

## **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

**May 31, 2023**

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 Audited Financial Results for the quarter and year ended on March 31, 2023,

We request you to kindly take this on your record.

Thanking You

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

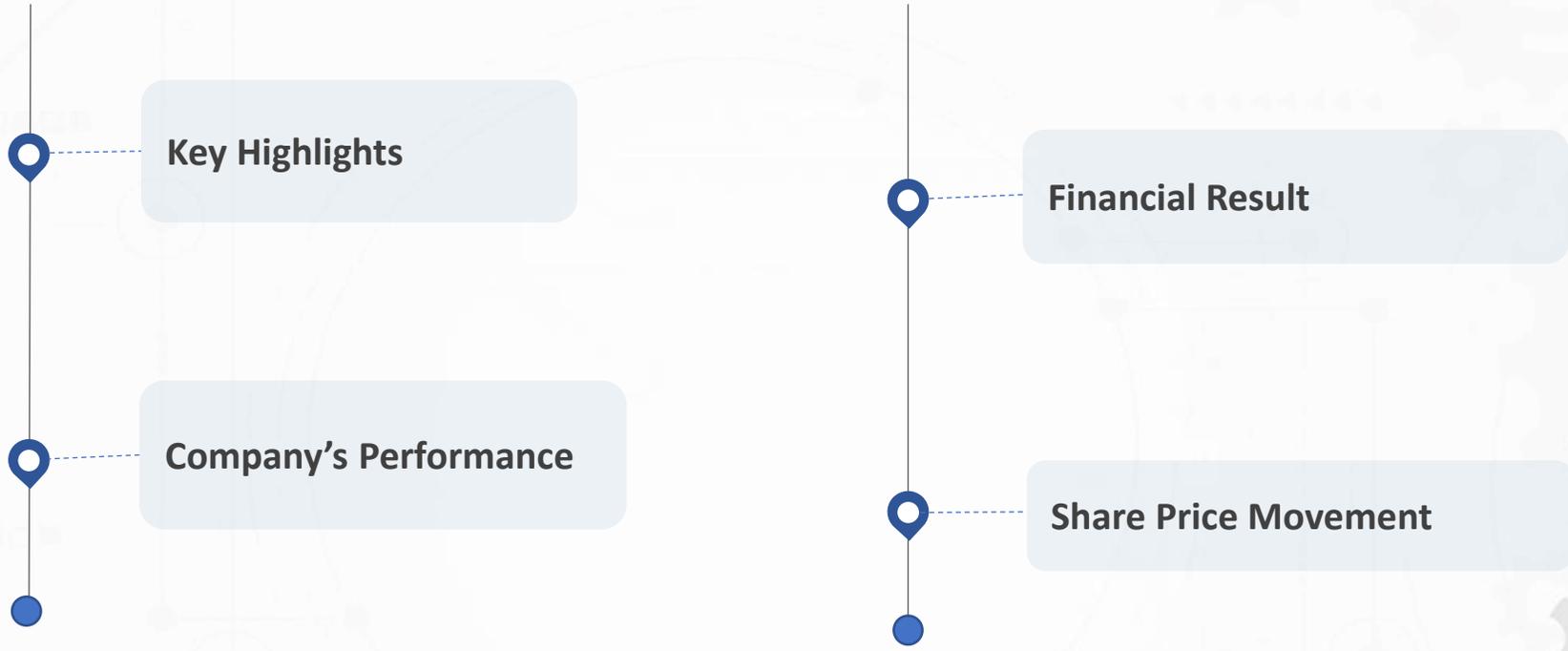
**Aayushi Jindal**  
**Company Secretary and Compliance officer**  
**Enclosed-A/a**



# Calcom Vision Limited

## Investor Presentation

# Contents



# Key Highlights



# Key Highlights

**Clocked the highest Turnover of INR 160 Cr**

**Appointment of Mr. Akhauri Rajesh Sinha as a Vice Chairman**

**Signed an agreement with Taehwa Enterprise Co. Ltd. Korea, a leading global manufacturer of BLDC motors who have plants in 8 countries around the world to set up a JV company - Calcom Taehwa Techno Pvt. Ltd. for manufacturing BLDC fans.**

**Company has signed an agreement with Etrade Marketing Private Limited to supply of all types of LED products. Etrade Marketing Private Limited (Brand Name: AMAZON Basics), is a Multinational Company having Global presence in the e-commerce market.**

**Signed an agreement with OPPLE LIGHTING INDIA PRIVATE LIMITED to supply of all types of LED products for a period of 5 years.**

**Transfer of Debts from NBFC to Banking Sector at a lower Interest rate thereby reducing our Finance Costs.**

**Forayed into Smart Lighting and have added over 8 customers in this domain**

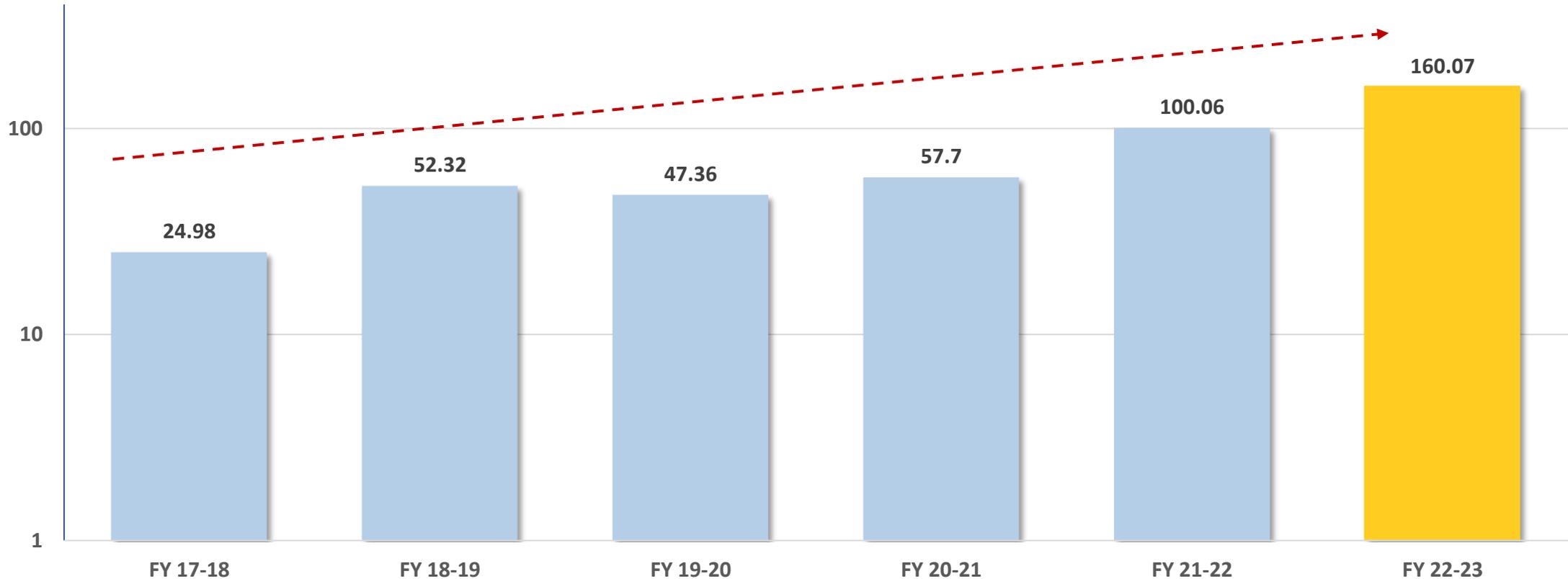
**Initiated raising of Rs. 15 Cr. by issue of Preferential Shares and Convertible Warrants.**

# Company's Performance



# Annual Revenue (YoY)

(INR in Cr.)

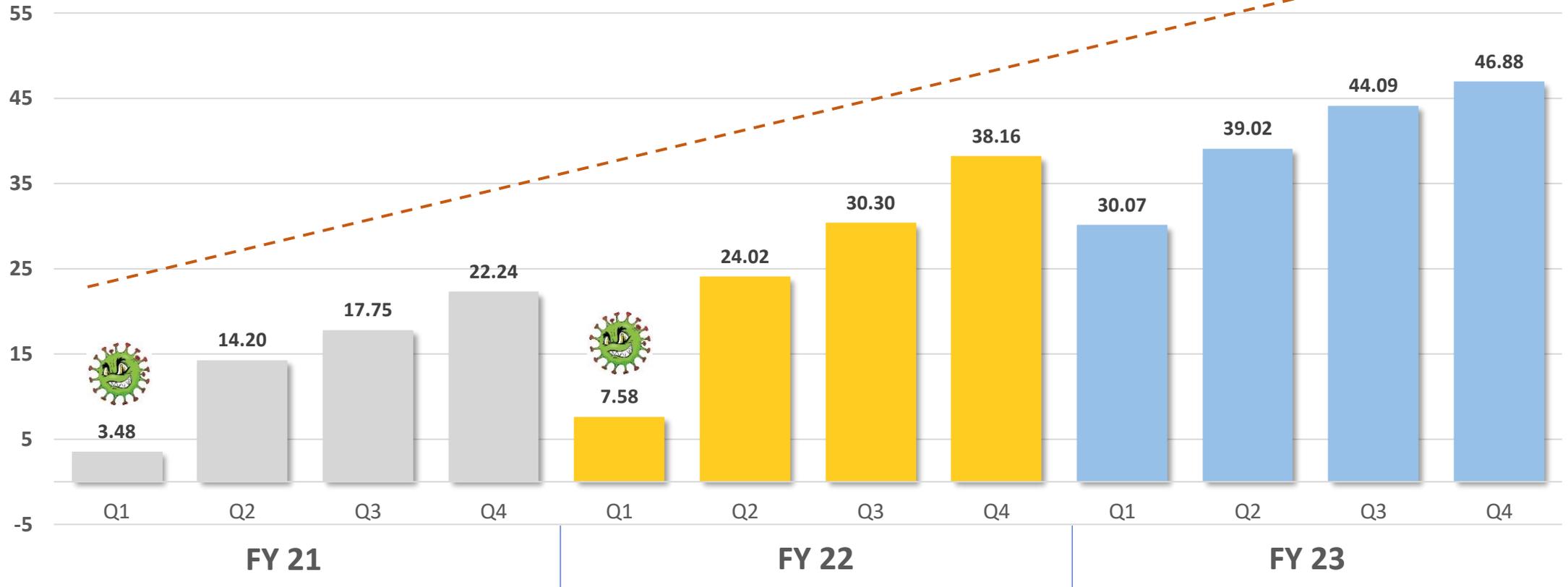


Company has recorded its life time highest annual sales of **INR 160.07 Cr.** for the year ended as on March 31, 2023. The sales for the FY23 is increased by **59.97%** as compared to the previous FY22.

**The CAGR of Calcom over the last 5 years is 45.1% and for last 2 years is 66.6%.**

(INR in Cr.)

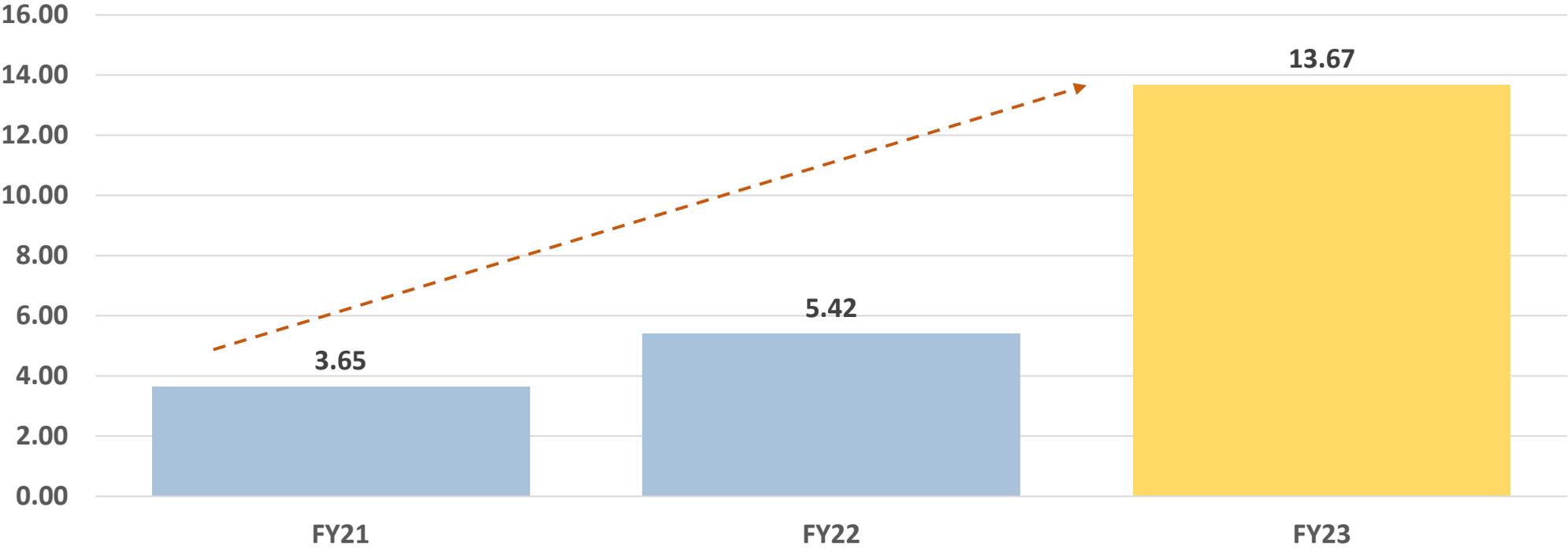
## Quarterly Revenue (QoQ)



In Q4FY23, Calcom earned the highest quarterly sales of **INR 46.88 Cr.** The Q4FY23 sales increased by 22.85% as compared to the corresponding Q4FY22.

(INR in Cr.)

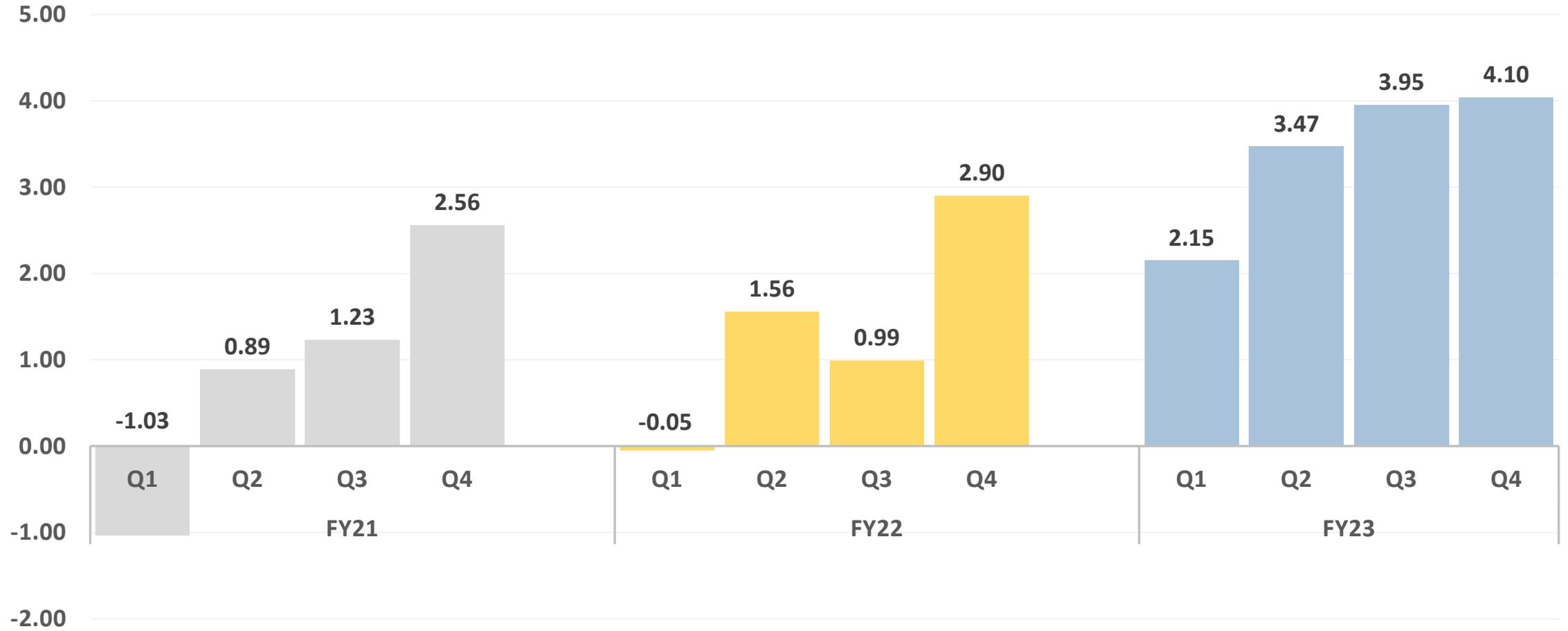
### Annual EBITDA



EBITDA increased 152.3% over the previous FY22

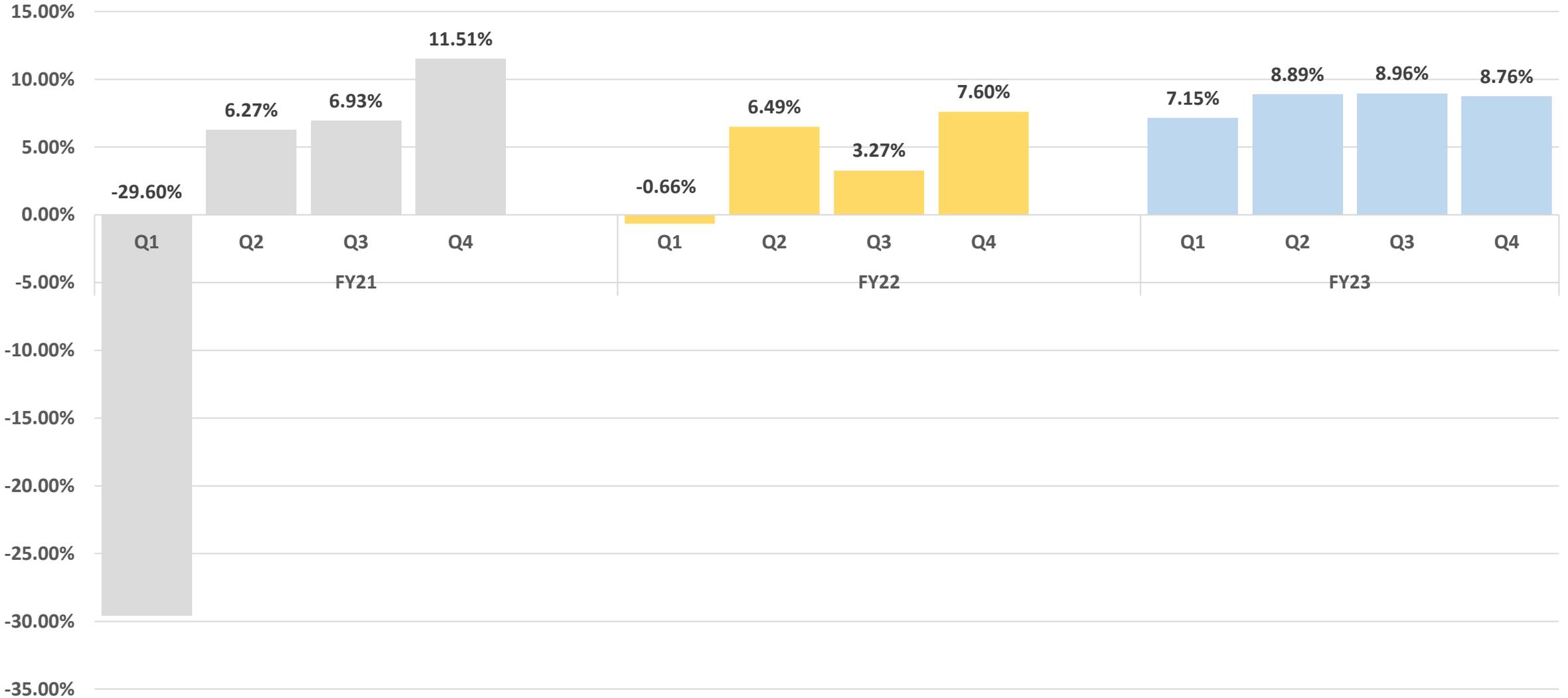
(INR in Cr.)

## Quarterly EBITDA



EBITDA increased 3.96% over previous quarter and 41.10% over corresponding quarter.

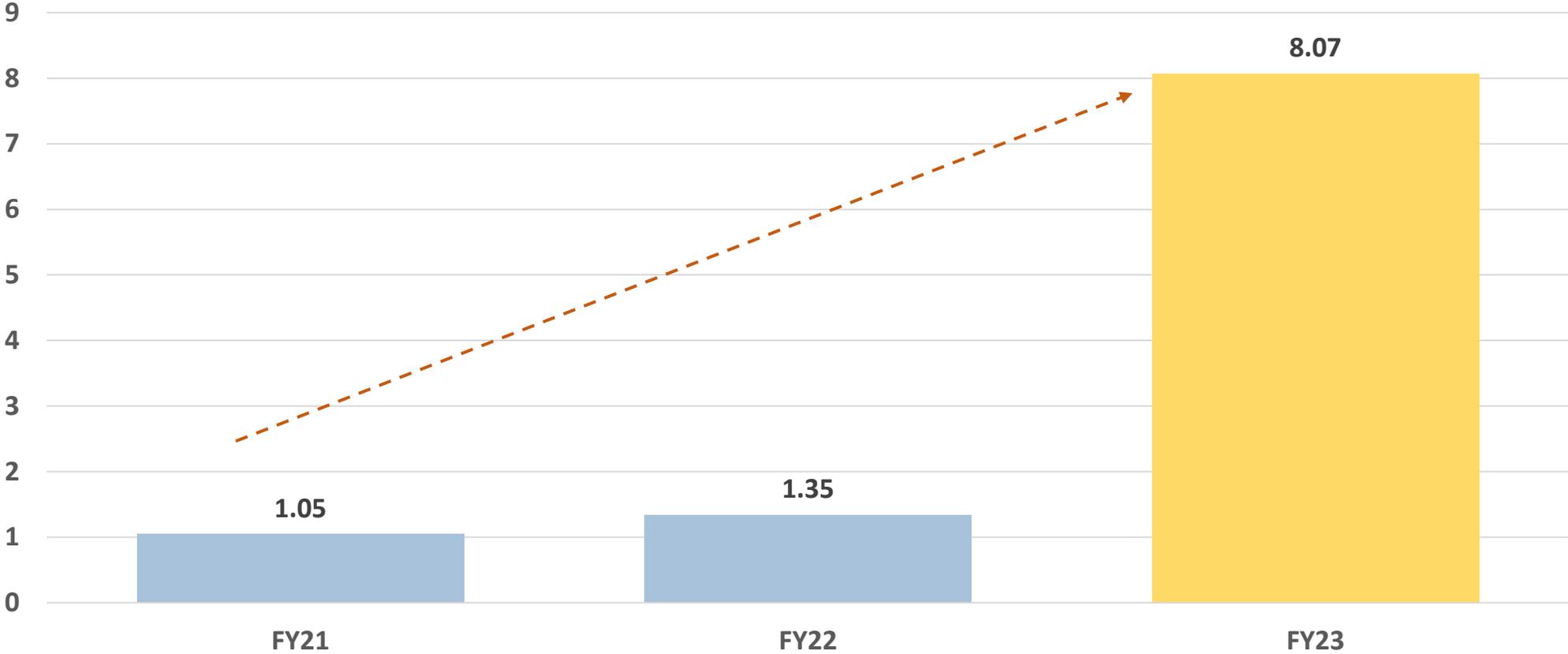
### Quarterly EBITDA%



EBITDA %age improved 15.08% over previous quarter.

(INR in Cr.)

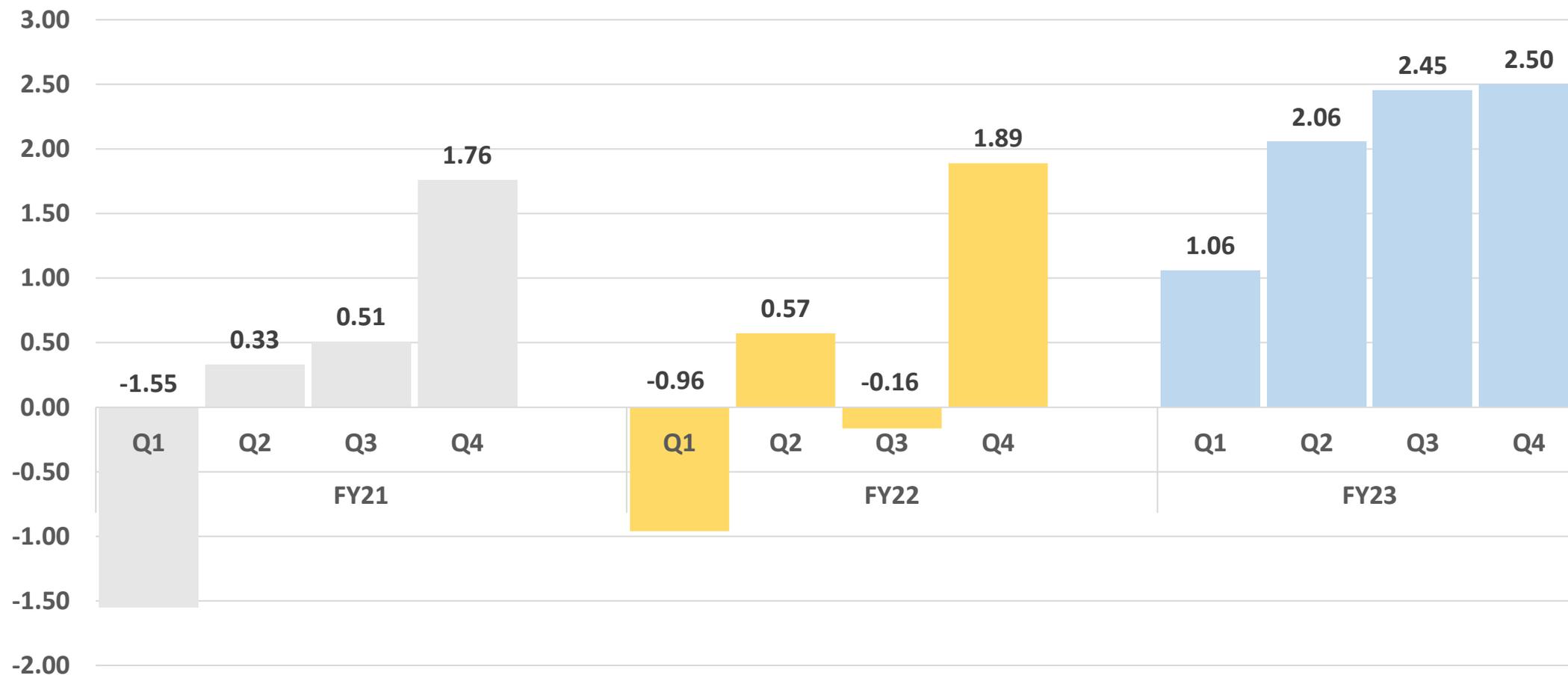
### Annual PBT



PBT is increased by 497.9% as compared to the previous year

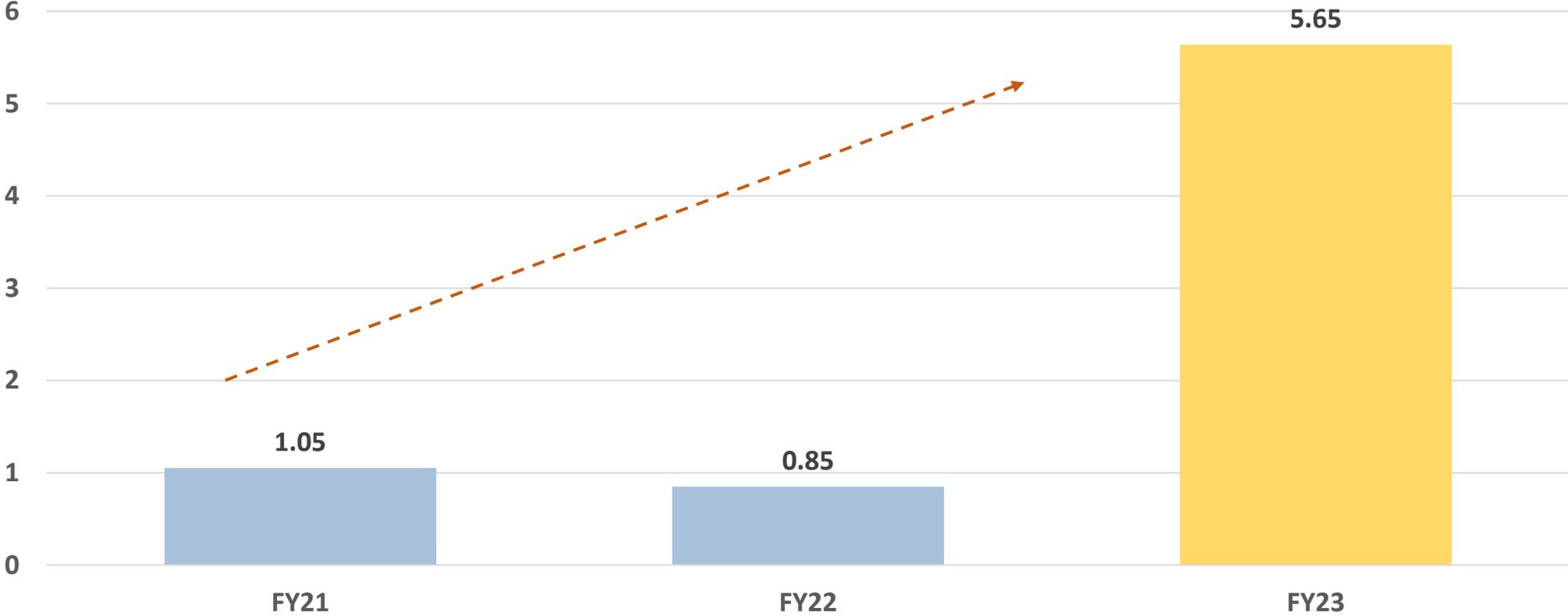
(INR in Cr.)

### Quarterly PBT



(INR in Cr.)

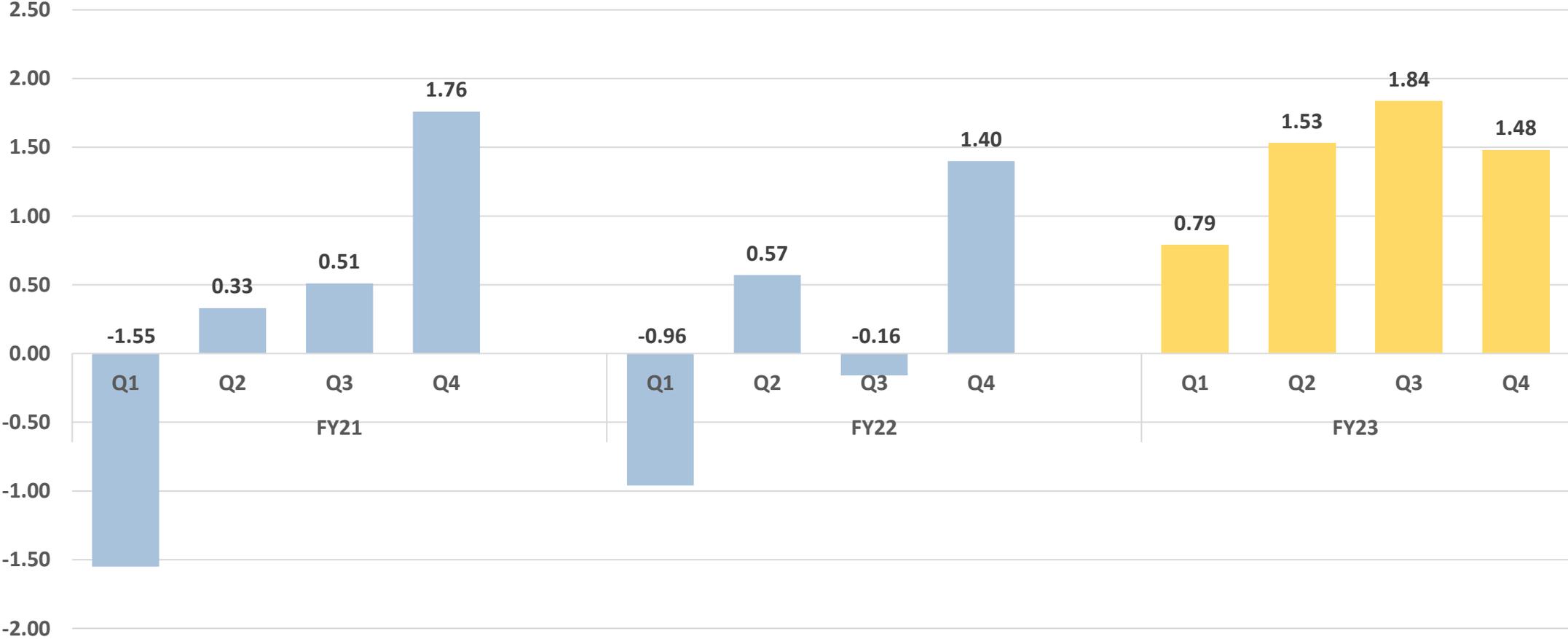
### Annual PAT



PAT is increased by 561.3% as compared to the previous year

(INR in Cr.)

### Quarterly PAT



# Financial Results



# Profit and Loss Account

(INR in lacs.)

S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.23	31.12.22	31.03.22	31.03.23	31.03.22
		Audited**	Unaudited	Audited**	Audited	Audited
I	Revenue From operations	4,688.02	4,409.38	3,816.13	16,006.73	10,006.43
II	Other Income	54.31	9.94	3.75	88.36	18.92
III	Total Income (I+II)	4,742.33	4,419.32	3,819.88	16,095.09	10,025.35
IV	EXPENSES					
(a)	Cost of materials consumed	3,524.79	3,339.88	3,059.06	12,913.24	8,041.99
(b)	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	223.13	79.97	62.82	(385.01)	(75.81)
(c)	Employee benefits expense	442.06	478.89	302.24	1,716.81	1,184.56
(d)	Finance costs	96.13	88.06	53.57	318.57	224.67
(e)	Depreciation and amortization expenses	64.31	61.51	47.87	241.44	182.29
(f)	Other expenses	141.58	125.47	104.63	482.50	332.58
	<b>Total expenses (IV)</b>	<b>4,492.00</b>	<b>4,173.78</b>	<b>3,630.19</b>	<b>15,287.55</b>	<b>9,890.28</b>
V	<b>Profit/(loss) before exceptional items and tax (III-IV)</b>	<b>250.33</b>	<b>245.54</b>	<b>189.69</b>	<b>807.54</b>	<b>135.07</b>
VI	Exceptional Items- (expenses)/income	-	-	-	-	-
VII	<b>Profit/ (loss) before tax (V+VI)</b>	<b>250.33</b>	<b>245.54</b>	<b>189.69</b>	<b>807.54</b>	<b>135.07</b>
VIII	Tax expense:					
	(1) Current tax	61.99	61.80	-	202.23	-
	(2) Deferred tax	40.69	-	49.69	40.69	49.69
IX	<b>Profit / (Loss) after tax (VII-VIII)</b>	<b>147.65</b>	<b>183.74</b>	<b>140.00</b>	<b>564.62</b>	<b>85.38</b>

# Profit and Loss Account

(INR in lacs.)

	<b>Other Comprehensive Income</b>					
<b>X</b>	A. (i) Items that will not be re-classified to profit or loss:- -Remeasurement of defined benefit Plan	1.99	(5.70)	7.79	(13.64)	3.41
	-Reversal of Revaluation Surplus on Land & Building	21.53	21.53	21.53	86.12	86.12
	(ii) Income tax relating to items that will not be reclassified to profit or loss	3.43	-	(0.86)	3.43	(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)	26.95	15.83	28.46	75.91	88.67
<b>XI</b>	Total Comprehensive Income for the period Comprising Profit / (Loss) and Other comprehensive Income for the period (IX+X)	174.60	199.57	168.46	640.53	174.05
<b>XII</b>	Paid-up Equity Share Capital (Face Value Rs.10/-)	1,279.18	1,279.18	1,267.11	1,279.18	1,267.11
<b>XIII</b>	Reserves (excluding Revaluation Reserve shown in balance sheet)	-	-	-	2,208.33	1,537.77
<b>XIV</b>	Earnings per equity share (of Rs.10 each) (*not annualised):					
	(1) Basic	1.16*	1.44*	1.29*	4.42	0.78
	(2) Diluted	1.13*	1.40*	1.08*	4.32	0.66

# Assets and Liabilities

(INR in lacs.)

S.No.	Particulars	As at	As at
		31st March, 2023	31st March, 2022
		Audited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	Non-current assets		
	(a) Property, Plant and Equipment	3,278.06	2,655.34
	(b) Capital Work in Progress	2.96	12.37
	(c) Right to Use	1,696.63	1,726.82
	(d) Goodwill	414.49	414.49
	(e) Other Intangible Assets	-	1.18
	(f) Financial Assets		
	(i) Other Financial Assets	16.89	16.47
	(g) Other Non-Current Assets	1.11	22.51
		5,410.15	4,849.18
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	2,948.50	2,195.20
	(b) Financial Assets		
	(i) Trade receivables	3,622.80	2,083.72
	(ii) Cash and cash equivalents	13.45	32.43
	(iii) Bank balances other than(ii) above	351.98	226.20
	(iv) Other Financial Assets	57.79	38.08
	(c) Current Tax Assets (Net)	4.86	13.48
	(d) Other Current Assets	535.76	505.28
		7,535.14	5,094.39
	<b>Total Assets</b>	<b>12,945.29</b>	<b>9,943.57</b>

# Assets and Liabilities

(INR in lacs.)

<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>EQUITY</b>		
	(a) Equity Share capital	1,279.18	1,267.11
	(b) Other Equity	5,068.72	4,484.27
		6,347.90	5,751.38
	<b>LIABILITIES</b>		
<b>1</b>	<b>Non-current liabilities</b>		
	(a) Financial Liabilities		
	(i) Long Term Borrowings	1,364.25	540.86
	(ii) Lease Liabilities	0.04	0.04
	(b) Provisions	77.76	51.84
	(c) Deferred Tax Liabilities	96.80	59.54
		1,538.84	652.28
<b>2</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Short Term Borrowings	1,790.88	1,287.24
	(ii) Lease Liabilities	0.00	0.00
	(iii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	336.95	320.03
	(b) Total outstanding dues of Creditors other than micro enterprises and small enterprises	2,499.79	1,792.68
	(iv) Other Financial Liabilities	137.97	108.66
	(b) Provisions	115.98	2.48
	(c) Other current liabilities	176.97	28.82
		5,058.55	3,539.91
	<b>Total Equity and Liabilities</b>	<b>12,945.29</b>	<b>9,943.57</b>

# Cash Flow

(INR in lacs.)

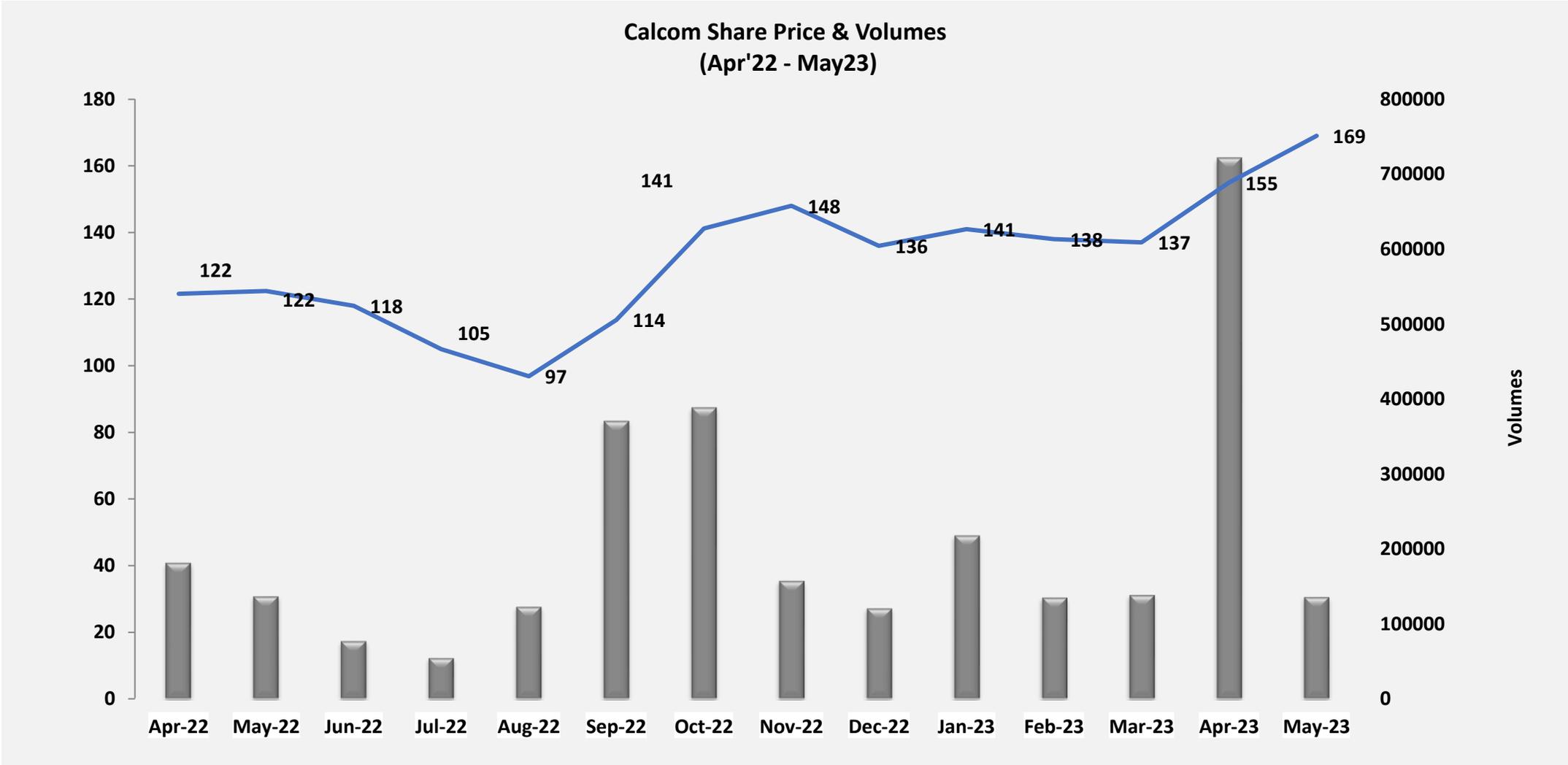
Particulars		Year Ended 31st March, 2023	Year Ended 31st March, 2022
		Audited	Audited
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit Before Tax and Extra-ordinary items		807.54	135.07
Adjustments for -			
Depreciation/Amortization		241.44	182.29
Interest & Financial Charges		318.57	224.67
Employee benefits Expenses (ESOP)		13.83	3.77
Provision for Doubtful Debts		3.11	1.21
<b>Operating profit before Working Capital Changes</b>		<b>1,384.49</b>	<b>547.01</b>
Adjustments for -			
(Increase)/Decrease in Inventories		(753.30)	(684.39)
(Increase)/Decrease in Trade Receivables		(1,542.20)	(805.49)
(Increase)/Decrease in Other Financial Assets Current		(19.71)	46.07
(Increase)/Decrease in Other Current Assets		(22.34)	(294.64)
Increase/(Decrease) in Trade Payables		724.03	629.57
Increase/(Decrease) in Other Financial Liabilities		35.49	17.81
Increase/(Decrease) in Other Current Liabilities		148.16	6.69
Increase/(Decrease) in Provisions		10.00	3.44
Cash Generated from / (used in) Operations		(35.38)	(533.93)
Less: Direct Taxes (Paid)/Refund		(81.73)	(7.96)
<b>NET CASH FLOW (USED IN)/FROM OPERATING ACTIVITIES</b>		<b>(117.11)</b>	<b>(541.89)</b>

# Cash Flow

(INR in lacs.)

<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipments/ Capital Work-in-Process	(800.89)	(559.55)
Investment in FDRs with Bank	(126.20)	(117.95)
Payment for Capital Advance	(1.11)	(21.91)
<b>NET CASH FLOW (USED IN)/FROM INVESTING ACTIVITIES</b>	<b>(928.20)</b>	<b>(699.41)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Raising / (Repayment) of Borrowings	1,327.02	(93.36)
Interest & Financial Charges paid	(328.97)	(228.41)
Issue of Shares under ESOP Scheme	28.28	15.86
Issue of Shares under Preferential Allotment	-	1,500.00
<b>NET CASH FLOW (USED IN)/FROM FINANCING ACTIVITIES</b>	<b>1,026.33</b>	<b>1,194.09</b>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(18.98)	(47.21)
OPENING BALANCE OF CASH AND CASH EQUIVALENTS	32.43	79.64
CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	13.45	32.43

# Share Price Movement



The background features a large, faint globe in the center, surrounded by various gears of different sizes and orientations. The overall color scheme is light gray and white, with the text in a dark blue color.

# 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.

“Calcom Vision Limited” will not be in any way be responsible for any action taken based on such statements and undertakes no obligation to publicly update these forward looking statements to reflect subsequent events or circumstances. The images used in this presentation are taken from the open sources and it will be not used for commercial purposes. This presentation is for internal purposes and not for circulation.