**Calcom Vision Limited**
CIN:-L92111DL1985PLC021095

Calcom
ISO - 9001- 2015
ISO - 14001- 2015
SA - 8000 - 2014

Corp.Office & Factory : B-16, Site-C, Surajpur, Industrial Area, Greater Noida, Gautam Budh Nagar U.P.-201306
Ph. : 91-0120-2569761 - 4 Fax : 91-0120-2569769, E-mail : corp.compliance@calcomindia.com
Website: www.calcomindia.com

**To** **May 29, 2026**
**Manager,**
**The Department of Corporate Services**
**BSE Limited**
**P.J. Towers, Dalal Street, Fort**
**Mumbai - 400001**

**(Scrip Code: 517236)**

Dear Sir(s)/Madam(s)

**Sub: Outcome of the Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 30 read with Part A of Schedule III of Listing Regulations, We wish to inform you that the Board of Directors in its meeting held today i.e. May 29, 2026 which commenced at 02:00 P.M. and concluded at 10:15 P.M., the following matters were transacted:

1) **Audited Financial Results**

Considered and approved the Audited Financial Results of the Company for quarter and Year ended on March 31, 2026. A copy of the said results along with the audited report, is enclosed herewith. **Annexure I.**

2) **Resignation of the Company Secretary**

Took note of resignation of Ms. Monika Agarwal from the post of Company Secretary & Compliance Officer. Ms. Monika resigned with effect from 29.05.2026. Her resignation letter and further details are enclosed herewith in **Annexure II.**

3) **Resignation of the Internal Auditor**

Took note of resignation of Mr. Shubham Tripathi, Internal Auditor of the company w.e.f. the closure of business hours on 29th May 2026. (Details enclose herewith as **Annexure- III**)

4) **Appointment of the Internal Auditor**

Appointment of Xestion Advisor Pvt Ltd, (CIN: U93000DL2012PTC246603) as Internal Auditor of the company. (Details enclose herewith as **Annexure- IV**)

Kindly take the above information on record and acknowledge on the same.
Thanking you,
Yours Truly
**For Calcom Vision Limited**

**SUSHIL KUMAR MALIK**
**Managing Director**
**DIN: 00085715**

**Encl.: A/a**

# SURESH CHANDRA & ASSOCIATES
## CHARTERED ACCOUNTANTS

106-112B, Devika Tower, 6, Nehru Place, New Delhi – 110019
Phone: 011-47069670, 47023959 E-Mail: sca_ca_co@yahoo.com, www.scaca.in


**Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors of Calcom Vision Limited**
**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying standalone statement of quarterly and year to date financial results of Calcom Vision Limited (hereinafter referred to as the "Company"), for the quarter and year ended 31st March 2026 ("the statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended 31 March 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

**Management's responsibilities for the Standalone Financial Results**

The Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the standalone financial results that give a true and fair view of the net profit & loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India.

The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the standalone financial results, the Board of Directors of the company are responsible for assessing company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the respective company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process.

**Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

**Other Matter**

The standalone financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year, which were subjected to limited review by us, as required under Listing Regulations.

For **Suresh Chandra & Associates**
**Chartered Accountants**
**(Firm's Registration No.001359N)**

SURESH CHANDRA & ASSOCIATES NEW DELHI Chartered Accountants

**CA Ved Prakash Bansal**
**Partner**
**M.No.500369**
**UDIN: 26500369QHWBMG1938**

Date: May 29th, 2026
Place: Greater Noida

**CALCOM VISION LIMITED**

**CIN : L92111DL1985PLC021095**

**Regd.Office : C-41, Defence Colony, New Delhi-110024**

**Website: www.calcomindia.com | Email:corp.compliance@calcomindia.com | Contact No.: 0120-2569761**

**AUDITED STANDALONE STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026**

INR in Lakhs except per share data

| S.No. | Particulars | Quarter Ended | | | Year Ended | |
|---|---|---|---|---|---|---|
| | | 31.03.26 | 31.12.25 | 31.03.25 | 31.03.26 | 31.03.25 |
| | | Audited** | Unaudited | Audited** | Audited | Audited |
| I | Revenue From operations | 6,817.38 | 5,513.21 | 6,025.56 | 21,844.65 | 15,726.32 |
| II | Other Income | 21.94 | 14.71 | 15.61 | 252.96 | 195.54 |
| III | **Total Income (I+II)** | **6,839.32** | **5,527.92** | **6,041.17** | **22,097.61** | **15,921.86** |
| IV | **EXPENSES** | | | | | |
| (a) | Cost of materials consumed | 5,699.85 | 4,516.61 | 4,582.64 | 17,860.62 | 12,596.63 |
| (b) | Purchase of Stock-in-Trade | - | 2.49 | - | 44.49 | - |
| (c) | Changes in inventories of finished goods, Stock-in -Trade and work-in-progress | (161.65) | (115.45) | 211.24 | (745.45) | (528.57) |
| (d) | Employee benefits expense | 637.45 | 675.62 | 542.46 | 2,421.40 | 1,888.54 |
| (e) | Finance costs | 172.58 | 181.41 | 168.99 | 696.64 | 580.54 |
| (f) | Depreciation and amortization expenses | 142.54 | 139.42 | 110.07 | 557.91 | 395.77 |
| (g) | Other expenses | 253.20 | 241.53 | 236.70 | 915.44 | 600.25 |
| | **Total expenses (IV)** | **6,743.97** | **5,641.63** | **5,852.10** | **21,751.05** | **15,533.16** |
| V | Profit/(Loss) before exceptional items and tax (III-IV) | 95.35 | (113.71) | 189.07 | 346.56 | 388.70 |
| VI | Exceptional Items- (expenses)/income* | - | - | 5.30 | - | (183.67) |
| VII | **Profit/ (Loss) before tax (V+VI)** | **95.35** | **(113.71)** | **194.37** | **346.56** | **205.03** |
| VIII | **Tax expense:** | | | | | |
| | (1) Current tax | (18.27) | (28.62) | 26.56 | 44.95 | 29.24 |
| | (2) Deferred tax | 62.13 | - | 47.26 | 62.13 | 47.26 |
| | (3) Tax Adjustment for Earlier Period | 0.09 | - | - | (6.03) | (16.37) |
| IX | **Profit/(Loss) after tax (VII-VIII)** | **51.40** | **(85.09)** | **120.55** | **245.51** | **144.90** |
| X | **Other Comprehensive Income** | | | | | |
| | A. (i) Items that will not be re-classified to profit or (loss):- Remeasurement of defined benefit Plan | 15.52 | (7.79) | 5.72 | 7.73 | 2.64 |
| | -Reversal of Revaluation Surplus on Land & Building | 21.53 | 21.53 | 21.53 | 86.12 | 86.12 |
| | (ii) Income tax relating to items that will not be reclassified to profit or (loss) | (1.95) | - | (0.66) | (1.95) | (0.66) |
| | B. (i) Items that will be re-classified to profit or (loss) | - | - | - | - | - |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - |
| | **Total Other Comprehensive Income (X)** | **35.10** | **13.74** | **26.59** | **91.90** | **88.10** |
| XI | **Total Comprehensive Income for the period Comprising Profit/ (Loss) and Other comprehensive Income for the period (IX+X)** | **86.50** | **(71.35)** | **147.14** | **337.41** | **233.00** |
| XII | **Paid-up Equity Share Capital (Face Value Rs.10/-)** | **1,398.53** | **1,398.53** | **1,395.89** | **1,398.53** | **1,395.89** |
| XIII | **Reserves (excluding Revaluation Reserve shown in balance sheet)** | - | - | - | 4,610.58 | 4,235.19 |
| XIV | **Earnings per equity share (of Rs.10 each):** | Not Annualised | Not Annualised | Not Annualised | Annualised | Annualised |
| | (1) Basic | 0.37* | (0.61)* | 0.88* | 1.76 | 1.06 |
| | (2) Diluted | 0.36* | (0.60)* | 0.87* | 1.73 | 1.04 |

SURESH CHANDRA & ASSOCIATES NEW DELHI Chartered Accountants

CALCOM VISION LIMITED B-16, Site - C, Surajpur Noida

**Notes:**

1. The Results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended.
2. The above results of standalone are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 29, 2026. The Statutory Auditors of the Company have conducted Statutory Audit of the financial results for the quarter and Year ended March 31st, 2026.
3. **The Figures for the quarter ended March 31st, 2026 and March 31st, 2025 are the balance figures between the audited figures in respect to the full financial year and the published figures for the nine months ended on December 31st, 2025 and December 31st, 2024 respectively, which were subject to limited review.
4. During the current financial year, the Company filed an incentive claim amounting to ₹180.00 Lakhs (Previous Year: ₹144.00 Lakhs) under the Production Linked Incentive (PLI) Scheme for White Goods. This incentive has been recognized under the head 'Other Income. Further, during the year, the Company received official approval for transition to the higher investment category of ₹25.00 Crores for FY 2025-26. The corresponding financial benefits from this transition are expected to be realized in the subsequent financial year, subject to the customary claim verification process.
5. The Employees have exercised ESOPs 26472 Nos during the year under the Calcom Employees Stock Option Plan, 2018.
6. *The amounts of exceptional items of Rs.183.67 Lacs for year ended as on 31st March, 2025, include the written off amount of unrecovered balance of Fraud amount as confirmed by forensic Auditor.
7. The Company is engaged only in one electronic segment & there is no other segment to report. Hence segment reporting under Ind AS 108 is not required.
8. Figures for the previous period have been re-grouped / re-arranged wherever necessary to make them comparable with current period.

**By order of the Board**
**for CALCOM VISION LIMITED**

CALCOM VISION LIMITED B-16 Site - C Surajpur Gr.Noida 201306

**S.K. MALIK**
**CHAIRMAN & MANAGING DIRECTOR**
**DIN NO. 00085715**

**Place : Greater Noida**
**Date : 29th May, 2026**

SURESH CHANDRA & ASSOCIATES NEW DELHI Chartered Accountants

**Calcom Vision Limited**
**CIN:L92111DL1985PLC021095**
**Regd.Office : C-41, Defence Colony, New Delhi-110024**
**Website: www.calcomindia.com | Email:corp.compliance@calcomindia.com**

## AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

INR in Lakhs

| S.No. | Particulars | As at 31st March, 2026 Audited | As at 31st March, 2025 Audited |
|---|---|---|---|
| A | **ASSETS** | | |
| 1 | **Non-current assets** | | |
| | (a) Property, Plant and Equipment | 7,365.05 | 6,361.20 |
| | (b) Capital Work in Progress | 121.57 | 102.77 |
| | (c) Intangible assets under development | 10.56 | - |
| | (d) Right to Use | 1,606.09 | 1,636.27 |
| | (e) Goodwill | 414.49 | 414.49 |
| | (f) Other Intangible Assets | 3.62 | 2.95 |
| | (g) Financial Assets | | |
| | (i) Investment | 100.70 | 50.80 |
| | (ii) Other Financial Assets | 42.88 | 29.86 |
| | (h) Other Non-Current Assets | 6.19 | 16.86 |
| | | **9,671.15** | **8,615.20** |
| 2 | **Current assets** | | |
| | (a) Inventories | 7,333.55 | 4,253.33 |
| | (b) Financial Assets | | |
| | (i) Trade receivables | 2,848.05 | 4,647.01 |
| | (ii) Cash and cash equivalents | 10.60 | 32.92 |
| | (iii) Bank balances other than(ii) above | 863.60 | 831.35 |
| | (iv) Other Financial Assets | 82.53 | 40.04 |
| | (c) Current Tax Assets (Net) | - | 7.24 |
| | (d) Other Current Assets | 595.91 | 468.39 |
| | | **11,734.24** | **10,280.28** |
| | **TOTAL ASSTETS** | **21,405.39** | **18,895.48** |
| B | **EQUITY AND LIABILITIES** | | |
| | **EQUITY** | | |
| | (a) Equity Share capital | 1,398.53 | 1,395.89 |
| | (b) Other Equity | 7,212.60 | 6,923.34 |
| | | **8,611.13** | **8,319.23** |
| | **LIABILITIES** | | |
| 1 | **Non-current liabilities** | | |
| | (a) Financial Liabilities | | |
| | (i) Long Term Borrowings | 2,040.92 | 2,212.52 |
| | (ii) Lease Liabilities | 0.04 | 0.04 |
| | (b) Provisions | 143.81 | 122.12 |
| | (c) Deferred Tax Liabilities | 218.72 | 154.63 |
| | | **2,403.49** | **2,489.31** |
| 2 | **Current liabilities** | | |
| | (a) Financial Liabilities | | |
| | (i) Short Term Borrowings | 4,348.53 | 4,034.08 |
| | (ii) Lease Liabilities | 0.00 | 0.00 |
| | (iii) Trade payables | | |
| | (a) Total outstanding dues of micro enterprises and small enterprises | 101.56 | 227.80 |
| | (b) Total outstanding dues of Creditors other than micro enterprises and small enterprises | 5,406.83 | 3,342.29 |
| | (iv) Other Financial Liabilities | 296.84 | 239.20 |
| | (b) Provisions | 33.76 | 17.17 |
| | (c) Other current liabilities | 203.25 | 226.40 |
| | | **10,390.77** | **8,086.94** |
| | **TOTAL EQUITY AND LIABILITIES** | **21,405.39** | **18,895.48** |

SURESH CHANDRA & ASSOCIATES NEW DELHI Chartered Accountants

By order of the Board
for CALCOM VISION LIMITED

CALCOM VISION LIMITED B-16 Site - C Surajpur Gr.Noida 201306

S.K. MALIK
CHAIRMAN & MANAGING DIRECTOR
DIN NO. 00085715

Place : Greater Noida
Date : 29th May, 2026

**CALCOM VISION LIMITED**

CIN : L92111DL1985PLC021095

Regd.Office : C-41, Defence Colony, New Delhi-110024

Website: www.calcomindia.com | Email:corp.compliance@calcomindia.com | Contact No.: 0120-2569761

**AUDITED STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026**

INR in Lakhs

| Particulars | Year Ended 31st March, 2026 | Year Ended 31st March, 2025 |
|---|---|---|
| | Audited | Audited |
| **A. CASH FLOW FROM OPERATING ACTIVITIES** | | |
| **Net Profit Before Tax and Extra-ordinary items** | **346.56** | **205.03** |
| **Adjustments for -** | | |
| Depreciation/Amortization | 557.91 | 395.77 |
| Interest & Financial Charges | 696.64 | 580.54 |
| Employee benefits Expenses (ESOP) | 20.77 | 25.57 |
| Profit & Loss on Sales of Property, Plant and Equipments | (7.22) | (0.96) |
| Interest on FDRs with Bank | (56.96) | (44.37) |
| Provision for Expected Credit Loss | 7.22 | - |
| **Operating profit before Working Capital Changes** | **1,564.93** | **1,161.58** |
| **Adjustments for -** | | |
| (Increase)/Decrease in Inventories | (3,080.22) | (897.86) |
| (Increase)/Decrease in Trade Receivables | 1,791.74 | (412.82) |
| (Increase)/Decrease in Other Financial Assets Current | (43.93) | 25.03 |
| (Increase)/Decrease in Other Current Assets | (120.02) | (86.37) |
| Increase/(Decrease) in Trade Payables | 1,938.30 | 1,301.01 |
| Increase/(Decrease) in Lease Liabilities | - | - |
| Increase/(Decrease) in Other Financial Liabilities | 61.61 | 61.64 |
| Increase/(Decrease) in Other Current Liabilities | (26.50) | (79.25) |
| Increase/(Decrease) in Provisions | 31.47 | 19.46 |
| **Cash Generated from / (used in) Operations** | **2,117.38** | **1,092.42** |
| Less: Direct Taxes Paid | (25.89) | (22.57) |
| **NET CASH FLOW (USED IN)/FROM OPERATING ACTIVITIES** | **2,091.49** | **1,069.85** |
| | | |
| **B. CASH FLOW FROM INVESTING ACTIVITIES** | | |
| Purchase of Property, Plant and Equipments/ Capital Work-in-Process | (1,534.44) | (2,296.17) |
| Purchase of Other Intangible Assets | (12.56) | (3.50) |
| Sales of Fixed Assets | 9.48 | 1.00 |
| Investment in FDRs with Bank | (45.27) | (310.16) |
| Interest on FDRs with Bank | 58.39 | 41.76 |
| Investments | (49.90) | (20.80) |
| Payment for Capital Advance | (6.19) | (16.86) |
| **NET CASH FLOW (USED IN)/FROM INVESTING ACTIVITIES** | **(1,580.49)** | **(2,604.73)** |
| | | |
| **C. CASH FLOW FROM FINANCING ACTIVITIES** | | |
| Raising / (Repayment) of Borrowings | 142.84 | 1,525.59 |
| Interest & Financial Charges paid | (696.01) | (570.09) |
| Increase/(Decrease) in Lease Liabilities | 0.00 | 0.00 |
| Application Money received for Issue of Shares under ESOP Scheme | 19.85 | 67.89 |
| Application Money received for share warrants | - | 468.75 |
| **NET CASH FLOW (USED IN)/FROM FINANCING ACTIVITIES** | **(533.32)** | **1,492.14** |
| | | |
| **NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS** | **(22.32)** | **(42.74)** |
| OPENING BALANCE OF CASH AND CASH EQUIVALENTS | 32.92 | 75.66 |
| **CLOSING BALANCE OF CASH AND CASH EQUIVALENTS** | **10.60** | **32.92** |

SURESH CHANDRA & ASSOCIATES NEW DELHI Chartered Accountants

By order of the Board
for CALCOM VISION LIMITED

CALCOM VISION LIMITED B-16 Site - C Surajpur Gr.Noida 201306

S.K. MALIK
CHAIRMAN & MANAGING DIRECTOR
DIN NO. 00085715

Place : Greater Noida
Date : 29th May, 2026

# SURESH CHANDRA & ASSOCIATES
## CHARTERED ACCOUNTANTS

106-112B, Devika Tower, 6, Nehru Place, New Delhi – 110019
Phone: 011-47069670, 47023959 E-Mail: sca_ca_co@yahoo.com, www.scaca.in


**Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors of Calcom Vision Limited**
**Report on the audit of the Consolidated Financial Results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date Consolidated Financial Results of Calcom Vision Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiary together referred to as "the Group"), its share of the net loss after tax and total comprehensive loss of its joint venture for the quarter and year ended 31 March 2026 ("the statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements/financial information of the subsidiaries, joint ventures, the Statement

a) Includes the results of the following entities:
   - M/s Calcom Kadapa Pvt. Ltd. (Wholly-owned subsidiary up to the date of strike-off, i.e., December 2, 2025; financial results consolidated for the period from April 1, 2025 up to September 30, 2025);
   - M/s Calcom Astra Pvt. Ltd. (Subsidiary; financial results consolidated for the period from January 17, 2025 to March 31, 2026); and
   - M/s Calcom Taehwa Techno Pvt. Ltd. (Joint Venture);

b) are presented in accordance with the requirements of the Listing Regulations in this regard; and
c) gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2026, and for the year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group, its joint ventures in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.



**Management's Responsibilities for the Consolidated Financial Results**

The Statement has been prepared based on the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its joint ventures in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group and of its joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its joint ventures are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its joint ventures are also responsible for overseeing the financial reporting process of their respective companies.

**Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its joint ventures to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its joint ventures to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group and its joint ventures of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

**Other Matter**

a) The accompanying Statement includes the audited financial statements and other financial information, in respect of:

   - We did not audit the financial statements/financial information of M/s Calcom Astra Pvt. Ltd. (whose financial statements reflect total assets of ₹70.66 Lakhs as at March 31, 2026, total revenues of ₹12.49 Lakhs, Net Loss of ₹ 55.12 Lakhs, Total Comprehensive Loss of ₹ 55.12 Lakhs and Net Cash Flow of ₹ 1.40 Lakhs and for the period from January 17, 2025 to March 31, 2026) included in the Consolidated Financial Results.

   - The Consolidated Financial Results also include the Group's share of net loss after tax of ₹19.89 lakhs, ₹10.03 lakhs, ₹10.74 Lakhs, ₹31.90 Lakhs, ₹ 49.98 lakhs and total comprehensive loss of ₹19.57 Lakhs, ₹10.03 lakhs, ₹10.74 Lakhs, ₹31.90 Lakhs, ₹49.66 lakhs for the quarters ended March 31, 2026, December 31, 2025, March 31, 2025 and for the years ended March 31, 2025 and March 31, 2026 respectively as considered in the Statement, in respect of M/s Calcom Taehwa Techno Pvt. Ltd. (Joint Venture), whose financial statements have not been audited by us.



These financial statements have been audited by other auditors whose reports have been furnished to us by the Management, and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and joint venture, is based solely on the reports of such other auditors.

The Consolidated Financial Results also include the unaudited financial statements / financial information of M/s Calcom Kadappa Pvt. Ltd. (wholly-owned subsidiary up to the date of strike-off), whose financial statements reflect total assets of ₹ Nil, ₹ Nil, ₹ 0.84 Lakh, ₹ 0.84 Lakh and ₹ Nil as at the quarter ended March 31, 2026, December 31, 2025, March 31, 2025 and Year ended March 31, 2025 and March 31,2026, and total revenues of ₹ Nil, ₹ Nil, ₹ Nil, ₹ Nil, ₹ Nil, total net profit / (Loss) of ₹ Nil, ₹ Nil, ₹ -1.24 Lakhs, ₹ -1.47 Lakhs, ₹ 1.37 Lakhs, Total Comprehensive Income of ₹ Nil, ₹ Nil, ₹ -1.24 Lakhs, ₹ -1.47 Lakhs, ₹ 1.37 Lakhs, and Net Cash flow of ₹ Nil, ₹ Nil, ₹ Nil, ₹ 0.35 lakh, ₹ Nil, for the quarter ended March 31, 2026, December 31, 2025, March 31, 2025 and Year ended March 31, 2025 and March 31 2026 respectively, as considered in the Statement. This financial statement / financial information is unaudited and has been furnished to us by the Management, and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such management certified financial statement / financial information. According to the information and explanations given to us by the Management, this financial statement / financial information is not material to the Group.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements / financial information certified by the Management.

b) The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For **Suresh Chandra & Associates**
**Chartered Accountants**
**(Firm's Registration No.001359N)**

SURESH CHANDRA & ASSOCIATES * NEW DELHI * Chartered Accountants

**CA Ved Prakash Bansal**
**Partner**
**M.No.500369**
**UDIN: 26500369NTLBUH8973**

Date: May 29th, 2026
Place: Greater Noida

**CALCOM VISION LIMITED**
**CIN : L92111DL1985PLC021095**
**Regd.Office : C-41, Defence Colony, New Delhi-110024**
**Website: www.calcomindia.com | Email:corp.compliance@calcomindia.com | Contact No.: 0120-2569761**

**CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2026**

(INR In Lakhs except per share data)

| S.No. | Particulars | Quarter Ended | | | Year Ended | |
|---|---|---|---|---|---|---|
| | | 31.03.26 | 31.12.25 | 31.03.25 | 31.03.26 | 31.03.25 |
| | | Audited** | Unaudited | Audited** | Audited | Audited |
| I | Revenue From operations | 6,803.98 | 5,513.21 | 6,025.56 | 21,831.25 | 15,726.32 |
| II | Other Income | 21.59 | 15.16 | 15.61 | 253.97 | 195.54 |
| III | **Total Income (I+II)** | **6,825.57** | **5,528.37** | **6,041.17** | **22,085.22** | **15,921.86** |
| IV | **EXPENSES** | | | | | |
| (a) | Cost of materials consumed | 5,681.23 | 4,516.61 | 4,582.64 | 17,842.00 | 12,596.63 |
| (b) | Purchase of Stock-in-Trade | 20.51 | 2.49 | - | 65.00 | - |
| (c) | Changes in inventories of finished goods, Stock-in -Trade and work-in-progress | (178.49) | (115.45) | 211.24 | (762.29) | (528.57) |
| (d) | Employee benefits expense | 694.96 | 675.62 | 542.46 | 2,478.91 | 1,888.54 |
| (e) | Finance costs | 172.75 | 181.40 | 168.99 | 696.81 | 580.54 |
| (f) | Depreciation and amortization expenses | 142.58 | 139.42 | 110.07 | 557.95 | 395.77 |
| (g) | Other expenses | 270.64 | 242.40 | 238.43 | 932.78 | 602.21 |
| | **Total expenses (IV)** | **6,804.18** | **5,642.49** | **5,853.83** | **21,811.16** | **15,535.12** |
| V | Profit/(loss) before exceptional items and tax (III-IV) | 21.39 | (114.12) | 187.34 | 274.06 | 386.74 |
| VI | Exceptional Items- (expenses)/income | - | - | 5.30 | - | (183.67) |
| VII | **Profit/ (loss) before tax (V+VI)** | **21.39** | **(114.12)** | **192.64** | **274.06** | **203.07** |
| VIII | **Tax expense:** | | | | | |
| | (1) Current tax | (18.27) | (28.62) | 26.56 | 44.95 | 29.24 |
| | (2) Deferred tax | 44.10 | (0.49) | 46.77 | 44.10 | 46.77 |
| | (3) Tax Adjustment for Earlier Period | 0.09 | - | - | (6.03) | (16.37) |
| IX | **Profit (Loss) after tax (VII-VIII)** | **(4.53)** | **(85.01)** | **119.31** | **191.04** | **143.43** |
| | **Add:** Share of profit (loss) of joint ventures accounted for using equity method | **(19.89)** | **(10.03)** | **(10.74)** | **(49.98)** | **(31.90)** |
| X | **Total Profit (Loss) for the Period** | **(24.42)** | **(95.04)** | **108.57** | **141.06** | **111.53** |
| | | | | | | |
| XI | **Other Comprehensive Income** | | | | | |
| | A. (i) Items that will not be re-classified to profit or (loss):- | | | | | |
| | -Remeasurement of defined benefit Plan | 15.52 | (7.79) | 5.72 | 7.73 | 2.64 |
| | -Reversal of Revaluation Surplus on Land & Building | 21.53 | 21.53 | 21.53 | 86.12 | 86.12 |
| | (ii) Income tax relating to items that will not be reclassified to profit or (loss) | (1.95) | - | (0.66) | (1.95) | (0.66) |
| | B. (i) Items that will be re-classified to profit or (loss) | - | - | - | - | - |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - |
| | **Total Other Comprehensive Income** | **35.10** | **13.74** | **26.59** | **91.90** | **88.10** |
| | **Add:** Share of Other Comprehensive Income of joint ventures accounted for using equity method | 0.32 | - | - | 0.32 | - |
| | **Total Other Comprehensive Income (XI)** | **35.42** | **13.74** | **26.59** | **92.22** | **88.10** |
| XII | **Total Comprehensive Income for the period Comprising Profit/ (Loss) and Other comprehensive Income for the period (X+XI)** | **11.00** | **(81.30)** | **135.16** | **233.28** | **199.63** |
| XIII | **Total Profit or Loss attributable to** | | | | | |
| | (a) Profit or Loss, attributable to owners of the parent | **(7.88)** | **(95.04)** | **108.57** | **157.60** | **111.53** |
| | (b) Total profit or loss, attributable to non-controlling interests | **(16.54)** | - | - | **(16.54)** | - |
| XIV | **Total Comprehensive income for the period attributable to** | | | | | |
| | (a) Comprehensive Income for the period attributable to owners of the parent | **27.54** | **(81.30)** | **135.16** | **249.82** | **199.63** |
| | (b) Total Comprehensive Income for the period attributable to non-controlling interests | **(16.54)** | - | - | **(16.54)** | - |
| XV | **Paid-up Equity Share Capital (Face Value Rs.10/-)** | **1,398.53** | **1,398.53** | **1,395.89** | **1,398.53** | **1,395.89** |
| XVI | **Reserves (excluding Revaluation Reserve shown in balance sheet)** | - | - | - | **4,487.24** | **4,197.96** |
| XVII | **Earnings per equity share (of Rs.10 each):** | **Not Annualised** | **Not Annualised** | **Not Annualised** | **Annualised** | **Annualised** |
| | (1) Basic | (0.06)* | (0.68)* | 0.79* | 1.13 | 0.81 |
| | (2) Diluted | (0.06)* | (0.67)* | 0.78* | 1.11 | 0.80 |

SURENDER CHANDAK & ASSOCIATES NEW DELHI Chartered Accountants

CALCOM VISION LIMITED B-16, Site - C, Surajpur Noida

Notes:

1. The Consolidated Results have been prepared in accordance with Ind AS notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended.
2. The above Consolidated results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 29, 2026. The Statutory Auditors of the Company have conducted Statutory Audit of the financial results for the quarter and Year ended March 31st, 2026.
3. **The Consolidated Figures for the quarter ended March 31st, 2026 and March 31st, 2025 are the balance figures between the audited figures in respect to the full financial year and the published figures for the nine months ended on December 31st, 2025 and December 31st, 2024 respectively, which were subject to limited review.
4. The Consolidated Financial Results for the quarter and year ended March 31, 2026, include the impact of changes in the configuration of the Group's subsidiaries. Consequently, the figures for the current periods are not strictly comparable with the corresponding previous periods due to the following events:

   (a) Calcom Astra Private Limited was incorporated on January 17, 2025, as a subsidiary of the Company. In accordance with Section 2(41) of the Companies Act, 2013, the subsidiary has prepared its first set of financial statements for the extended period from its date of incorporation up to March 31, 2026. Accordingly, the Consolidated Financial Results for the year ended March 31, 2026, include the assets, liabilities, income, and expenses of Calcom Astra Private Limited on a line-by-line basis for the first time. Since the subsidiary was in its first extended financial period and no financial statements were prepared for the previous period ending March 31, 2025, the current year's consolidated figures are not strictly comparable with the previous year in respect of this subsidiary. Non-controlling interests in the net assets of Calcom Astra Private Limited have been identified and presented separately from the Parent's equity.

   (b) Calcom Kadappa Pvt. Ltd. - The Ministry of Corporate Affairs (MCA) vide its order dated December 2, 2025, approved the striking off of Calcom Kadappa Private Limited (a wholly-owned non-operational subsidiary). Accordingly, the entity ceased to be a subsidiary of the Company with effect from that date. The Consolidated Financial Results for the current year ended March 31, 2026, include the operational results of Calcom Kadappa Private Limited for the period from April 1, 2025, up to September 30, 2025 (the date up to which financial statements were available/consolidated prior to the strike-off order.
5. The Employees have exercised ESOPs 26472 Nos during the year under the Calcom Employees Stock Option Plan, 2018.
6. During the current financial year, the Company filed an incentive claim amounting to ₹180.00 Lakhs (Previous Year: ₹144.00 Lakhs) under the Production Linked Incentive (PLI) Scheme for White Goods. This incentive has been recognized under the head 'Other Income. Further, during the year, the Company received official approval for transition to the higher investment category of ₹25.00 Crores for FY 2025-26. The corresponding financial benefits from this transition are expected to be realized in the subsequent financial year, subject to the customary claim verification process.
7. *The amounts of exceptional items of Rs.183.67 Lacs for year ended as on 31st March, 2025, include the written off amount of unrecovered balance of Fraud amount as confirmed by forensic Auditor.
8. The Company is engaged only in one electronic segment & there is no other segment to report. Hence segment reporting under Ind AS 108 is not required.
9. Figures for the previous period have been re-grouped / re-arranged wherever necessary to make them comparable with current period.

**By order of the Board**
**for CALCOM VISION LIMITED**

CALCOM VISION LIMITED B-16 Site - C Surajpur Gr.Noida 201306

**S.K. MALIK**
**CHAIRMAN & MANAGING DIRECTOR**
**DIN NO. 00085715**

**Place : Greater Noida**
**Date : 29th May, 2026**

SURESH CHANDRA & ASSOCIATES NEW DELHI Chartered Accountants

Calcom Vision Limited
CIN:L92111DL1985PLC021095
Regd.Office : C-41, Defence Colony, New Delhi-110024
Website: www.calcomindia.com | Email:corp.compliance@calcomindia.com

## CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH, 2026

(INR In Lakhs)

| S.No. | Particulars | As at 31st March, 2026 Audited | As at 31st March, 2025 Audited |
|---|---|---|---|
| A | **ASSETS** | | |
| 1 | **Non-current assets** | | |
| | (a) Property, Plant and Equipment | 7,365.20 | 6,361.20 |
| | (b) Capital Work in Progress | 121.57 | 102.77 |
| | (c) Intangible assets under development | 10.56 | - |
| | (d) Right to Use | 1,606.09 | 1,636.27 |
| | (e) Goodwill | 414.49 | 414.49 |
| | (f) Other Intangible Assets | 4.18 | 2.95 |
| | (g) Financial Assets | | |
| | (i) Investment | 14.59 | 14.95 |
| | (ii) Other Financial Assets | 42.88 | 29.86 |
| | (h) Other Non-Current Assets | 6.19 | 16.86 |
| | | **9,585.75** | **8,579.35** |
| 2 | **Current assets** | | |
| | (a) Inventories | 7,349.57 | 4,253.33 |
| | (b) Financial Assets | | |
| | (i) Trade receivables | 2,848.43 | 4,645.78 |
| | (ii) Cash and cash equivalents | 12.00 | 33.27 |
| | (iii) Bank balances other than(ii) above | 863.60 | 831.35 |
| | (iv) Other Financial Assets | 82.57 | 40.04 |
| | (c) Current Tax Assets (Net) | 0.00 | 7.24 |
| | (d) Other Current Assets | 528.82 | 468.39 |
| | | **11,684.99** | **10,279.40** |
| | **Total Assets** | **21,270.74** | **18,858.75** |
| B | **EQUITY AND LIABILITIES** | | |
| 1 | **EQUITY** | | |
| | (a) Equity Share capital | 1,398.53 | 1,395.89 |
| | (b) Other Equity | 7,087.80 | 6,886.11 |
| | | **8,486.33** | **8,282.00** |
| 2 | **NON-CONTROLLING INTEREST** | **(16.24)** | - |
| | **LIABILITIES** | | |
| 3 | **Non-current liabilities** | | |
| | (a) Financial Liabilities | | |
| | (i) Long Term Borrowings | 2,040.92 | 2,212.52 |
| | (ii) Lease Liabilities | 0.04 | 0.04 |
| | (b) Provisions | 143.81 | 121.99 |
| | (c) Deferred Tax Liabilities | 200.18 | 154.14 |
| | | **2,384.95** | **2,488.69** |
| 4 | **Current liabilities** | | |
| | (a) Financial Liabilities | | |
| | (i) Short Term Borrowings | 4,348.53 | 4,034.33 |
| | (ii) Lease Liabilities | | 0 |
| | (iii) Trade payables | | |
| | (a) Total outstanding dues of micro enterprises and small enterprises | 101.56 | 227.80 |
| | (b) Total outstanding dues of Creditors other than micro enterprises and small enterprises | 5,406.96 | 3,342.89 |
| | (iv) Other Financial Liabilities | 304.53 | 239.32 |
| | (b) Provisions | 33.76 | 17.29 |
| | (c) Other current liabilities | 220.36 | 226.42 |
| | | **10,415.70** | **8,088.06** |
| | **TOTAL EQUITY AND LIABILITIES** | **21,270.74** | **18,858.75** |

SURESH CHANDRA & ASSOCIATES NEW DELHI Chartered Accountants

By order of the Board
for CALCOM VISION LIMITED

CALCOM VISION LIMITED B-16 Site - C Surajpur Gr.Noida 201306

S.K. MALIK
CHAIRMAN & MANAGING DIRECTOR
DIN NO. 00085715

Place : Greater Noida
Date : 29th May, 2026

**CALCOM VISION LIMITED**
**CIN : L92111DL1985PLC021095**
**Regd.Office : C-41, Defence Colony, New Delhi-110024**
**Website: www.calcomindia.com | Email:corp.compliance@calcomindia.com | Contact No.: 0120-2569761**

**CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026**

(INR In Lakhs)

| Particulars | Year Ended 31st March, 2026 | Year Ended 31st March, 2025 |
|---|---|---|
| | Audited | Audited |
| **A. CASH FLOW FROM OPERATING ACTIVITIES** | | |
| **Net Profit Before Tax** | **274.06** | **203.07** |
| **Adjustments for -** | | |
| Depreciation/Amortization | 557.95 | 395.77 |
| Interest & Financial Charges | 696.81 | 580.54 |
| Employee benefits Expenses (ESOP) | 20.77 | 25.57 |
| Profit & Loss on Sales of Property, Plant and Equipments | (7.22) | (0.96) |
| Provision for Expected Credit Loss | 7.21 | - |
| Interest on FDRs with Bank | (56.96) | (44.38) |
| **Operating profit before Working Capital Changes** | **1,492.62** | **1,159.61** |
| **Adjustments for -** | | |
| (Increase)/Decrease in Inventories | (3,096.24) | (897.86) |
| (Increase)/Decrease in Trade Receivables | 1,790.13 | (411.59) |
| (Increase)/Decrease in Other Financial Assets Current | (43.95) | 25.04 |
| (Increase)/Decrease in Other Current Assets | (52.93) | (86.37) |
| Increase/(Decrease) in Trade Payables | 1,937.84 | 1,301.61 |
| Increase/(Decrease) in Lease Liabilities | - | 0.00 |
| Increase/(Decrease) in Other Financial Liabilities | 69.18 | 61.76 |
| Increase/(Decrease) in Other Current Liabilities | (9.41) | (79.24) |
| Increase/(Decrease) in Provisions | 31.47 | 19.47 |
| **Cash Generated from / (used in) Operations** | **2,118.71** | **1,092.43** |
| Less: Direct Taxes Paid | (25.90) | (22.57) |
| **NET CASH FLOW (USED IN)/FROM OPERATING ACTIVITIES** | **2,092.81** | **1,069.86** |
| | | |
| **B. CASH FLOW FROM INVESTING ACTIVITIES** | | |
| Purchase of Property, Plant and Equipments/ Capital Work-in-Progress | (1,535.19) | (2,296.17) |
| Purchase of Other Intangible Assets | (12.56) | (3.50) |
| Sales of Property, Plant and Equipments | 9.48 | 1.00 |
| Investment in FDRs with Bank | (45.27) | (310.16) |
| Interest on FDRs with Bank | 58.39 | 41.76 |
| Investments | (49.00) | (20.70) |
| Payment for Capital Advance | (6.19) | (16.86) |
| **NET CASH FLOW (USED IN)/FROM INVESTING ACTIVITIES** | **(1,580.34)** | **(2,604.63)** |
| | | |
| **C. CASH FLOW FROM FINANCING ACTIVITIES** | | |
| Raising / (Repayment) of Borrowings | 142.59 | 1,525.83 |
| Interest & Financial Charges paid | (696.18) | (570.09) |
| Increase/(Decrease) in Lease Liabilities | 0.00 | 0.00 |
| Application Money received for Issue of Shares under ESOP Scheme | 19.85 | 67.89 |
| Application Money received for share warrants | - | 468.75 |
| **NET CASH FLOW (USED IN)/FROM FINANCING ACTIVITIES** | **(533.74)** | **1,492.38** |
| | | |
| **NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS** | **(21.27)** | **(42.39)** |
| OPENING BALANCE OF CASH AND CASH EQUIVALENTS | 33.27 | 75.66 |
| **CLOSING BALANCE OF CASH AND CASH EQUIVALENTS** | **12.00** | **33.27** |

**By order of the Board**
**for CALCOM VISION LIMITED**

CALCOM VISION LIMITED B-16 Site - C Surajpur Gr.Noida 201306

**S.K. MALIK**
**CHAIRMAN & MANAGING DIRECTOR**
**DIN NO. 00085715**

RAKESH CHANDRA & ASSOCIATES NEW DELHI Chartered Accountants

**Place : Greater Noida**
**Date : 29th May, 2026**

**Calcom Vision Limited**
CIN :- L92111DL1985PLC021095

Calcom
ISO - 9001 - 2015
ISO - 14001 - 2015
SA - 8000 - 2014

Corp. Office & Factory : B-16, Site-C, Surajpur, Industrial Area, Greater Noida, Gautam Budh Nagar U.P.-201 306
Ph. : 91-0120-2569761 - 4 Fax : 91-0120-2569769,E-mail : corp.compliance@calcomindia.com
Website : www.calcomindia.com

To,
The Board of Directors
Calcom Vision Limited
C-41, Defence Colony, New Delhi-110024

**Subject: Certificate as required by Regulation 17(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

We, the Undersigned, in our respective capacities as Chief Executive Officer and Chief Financial Officer of the company to the best of our knowledge and belief certify that:

A. We have reviewed the financial statements and the cash flow statement for the Quarter and Year ended March, 2026 and that to the best of our knowledge and belief:
(1) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
(2) these statements together present a true and fair view of the listed entity's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are, to the best of our knowledge and belief, no transactions entered into by the listed entity during the year which are fraudulent, illegal or violative of the listed entity's code of conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the listed entity pertaining to financial reporting and we have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

D. We have indicated to the auditors and the Audit committee:
(1) significant changes in internal control over financial reporting during the year;
(2) significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
(3)instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the listed entity's internal control system over financial reporting.

**For Calcom Vision Limited**

CALCOM VISION LIMITED B-16 Site - C Surajpur Gr.Noida 201306

**Debasish Mukherjee**
**Chief Executive Officer**

**Place: Greater Noida**
**Date: 29.05.2026**

**For Calcom Vision Limited**

CALCOM VISION LIMITED B-16 Site - C Surajpur Gr.Noida 201306

**Pramod**
**Chief Financial Officer**

**Place: Greater Noida**
**Date: 29.05.2026**

**Calcom Vision Limited**
CIN :- L92111DL1985PLC021095

Calcom
ISO - 9001 - 2015
ISO - 14001 - 2015
SA - 8000 - 2014

Corp. Office & Factory : B-16, Site-C, Surajpur, Industrial Area, Greater Noida, Gautam Budh Nagar U.P.-201 306
Ph. : 91-0120-2569761 - 4 Fax : 91-0120-2569769,E-mail : corp.compliance@calcomindia.com
Website : www.calcomindia.com

To,
The Board of Directors
Calcom Vision Limited
C-41, Defence Colony, New Delhi-110024

**Subject: Certificate as required by Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

We, the Undersigned, in my respective capacities as Chief Executive Officer and Chief Financial Officer of the company to the best of our knowledge and belief certify that the Financial Results for Annual and Quarter ended 31st March, 2026 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

**For Calcom Vision Limited**

CALCOM VISION LIMITED B-16 Site - C Surajpur Gr.Noida 201306

**Debasish Mukherjee**
**Chief Executive Officer**

**Place: Greater Noida**
**Date: 29.05.2026**

**For Calcom Vision Limited**

CALCOM VISION LIMITED B-16 Site - C Surajpur Gr.Noida 201306

**Pramod**
**Chief Financial Officer**

**Place: Greater Noida**
**Date: 29.05.2026**