



G D Pandit & Co.

Chartered Accountants



Limited Review Report Standalone Financial Results

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 half of financial year ended 30th September, 2021, 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 from 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



Place: Delhi
Date: 11-11-2021

UDIN: 21083701AAAACK3826

G D Pandit & Co.
Chartered Accountants



Limited Review Report
Consolidated Financial Results

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 half of financial year ended 30th September, 2021, 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) 9410 "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 from material misstatement.
3. The Statement includes unaudited results of the M/s Catvision Limited along with following entities:
 - M/s Catvision Unitron Private Limited
 - 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 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



Place: Delhi
Date: 11-11-2021

UDIN: 21083701AAAACJ2716

CATVISION LIMITED
REGD. OFFICE : H-17/202, SECOND FLOOR, MAIN VIKAS MARG, LAXMI NAGAR, DELHI-110092
UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES
AS AT 30TH SEPTEMBER,2021

(Rs. in Lakhs)

SI.No.	Particulars	30.09.2021 (Unaudited)	31.03.2021 (Audited)
I.	ASSETS		
	(1) Non-Current Assets :		
	(a) Property, Plant and Equipment	362.79	384.12
	(b) Other Intangible Assets	111.00	130.27
	(c) Financial Assets :		
	(i) Investments	460.80	460.80
	(ii) Trade Receivables	55.01	55.01
	(d) Deferred Tax Assets (Net)	3.69	3.69
	(e) Other non-current assets	100.34	99.32
	(2) Current Assets :		
	(a) Inventories	930.58	1,019.42
	(b) Financial Assets		
	(i) Trade Receivables	603.42	594.26
	(ii) Cash and cash Equivalents	27.28	47.12
	(iii) Other Financial Assets		-
	(c) Current Tax Assets	27.20	24.70
	(d) Other Current assets	180.61	160.68
	TOTAL ASSETS	2862.74	2979.39
II.	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	545.36	545.36
	(b) Other Equity	1,296.32	1,274.50
	Total Equity	1841.68	1819.86
	Liabilities		
	(1) Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	124.85	130.88
	(b) Provisions	60.54	65.92
	(c) Deferred Tax Liabilities (Net)	-	-
	(2) Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	348.67	495.71
	(ii) Trade Payables	199.25	216.94
	(ii) Other Financial Liabilities	7.71	7.71
	(b) Other Current Liabilities	257.44	230.50
	(c) Provisions	13.03	9.97
	(d) Current Tax Liabilities (Net)	9.56	1.89
	Total Liabilities	1021.06	1159.53
	TOTAL EQUITY AND LIABILITIES	2862.74	2979.39

Note:- The figures of the previous Year have been re-grouped/ re-arranged wherever considered necessary.

For and Behalf of the Board of Directors

SYED ATHAR Digitally signed by
ABBAS SYED ATHAR ABBAS
Date: 2021.11.11
10:59:07 +05'30'
S. A. Abbas

Date : 11th November, 2021

Place: Noida- U.P.

Managing Director
DIN: 00770259

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 HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
1	Revenue From Operations	615.05	536.31	630.22	1,151.36	1,035.33	2,171.11
2	Other Income	4.63	5.45	9.25	10.08	12.02	31.92
3	Total Revenue (1+2)	619.68	541.77	639.47	1,161.44	1,047.35	2,203.03
4	Expenses :						
	a) Consumption of Materials & Services Consumed	319.38	250.83	421.52	570.21	564.23	1,134.48
	b) Purchases of Stock-in-trade	100.92	69.69	95.57	170.61	161.51	432.99
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(21.02)	46.30	(86.84)	25.27	(29.78)	(119.05)
	d) Employee benefits expense	92.58	91.94	90.51	184.53	154.38	359.75
	e) Excise Duty	-	-	-	-	-	-
	f) Finance Cost	13.43	13.86	14.70	27.29	33.12	58.80
	g) Depreciation and amortisation expense	20.89	20.62	20.87	41.51	41.46	83.25
	h) Other Expenditure	64.42	48.12	54.49	112.54	86.02	222.20
	Total Expenses	590.60	541.36	610.83	1,131.95	1,010.94	2,172.41
5	Profit before exceptional and extraordinary items and tax (3-4)	29.08	0.41	28.64	29.49	36.41	30.61
6	Exceptional items	-	-	-	-	-	-
7	Profit before tax (5+6)	29.08	0.41	28.64	29.49	36.41	30.61
8	Tax Expense						
	a) Current tax	7.56	0.11	7.45	7.67	9.47	1.89
	b) Income Tax related to earlier years	-	-	-	-	-	2.28
	c) Deferred tax	-	-	-	-	-	(21.27)
9	Profit for the period from continuing operations (7-8)	21.52	0.30	21.19	21.82	26.94	47.71
10	Profit (Loss) from discontinuing operations	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	Profit/(Loss) from discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13	Profit for the period (9+12)	21.52	0.30	21.19	21.82	26.94	47.71
14	Other Comprehensive Income:						
	A) (i) Items That will not be reclassified to Profit & Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit & loss	-	-	-	-	-	-
	B) (i) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit & loss	-	-	-	-	-	-
15	Total Comprehensive Income for the period (13+14)	21.52	0.30	21.19	21.82	26.94	47.71
16	Earnings per equity share:						
	a) Basic	0.39	0.01	0.39	0.40	0.49	0.87
	b) Diluted	0.39	0.01	0.39	0.40	0.49	0.87

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 11th November 2021.
- 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/ Half year/Year have been re-grouped/ re-arranged wherever considered necessary.

For and on behalf of the Board of Directors

SYED ATHAR
 ABBAS
 Digitally signed by
 SYED ATHAR ABBAS
 Date: 2021.11.11
 10:58:39 A+05:30
 Managing Director
 DIN: 00770259

Date : 11th November, 2021
 Place: Noida- U.P

CATVISION LIMITED
UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2021

	Year Ended 30.09.2021 (Rs in Lakhs)	Year Ended 31.03.2021 (Rs in Lakhs)
A. Cash flow from operating activities:		
Net Profit Before Tax after Exceptional Items	29.49	30.61
Adjustment for :		
Depreciation and amortisation expenses	41.51	83.25
Provision for Employees Benefits written back	0.00	-1.60
Finance costs	27.29	58.80
(Profit)/Loss on sale of Fixed Assets	0.00	0.02
Interest earned & other Income	-0.75	-4.34
Operating Profit Before Working Capital Changes	97.54	166.74
Adjustments for (increase)/decrease in operating assets :		
Inventories	88.83	-33.98
Trade Receivables	-9.16	195.41
Short-term loans and advances	-22.43	-9.77
Long-term loans and advances	-	-
Other non-current assets	-1.03	-0.12
Adjustments for increase/(decrease) in operating liabilities :		
Trade Payable	-17.69	-57.78
Other current liabilities	26.94	-79.85
Short-term provisions	3.06	-23.62
Other long-term liabilities	-5.38	-
	63.15	-9.72
Cash generated from operations	160.69	157.02
Direct taxes paid		-5.39
Net cash generated / (utilised) from operating activities	160.69	151.63
B. Cash flow from investing activities:		
Capital Expenditure on fixed assets, including capital advances	-0.91	-30.86
Interest & Miscellaneous Income Earned	0.75	4.34
Exchange difference on translation of foreign operations	-	-
Net cash used in investing activities	-0.17	-26.51
C. Cash flow from financing activities:		
Proceeds from working capital loans	-147.04	-155.68
Proceeds from Financial credit	-	-13.21
Proceeds /(Repayment) of long-term borrowings	-6.03	103.08
Finance costs	-27.29	-58.80
Net cash from / (used in) financing activities	-180.36	-124.60
Net increase / (decrease) in cash and cash equivalents (A+B+C)	-19.84	0.51
Cash and cash equivalents as at 1 April, 2021	47.12	46.61
Cash and cash equivalents as at 30.09.2021	27.28	47.12

Note: Figures in brackets represent Cash outflows, except interest earned & other income.

For and on behalf of the Board of Directors

SYED ATHAR
ABBAS

Digitally signed by
SYED ATHAR ABBAS
Date: 2021.11.11
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S.A.Abbas

Managing Director
DIN: 00770259

Date : 11th November, 2021
Place: Noida- U.P

CATVISION LIMITED
REGD. OFFICE : H-17/202, SECOND FLOOR, MAIN VIKAS MARG, LAXMI NAGAR, DELHI-110092
UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES
AS AT 30TH SEPTEMBER,2021

		(Rs. in Lakhs)	
Sl.No.	Particulars	30.09.2021 (Unaudited)	31.03.2021 (Audited)
I.	ASSETS		
	(1) Non-Current Assets :		
	(a) Property, Plant and Equipment	362.79	384.12
	(b) Other Intangible Assets	111.00	130.27
	(c) Financial Assets :		
	(i) Investments	458.55	453.06
	(ii) Trade Receivables	55.01	55.01
	(d) Deferred Tax Assets (Net)	3.69	3.69
	(e) Other non-current assets	100.34	99.32
	(2) Current Assets :		
	(a) Inventories	930.58	1,019.42
	(b) Financial Assets		
	(i) Trade Receivables	603.42	594.26
	(ii) Cash and cash Equivalents	27.28	47.12
	(iii) Other Financial Assets		-
	(c) Current Tax Assets	27.20	24.70
	(d) Other Current assets	180.61	160.68
	TOTAL ASSETS	2860.49	2971.64
II.	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	545.36	545.36
	(b) Other Equity	1,294.07	1,266.75
	Total Equity	1839.43	1812.11
	Liabilities		
	(1) Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	124.85	130.88
	(b) Provisions	60.54	65.92
	(c) Deferred Tax Liabilities (Net)	-	-
	(2) Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	348.67	495.71
	(ii) Trade Payables	199.25	216.94
	(ii) Other Financial Liabilities	7.71	7.71
	(b) Other Current Liabilities	257.44	230.50
	(c) Provisions	13.03	9.97
	(d) Current Tax Liabilities (Net)	9.56	1.89
	Total Liabilities	1021.06	1159.53
	TOTAL EQUITY AND LIABILITIES	2860.49	2971.64

Note:- The figures of the previous Year have been re-grouped/ re-arranged wherever considered necessary.

For and Behalf of the Board of Directors

SYED ATHAR Digitally signed by
SYED ATHAR ABBAS
ABBAS Date: 2021.11.11
11:00:42 +05'30'
S. A. Abbas

Date : 11th November, 2021

Place: Noida- U.P.

Managing Director

DIN: 00770259

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 HALF YEAR ENDED 30TH SEPTEMBER, 2021

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
1	Revenue From Operations	615.05	536.31	630.22	1,151.36	1,035.33	2,171.11
2	Other Income	4.63	5.45	9.25	10.08	12.02	31.92
3	Total Revenue (1+2)	619.68	541.77	639.47	1,161.44	1,047.35	2,203.03
4	Expenses :						
	a) Consumption of Materials & Services Consumed	319.38	250.83	421.52	570.21	564.23	1,134.48
	b) Purchases of Stock-in-trade	100.92	69.69	95.57	170.61	161.51	432.99
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(21.02)	46.30	(86.84)	25.27	(29.78)	(119.05)
	d) Employee benefits expense	92.58	91.94	90.51	184.53	154.38	359.75
	e) Excise Duty	-	-	-	-	-	-
	f) Finance Cost	13.43	13.86	14.70	27.29	33.12	58.80
	g) Depreciation and amortisation expense	20.89	20.62	20.87	41.51	41.46	83.25
	h) Other Expenditure	64.42	48.12	54.49	112.54	86.02	222.20
	Total Expenses	590.60	541.36	610.83	1,131.95	1,010.94	2,172.41
5	Profit before exceptional and extraordinary items and tax (3-4)	29.08	0.41	28.64	29.49	36.41	30.61
6	Exceptional items	-	-	-	-	-	-
7	Profit before tax (5+6)	29.08	0.41	28.64	29.49	36.41	30.61
8	Share of Profit/(Loss) in Indian Joint Venture	5.84	(0.00)	1.01	5.84	(1.05)	(5.55)
9	Share of Profit/(Loss) in Foreign Joint Venture	(0.15)	(0.19)	19.09	(0.35)	9.26	(6.13)
10	Profit before tax (7+8+9)	34.77	0.22	48.74	34.99	44.62	18.93
11	Tax Expense						
	a) Current tax	7.56	0.11	7.45	7.67	9.47	1.89
	b) Income Tax related to earlier years	-	-	-	-	-	2.28
	c) Deferred tax	-	-	-	-	-	(21.27)
12	Profit for the period from continuing operations (10-11)	27.21	0.11	41.30	27.32	35.16	36.03
13	Profit (Loss) from discontinuing operations	-	-	-	-	-	-
14	Tax expense of discontinuing operations	-	-	-	-	-	-
15	Profit/(Loss) from discontinuing operations (after tax) (13-14)	-	-	-	-	-	-
16	Profit for the period (12+15)	27.21	0.11	41.30	27.32	35.16	36.03
17	Other Comprehensive Income:						
	A) (i) Items That will not be reclassified to Profit & Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit & loss	-	-	-	-	-	-
	B) (i) Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit & loss	-	-	-	-	-	-
18	Total Comprehensive Income for the period (16+17)	27.21	0.11	41.30	27.32	35.16	36.03
19	Earnings per equity share:						
	a) Basic	0.50	0.00	0.76	0.50	0.64	0.66
	b) Diluted	0.50	0.00	0.76	0.50	0.64	0.66

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 11th November 2021. The results for M/s Catvision Unitron Pvt. Ltd. (Indian JV) and M/s. Unicat Ltd. (Foreign JV) for the Quarter/Half year ended September 30, 2021 have been reviewed by statutory auditors.
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/Half Year/Year have been re-grouped/ re-arranged wherever considered necessary.

For and on behalf of the Board of Directors

Digitally signed by
 SYED ATHAR ABBAS
 Date: 2021.11.11 11:04:10
 S.A. Abbas
 Managing Director
 DIN: 00770259

Date : 11th November, 2021
 Place: Noida- U.P

CATVISION LIMITED
UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2021

	Year Ended 30.09.2021 (Rs in Lakhs)	Year Ended 31.03.2021 (Rs in Lakhs)
A. Cash flow from operating activities:		
Net Profit Before Tax after Exceptional Items	34.99	18.93
Adjustment for :		
Depreciation and amortisation expenses	41.51	83.25
Provision for Employees Benefits written back	0.00	-1.60
Finance costs	27.29	58.80
(Profit)/Loss on sale of Fixed Assets	0.00	0.02
Interest earned & other Income	-0.75	-4.34
Operating Profit Before Working Capital Changes	103.03	155.06
Adjustments for (increase)/decrease in operating assets :		
Inventories	88.83	-33.98
Trade Receivables	-9.16	195.41
Short-term loans and advances	-22.43	-9.77
Long-term loans and advances		
Other non-current assets	-6.52	11.56
Adjustments for increase/(decrease) in operating liabilities :		
Trade Payable	-17.69	-57.78
Other current liabilities	26.94	-79.85
Short-term provisions	3.06	-23.62
Other long-term liabilities	-5.38	0.00
	57.66	1.96
Cash generated from operations	160.69	157.02
Direct taxes paid		-5.39
Net cash generated / (utilised) from operating activities	160.69	151.63
B. Cash flow from investing activities:		
Capital Expenditure on fixed assets, including capital advances	-0.91	-30.86
Interest & Miscellaneous Income Earned	0.75	4.34
Net cash used in investing activities	-0.17	-26.51
C. Cash flow from financing activities:		
Proceeds from working capital loans	-147.04	-155.68
Proceeds from Financial credit	0.00	-13.21
Proceeds /(Repayment) of long-term borrowings	-6.03	103.08
Finance costs	-27.29	-58.80
Net cash from / (used in) financing activities	-180.36	-124.60
Net increase / (decrease) in cash and cash equivalents (A+B+C)	-19.84	0.51
Cash and cash equivalents as at 1 April, 2021	47.12	46.61
Cash and cash equivalents as at 30.09.2021	27.28	47.12

Note: Figures in brackets represent Cash outflows, except interest earned & other income.

For and on behalf of the Board of Directors

SYED ATHAR Digitally signed by
 ABBAS SYED ATHAR ABBAS
Date: 2021.11.11
11:01:20 +05'30'
S.A.Abbas

Managing Director

DIN: 00770259

Date : 11th November, 2021

Place: Noida- U.P