

CALCOM VISION LIMITED

CIN : L92111DL1985PLC021095

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

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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019

(Rs. In Lakhs except per Share data)

S.NO.	Particulars	Quarter Ended			Year Ended	
		31.03.19**	31.12.18	31.03.18**	31.03.19	31.03.18
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue From operations* (see footnote below)	1147.93	1416.55	550.40	5232.28	2564.10
II	Other Income	7.69	0.08	3.66	8.10	34.07
III	Total Income (I+II)	1155.62	1416.63	554.06	5240.38	2598.17
IV	EXPENSES					
	Cost of materials consumed	891.19	1112.91	527.60	3699.55	1745.84
	Purchases of Stock-in-Trade	-	-	-	-	-
	Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	(69.33)	(117.09)	(232.26)	13.34	(250.69)
	Excise Duty on sale of goods	-	-	-	-	65.63
	Employee benefits expense	150.85	190.19	156.87	704.68	571.66
	Finance costs	31.68	25.71	23.07	116.67	91.86
	Depreciation and amortization expenses	16.50	15.93	12.42	61.85	45.93
	Other expenses	72.34	98.47	63.89	342.79	232.83
	Total expenses (IV)	1093.25	1326.12	551.59	4938.90	2503.06
V	Profit/(loss) before exceptional items and tax (III-IV)	62.37	90.51	2.47	301.48	95.10
VI	Exceptional Items- (expenses)/income	-	-	171.21	-	172.04
VII	Profit/ (loss) after exceptions items and before tax (V+VI)	62.37	90.51	173.68	301.48	267.14
VIII	Tax expense:					
	(1) Current tax	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-
IX	Profit (Loss) for the period from continuing operations (VII-VIII)	62.37	90.51	173.68	301.48	267.14
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)	62.37	90.51	173.68	301.48	267.14
XIV	Other Comprehensive Income					
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	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)	62.37	90.51	173.68	301.48	267.14
XVI	Paid-up Equity Share Capital (Face Value Rs.10/-)	1054.34	1054.34	811.23	1054.34	811.23
XVII	Earnings per equity share (of Rs.10 each) (for continuing operation) (not annualised):					
	(1) Basic	0.59	0.86	2.14	2.86	3.29
	(2) Diluted	0.59	0.86	1.65	2.86	2.53
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	0.59	0.86	2.14	2.86	3.29
	(2) Diluted	0.59	0.86	1.65	2.86	2.53

Note: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 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 25th May, 2019. The Statutory Auditors of the Company have conducted Statutory Audit of the financial results for the quarter and Year ended March 31, 2019.
3. **The Figures for the quarter ended 31st March, 2019 and 31st March 2018 are the balance figures between the audited figures in respect to the full financial year and the published figures for the nine months ended on 31st December, 2018 and 31st December, 2017 respectively, which were subject to limited review.
4. According to the requirements of Ind AS and SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, revenue for the year ended March 31, 2018 was reported inclusive of Excise Duty. The Government of India had implemented Goods and Service Tax ("GST") from 1 July 2017 replacing excise duty, service tax and other indirect taxes. Accordingly, the revenue for the year ended March 31, 2019 is not comparable with the revenue for the year ended March 31, 2018. The following additional information is provided, had the previously reported revenue shown net of excise duty:-

Particulars	Quarter Ended			Year Ended	
	31.03.19	31.12.18	31.03.18	31.03.19	31.03.18
	Audited	Unaudited	Audited	Audited	Audited
Revenue From operations*	1147.93	1416.55	550.40	5232.28	2498.46

5. IndAS 115 "Revenue from Contracts with Customers" is mandatory for reporting period beginning on or after April 1, 2018 and has replaced existing IndAS related thereto. Under the modified retrospective approach, there were no significant adjustments required to be made to the retained earnings as at April 1, 2018. Also the application of IndAS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results for the quarters and year ended March 31, 2019.
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.
8. The Company is not having any taxable profits as per the provision of Income Tax Act, 1961 for the financial year 2018-19, so no provision has been made for current tax and deferred tax as per Ind AS-12.

Place : New Delhi
Date : May 25, 2019



By order of the Board
for CALCOM VISION LIMITED

S.K. MALIK
CHAIRMAN & MANAGING DIRECTOR

