



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 ended 30th June, 2022, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the measurement Board of Directors, has been prepared in accordance with the recognition and Report principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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.
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: 000167N


Vinod Goyal
Partner
M. No. 083701

UDIN: 2208370LAOSKF83055

Place: Delhi
Date: 10-08-2022



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, 2022

Sl. No.	Particulars	Quarter Ended		Year Ended	
		30.06.2022 (Unaudited)	31.03.2022 (Audited)	30.06.2021 (Unaudited)	31.03.2022 (Audited)
		(Rs. in Lakhs)			
1	Revenue From Operations	460.42	505.36	536.31	2,166.50
2	Other Income	4.83	60.81	5.45	75.83
3	Total Income (1+2)	465.25	566.17	541.77	2,242.33
4	Expenses :				
	a) Consumption of Materials & Services Consumed	191.04	283.75	250.83	1,128.29
	b) Purchases of Stock-in-trade	148.49	107.44	69.69	389.51
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(32.43)	(40.23)	46.30	(85.19)
	d) Employee benefits expense	92.22	112.98	91.94	395.40
	e) Finance Cost	11.68	12.86	13.86	54.63
	f) Depreciation and amortisation expense	20.55	21.73	20.62	84.23
	g) Other Expenditure	60.80	73.06	48.12	257.09
	Total Expenses	492.35	571.58	541.36	2,223.94
5	Profit before exceptional and extraordinary items and tax (3-4)	(27.10)	(5.41)	0.41	18.39
6	Exceptional items	-	-	-	-
7	Profit before tax (5+6)	(27.10)	(5.41)	0.41	18.39
8	Tax Expense				
	a) Current tax	-	(4.44)	0.11	1.74
	b) Income Tax of earlier years	-	-	-	-
	c) Deferred tax	-	3.61	-	3.61
9	Profit for the period from continuing operations (7-8)	(27.10)	(4.57)	0.30	13.03
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)	(27.10)	(4.57)	0.30	13.03
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)	(27.10)	(4.57)	0.30	13.03
16	Earnings per equity share:				
	a) Basic	(0.50)	(0.08)	0.01	0.24
	b) Diluted	(0.50)	(0.08)	0.01	0.24

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 10th August 2022.
- 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.
- 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 June 30, 2022 are unaudited figures.
- The figures of the previous Quarter/ Year have been re-grouped/ re-arranged wherever considered necessary.

Date : 10.08.2022
Place: Noida- U.P.

For and on behalf of the Board of Directors



S.A. Abbas
Managing Director
DIN:00770259

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www.catvisionindia.com



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 ended 30th June, 2022, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the measurement Board of Directors, has been prepared in accordance with the recognition and Report principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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.
4. The Statement includes unaudited results of the M/s Catvision Limited along with following entities:
 - M/s Catvision Unitron Private Limited - Indian Joint Venture
 - M/s Unicat Limited - Foreign Joint Venture
5. 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.
6. 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: 000167N

Vinod Goyal
Partner

M. No. 083701

UDIN: 22083701AOSJRG9217

Place: Delhi

Date: 10-08-2022



CATVISION LIMITED

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

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022

Sl. No.	Particulars	Quarter Ended		Year Ended	
		30.06.2022 (Unaudited)	31.03.2022 (Audited)	30.06.2021 (Unaudited)	31.03.2022 (Audited)
1	Revenue From Operations	460.42	505.36	536.31	2,166.50
2	Other Income	4.83	60.81	5.45	75.83
3	Total Income (1+2)	465.25	566.17	541.77	2,242.33
4	Expenses :				
	a) Consumption of Materials & Services Consumed	191.04	283.75	250.83	1,128.29
	b) Purchases of Stock-in-trade	148.49	107.44	69.69	389.51
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(32.43)	(40.23)	46.30	(85.19)
	d) Employee benefits expense	92.22	112.98	91.94	395.40
	e) Finance Cost	11.68	12.86	13.86	54.63
	f) Depreciation and amortisation expense	20.55	21.73	20.62	84.23
	g) Other Expenditure	60.80	73.06	48.12	257.09
	Total Expenses	492.35	571.58	541.36	2,223.94
5	Profit before exceptional and extraordinary items and tax (3-4)	(27.10)	(5.41)	0.41	18.39
6	Exceptional items	-	-	-	-
7	Profit before tax (5+6)	(27.10)	(5.41)	0.41	18.39
8	Share of Profit/(Loss) In Indian Joint Venture	4.21	(5.07)	(0.00)	1.76
9	Share of Profit/(Loss) in Foreign Joint Venture	-	(0.13)	(0.19)	(1.77)
10	Profit before tax (7+8+9)	(22.89)	(10.60)	0.22	18.37
11	Tax Expense				
	a) Current tax	-	(4.44)	0.11	1.74
	b) Income Tax of earlier years	-	-	-	-
	c) Deferred tax	-	3.61	-	3.61
12	Profit for the period from continuing operations (10-11)	(22.89)	(9.77)	0.11	13.02
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)	(22.89)	(9.77)	0.11	13.02
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)	(22.89)	(9.77)	0.11	13.02
19	Earnings per equity share:				
	a) Basic	(0.42)	(0.18)	0.00	0.24
	b) Diluted	(0.42)	(0.18)	0.00	0.24

Notes:

- The above Consolidated unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 10th August 2022.
- 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.
- 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 June 30, 2022 are unaudited figures.
- The above results shows the consolidated figures of the Company and its Jointly controlled entities (i.e. M/s Catvision Unitron Pvt. Ltd. and M/s Unicat Ltd) for the quarter ended 30th June, 2022 pursuant to circular no. LIST/COMP/30/2019-20 dated 26th September, 2019, issued by the Bombay Stock Exchange.
- The figures of the previous Quarter/ Year have been re-grouped/ re-arranged wherever considered necessary.

Date : 10.08.2022
Place: Noida- U.P.

For and on behalf of the Board of Directors



S.A. Abbas
Managing Director
DIN:00770259