



# 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 year ended on 30<sup>th</sup> September, 2023, 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  
  
Vijay Goyal  
Partner  
M. No. 083701

Place: Delhi  
Date: 14-11-2023

UDIN: 23083701BGYDLI6558



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, 2023

Sl. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue From Operations	478.53	512.02	584.47	990.54	1,044.89	2,162.69
2	Other Income	8.13	7.77	6.42	15.90	11.25	45.64
3	<b>Total Revenue (1+2)</b>	<b>486.65</b>	<b>519.79</b>	<b>590.89</b>	<b>1,006.44</b>	<b>1,056.14</b>	<b>2,208.33</b>
4	<b>Expenses :</b>						
	a) Consumption of Materials & Services Consumed	214.13	212.96	249.70	427.10	440.75	939.05
	b) Purchases of Stock-in-trade	117.29	108.75	215.68	226.04	364.16	641.06
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4.90)	33.37	(63.05)	28.47	(95.47)	(128.28)
	d) Employee benefits expense	87.27	94.89	94.69	182.16	186.91	385.09
	e) Finance Cost	1.52	1.15	14.90	2.67	26.58	44.36
	f) Depreciation and amortisation expense	18.03	17.82	20.55	35.85	41.11	83.92
	g) Other Expenditure	59.16	54.03	62.33	113.19	123.13	267.07
	<b>Total Expenses</b>	<b>492.50</b>	<b>522.98</b>	<b>594.81</b>	<b>1,015.48</b>	<b>1,087.16</b>	<b>2,232.28</b>
5	<b>Profit before exceptional and extraordinary items and tax (3-4)</b>	<b>(5.85)</b>	<b>(3.19)</b>	<b>(3.92)</b>	<b>(9.04)</b>	<b>(31.02)</b>	<b>(23.95)</b>
6	Exceptional items	-	-	-	-	-	(46.66)
7	<b>Profit before tax (5+6)</b>	<b>(5.85)</b>	<b>(3.19)</b>	<b>(3.92)</b>	<b>(9.04)</b>	<b>(31.02)</b>	<b>(70.63)</b>
8	<b>Tax Expense</b>						
	a) Current tax	-	-	-	-	-	-
	b) Income Tax related to earlier years	-	-	-	-	-	-
	c) Deferred tax	-	-	-	-	-	0.48
9	<b>Profit for the period from continuing operations (7-8)</b>	<b>(5.85)</b>	<b>(3.19)</b>	<b>(3.92)</b>	<b>(9.04)</b>	<b>(31.02)</b>	<b>(71.11)</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>(5.85)</b>	<b>(3.19)</b>	<b>(3.92)</b>	<b>(9.04)</b>	<b>(31.02)</b>	<b>(71.11)</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>(5.85)</b>	<b>(3.19)</b>	<b>(3.92)</b>	<b>(9.04)</b>	<b>(31.02)</b>	<b>(71.11)</b>
16	<b>Earnings per equity share:</b>						
	a) Basic	(0.11)	(0.06)	(0.07)	(0.17)	(0.57)	(1.30)
	b) Diluted	(0.11)	(0.06)	(0.07)	(0.17)	(0.57)	(1.30)

Notes:

a)	The above audited/ 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 November 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)	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

S.A.Abbas  
Managing Director  
DIN: 00770259



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





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, 2023

(Rs. in Lakhs )

Sl.No.	Particulars	30.09.2023 (UnAudited)	31.03.2023 (Audited)
I.	<b>ASSETS</b>		
	<b>Non-Current Assets :</b>		
	(a) Property, Plant and Equipment	346.32	345.62
	(b) Intangible Assets	39.42	52.98
	(c) Non Current Investment	185.56	185.56
	(d) Deferred Tax Assets (Net)	-	-
	(e) Other Non-Current Assets		
	(i) Trade Receivables	51.99	53.99
	(ii) Deposits & Advances	117.02	113.35
	<b>Current Assets :</b>		
	(f) Inventories	745.18	792.45
	(g) Trade Receivables	357.02	416.82
	(h) Cash and Cash Equivalents	247.77	27.00
	(i) Short Term Loans & Advances	82.06	56.68
	(j) Current Tax Assets	47.46	43.18
	(k) Other Current Assets	256.32	140.54
	<b>TOTAL ASSETS</b>	<b>2476.10</b>	<b>2228.18</b>
II.	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	545.36	545.36
	(b) Reserve & Surplus	1,207.39	1,216.43
	<b>Total Equity</b>	<b>1752.75</b>	<b>1761.79</b>
	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	(c) Long Term Borrowings	-	-
	(d) Long Term Provisions	50.46	59.29
	(e) Deferred Tax Liabilities (Net)	0.40	0.40
	(f) Other Non-Current Liabilities	150.00	-
	<b>Current Liabilities</b>		
	(f) Short Term Borrowings	-	21.07
	(g) Trade Payables	81.27	171.03
	(h) Other Financial Liabilities	7.71	7.71
	(i) Other Current Liabilities	409.62	190.19
	(j) Short Term Provisions	21.02	13.82
	(k) Current Tax Liabilities (Net)	2.87	2.87
	<b>Total Liabilities</b>	<b>723.36</b>	<b>466.39</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2476.10</b>	<b>2228.18</b>

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

For and on Behalf of the Board of Directors



*S.A. Abbas*

S.A. Abbas  
 Managing Director  
 DIN: 00770259

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

Catvision Limited, E-14 & 15, Sector 8, Noida-201301 (U.P.), India  
 Phone: +91 (120) 4936750 | Toll Free No.: 7669300112, 18001037032 | Email: catvision@catvisionindia.com | CIN: L92111DL1985PLC021374  
 Regd. Office: H-17/202, 2nd Floor, Vikas Marg, Laxmi Nagar, Delhi - 110 092 (India)

www.catvisionindia.com



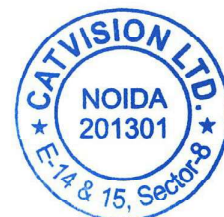
**CATVISION LIMITED**

**UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2023**

	Year Ended 30.09.2023 (Rs in Lakhs)	Year Ended 31.03.2023 (Rs in Lakhs)
<b>A. Cash flow from operating activities:</b>		
Net Profit Before Tax after Exceptional Items	-9.04	-70.63
Adjustment for :		
Depreciation and amortisation expenses	35.85	83.92
Provision for Employees Benefits written back	-8.83	-6.69
Finance costs	2.67	44.36
(Profit)/Loss on sale of Fixed Assets	0.00	46.68
Interest earned & other Income	1.33	5.86
Exchange difference on translation of foreign operations	-	-
Provision for Current Tax	-	-
<b>Operating Profit Before Working Capital Changes</b>	<b>19.32</b>	<b>91.79</b>
Adjustments for (Increase)/decrease in operating assets :		
Inventories	47.28	45.61
Trade Receivables	61.80	133.48
Short-term loans and advances	-141.16	209.40
Long-term loans and advances	-	-
Other non-current assets	-3.67	-9.37
Adjustments for increase/(decrease) in operating liabilities :		
Trade Payable	-89.76	-53.36
Other current liabilities	219.43	-142.31
Short-term provisions	7.20	-1.81
Other long-term liabilities	-	-
	<b>101.12</b>	<b>181.63</b>
<b>Cash generated from operations</b>	<b>120.44</b>	<b>273.42</b>
Direct taxes deducted/paid	-4.28	-12.40
<b>Net cash generated / (utilised) from operating activities</b>	<b>116.16</b>	<b>261.02</b>
<b>B. Cash flow from investing activities:</b>		
Capital Expenditure on fixed assets, including capital advances	127.01	207.16
Interest & Miscellaneous Income Earned	1.33	5.86
Exchange difference on translation of foreign operations	-	-
<b>Net cash used in investing activities</b>	<b>128.35</b>	<b>213.02</b>
<b>C. Cash flow from financing activities:</b>		
Proceeds from working capital loans	-21.07	-262.72
Proceeds from Financial credit	-	-
Proceeds /(Repayment) of long-term borrowings	0.00	-163.22
Finance costs	-2.67	-44.36
<b>Net cash from / (used in) financing activities</b>	<b>-23.74</b>	<b>-470.30</b>
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>220.76</b>	<b>3.74</b>
Cash and cash equivalents as at 1 April, 2023	27.00	23.27
<b>Cash and cash equivalents as at 30.09.2023</b>	<b>247.77</b>	<b>27.00</b>

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

For and on behalf of the Board of Directors



S.A.Abbas  
Managing Director  
DIN: 00770259

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



# 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 entity for the quarter and half year ended on 30<sup>th</sup> September, 2023, 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 entity:
  - M/s Catvision Unitron Private Limited - Indian 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 Goyal  
Partner

M. No. 083701

UDIN: 23083701BGYDLH6215



Place: Delhi

Date: 14-11-2023



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 HALF YEAR ENDED 30TH SEPTEMBER, 2023

Sl. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		(Rs. in Lakhs)					
1	Revenue From Operations	478.53	512.02	584.47	990.54	1,044.89	2,162.69
2	Other Income	8.13	7.77	6.42	15.90	11.25	45.64
3	<b>Total Revenue (1+2)</b>	<b>486.65</b>	<b>519.79</b>	<b>590.89</b>	<b>1,006.44</b>	<b>1,056.14</b>	<b>2,208.33</b>
4	<b>Expenses :</b>						
	a) Consumption of Materials & Services Consumed	214.13	212.96	249.70	427.10	440.75	939.05
	b) Purchases of Stock-in-trade	117.29	108.75	215.68	226.04	364.16	641.06
	c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	(4.90)	33.37	(63.05)	28.47	(95.47)	(128.28)
	d) Employee benefits expense	87.27	94.89	94.69	182.16	186.91	385.09
	e) Finance Cost	1.52	1.15	14.90	2.67	26.58	44.36
	f) Depreciation and amortisation expense	18.03	17.82	20.55	35.85	41.11	83.92
	g) Other Expenditure	59.16	54.03	62.33	113.19	123.13	267.07
	<b>Total Expenses</b>	<b>492.50</b>	<b>522.98</b>	<b>594.81</b>	<b>1,015.48</b>	<b>1,087.16</b>	<b>2,232.28</b>
5	<b>Profit before exceptional and extraordinary items and tax (3-4)</b>	<b>(5.85)</b>	<b>(3.19)</b>	<b>(3.92)</b>	<b>(9.04)</b>	<b>(31.02)</b>	<b>(23.95)</b>
6	Exceptional items	-	-	-	-	-	(46.68)
7	<b>Profit before tax (5+6)</b>	<b>(5.85)</b>	<b>(3.19)</b>	<b>(3.92)</b>	<b>(9.04)</b>	<b>(31.02)</b>	<b>(70.63)</b>
8	Share of Profit/(Loss) In Indian Joint Venture	(6.52)	4.79	4.01	(1.73)	8.22	(16.25)
9	Share of Profit/(Loss) in Foreign Joint Venture	-	-	-	-	-	-
10	<b>Profit before tax (7+8+9)</b>	<b>(12.37)</b>	<b>1.60</b>	<b>0.09</b>	<b>(10.77)</b>	<b>(22.80)</b>	<b>(86.88)</b>
11	<b>Tax Expense</b>						
	a) Current tax	-	-	-	-	-	-
	b) Income Tax related to earlier years	-	-	-	-	-	-
	c) Deferred tax	-	-	-	-	-	0.48
12	<b>Profit for the period from continuing operations (10-11)</b>	<b>(12.37)</b>	<b>1.60</b>	<b>0.09</b>	<b>(10.77)</b>	<b>(22.80)</b>	<b>(87.36)</b>
13	Profit (Loss) from discontinuing operations	-	-	-	-	-	-
14	Tax expense of discontinuing operations	-	-	-	-	-	-
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>(12.37)</b>	<b>1.60</b>	<b>0.09</b>	<b>(10.77)</b>	<b>(22.80)</b>	<b>(87.36)</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>(12.37)</b>	<b>1.60</b>	<b>0.09</b>	<b>(10.77)</b>	<b>(22.80)</b>	<b>(87.36)</b>
19	<b>Earnings per equity share:</b>						
	a) Basic	(0.23)	0.03	0.00	(0.20)	(0.42)	(1.60)
	b) Diluted	(0.23)	0.03	0.00	(0.20)	(0.42)	(1.60)

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 November 2023. The results for M/s Catvision Unitron Pvt. Ltd. (Indian JV) for the Quarter/Half year ended September 30, 2023 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



S.A.Abbas  
Managing Director  
DIN: 00770259

Date : 14th November, 2023  
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, 2023

(Rs. in Lakhs )

Sl.No.	Particulars	30.09.2023 (UnAudited)	31.03.2023 (Audited)
I.	<b>ASSETS</b>		
	<b>Non-Current Assets :</b>		
	(a) Property, Plant and Equipment	346.32	345.62
	(b) Intangible Assets	39.42	52.98
	(c) Non Current Investment	164.15	165.88
	(d) Deferred Tax Assets (Net)	-	-
	(e) Other non-current assets		
	(i) Trade Receivables	51.99	53.99
	(ii) Deposits & Advances	117.02	113.35
	<b>Current Assets :</b>		
	(f) Inventories	745.18	792.45
	(g) Trade Receivables	357.02	416.82
	(h) Cash and cash Equivalents	247.77	27.00
	(i) Short Term Loans & Advances	82.06	56.68
	(j) Current Tax Assets	47.46	43.18
	(k) Other Current assets	256.32	140.54
	<b>TOTAL ASSETS</b>	<b>2454.70</b>	<b>2208.51</b>
II.	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	545.36	545.36
	(b) Reserve & Surplus	1,185.98	1,196.76
	<b>Total Equity</b>	<b>1731.34</b>	<b>1742.12</b>
	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	(c) Long Term Borrowings	-	-
	(d) Long Term Provisions	50.46	59.29
	(e) Deferred Tax Liabilities (Net)	0.40	0.40
	(f) Other Non-Current Liabilities	150.00	
	<b>Current Liabilities</b>		
	(f) Short Term Borrowings	-	21.07
	(g) Trade Payables	81.27	171.03
	(h) Other Financial Liabilities	7.71	7.71
	(i) Other Current Liabilities	409.62	190.19
	(j) Short Term Provisions	21.02	13.82
	(k) Current Tax Liabilities (Net)	2.87	2.87
	<b>Total Liabilities</b>	<b>723.36</b>	<b>466.39</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2454.70</b>	<b>2208.51</b>

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

For and on Behalf of the Board of Directors

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



S.A.Abbas  
 Managing Director  
 DIN: 00770259

Catvision Limited, E-14 & 15, Sector 8, Noida-201301 (U.P.) India  
 Phone: +91 (120) 4936750 | Toll Free No.: 7669300112, 18001037032 | Email: catvision@catvisionindia.com | CIN: L92111DL1985PLC021374  
 Regd. Office: H-17/202, 2nd Floor, Vikas Marg, Laxmi Nagar, Delhi - 110 092 (India)



**CATVISION LIMITED**

**UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2023**

	Year Ended 30.09.2023 (Rs in Lakhs)	Year Ended 31.03.2023 (Rs in Lakhs)
<b>A. Cash flow from operating activities:</b>		
Net Profit Before Tax after Exceptional Items	-10.77	-86.88
Adjustment for :		
Depreciation and amortisation expenses	35.85	83.92
Provision for Employees Benefits written back	-8.83	-6.69
Finance costs	2.67	44.36
(Profit)/Loss on sale of Fixed Assets	0.00	46.68
Interest earned & other Income	-1.33	-5.86
<b>Operating Profit Before Working Capital Changes</b>	<b>17.59</b>	<b>75.53</b>
Adjustments for (increase)/decrease in operating assets :		
Inventories	47.28	45.61
Trade Receivables	61.80	133.48
Short-term loans and advances	-141.16	209.40
Long-term loans and advances	-	-
Other non-current assets	-3.67	-9.37
Adjustments for increase/(decrease) in operating liabilities :		
Trade Payable	-89.76	-53.36
Other current liabilities	219.43	-142.31
Short-term provisions	7.20	-1.81
Other long-term liabilities	-	-
	<b>101.12</b>	<b>181.63</b>
<b>Cash generated from operations</b>	<b>118.71</b>	<b>257.17</b>
Direct taxes deducted/paid	-4.28	-12.40
<b>Net cash generated / (utilised) from operating activities</b>	<b>114.43</b>	<b>244.77</b>
<b>B. Cash flow from investing activities:</b>		
Capital Expenditure on fixed assets, including capital advances	128.75	223.41
Interest & Miscellaneous Income Earned	1.33	5.86
Exchange difference on translation of foreign operations	-	-
<b>Net cash used in investing activities</b>	<b>130.08</b>	<b>229.27</b>
<b>C. Cash flow from financing activities:</b>		
Proceeds from working capital loans	-21.07	-262.72
Proceeds from Financial credit	-	-
Proceeds /(Repayment) of long-term borrowings	0.00	-163.22
Finance costs	-2.67	-44.36
<b>Net cash from / (used in) financing activities</b>	<b>-23.74</b>	<b>-470.30</b>
<b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b>	<b>220.76</b>	<b>3.74</b>
Cash and cash equivalents as at 1 April, 2023	27.00	23.27
<b>Cash and cash equivalents as at 30.09.2023</b>	<b>247.77</b>	<b>27.00</b>

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

For and on behalf of the Board of Directors



S.A.Abbas  
Managing Director  
DIN: 00770259

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