

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 months ended on 31st December, 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

Vinod Goyal
Partner
M. No. 083701
UDIN: 24083701BKFD MN2280



Place: Delhi
Date: 14-02-2024



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, 2023

Sl. No.	Particulars	(Rs. in Lakhs)					
		Quarter ended			Nine Months ended		Year ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1	Revenue From Operations	521.67	478.53	556.47	1,512.22	1,601.36	2,162.69
2	Other Income	10.39	8.13	22.50	26.29	33.75	45.64
3	Total Revenue (1+2)	532.07	486.65	578.97	1,538.51	1,635.11	2,208.33
4	Expenses :						
	a) Consumption of Materials & Services Consumed	278.02	214.13	252.66	705.12	693.40	939.05
	b) Purchases of Stock-in-trade	154.44	117.29	133.44	380.48	497.60	641.06
	c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	(26.96)	(4.90)	(14.13)	1.50	(109.60)	(128.28)
	d) Employee benefits expense	79.69	87.27	94.39	261.85	281.31	385.09
	e) Finance Cost	-	1.52	11.90	2.67	38.48	44.36
	f) Depreciation and amortisation expense	17.72	18.03	21.28	53.58	62.39	83.92
	g) Other Expenditure	56.04	59.16	61.55	169.23	184.68	267.07
	Total Expenses	558.95	492.50	561.10	1,574.43	1,648.26	2,232.28
5	Profit before exceptional and extraordinary items and tax (3-4)	(26.88)	(5.85)	17.86	(35.92)	(13.15)	(23.95)
6	Exceptional items	-	-	(46.68)	-	(46.68)	(46.68)
7	Profit before tax (5+6)	(26.88)	(5.85)	(28.82)	(35.92)	(59.83)	(70.63)
8	Tax Expense						
	a) Current tax	-	-	-	-	-	-
	b) Income Tax related to earlier years	-	-	-	-	-	-
	c) Deferred tax	-	-	-	-	-	0.48
9	Profit for the period from continuing operations (7-8)	(26.88)	(5.85)	(28.82)	(35.92)	(59.83)	(71.11)
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)	(26.88)	(5.85)	(28.82)	(35.92)	(59.83)	(71.11)
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)	(26.88)	(5.85)	(28.82)	(35.92)	(59.83)	(71.11)
16	Earnings per equity share:						
	a) Basic	(0.49)	(0.11)	(0.53)	(0.66)	(1.10)	(1.30)
	b) Diluted	(0.49)	(0.11)	(0.53)	(0.66)	(1.10)	(1.30)

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 2024 .
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/ 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
S.A. Abbas
Managing Director
DIN: 00770259

Date : 14th February, 2024
Place: Noida- U.P

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 nine months ended on 31st December, 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: 24083701BKFDMM1153



Place: Delhi
Date: 14-02-2024



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, 2023

Sl. No.	Particulars	(Rs. in Lakhs)					
		Quarter ended			Nine Months ended		Year ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1	Revenue From Operations	521.67	478.53	556.47	1,512.22	1,601.36	2,162.69
2	Other Income	10.39	8.13	22.50	26.29	33.75	45.64
3	Total Revenue (1+2)	532.07	486.65	578.97	1,538.51	1,635.11	2,208.33
4	Expenses :						
	a) Consumption of Materials & Services Consumed	278.02	214.13	252.66	705.12	693.40	939.05
	b) Purchases of Stock-in-trade	154.44	117.29	133.44	380.48	497.60	641.06
	c) Changes in inventories of finished goods,work-in-progress and stock-in-trade	(26.96)	(4.90)	(14.13)	1.50	(109.60)	(128.28)
	d) Employee benefits expense	79.69	87.27	94.39	261.85	281.31	385.09
	e) Finance Cost	-	1.52	11.90	2.67	38.48	44.36
	f) Depreciation and amortisation expense	17.72	18.03	21.28	53.58	62.39	83.92
	g) Other Expenditure	56.04	59.16	61.55	169.23	184.68	267.07
	Total Expenses	558.95	492.50	561.10	1,574.43	1,648.26	2,232.28
5	Profit before exceptional and extraordinary items and tax (3-4)	(26.88)	(5.85)	17.86	(35.92)	(13.15)	(23.95)
6	Exceptional items	-	-	(46.68)	-	(46.68)	(46.68)
7	Profit before tax (5+6)	(26.88)	(5.85)	(28.82)	(35.92)	(59.83)	(70.63)
8	Share of Profit/(Loss) in Indian Joint Venture	(0.47)	(6.52)	(13.46)	(2.20)	(5.25)	(16.25)
9	Share of Profit/(Loss) in Foreign Joint Venture	-	-	-	-	-	-
10	Profit/(Loss) before tax (7+8+9)	(27.35)	(12.37)	(42.28)	(38.12)	(65.08)	(86.88)
11	Tax Expense						
	a) Current tax	-	-	-	-	-	-
	b) Income Tax related to earlier years	-	-	-	-	-	-
	c) Deferred tax	-	-	-	-	-	0.48
12	Profit for the period from continuing operations (10-11)	(27.35)	(12.37)	(42.28)	(38.12)	(65.08)	(87.36)
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)	(27.35)	(12.37)	(42.28)	(38.12)	(65.08)	(87.36)
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)	(27.35)	(12.37)	(42.28)	(38.12)	(65.08)	(87.36)
19	Earnings per equity share:						
	a) Basic	(0.50)	(0.23)	(0.78)	(0.70)	(1.19)	(1.60)
	b) Diluted	(0.50)	(0.23)	(0.78)	(0.70)	(1.19)	(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 February 2024. The results for M/s Catvision Nitron Pvt. Ltd. (Indian JV) for the Quarter/Nine Months ended December 31, 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.
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, 2023 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
S.A. Abbas
Managing Director
DIN: 00770259

Date : 14th February, 2024

Place: Noida- U.P

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