



G S P T & Associates LLP  
Chartered Accountants

**Independent Auditor's 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, 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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**CA Manish Aggarwal**

(Partner)

M. No. 542408

**UDIN: 25542408BMLBBK4896**

Date: 14.11.2025

Place: Ghaziabad

**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, 2025**

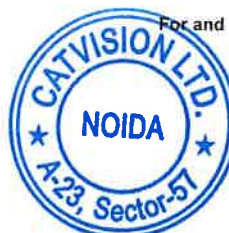
(Rs. in Lakhs)

| Sl. No. | Particulars  | Quarter ended |               |               | Half Year ended |                 | Year ended      |
|---------|--|---------------|---------------|---------------|-----------------|-----------------|-----------------|
|         |  | 30.09.2025    | 30.06.2025    | 30.09.2024    | 30.09.2025      | 30.09.2024      | 31.03.2025      |
|         |  | (Unaudited)   | (Unaudited)   | (Unaudited)   | (Unaudited)     | (Unaudited)     | (Audited)       |
| 1       | Revenue From Operations  | 534.29        | 582.91        | 565.39        | 1,117.20        | 1,045.85        | 2,014.78        |
| 2       | Other Income   | 12.51         | 13.69         | 11.42         | 26.21           | 16.31           | 57.37           |
| 3       | <b>Total Revenue (1+2)</b>   | <b>546.80</b> | <b>596.60</b> | <b>576.80</b> | <b>1,143.41</b> | <b>1,062.16</b> | <b>2,072.15</b> |
| 4       | <b>Expenses :</b>  |               |               |               |                 |                 |                 |
|         | a) Consumption of Materials & Services Consumed                                  | 256.67        | 278.61        | 308.98        | 535.28          | 545.87          | 1,076.33        |
|         | b) Purchases of Stock-in-trade   | 113.59        | 130.17        | 89.67         | 243.77          | 198.46          | 436.58          |
|         | c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | 11.20         | 20.75         | 23.56         | 31.95           | 11.92           | (80.25)         |
|         | d) Employee benefits expense   | 91.84         | 83.70         | 68.79         | 175.55          | 139.72          | 312.88          |
|         | e) Finance Cost  | (1.71)        | (0.48)        | 0.63          | (2.19)          | 1.81            | 3.98            |
|         | f) Depreciation and amortisation expense   | 16.55         | 12.47         | 17.23         | 29.02           | 29.25           | 64.23           |
|         | g) Other Expenditure   | 53.68         | 70.20         | 65.22         | 123.88          | 121.18          | 272.86          |
|         | <b>Total Expenses</b>  | <b>541.83</b> | <b>595.43</b> | <b>574.09</b> | <b>1,137.26</b> | <b>1,048.21</b> | <b>2,086.62</b> |
| 5       | <b>Profit before exceptional and extraordinary items and tax (3-4)</b>           | <b>4.97</b>   | <b>1.17</b>   | <b>2.71</b>   | <b>6.15</b>     | <b>13.94</b>    | <b>(14.47)</b>  |
| 6       | Exceptional items  | -             | -             | -             | -               | -               | -               |
| 7       | <b>Profit before tax (5+6)</b>   | <b>4.97</b>   | <b>1.17</b>   | <b>2.71</b>   | <b>6.15</b>     | <b>13.94</b>    | <b>(14.47)</b>  |
| 8       | <b>Tax Expense</b>   |               |               |               |                 |                 |                 |
|         | a) Current tax   | -             | -             | -             | -               | -               | -               |
|         | b) Income Tax related to earlier years   | -             | -             | -             | -               | -               | (9.89)          |
|         | c) Deferred tax  | -             | -             | -             | -               | -               | 25.82           |
| 9       | <b>Profit for the period from continuing operations (7-8)</b>                    | <b>4.97</b>   | <b>1.17</b>   | <b>2.71</b>   | <b>6.15</b>     | <b>13.94</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>4.97</b>   | <b>1.17</b>   | <b>2.71</b>   | <b>6.15</b>     | <b>13.94</b>    | <b>(30.40)</b>  |
| 14      | <b>Other Comprehensive Income:</b>   |               |               |               |                 |                 |                 |
|         | A) (i) Items That will not be reclassified to Profit & Loss                      | -             | -             | -             | -               | -               | (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>4.97</b>   | <b>1.17</b>   | <b>2.71</b>   | <b>6.15</b>     | <b>13.94</b>    | <b>(40.60)</b>  |
| 16      | <b>Earnings per equity share:</b>  |               |               |               |                 |                 |                 |
|         | a) Basic   | 0.09          | 0.02          | 0.05          | 0.11            | 0.26            | (0.74)          |
|         | b) Diluted   | 0.09          | 0.02          | 0.05          | 0.11            | 0.26            | (0.74)          |

**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 November 2025.   |
| 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 Nov., 2025  
Place: Noida- U.P

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

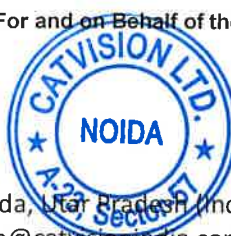
Regd. Office: H-17/202, 2nd Floor, Vikas Marg, Laxmi Nagar, New Delhi (India)-110092

www.catvisionindia.com

| Sl.No. | Particulars                         | 30.09.2025<br>(Unaudited) | 31.03.2025<br>(Audited) |
|--------|-------------------------------------|---------------------------|-------------------------|
| I.     | <b>ASSETS</b>                       |                           |                         |
|        | <b>Non-Current Assets :</b>         |                           |                         |
|        | (a) Property, Plant and Equipment   | 472.14                    | 479.83                  |
|        | (b) Intangible Assets               | 7.43                      | 10.86                   |
|        | (c) <b>Financial assets:-</b>       |                           |                         |
|        | (i) Investment                      | 1,121.35                  | 1,011.29                |
|        | (ii) Right of Use Asset-Lease       | 28.57                     | 32.38                   |
|        | (iii) Trade Receivables             | 53.97                     | 53.97                   |
|        | (d) Deferred Tax Assets (Net)       | -                         | -                       |
|        | (e) Other Non-Current Assets        | 48.75                     | 48.42                   |
|        | <b>Current Assets :</b>             |                           |                         |
|        | (f) Inventories                     | 416.15                    | 519.31                  |
|        | (g) <b>Financial assets:-</b>       |                           |                         |
|        | (i) Trade Receivables               | 255.41                    | 256.73                  |
|        | (ii) Cash and Cash Equivalents      | 195.50                    | 351.52                  |
|        | (iii) Loans & Advances              | 58.78                     | 38.52                   |
|        | (h) Current Tax Assets              | 116.64                    | 111.73                  |
|        | (i) Other Current Assets            | 307.25                    | 390.42                  |
|        | <b>TOTAL ASSETS</b>                 | <b>3081.95</b>            | <b>3304.97</b>          |
| II.    | <b>EQUITY AND LIABILITIES</b>       |                           |                         |
|        | <b>Equity</b>                       |                           |                         |
|        | (a) Equity Share Capital            | 545.36                    | 545.36                  |
|        | (b) Other Equity                    | 1,791.35                  | 1,785.20                |
|        | <b>Total Equity</b>                 | <b>2336.71</b>            | <b>2330.56</b>          |
|        | <b>Liabilities</b>                  |                           |                         |
|        | <b>Non-Current Liabilities</b>      |                           |                         |
|        | (c) <b>Financial Liabilities:-</b>  |                           |                         |
|        | (i) Borrowings                      | -                         | -                       |
|        | (ii) Lease Liabilities              | 30.81                     | 33.87                   |
|        | (d) Long Term Provisions            | 46.53                     | 57.36                   |
|        | (e) Deferred Tax Liabilities (Net)  | 6.77                      | 6.77                    |
|        | <b>Current Liabilities</b>          |                           |                         |
|        | (f) <b>Financial Liabilities:-</b>  |                           |                         |
|        | (i) Borrowings                      | -                         | -                       |
|        | (ii) Trade Payables                 | 82.12                     | 275.34                  |
|        | (iii) Other Financial Liabilities   | -                         | -                       |
|        | (k) Other Current Liabilities       | 538.75                    | 580.02                  |
|        | (l) Provisions                      | 40.26                     | 21.06                   |
|        | (m) Current Tax Liabilities (Net)   | -                         | -                       |
|        | <b>Total Liabilities</b>            | <b>745.24</b>             | <b>974.41</b>           |
|        | <b>TOTAL EQUITY AND LIABILITIES</b> | <b>3081.95</b>            | <b>3304.97</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

Managing Director

Date : 14th Nov., 2025

Place: Noida- U.P.

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

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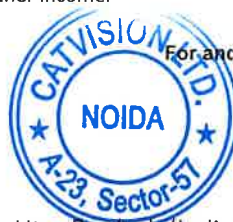
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**CATVISION LIMITED**
**UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2025**
**(Rs. in Lakhs )**

|   | Half-Year Ended<br>30.09.2025<br>(Unaudited) | Year Ended<br>31.03.2025<br>(Audited) |
|---|--|---------------------------------------|
| <b>A. Cash flow from operating activities:</b>                        |  |                                       |
| Net Profit Before Tax after Exceptional Items                         | 6.15   | (14.47)                               |
| Adjustment for :  |  |                                       |
| Depreciation and amortisation expenses                                | 29.02  | 64.23                                 |
| Provision for Employees Benefits written back                         | (10.83)                                      | (8.51)                                |
| Finance costs   | (2.19)                                       | 3.98                                  |
| (Profit)/Loss on sale of Fixed Assets & Investment                    | (10.05)                                      | (19.88)                               |
| Interest earned & other Income  | 7.98   | (12.58)                               |
| Exchange difference on translation of foreign operations              | (3.52)                                       | 1.66                                  |
| Provision for Current Tax   | -  | (15.34)                               |
| <b>Operating Profit Before Working Capital Changes</b>                | <b>16.55</b>                                 | <b>(0.92)</b>                         |
| Adjustments for (increase)/decrease in operating assets :             |  |                                       |
| Inventories   | 103.16                                       | 144.04                                |
| Trade Receivables   | 1.32   | 58.06                                 |
| Short-term loans and advances   | (20.26)                                      | (261.79)                              |
| Long-term loans and advances  | -  | -                                     |
| Other current assets  | 82.84  | 43.69                                 |
| Adjustments for increase/(decrease) in operating liabilities :        |  |                                       |
| Trade Payable   | (193.22)                                     | 192.05                                |
| Other current liabilities   | (41.27)                                      | 186.43                                |
| Short-term provisions   | 19.20  | (5.25)                                |
| Other long-term liabilities   | -  | -                                     |
|   | <b>(48.24)</b>                               | <b>357.23</b>                         |
| <b>Cash generated from operations</b>                                 | <b>(31.69)</b>                               | <b>356.31</b>                         |
| Direct taxes deducted/paid  | (4.91)                                       | (43.63)                               |
| <b>Net cash generated / (utilised) from operating activities</b>      | <b>(36.60)</b>                               | <b>312.68</b>                         |
| <b>B. Cash flow from investing activities:</b>                        |  |                                       |
| Capital Expenditure on fixed assets, including capital advances       | (14.10)                                      | (240.14)                              |
| Investments in Financial Instruments                                  | (100.00)                                     | (350.94)                              |
| Interest & Miscellaneous Income Earned                                | (7.98)                                       | 12.58                                 |
| Exchange difference on translation of foreign operations              | 3.52   | (1.66)                                |
| <b>Net cash used in investing activities</b>                          | <b>(118.56)</b>                              | <b>(580.16)</b>                       |
| <b>C. Cash flow from financing activities:</b>                        |  |                                       |
| Proceeds from working capital loans                                   | -  | -                                     |
| Proceeds from Financial credit  | -  | -                                     |
| Proceeds /(Repayment) of long-term Lease Liabilities                  | (3.06)                                       | 33.87                                 |
| Finance costs   | 2.19   | (3.98)                                |
| <b>Net cash from / (used in) financing activities</b>                 | <b>(0.87)</b>                                | <b>29.88</b>                          |
| <b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b> | <b>(156.02)</b>                              | <b>(237.60)</b>                       |
| Cash and cash equivalents as at 1 April, 2024                         | 351.52                                       | 589.12                                |
| <b>Cash and cash equivalents as at 31.03.2025</b>                     | <b>195.50</b>                                | <b>351.52</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 Nov., 2025

Place: Noida- U.P

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

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



G S P T & Associates LLP  
Chartered Accountants

**Independent Auditor's 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, 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) 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 - 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 S P T & Associates LLP**

(Chartered Accountants)

FRN: 029722N

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Aggarwal

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**CA Manish Aggarwal**

(Partner)

M. No. 542408

**UDIN: 25542408BMLBBL7220**

Date: 14.11.2025

Place: Ghaziabad



**CATVISION LIMITED**

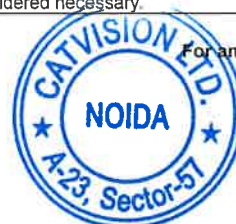
REGD. OFFICE : H-17/202, SECOND FLOOR, MAIN VIKAS MARG, LAXMI NAGAR, DELHI-110092

**STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025**

| Sl. No. | Particulars  | (Rs. in Lakhs)            |                           |                           |                           |                           |                         |
|---------|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
|         |  | Quarter ended             |                           |                           | Half Year ended           |                           | Year ended              |
|         |  | 30.09.2025<br>(Unaudited) | 30.06.2025<br>(Unaudited) | 30.09.2024<br>(Unaudited) | 30.09.2025<br>(Unaudited) | 30.09.2024<br>(Unaudited) | 31.03.2025<br>(Audited) |
| 1       | Revenue From Operations  | 534.29                    | 582.91                    | 565.39                    | 1,117.20                  | 1,045.85                  | 2,014.78                |
| 2       | Other Income   | 12.51                     | 13.69                     | 11.42                     | 26.21                     | 16.31                     | 57.37                   |
| 3       | <b>Total Revenue (1+2)</b>   | <b>546.80</b>             | <b>596.60</b>             | <b>576.80</b>             | <b>1,143.41</b>           | <b>1,062.16</b>           | <b>2,072.15</b>         |
| 4       | <b>Expenses :</b>  |                           |                           |                           |                           |                           |                         |
|         | a) Consumption of Materials & Services Consumed                                  | 256.67                    | 278.61                    | 308.98                    | 535.28                    | 545.87                    | 1,076.33                |
|         | b) Purchases of Stock-in-trade   | 113.59                    | 130.17                    | 89.67                     | 243.77                    | 198.46                    | 436.58                  |
|         | c) Changes in inventories of finished goods,work-in-progress and stock-in-trade  | 11.20                     | 20.75                     | 23.56                     | 31.95                     | 11.92                     | (80.25)                 |
|         | d) Employee benefits expense   | 91.84                     | 83.70                     | 68.79                     | 175.55                    | 139.72                    | 312.88                  |
|         | e) Finance Cost  | (1.71)                    | (0.48)                    | 0.63                      | (2.19)                    | 1.81                      | 3.98                    |
|         | f) Depreciation and amortisation expense   | 16.55                     | 12.47                     | 17.23                     | 29.02                     | 29.25                     | 64.23                   |
|         | g) Other Expenditure   | 53.68                     | 70.20                     | 65.22                     | 123.88                    | 121.18                    | 272.86                  |
|         | <b>Total Expenses</b>  | <b>541.83</b>             | <b>595.43</b>             | <b>574.09</b>             | <b>1,137.26</b>           | <b>1,048.21</b>           | <b>2,086.62</b>         |
| 5       | <b>Profit before exceptional and extraordinary items and tax (3-4)</b>           | <b>4.97</b>               | <b>1.17</b>               | <b>2.71</b>               | <b>6.15</b>               | <b>13.94</b>              | <b>(14.47)</b>          |
| 6       | Exceptional items  | -                         | -                         | -                         | -                         | -                         | -                       |
| 7       | <b>Profit before tax and Share of Profit in Joint Venture(5+6)</b>               | <b>4.97</b>               | <b>1.17</b>               | <b>2.71</b>               | <b>6.15</b>               | <b>13.94</b>              | <b>(14.47)</b>          |
| 8       | Share of Profit/(Loss) In Indian Joint Venture                                   | (0.79)                    | 1.84                      | 0.98                      | 1.05                      | 2.17                      | (1.66)                  |
| 9       | Share of Profit/(Loss) in Foreign Joint Venture                                  | -                         | -                         | -                         | -                         | -                         | -                       |
| 10      | <b>Profit before tax (7+8+9)</b>   | <b>4.18</b>               | <b>3.01</b>               | <b>3.69</b>               | <b>7.20</b>               | <b>16.11</b>              | <b>(16.13)</b>          |
| 11      | <b>Tax Expense</b>   |                           |                           |                           |                           |                           |                         |
|         | a) Current tax   | -                         | -                         | -                         | -                         | -                         | -                       |
|         | b) Income Tax related to earlier years   | -                         | -                         | -                         | -                         | -                         | (9.89)                  |
|         | c) Deferred tax  | -                         | -                         | -                         | -                         | -                         | 25.82                   |
| 12      | <b>Profit for the period from continuing operations (10-11)</b>                  | <b>4.18</b>               | <b>3.01</b>               | <b>3.69</b>               | <b>7.20</b>               | <b>16.11</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>4.18</b>               | <b>3.01</b>               | <b>3.69</b>               | <b>7.20</b>               | <b>16.11</b>              | <b>(32.06)</b>          |
| 17      | <b>Other Comprehensive Income:</b>   |                           |                           |                           |                           |                           |                         |
|         | A) (i) Items That will not be reclassified to Profit & Loss                      | -                         | -                         | -                         | -                         | -                         | (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 (16+17)</b>                         | <b>4.18</b>               | <b>3.01</b>               | <b>3.69</b>               | <b>7.20</b>               | <b>16.11</b>              | <b>(42.26)</b>          |
| 16      | <b>Earnings per equity share:</b>  |                           |                           |                           |                           |                           |                         |
|         | a) Basic   | 0.08                      | 0.06                      | 0.07                      | 0.13                      | 0.30                      | (0.77)                  |
|         | b) Diluted   | 0.08                      | 0.06                      | 0.07                      | 0.13                      | 0.30                      | (0.77)                  |

**Notes:**

|    |  |
|----|--|
| a) | The above results shows the consolidated figures of the Company and its Jointly controlled entity (i.e. M/s Catvision Uniron Pvt. Ltd.) for the quarter and half year ended 30th September, 2025 pursuant to circular no. LIST/COMP/30/2019-20 dated 26th September, 2019, issued by the Bombay Stock Exchange.  |
| b) | 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 2025.   |
| c) | 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.   |
| d) | 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. The results for M/s Catvision Uniron Pvt. Ltd. (Indian JV) for the Quarter/Half year ended September 30, 2025 have also been reviewed by statutory auditors. |
| e) | The company is operating in a single segment as defined in IND AS-108, hence, segment reporting is not applicable to the company.  |
| f) | 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 Nov., 2025  
Place: Noida- U.P

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

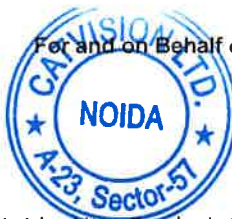
Regd. Office: H-17/202, 2nd Floor, Vikas Marg, Laxmi Nagar, New Delhi (India)-110092

www.catvisionindia.com

| Sl.No. | Particulars                         | 30.09.2025<br>(Unaudited) | 31.03.2025<br>(Audited) |
|--------|-------------------------------------|---------------------------|-------------------------|
| I.     | <b>ASSETS</b>                       |                           |                         |
|        | <b>Non-Current Assets :</b>         |                           |                         |
|        | (a) Property, Plant and Equipment   | 472.14                    | 479.83                  |
|        | (b) Intangible Assets               | 7.43                      | 10.86                   |
|        | (c) <b>Financial assets:-</b>       |                           |                         |
|        | (i) Investment                      | 1,091.09                  | 979.98                  |
|        | (ii) Right of Use Asset-Lease       | 28.57                     | 32.38                   |
|        | (iii) Trade Receivables             | 53.97                     | 53.97                   |
|        | (d) Deferred Tax Assets (Net)       | -                         | -                       |
|        | (e) Other Non-Current Assets        | 48.75                     | 48.42                   |
|        | <b>Current Assets :</b>             |                           |                         |
|        | (f) Inventories                     | 416.15                    | 519.31                  |
|        | (g) <b>Financial assets:-</b>       |                           |                         |
|        | (i) Trade Receivables               | 255.41                    | 256.73                  |
|        | (ii) Cash and Cash Equivalents      | 195.50                    | 351.52                  |
|        | (iii) Loans & Advances              | 58.78                     | 38.52                   |
|        | (h) Current Tax Assets              | 116.64                    | 111.73                  |
|        | (i) Other Current Assets            | 307.25                    | 390.42                  |
|        | <b>TOTAL ASSETS</b>                 | <b>3051.69</b>            | <b>3273.67</b>          |
| II.    | <b>EQUITY AND LIABILITIES</b>       |                           |                         |
|        | <b>Equity</b>                       |                           |                         |
|        | (a) Equity Share Capital            | 545.36                    | 545.36                  |
|        | (b) Other Equity                    | 1,761.09                  | 1,753.90                |
|        | <b>Total Equity</b>                 | <b>2306.45</b>            | <b>2299.26</b>          |
|        | <b>Liabilities</b>                  |                           |                         |
|        | <b>Non-Current Liabilities</b>      |                           |                         |
|        | (c) <b>Financial Liabilities:-</b>  |                           |                         |
|        | (i) Borrowings                      | -                         | -                       |
|        | (ii) Lease Liabilities              | 30.81                     | 33.87                   |
|        | (d) Long Term Provisions            | 46.53                     | 57.36                   |
|        | (e) Deferred Tax Liabilities (Net)  | 6.77                      | 6.77                    |
|        | <b>Current Liabilities</b>          |                           |                         |
|        | (f) <b>Financial Liabilities:-</b>  |                           |                         |
|        | (i) Borrowings                      | -                         | -                       |
|        | (ii) Trade Payables                 | 82.12                     | 275.34                  |
|        | (iii) Other Financial Liabilities   | -                         | -                       |
|        | (k) Other Current Liabilities       | 538.75                    | 580.02                  |
|        | (l) Provisions                      | 40.26                     | 21.06                   |
|        | (m) Current Tax Liabilities (Net)   | -                         | -                       |
|        | <b>Total Liabilities</b>            | <b>745.24</b>             | <b>974.41</b>           |
|        | <b>TOTAL EQUITY AND LIABILITIES</b> | <b>3051.69</b>            | <b>3273.67</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

Managing Director

Date : 14th Nov., 2025

Place: Noida- U.P.

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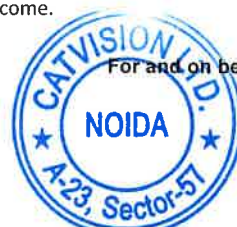
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**CATVISION LIMITED**
**UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30.09.2025**
**(Rs. in Lakhs )**

|   | Half-Year Ended<br>30.09.2025<br>(Unaudited) | Year Ended<br>31.03.2025<br>(Audited) |
|---|--|---------------------------------------|
| <b>A. Cash flow from operating activities:</b>                        |  |                                       |
| Net Profit Before Tax after Exceptional Items                         | 7.20   | (16.13)                               |
| Adjustment for :  |  |                                       |
| Depreciation and amortisation expenses                                | 29.02  | 64.23                                 |
| Provision for Employees Benefits written back                         | (10.83)                                      | (8.51)                                |
| Finance costs   | (2.19)                                       | 3.98                                  |
| (Profit)/Loss on sale of Fixed Assets & Investment                    | (10.05)                                      | (19.88)                               |
| Interest earned & other Income  | 7.98   | (12.58)                               |
| Exchange difference on translation of foreign operations              | (3.52)                                       | 1.66                                  |
| Provision for Current Tax   | -  | (15.34)                               |
| <b>Operating Profit Before Working Capital Changes</b>                | <b>17.60</b>                                 | <b>(2.58)</b>                         |
| Adjustments for (increase)/decrease in operating assets :             |  |                                       |
| Inventories   | 103.16                                       | 144.04                                |
| Trade Receivables   | 1.32   | 58.06                                 |
| Short-term loans and advances   | (20.26)                                      | (261.79)                              |
| Long-term loans and advances  | -  | -                                     |
| Other current assets  | 82.84  | 43.69                                 |
| Adjustments for increase/(decrease) in operating liabilities :        |  |                                       |
| Trade Payable   | (193.22)                                     | 192.05                                |
| Other current liabilities   | (41.27)                                      | 186.43                                |
| Short-term provisions   | 19.20  | (5.25)                                |
| Other long-term liabilities   | -  | -                                     |
|   | <b>(48.24)</b>                               | <b>357.23</b>                         |
| <b>Cash generated from operations</b>                                 | <b>(30.64)</b>                               | <b>354.64</b>                         |
| Direct taxes deducted/paid  | (4.91)                                       | (43.63)                               |
| <b>Net cash generated / (utilised) from operating activities</b>      | <b>(35.55)</b>                               | <b>311.02</b>                         |
| <b>B. Cash flow from investing activities:</b>                        |  |                                       |
| Capital Expenditure on fixed assets, including capital advances       | (14.10)                                      | (240.14)                              |
| Investments in Financial Instruments                                  | (101.05)                                     | (349.28)                              |
| Interest & Miscellaneous Income Earned                                | (7.98)                                       | 12.58                                 |
| Exchange difference on translation of foreign operations              | 3.52   | (1.66)                                |
| <b>Net cash used in investing activities</b>                          | <b>(119.61)</b>                              | <b>(578.50)</b>                       |
| <b>C. Cash flow from financing activities:</b>                        |  |                                       |
| Proceeds from working capital loans                                   | -  | -                                     |
| Proceeds from Financial credit  | -  | -                                     |
| Proceeds /(Repayment) of long-term Lease Liabilities                  | (3.06)                                       | 33.87                                 |
| Finance costs   | 2.19   | (3.98)                                |
| <b>Net cash from / (used in) financing activities</b>                 | <b>(0.87)</b>                                | <b>29.88</b>                          |
| <b>Net increase / (decrease) in cash and cash equivalents (A+B+C)</b> | <b>(156.02)</b>                              | <b>(237.60)</b>                       |
| Cash and cash equivalents as at 1 April, 2024                         | 351.52                                       | 589.12                                |
| <b>Cash and cash equivalents as at 31.03.2025</b>                     | <b>195.50</b>                                | <b>351.52</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 Nov., 2025

Place: Noida- U.P

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