



**Dated: 14<sup>th</sup> February, 2023**

**To,  
The Manager  
The BSE Limited  
25<sup>th</sup> Floor, P.J. Towers,  
Dalal Street  
Mumbai-400001**

**Scrip ID: 531158**

**Sub: Unaudited Standalone & Consolidated Financial Results for the Quarter and Nine Months ended 31<sup>st</sup> December, 2022.**

Dear Sir,

Pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, the Board of Directors in its meeting held today has approved the Unaudited Standalone & Consolidated Financial Results for the Quarter and Nine Months ended 31<sup>st</sup> December, 2022. Please find enclosed the followings;

- i. Unaudited Standalone & Consolidated Financial Results of the Company for the Quarter and Nine Months ended on 31<sup>st</sup> December, 2022;
- ii. Limited Report of the Statutory Auditors; and

Kindly take the same on record.

Thanking You.

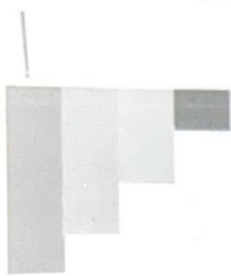
Yours Faithfully,

**For Catvision Limited**

**Nitish Nautiyal  
Company Secretary & Compliance Officer**



**Encl: as above**



# 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 nine month ended on 31<sup>st</sup> December, 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: 000167

  
Vinod Goyal  
Partner  
M. No. 083701

Place: Delhi  
Date: 14-02-2023

UDIN: 23083701BGYDIU2563



**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 NINE MONTHS ENDED 31ST DECEMBER, 2022**

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	31.03.2022 (Audited)
1	Revenue From Operations	556.47	584.47	509.77	1,601.36	1,661.13	2,166.50
2	Other Income	22.50	6.42	4.94	33.75	15.02	75.83
3	<b>Total Revenue (1+2)</b>	<b>578.97</b>	<b>590.89</b>	<b>514.71</b>	<b>1,635.11</b>	<b>1,676.15</b>	<b>2,242.33</b>
4	<b>Expenses :</b>						
	a) Consumption of Materials & Services Consumed	252.66	249.70	274.33	693.40	844.54	1,128.29
	b) Purchases of Stock-in-trade	133.44	215.68	111.46	497.60	282.07	389.51
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(14.13)	(63.05)	(70.24)	(109.60)	(44.96)	(85.19)
	d) Employee benefits expense	94.39	94.69	97.89	281.31	282.42	395.40
	e) Finance Cost	11.90	14.90	14.48	38.48	41.77	54.63
	f) Depreciation and amortisation expense	21.28	20.55	21.00	62.39	62.50	84.23
	g) Other Expenditure	61.55	62.33	71.49	184.68	184.03	257.09
	<b>Total Expenses</b>	<b>561.10</b>	<b>594.81</b>	<b>520.40</b>	<b>1,648.26</b>	<b>1,652.36</b>	<b>2,223.94</b>
5	<b>Profit before exceptional and extraordinary items and tax (3-4)</b>	<b>17.86</b>	<b>(3.92)</b>	<b>(5.70)</b>	<b>(13.15)</b>	<b>23.79</b>	<b>18.39</b>
6	Exceptional items	(46.68)	-	-	(46.68)	-	-
7	<b>Profit before tax (5+6)</b>	<b>(28.82)</b>	<b>(3.92)</b>	<b>(5.70)</b>	<b>(59.83)</b>	<b>23.79</b>	<b>18.39</b>
8	<b>Tax Expense</b>						
	a) Current tax	-	-	(1.48)	-	6.19	1.74
	b) Income Tax related to earlier years	-	-	-	-	-	-
	c) Deferred tax	-	-	-	-	-	3.61
9	<b>Profit for the period from continuing operations (7-8)</b>	<b>(28.82)</b>	<b>(3.92)</b>	<b>(4.21)</b>	<b>(59.83)</b>	<b>17.61</b>	<b>13.03</b>
10	Profit (Loss) from discontinuing operations	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	<b>Profit/(Loss) from discontinuing operations (after tax) (10-11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Profit for the period (9+12)</b>	<b>(28.82)</b>	<b>(3.92)</b>	<b>(4.21)</b>	<b>(59.83)</b>	<b>17.61</b>	<b>13.03</b>
14	<b>Other Comprehensive Income:</b>						
	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	<b>Total Comprehensive Income for the period (13+14)</b>	<b>(28.82)</b>	<b>(3.92)</b>	<b>(4.21)</b>	<b>(59.83)</b>	<b>17.61</b>	<b>13.03</b>
16	<b>Earnings per equity share:</b>						
	a) Basic	(0.53)	(0.07)	(0.08)	(1.10)	0.32	0.24
	b) Diluted	(0.53)	(0.07)	(0.08)	(1.10)	0.32	0.24

**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 14th February 2023.
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)	During this quarter, Company sold its Dehradun Factory and shifted its manufacturing operation to Noida. Besides, liquidation of M/s. Unicat Ltd., a Joint Venture Company in Dubai, UAE, is also completed during this Quarter.
f)	Exceptional items include (i) Gain from sale of Dehradun Factory (Land & Building) of Rs. 203.57 Lacs, (ii) Loss from Liquidation of Foreign Joint Venture Company (i.e., Investment in Unicat Ltd.) of Rs. 248.57 lacs and (iii) Loss from sale/scrap of Other Fixed Assets of Rs.1.68 lacs.
g)	The figures of the previous Quarter/ Nine Months period/Year have been re-grouped/ re-arranged wherever considered necessary.

For and on behalf of the Board of Directors

 S.A.Abbas  
Managing Director  
DIN: 00770259

 Date : 14th February, 2023  
Place: Noida- U.P



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(Set up by an Act of Parliament)



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# 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 nine month ended on 31<sup>st</sup> December, 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: 000167

Vinod Koyal  
Partner  
M. No. 053701

UDIN: 23083701BGYDIT2533

Place: Delhi  
Date: 14-02-2023

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 NINE MONTHS ENDED 31ST DECEMBER, 2022

Sl. No.	Particulars	Quarter ended			Nine Months ended		(Rs. in Lakhs)
		31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	Year ended 31.03.2022 (Audited)
1	Revenue From Operations	556.47	584.47	509.77	1,601.36	1,661.13	2,166.50
2	Other Income	22.50	6.42	4.94	33.75	15.02	75.83
3	<b>Total Revenue (1+2)</b>	<b>578.97</b>	<b>590.89</b>	<b>514.71</b>	<b>1,635.11</b>	<b>1,676.15</b>	<b>2,242.33</b>
4	<b>Expenses :</b>						
	a) Consumption of Materials & Services Consumed	252.66	249.70	274.33	693.40	844.54	1,128.29
	b) Purchases of Stock-in-trade	133.44	215.68	111.46	497.60	282.07	389.51
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(14.13)	(63.05)	(70.24)	(109.60)	(44.96)	(85.19)
	d) Employee benefits expense	94.39	94.69	97.89	281.31	282.42	395.40
	e) Finance Cost	11.90	14.90	14.48	38.48	41.77	54.63
	f) Depreciation and amortisation expense	21.28	20.55	21.00	62.39	62.50	84.23
	g) Other Expenditure	61.55	62.33	71.49	184.68	184.03	257.09
	<b>Total Expenses</b>	<b>561.10</b>	<b>594.81</b>	<b>520.40</b>	<b>1,648.26</b>	<b>1,652.36</b>	<b>2,223.94</b>
5	<b>Profit before exceptional and extraordinary items and tax (3-4)</b>	<b>17.86</b>	<b>(3.92)</b>	<b>(5.70)</b>	<b>(13.15)</b>	<b>23.79</b>	<b>18.39</b>
6	Exceptional items	(46.68)	-	-	(46.68)	-	-
7	<b>Profit before tax (5+6)</b>	<b>(28.82)</b>	<b>(3.92)</b>	<b>(5.70)</b>	<b>(59.83)</b>	<b>23.79</b>	<b>18.39</b>
8	Share of Profit/(Loss) in Indian Joint Venture	(13.46)	4.01	0.98	(5.25)	6.82	1.76
9	Share of Profit/(Loss) in Foreign Joint Venture	-	-	(1.30)	-	(1.65)	(1.77)
10	<b>Profit/(Loss) before tax (7+8+9)</b>	<b>(42.28)</b>	<b>0.09</b>	<b>(6.02)</b>	<b>(65.08)</b>	<b>28.97</b>	<b>18.37</b>
11	<b>Tax Expense</b>						
	a) Current tax	-	-	(1.48)	-	6.19	1.74
	b) Income Tax related to earlier years	-	-	-	-	-	-
	c) Deferred tax	-	-	-	-	-	3.61
12	<b>Profit for the period from continuing operations (10-11)</b>	<b>(42.28)</b>	<b>0.09</b>	<b>(4.54)</b>	<b>(65.08)</b>	<b>22.78</b>	<b>13.02</b>
13	<b>Profit (Loss) from discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
14	<b>Tax expense of discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15	<b>Profit/(Loss) from discontinuing operations (after tax) (13-14)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
16	<b>Profit for the period (12+15)</b>	<b>(42.28)</b>	<b>0.09</b>	<b>(4.54)</b>	<b>(65.08)</b>	<b>22.78</b>	<b>13.02</b>
17	<b>Other Comprehensive Income:</b>						
	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	<b>Total Comprehensive Income for the period (16+17)</b>	<b>(42.28)</b>	<b>0.09</b>	<b>(4.54)</b>	<b>(65.08)</b>	<b>22.78</b>	<b>13.02</b>
19	<b>Earnings per equity share:</b>						
	a) Basic	(0.78)	0.00	(0.08)	(1.19)	0.42	0.24
	b) Diluted	(0.78)	0.00	(0.08)	(1.19)	0.42	0.24

**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 14th February 2023.
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)	During this quarter, Company sold its Dehradun Factory and shifted its manufacturing operation to Noida. Besides, liquidation of M/s. Unicat Ltd., a Joint Venture Company in Dubai, UAE, is also completed during this Quarter.
f)	Exceptional items include (i) Gain from sale of Dehradun Factory (Land & Building) of Rs. 203.57 Lacs, (ii) Loss from Liquidation of Foreign Joint Venture Company (i.e., Investment in Unicat Ltd.) of Rs. 248.57 lacs and (iii) Loss from sale/scrap of Other Fixed Assets of Rs. 1.68 lacs.
g)	The above results show the consolidated results of the Company and its Jointly controlled entities for the quarter and nine months ended 31st December, 2022 pursuant to circular no. LIST/COMP/30/2019-20 dated 26th September, 2019, issued by the Bombay Stock Exchange.
h)	The figures of the previous Quarter/ Nine Months period/Year have been re-grouped/ re-arranged wherever considered necessary.

For and on behalf of the Board of Directors



S.A.Abbas  
Managing Director  
DIN: 00770259

Date : 14th February, 2023

Place: Noida- U.P

Catvision Limited, E-14 & 15, Sector 8, Noida-201301 (UP), India

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[www.catvisionindia.com](http://www.catvisionindia.com)





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