limited,

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of M/s Catvision Limited for the quarter and nine months ended 31<sup>st</sup> December, 2020, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 financial statements are free of material misstatement.
3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G D Pandit & Co.  
Chartered Accountants  
FRN: 000167

  
Vinod Kumar Goyal  
Partner

M.No.- 083701

UDIN- 21083701AAAAAH2933



Place: Delhi  
Date: 10/02/2021





**CATVISION LIMITED**

REGD. OFFICE : H-17/202, SECOND FLOOR, MAIN VIKAS MARG, LAXMI NAGAR, DELHI-110092

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020**

Sl. No.	Particulars	Quarter ended			Nine Months ended		(Rs. in Lakhs)
		31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	Year ended 31.03.2020 (Audited)
1	Revenue From Operations	532.36	630.22	710.14	1,567.69	2,537.49	2,952.62
2	Other Income	5.59	9.25	0.46	17.61	1.58	43.64
3	<b>Total Revenue (1+2)</b>	<b>537.95</b>	<b>639.47</b>	<b>710.60</b>	<b>1,585.30</b>	<b>2,539.07</b>	<b>2,996.26</b>
4	<b>Expenses :</b>						
	a) Consumption of Materials & Services Consumed	313.67	421.52	233.30	877.90	1,147.82	1,304.05
	b) Purchases of Stock-in-trade	156.16	95.57	127.08	317.67	463.32	563.88
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(118.57)	(86.84)	81.91	(148.34)	149.75	171.70
	d) Employee benefits expense	102.13	90.51	116.64	256.51	398.24	530.72
	e) Finance Cost	17.20	14.70	21.59	50.22	63.92	80.98
	f) Depreciation and amortisation expense	20.89	20.87	27.84	62.35	67.84	78.10
	g) Other Expenditure	75.10	54.49	73.63	161.21	236.03	326.23
	<b>Total Expenses</b>	<b>566.59</b>	<b>610.83</b>	<b>681.99</b>	<b>1,577.52</b>	<b>2,526.92</b>	<b>3,055.66</b>
5	<b>Profit before exceptional and extraordinary items and tax (3-4)</b>	<b>(28.64)</b>	<b>28.64</b>	<b>28.60</b>	<b>7.78</b>	<b>12.14</b>	<b>(59.40)</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit before tax (5+6)</b>	<b>(28.64)</b>	<b>28.64</b>	<b>28.60</b>	<b>7.78</b>	<b>12.14</b>	<b>(59.40)</b>
8	<b>Tax Expense</b>						
	a) Current tax	(7.45)	7.45	3.04	2.02	3.04	-
	b) Income Tax related to earlier years	-	-	-	-	-	-
	c) Deferred tax	-	-	-	-	-	(7.87)
9	<b>Profit for the period from continuing operations (7-8)</b>	<b>(21.20)</b>	<b>21.19</b>	<b>25.57</b>	<b>5.76</b>	<b>9.11</b>	<b>(51.53)</b>
10	Profit (Loss) from discontinuing operations	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	<b>Profit/(Loss) from discontinuing operations (after tax) (10-11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Profit for the period (9+11)</b>	<b>(21.20)</b>	<b>21.19</b>	<b>25.57</b>	<b>5.76</b>	<b>9.11</b>	<b>(51.53)</b>
14	<b>Other Comprehensive Income:</b>						
	A) (i) Items That will not be reclassified to Profit & Loss	-	-	-	-	-	(0.82)
	(ii) Income tax relating to items that will not be reclassified to profit & loss	-	-	-	-	-	-
	B) (i) Items that will be reclassified to Profit & Loss	-	-	0.25	-	0.25	-
	(ii) Income tax relating to items that will be reclassified to profit & loss	-	-	-	-	-	-
15	<b>Total Comprehensive Income for the period (13+14)</b>	<b>(21.20)</b>	<b>21.19</b>	<b>25.82</b>	<b>5.76</b>	<b>9.36</b>	<b>(52.35)</b>
16	<b>Earnings per equity share:</b>						
	a) Basic	(0.39)	0.39	0.47	0.11	0.17	(0.96)
	b) Diluted	(0.39)	0.39	0.47	0.11	0.17	(0.96)

**Notes:**

a)	The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 10th February 2020.
b)	The above financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Rules, 2016.
c)	The above results have been subjected to Limited Review carried out by the Statutory Auditors of the Company pursuant to regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015
d)	The company is operating in a single segment as defined in IND AS-108, hence, segment reporting is not applicable to the company.
e)	The figures of the previous Quarter/ Year have been re-grouped/ re-arranged wherever considered necessary.
f)	Consequent to COVID-19, the Government of India declared nationwide lockdown on March 24, 2020 resulting in suspension of company's operations during the lockdown period till May 31, 2020, hence the turnover in first quarter was adversely impacted, however in second and third Quarters' performance has slightly improved. The management has assessed the potential impact of the COVID-19 on the recoverability of Company's financial assets such as Investments and Trade Receivables. Based on current assessments, subsequent to phase-wise unlocking of the economy, the management expects to recover the carrying amount of these financial assets as on December 31, 2020. The Company will continue to closely monitor material changes in markets and future economic conditions.

For and on behalf of the Board of Directors

**S.A.Abbas**  
Managing Director  
DIN: 00770259

Date : 10th February, 2021  
Place: Noida- U.P



# G D Pandit & Co.

## Chartered Accountants



### Limited Review Report

To

The Board of Directors

Catvision Limited,

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of M/s Catvision Limited ("the Company") along with its jointly controlled entities for the quarter and nine months ended 31<sup>st</sup> December, 2020, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 financial statements are free of material misstatement.
3. The Statement includes unaudited results of the M/s Catvision Limited along with following entities:
  - a M/s Catvision Unitron Private Limited
  - b M/s Unicat Limited
4. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of standalone unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G D Pandit & Co.  
Chartered Accountants  
FRN: 000167

Vinod Kumar Goyal  
Partner  
M.No. 083701



UDIN: 21083701 AAAAAI9275

Place: Delhi

Date: 10/02/2021



# CATVISION LIMITED

REGD. OFFICE : H-17/202, SECOND FLOOR, MAIN VIKAS MARG, LAXMI NAGAR, DELHI-110092

## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2020 (Unaudited)	30.09.2020 (Unaudited)	31.12.2019 (Unaudited)	31.12.2020 (Unaudited)	31.12.2019 (Unaudited)	31.03.2020 (Audited)
1	Revenue From Operations	532.36	630.22	710.14	1,567.69	2,537.49	2,952.62
2	Other Income	5.59	9.25	0.46	17.61	1.58	43.64
3	<b>Total Revenue (1+2)</b>	<b>537.95</b>	<b>639.47</b>	<b>710.60</b>	<b>1,585.30</b>	<b>2,539.07</b>	<b>2,996.26</b>
4	<b>Expenses :</b>						
	a) Consumption of Materials & Services Consumed	313.67	421.52	233.30	877.90	1,147.82	1,304.05
	b) Purchases of Stock-in-trade	156.16	95.57	127.08	317.67	463.32	563.88
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(118.57)	(86.84)	81.91	(148.34)	149.75	171.70
	d) Employee benefits expense	102.13	90.51	116.64	256.51	398.24	530.72
	e) Finance Cost	17.20	14.70	21.59	50.22	63.92	80.98
	f) Depreciation and amortisation expense	20.89	20.87	27.84	62.35	67.84	78.10
	g) Other Expenditure	75.10	54.49	73.63	161.21	236.03	326.23
	<b>Total Expenses</b>	<b>566.59</b>	<b>610.83</b>	<b>681.99</b>	<b>1,577.52</b>	<b>2,526.92</b>	<b>3,055.66</b>
5	<b>Profit before exceptional and extraordinary items and tax (3-4)</b>	<b>(28.64)</b>	<b>28.64</b>	<b>28.60</b>	<b>7.78</b>	<b>12.14</b>	<b>(59.40)</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit before tax (5+6)</b>	<b>(28.64)</b>	<b>28.64</b>	<b>28.60</b>	<b>7.78</b>	<b>12.14</b>	<b>(59.40)</b>
8	Share of Profit/(Loss) in Indian Joint Venture	(2.22)	1.01	(2.77)	(3.28)	(9.01)	0.69
9	Share of Profit/(Loss) in Foreign Joint Venture	(5.19)	19.09	2.09	4.08	7.06	3.99
10	<b>Profit/(Loss) before tax (7+8+9)</b>	<b>(36.05)</b>	<b>48.74</b>	<b>27.92</b>	<b>8.58</b>	<b>10.20</b>	<b>(54.72)</b>
11	<b>Tax Expense</b>						
	a) Current tax	(7.45)	7.45	3.04	2.02	3.04	-
	b) Income Tax related to earlier years	-	-	-	-	-	-
	c) Deferred tax	-	-	-	-	-	(7.87)
12	<b>Profit for the period from continuing operations (10-11)</b>	<b>(28.61)</b>	<b>41.30</b>	<b>24.89</b>	<b>6.56</b>	<b>7.17</b>	<b>(46.85)</b>
13	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
14	Tax expense of discontinuing operations	-	-	-	-	-	-
15	<b>Profit/(Loss) from discontinuing operations (after tax) (13-14)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
16	<b>Profit for the period (12+15)</b>	<b>(28.61)</b>	<b>41.30</b>	<b>24.89</b>	<b>6.56</b>	<b>7.17</b>	<b>(46.85)</b>
17	<b>Other Comprehensive Income:</b>						
	A) (i) Items That will not be reclassified to Profit & Loss	-	-	-	-	-	(0.82)
	(ii) Income tax relating to items that will not be reclassified to profit & loss	-	-	-	-	-	-
	B) (i) Items that will be reclassified to Profit & Loss	-	-	0.25	-	0.25	-
	(ii) Income tax relating to items that will be reclassified to profit & loss	-	-	-	-	-	-
18	<b>Total Comprehensive Income for the period (16+17)</b>	<b>(28.61)</b>	<b>41.30</b>	<b>25.14</b>	<b>6.56</b>	<b>7.42</b>	<b>(47.67)</b>
19	<b>Earnings per equity share:</b>						
	a) Basic	(0.52)	0.76	0.46	0.12	0.14	(0.87)
	b) Diluted	(0.52)	0.76	0.46	0.12	0.14	(0.87)

### Notes:

a)	The above unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 10th February 2020.
b)	The above financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Rules, 2016.
c)	The above results have been subjected to Limited Review carried out by the Statutory Auditors of the Company pursuant to regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements), 2015
d)	The company is operating in a single segment as defined in IND AS-108, hence, segment reporting is not applicable to the company.
e)	The figures of the previous Quarter/ Year have been re-grouped/ re-arranged wherever considered necessary.
f)	Consequent to COVID-19, the Government of India declared nationwide lockdown on March 24, 2020 resulting in suspension of company's operations during the lockdown period till May 31, 2020, hence the turnover in first quarter was adversely impacted, however in second and third Quarters' performance has slightly improved. The management has assessed the potential impact of the COVID-19 on the recoverability of Company's financial assets such as Investments and Trade Receivables. Based on current assessments, subsequent to phase-wise unlocking of the economy, the management expects to recover the carrying amount of these financial assets as on December 31, 2020. The Company will continue to closely monitor material changes in markets and future economic conditions.
g)	The above results shows the consolidated results of the Company and its Jointly controlled entities for the quarter and nine months ended 31st December, 2020 pursuant to circular no. LIST/COMP/30/2019-20 dated 26th September, 2019, issued by the Bombay Stock Exchange.

For and on behalf of the Board of Directors

S.A.Abbas  
Managing Director  
DIN: 00770259

Date : 10th February, 2021  
Place: Noida- U.P