

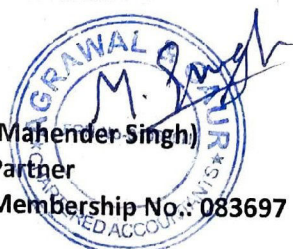


## Limited Review Report

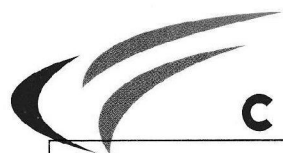
To  
The Board of Directors  
Catvision Limited,

1. We have reviewed the accompanying Standalone statement of unaudited financial results of M/s Catvision Limited ("the Company") along with jointly controlled entities for the period ended June 30, 2020. 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. 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of 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 Agrawal and Gaur  
Chartered Accountants  
FRN: 010550N

  
(Mahender Singh)  
Partner  
Membership No.: 083697

UDIN: 20083697AAAAAQ9529  
Dated: 07/09/2020  
Place: NOIDA



# CATVISION

## CATVISION LIMITED

Regd. Office : H-17/202, Second Floor, Main Vikas Marg, Laxmi Nagar, Delhi-110092

### STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2020

Sl. No.	Particulars	Quarter Ended:			Year Ended:
		30.06.2020 (Unaudited)	31.03.2020 (Audited)	30.06.2019 (Unaudited)	31.03.2020 (Audited)
1	Revenue From Operations	405.11	415.13	1,098.70	2,952.62
2	Other Income	2.77	42.06	0.55	43.64
3	<b>Total Revenue (1+2)</b>	<b>407.88</b>	<b>457.19</b>	<b>1,099.25</b>	<b>2,996.26</b>
4	<b>Expenses :</b>				
	a) Consumption of Materials & Services Consumed	142.70	156.23	553.23	1,304.05
	b) Purchases of Stock-in-trade	65.94	100.56	166.08	563.88
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	57.07	21.95	66.94	171.70
	d) Employee benefits expense	63.87	132.48	147.37	530.72
	e) Finance Cost	18.42	17.06	20.86	80.98
	f) Depreciation and amortisation expense	20.59	10.26	20.00	78.10
	g) Other Expenditure	31.53	90.20	91.23	326.23
	<b>Total Expenses</b>	<b>400.11</b>	<b>528.74</b>	<b>1,065.71</b>	<b>3,055.66</b>
5	<b>Profit before exceptional and extraordinary items and tax (3-4)</b>	<b>7.77</b>	<b>(71.55)</b>	<b>33.54</b>	<b>(59.40)</b>
6	Exceptional items	-	-	-	-
7	<b>Profit before tax (5+6)</b>	<b>7.77</b>	<b>(71.55)</b>	<b>33.54</b>	<b>(59.40)</b>
8	<b>Tax Expense</b>				
	a) Current tax	2.02	(3.04)	8.38	-
	b) Income Tax of earlier years	-	-	-	-
	c) Deferred tax	-	(7.87)	-	(7.87)
9	<b>Profit for the period from continuing operations (7-8)</b>	<b>5.75</b>	<b>(60.64)</b>	<b>25.16</b>	<b>(51.53)</b>
10	<b>Profit (Loss) from discontinuing operations</b>	-	-	-	-
11	<b>Tax expense of discontinuing operations</b>	-	-	-	-
12	<b>Profit/(Loss) from discontinuing operations (after tax) (10-11)</b>	-	-	-	-
13	<b>Profit for the period (9+11)</b>	<b>5.75</b>	<b>(60.64)</b>	<b>25.16</b>	<b>(51.53)</b>
14	<b>Other Comprehensive Income:</b>				
	A) (i) Items That will not be reclassified to Profit & Loss	-	(0.82)	-	(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)	-	-
	(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>5.75</b>	<b>(61.71)</b>	<b>25.16</b>	<b>(52.35)</b>
16	<b>Earnings per equity share:</b>				
	a) Basic	0.11	(1.13)	0.46	(0.96)
	b) Diluted	0.11	(1.13)	0.46	(0.96)

#### Notes:

- The above Standalone Unaudited Financial results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on September 7, 2020.
- 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, 2015.
- The above results have been subjected to limited review carried out by the Statutory Auditors of the Company, in compliance with regulation 33 of the SEBI (LODR) Regulations 2015.
- The company is operating in a single segment as defined in IND AS-108, hence, segment reporting is not applicable to the company.
- Figures for the quarter ended March 31, 2020 represents the difference between the audited figures in respect of full financial year and the published figures of nine months ended December 31, 2019.
- The figures of the previous Quarter/ Year have been re-grouped/ re-arranged wherever considered necessary.
- 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 this quarter is adversely impacted. 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 June 30, 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

Date : 07-09-2020  
Place: Noida- U.P.

**SYED** Digitally signed by SYED ATHAR ABBAS  
**ATHAR** Date: 2020.09.07 17:53:53 +05'30'  
**ABBAS** Syed Athar Abbas  
Managing Director  
DIN: 00770259

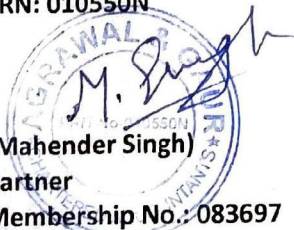


## Limited Review Report

To  
The Board of Directors  
Catvision Limited,

1. We have reviewed the accompanying consolidated statement of unaudited financial results of M/s Catvision Limited ("the Company") along with jointly controlled entities for the period ended June 30, 2020. 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. 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of 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 Agrawal and Gaur  
Chartered Accountants  
FRN: 010550N

  
(Mahender Singh)  
Partner  
Membership No.: 083697

UDIN: 20083697AAAAAP7163  
Dated: 07/09/2020  
Place: NOIDA

<b>CATVISION LIMITED</b> <b>Regd. Office : H-17/202, Second Floor, Main Vikas Marg, Laxmi Nagar, Delhi-110092</b> <b>STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2020</b>					
Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2020 (Unaudited)	31.03.2020 (Audited)	30.06.2019 (Unaudited)	31.03.2020 (Audited)
1	Revenue From Operations	405.11	415.13	1,098.70	2,952.62
2	Other Income	2.77	42.06	0.55	43.64
3	<b>Total Revenue (1+2)</b>	<b>407.88</b>	<b>457.19</b>	<b>1,099.25</b>	<b>2,996.26</b>
4	<b>Expenses :</b>				
	a) Consumption of Materials & Services Consumed	142.70	156.23	553.23	1,304.05
	b) Purchases of Stock-in-trade	65.94	100.56	166.08	563.88
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	57.07	21.95	66.94	171.70
	d) Employee benefits expense	63.87	132.48	147.37	530.72
	e) Finance Cost	18.42	17.06	20.86	80.98
	f) Depreciation and amortisation expense	20.59	10.26	20.00	78.10
	g) Other Expenditure	31.53	90.20	91.23	326.23
	<b>Total Expenses</b>	<b>400.11</b>	<b>528.74</b>	<b>1,065.71</b>	<b>3,055.66</b>
5	<b>Profit/(Loss) before exceptional and extraordinary items and tax (3-4)</b>	<b>7.77</b>	<b>(71.55)</b>	<b>33.54</b>	<b>(59.40)</b>
6	Exceptional items	-	-	-	-
7	<b>Profit/(Loss) before Tax and Share of Profit in Joint Venture (5+6)</b>	<b>7.77</b>	<b>(71.55)</b>	<b>33.54</b>	<b>(59.40)</b>
8	Share of Profit/(Loss) in Indian Joint Venture	(2.06)	0.69	(2.28)	0.69
9	Share of Profit/(Loss) in Foreign Joint Venture	(9.83)	3.99	7.74	3.99
10	<b>Profit/(Loss) before tax (7+8+9)</b>	<b>(4.12)</b>	<b>(66.87)</b>	<b>39.00</b>	<b>(54.72)</b>
11	<b>Tax Expense</b>				
	a) Current tax	2.02	(3.04)	8.38	-
	b) Income Tax of earlier years	-	-	-	-
	c) Deferred tax	-	(7.87)	-	(7.87)
12	<b>Profit/(Loss) for the period from continuing operations (10-11)</b>	<b>(6.14)</b>	<b>(55.96)</b>	<b>30.62</b>	<b>(46.85)</b>
13	<b>Profit (Loss) from discontinuing operations</b>	-	-	-	-
14	<b>Tax expense of discontinuing operations</b>	-	-	-	-
15	<b>Profit/(Loss) from discontinuing operations (after tax) (13-14)</b>	-	-	-	-
16	<b>Profit/(Loss) for the period (12+15)</b>	<b>(6.14)</b>	<b>(55.96)</b>	<b>30.62</b>	<b>(46.85)</b>
17	<b>Other Comprehensive Income:</b>				
	A) (i) Items That will not be reclassified to Profit & Loss	-	(0.82)	-	(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)	-	-
	(ii) Income tax relating to items that will be reclassified to profit & loss	-	-	-	-
18	<b>Total Comprehensive Income for the period (13+14)</b>	<b>(6.14)</b>	<b>(57.03)</b>	<b>30.62</b>	<b>(47.67)</b>
19	<b>Earnings per equity share:</b>				
	a) Basic	(0.11)	(1.05)	0.56	(0.87)
	b) Diluted	(0.11)	(1.05)	0.56	(0.87)

**Notes:**

- a) The above Consolidated Unaudited Financial results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on September 7, 2020.
- b) The above financial results shows the Consolidated figures of the Company and its Jointly controlled entities for the Quarter ended 30th June 2020, pursuant to Circular No. LIST/COMP/30/2019-20 dated 26.09.2019, issued by Bombay Stock Exchange.
- c) The above consolidated 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.
- d) The above results have been subjected to limited review carried out by the Statutory Auditors of the Company, in compliance with regulation 33 of the SEBI (LODR) Regulations 2015.
- e) Figures for the quarter ended March 31, 2020 represents the difference between the audited figures in respect of full financial year and the published figures of nine months ended December 31, 2019.
- f) The figures of the previous Quarter/ Year have been re-grouped/ re-arranged wherever considered necessary.
- g) 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 this quarter is adversely impacted. 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 June 30, 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

Date : 07-09-2020  
Place: Noida- U.P.

**SYED**  
**ATHAR**  
**ABBAS**

Digitally signed by  
SYED ATHAR ABBAS  
Date: 2020.09.07  
17:51:31 +05'30'

**Syed Athar Abbas**  
**Managing Director**  
**DIN: 00770259**