

**Independent Auditor's Limited Review Report**  
**Standalone Financial Results**

**Review Report**  
**To The Board of Directors of**  
**Catvision Limited**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of M/s Catvision Limited for the quarter ended 30<sup>th</sup> June, 2025, 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 S P T & Associates LLP**  
(Chartered Accountants)  
FRN: 029722N

Manish  
Aggarwal

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Manish Aggarwal  
Date: 2025.08.12  
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**CA Manish Aggarwal**  
(Partner)  
M. No. 542408

**UDIN: 25542408BMLBAT9176**

Date: 12.08.2025  
Place: Ghaziabad

**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, 2025**

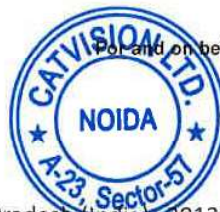
(Rs. in Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
1	Revenue From Operations	582.91	478.73	480.46	2,014.78
2	Other Income	13.69	31.91	4.89	57.37
3	<b>Total Income (1+2)</b>	<b>596.60</b>	<b>510.64</b>	<b>485.36</b>	<b>2,072.15</b>
4	<b>Expenses :</b>				
	a) Consumption of Materials & Services	278.61	296.84	236.89	1,076.33
	b) Purchases of Stock-in-trade	130.17	126.27	108.79	436.58
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	20.75	(75.17)	(11.64)	(80.25)
	d) Employee benefits expense	83.70	91.82	70.93	312.88
	e) Finance Cost	(0.48)	1.23	1.18	3.98
	f) Depreciation and amortisation expense	12.47	21.50	12.02	64.23
	g) Other Expenditure	70.20	79.68	55.95	272.86
	<b>Total Expenses</b>	<b>595.43</b>	<b>542.16</b>	<b>474.13</b>	<b>2,086.62</b>
5	<b>Profit before exceptional and extraordinary items and tax (3-4)</b>	<b>1.17</b>	<b>(31.52)</b>	<b>11.23</b>	<b>(14.47)</b>
6	Exceptional items	-	-	-	-
7	<b>Profit before tax (5+6)</b>	<b>1.17</b>	<b>(31.52)</b>	<b>11.23</b>	<b>(14.47)</b>
8	<b>Tax Expense</b>				
	a) Current tax	-	-	-	-
	b) Income Tax of earlier years	-	-	-	(9.89)
	c) Deferred tax	-	25.82	-	25.82
9	<b>Profit for the period from continuing operations (7-8)</b>	<b>1.17</b>	<b>(57.34)</b>	<b>11.23</b>	<b>(30.40)</b>
10	<b>Profit (Loss) from discontinuing operations</b>	-	-	-	-
11	<b>Tax expense of discontinuing operations</b>	-	-	-	-
12	<b>Profit/(Loss) from discontinuing operations (after tax) (10-11)</b>	-	-	-	-
13	<b>Profit for the period (9+12)</b>	<b>1.17</b>	<b>(57.34)</b>	<b>11.23</b>	<b>(30.40)</b>
14	<b>Other Comprehensive Income:</b>				
	A) (i) Items That will not be reclassified to Profit & Loss	-	(10.20)	-	(10.20)
	(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>1.17</b>	<b>(67.54)</b>	<b>11.23</b>	<b>(40.60)</b>
16	<b>Earnings per equity share:</b>				
	a) Basic	0.02	(1.24)	0.21	(0.74)
	b) Diluted	0.02	(1.24)	0.21	(0.74)

**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 12th August 2025.
- 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, 2025 are unaudited figures.
- The figures of the previous Quarter/ Year have been re-grouped/ re-arranged wherever considered necessary.

Date : 12.08.2025  
Place: Noida- U.P.



For and on behalf of the Board of Directors

*S.A. Abbas*  
Managing Director  
DIN:00770259

Catvision Limited, A-23, Sector-57, Noida, Uttar Pradesh (India) - 201301

Toll Free No: +91-7669300112, 1800-103-7032 | E-mail: catvision@catvisionindia.com | CIN NO: L92111DL1985PLC021374

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



**Independent Auditor's Limited Review Report**  
**Consolidated Financial Results**

**Review Report**  
**To The Board of Directors of**  
**Catvision Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of M/s Catvision Limited ("the Company") and its Joint Venture Company M/s Catvision Unitron Private Limited (" JV Company") and its share of the net profit/(loss) after tax and total comprehensive income /loss of JV Company for the quarter ended 30<sup>th</sup> June, 2025, ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the quarter ended 30<sup>th</sup> June, 2025, as reported in these financial results have been approved by the Company's Board of Directors, but have not been subjected to review.
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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.  
  
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes unaudited results of the M/s Catvision Limited along with following entity:
  - M/s Catvision Unitron Private Limited - Joint Venture

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results include the interim financial statements/ financial information of above the JV Company, whose interim financial statements / financial information reflect revenue of Rs. 2.60 lakhs, net profit/(loss) of Rs. 1.84 lakhs and comprehensive income/ (Loss) of Rs. 1.84 lakhs for the Quarter ended 30 June, 2025, as considered (50% JV Ownership) in the Statement. According to the information and explanations given to us by the Management, the interim financial statements / financial information is not material to the Company and JV Company. Our conclusion on the Statement is not modified in respect of our reliance on the interim financial statements / financial information certified by the Management.

**For: G S P T & Associates LLP**

(Chartered Accountants)

FRN: 029722N

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Manish Aggarwal  
Date: 2025.08.12  
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**Aggarwal**

**CA Manish Aggarwal**

(Partner)

M. No. 542408

**UDIN: 25542408BMLBAU3479**

Date: 12.08.2025

Place: Ghaziabad

**CATVISION LIMITED**

Regd. Office : H-17/202, Second Floor, Main Vikas Marg, Laxmi Nagar, Delhi-110002

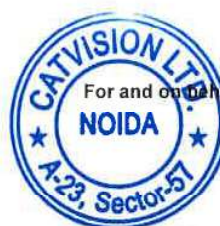
**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025**

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
1	Revenue From Operations	582.91	478.73	480.46	2,014.78
2	Other Income	13.69	31.91	4.89	57.37
3	<b>Total Income (1+2)</b>	<b>596.60</b>	<b>510.64</b>	<b>485.36</b>	<b>2,072.15</b>
4	<b>Expenses :</b>				
	a) Consumption of Materials & Services	278.61	296.84	236.89	1,076.33
	b) Purchases of Stock-in-trade	130.17	126.27	108.79	436.58
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	20.75	(75.17)	(11.64)	(80.25)
	d) Employee benefits expense	83.70	91.82	70.93	312.88
	e) Finance Cost	(0.48)	1.23	1.18	3.98
	f) Depreciation and amortisation expense	12.47	21.50	12.02	64.23
	g) Other Expenditure	70.20	79.68	55.95	272.86
	<b>Total Expenses</b>	<b>595.43</b>	<b>542.16</b>	<b>474.13</b>	<b>2,086.62</b>
5	<b>Profit before exceptional and extraordinary items and tax (3-4)</b>	<b>1.17</b>	<b>(31.52)</b>	<b>11.23</b>	<b>(14.47)</b>
6	Exceptional items	-	-	-	-
7	<b>Profit before tax (5+6)</b>	<b>1.17</b>	<b>(31.52)</b>	<b>11.23</b>	<b>(14.47)</b>
8	Share of Profit/(Loss) in Indian Joint Venture	1.84	(2.44)	1.19	(1.66)
9	Share of Profit/(Loss) in Foreign Joint Venture	-	-	-	-
10	<b>Profit before tax (7+8+9)</b>	<b>3.01</b>	<b>(33.96)</b>	<b>12.42</b>	<b>(16.13)</b>
11	<b>Tax Expense</b>				
	a) Current tax	-	-	-	-
	b) Income Tax of earlier years	-	-	-	(9.89)
	c) Deferred tax	-	25.82	-	25.82
12	<b>Profit for the period from continuing operations (10-11)</b>	<b>3.01</b>	<b>(59.78)</b>	<b>12.42</b>	<b>(32.06)</b>
13	<b>Profit (Loss) from discontinuing operations</b>	-	-	-	-
14	<b>Tax expense of discontinuing operations</b>	-	-	-	-
15	<b>Profit/(Loss) from discontinuing operations (after tax) (13-14)</b>	-	-	-	-
16	<b>Profit for the period (12+15)</b>	<b>3.01</b>	<b>(59.78)</b>	<b>12.42</b>	<b>(32.06)</b>
17	<b>Other Comprehensive Income:</b>				
	A) (i) Items That will not be reclassified to Profit & Loss	-	(10.20)	-	(10.20)
	(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>3.01</b>	<b>(69.98)</b>	<b>12.42</b>	<b>(42.26)</b>
19	<b>Earnings per equity share:</b>				
	a) Basic	0.06	(1.28)	0.23	(0.77)
	b) Diluted	0.06	(1.28)	0.23	(0.77)

**Notes:**

- The above Consolidated 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 12th August 2025.
- 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, 2025 are unaudited figures.
- The above results shows the consolidated figures of the Company and its Jointly controlled entity (i.e. M/s Catvision Unitron Pvt. Ltd.) for the quarter ended 30th June, 2025 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 : 12.08.2025  
 Place: Noida- U.P.


For and on behalf of the Board of Directors

 S.A. Abbas  
 Managing Director  
 DIN:00770259

Catvision Limited, A-23, Sector-57, Noida, Uttar Pradesh (India) -201301

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