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 **November 14, 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: Unaudited Financial Results for Quarter and Half Year ended September 30th, 2026

Pursuant to Regulation 33 of Listing Regulations, we are hereby enclosing the Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2026, along with Independent Auditor's Limited Review Report thereon.

The said Financial Results were duly reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today i.e. November 14, 2026.

Kindly take the above information on record and acknowledge on the same.

Thanking you,

Yours Truly
For Calcom Vision Limited

Aditi Ghosh
Digitally signed by Aditi Ghosh
Date: 2026.11.14 17:04:59 +05'30'

Aditi Ghosh
Company Secretary & Compliance Officer
M. No- A51074

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 Review Report on the Quarterly and year to date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
Calcom Vision Limited

1. We have reviewed the accompanying statement of unaudited Standalone financial results of Calcom Vision Limited (the "Company") for the quarter and half year ended September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. **Emphasis of Matter**

   We draw attention to Note 4 to the accompanying unaudited financial results regarding the Company's ₹238.74 lakhs exposure (₹100.00 lakhs equity and ₹138.74 lakhs loan) in its loss-making 50% Joint Venture as at September 30, 2026, against which no impairment or credit loss has been recognized based on the Company's management projections and confirmed order pipelines. Our conclusion is not modified in respect of this matter.

For Suresh Chandra & Associates
Chartered Accountants
FRN – 001359N

CA Madhur Gupta
(Partner)
M. No. 090205
UDIN – 26090205FFONYX6630

Place: New Delhi
Date: 14th November 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
UNAUDITED STANDALONE STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPT 2026

INR in Lakhs except per share data

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.26	30.06.26	30.09.25	30.09.26	30.09.25	31.03.26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From operations	7,230.21	6,033.32	5,186.45	13,263.53	9,694.06	22,024.65
II	Other Income	16.35	14.66	15.01	31.01	36.31	72.96
III	**Total Income (I+II)**	**7,246.56**	**6,047.98**	**5,201.46**	**13,294.54**	**9,730.37**	**22,097.61**
IV	**EXPENSES**						
(a)	Cost of materials consumed	4,980.90	5,349.79	3,958.80	10,330.69	7,644.16	17,860.62
(b)	Purchase of Stock-in-Trade	-	-	3.90	-	42.00	44.49
(c)	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	655.94	(698.76)	(142.16)	(42.82)	(468.35)	(745.45)
(d)	Employee benefits expense	733.73	763.44	569.31	1,497.17	1,108.33	2,421.40
(e)	Finance costs	174.12	171.32	173.40	345.44	342.65	696.64
(f)	Depreciation and amortization expenses	161.08	155.55	138.75	316.63	275.95	557.91
(g)	Other expenses	247.05	244.79	228.71	491.84	420.71	915.44
	Total expenses (IV)	**6,952.82**	**5,986.13**	**4,930.71**	**12,938.95**	**9,365.45**	**21,751.05**
V	Profit/(Loss) before exceptional items and tax (III-IV)	293.74	61.85	270.75	355.59	364.92	346.56
VI	Exceptional Items- (expenses)/income	-	-	-	-	-	-
VII	**Profit/ (Loss) before tax (V+VI)**	**293.74**	**61.85**	**270.75**	**355.59**	**364.92**	**346.56**
VIII	**Tax expense:**						
	(1) Current tax	73.93	15.57	68.14	89.50	91.84	44.95
	(2) Deferred tax	-	-	-	-	-	62.13
	(3) Tax Adjustment for Earlier Period	-	-	(6.66)	-	(6.12)	(6.03)
IX	**Profit/(Loss) after tax (VII-VIII)**	**219.81**	**46.28**	**209.27**	**266.09**	**279.20**	**245.51**
X	**Other Comprehensive Income**						
	A. (i) Items that will not be re-classified to profit or (loss):- -Remeasurement of defined benefit Plan	(5.33)	(10.00)	-	(15.33)	-	7.73
	-Reversal of Revaluation Surplus on Land & Building	21.53	21.53	21.53	43.06	43.06	86.12
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)	-	-	-	-	-	(1.95)
	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)	**16.20**	**11.53**	**21.53**	**27.73**	**43.06**	**91.90**
XI	**Total Comprehensive Income for the period Comprising Profit/ (Loss) and Other comprehensive Income for the period (IX+X)**	**236.01**	**57.81**	**230.80**	**293.82**	**322.26**	**337.41**
XII	**Paid-up Equity Share Capital (Face Value Rs.10/-)**	**1,398.53**	**1,398.53**	**1,398.53**	**1,398.53**	**1,398.53**	**1,398.53**
XIII	**Reserves (excluding Revaluation Reserve shown in balance sheet)**	-	-	-	-	-	**4,610.58**
XIV	**Earnings per equity share (of Rs.10 each) (*not annualised):**						
	(1) Basic	1.57*	0.33*	1.50*	1.90*	2.00*	1.76
	(2) Diluted	1.55*	0.33*	1.48*	1.87*	1.97*	1.73

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

SUPESH CHANDRA & ASSOCIATES CHARTERED ACCOUNTANTS NEW DELHI

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 are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2026. The Statutory Auditors of the Company have conducted a "Limited Review" of the financial results for the quarter and Half Year ended Sept 30th, 2026.

3. During the quarter and half-year ended September 30th, 2026, the Company recognized Rs. 6.00 Crores (Quarter ended June 30th, 2026: Rs. Nil) as Production Linked Incentive (PLI) upon filing the claim application. Given its direct linkage to incremental sales volume and capital expenditure, management has presented this under "Other Operating Revenue" rather than the historical classification of "Other Income". In accordance with Ind AS 1, comparative figures of Rs. 1.80 Crores for the quarter and half year ended September 30th, 2025, and the year ended March 31st, 2026, have been reclassified accordingly. This presentation shift has no computational impact on historical Porfit before Tax, Profit after Tax, or Earning per share.

4. As at September 30, 2026, the Company holds an equity investment of Rs.100 Lakhs (carried at cost under Ind AS 27) and has extended short-term interest-bearing working capital support of Rs.138.74 lakhs to its 50% Joint Venture (JV) i.e Calcom Taehwa Techno Private Limited for executing confirmed orders.
   Although the JV has incurred accumulated losses, management expects an operational turnaround and full recovery of both exposures based on confirmed order pipelines and projected cash flows. Accordingly, no impairment under Ind AS 36 or Expected Credit Loss (ECL) under Ind AS 109 has been recognized as at September 30, 2026.

5. The Government of India previously notified provisions of the four Labour Codes consolidating existing labour laws. During the previous quarter ended June 30, 2026, the Company implemented the required changes in accordance with the notifications issued by the [UP State Government / Central Government]. The financial impact of this implementation has been recognized in the financial results for the quarter and half-year ended September 30, 2026.

6. Provision for Current Tax has been made on pro-rata basis. Provision for deferred tax liability / assets would be made at the end of the year.

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 Noida

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

Place : Greater Noida
Date : 14th November, 2026

SUBHASH 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

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

INR in Lakhs

S.No.	Particulars	As at 30th Sept, 2026 Unaudited	As at 31st March, 2026 Audited
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipment	7,120.11	7,365.05
	(b) Capital Work in Progress	550.59	121.57
	(c) Intangible assets under development	13.91	10.56
	(d) Right to Use	1,590.99	1,606.09
	(e) Goodwill	414.49	414.49
	(f) Other Intangible Assets	2.70	3.62
	(g) Financial Assets		
	(i) Investment	100.70	100.70
	(ii) Other Financial Assets	62.06	42.88
	(h) Other Non-Current Assets	5.09	6.19
		9,860.64	**9,671.15**
2	**Current assets**		
	(a) Inventories	7,971.66	7,333.55
	(b) Financial Assets		
	(i) Trade receivables	1,718.75	2,848.05
	(ii) Cash and cash equivalents	14.07	10.60
	(iii) Bank balances other than(ii) above	915.88	863.60
	(iv) Loans (Current)	138.74	-
	(v) Other Financial Assets	715.39	82.53
	(c) Current Tax Assets (Net)	26.80	-
	(d) Other Current Assets	482.99	595.91
		11,984.28	**11,734.24**
	Total Assets	**21,844.92**	**21,405.39**
B	**EQUITY AND LIABILITIES**		
	EQUITY		
	(a) Equity Share capital	1,398.53	1,398.53
	(b) Other Equity	7,473.00	7,212.60
		8,871.53	**8,611.13**
	LIABILITIES		
1	**Non-current liabilities**		
	(a) Financial Liabilities		
	(i) Long Term Borrowings	1,654.21	2,040.92
	(ii) Lease Liabilities	0.04	0.04
	(b) Provisions	172.44	143.81
	(c) Deferred Tax Liabilities	218.72	218.72
		2,045.41	**2,403.49**
2	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Short Term Borrowings	3,924.24	4,348.53
	(ii) Lease Liabilities	0.00	0.00
	(iii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	119.80	101.56
	(b) Total outstanding dues of Creditors other than micro enterprises and small enterprises	5,398.64	5,406.83
	(iv) Other Financial Liabilities	284.24	296.84
	(b) Provisions	122.27	33.76
	(c) Other current liabilities	1,078.79	203.25
		10,927.98	**10,390.77**
	Total Equity and Liabilities	**21,844.92**	**21,405.39**

By order of the Board
for CALCOM VISION LIMITED

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

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

SUBESH CHANDRA & CO. CHARTERED ACCOUNTANTS NEW DELHI

Place : Greater Noida
Date : 14th November, 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

UNAUDITED STANDALONE STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

INR in Lakhs

Particulars	Half Year Ended 30th Sept, 2026 Unaudited	Half year Ended 30th Sept, 2025 Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax and Extra-ordinary items	**355.59**	**364.92**
Adjustments for -		
Depreciation/Amortization	316.63	275.95
Interest & Financial Charges	345.44	342.65
Employee benefits Expenses (ESOP)	9.61	5.62
Interest on FDRs with Bank	(29.49)	(56.96)
Profit or (Loss) on Sale of Fixed Asssets	-	(7.22)
Operating profit before Working Capital Changes	**997.78**	**924.96**
Adjustments for -		
(Increase)/Decrease in Inventories	(638.11)	(1,902.83)
(Increase)/Decrease in Trade Receivables	1,129.30	1,667.49
(Increase)/Decrease in Other Financial Assets Current	(630.43)	(197.39)
(Increase)/Decrease in Other Current Assets	120.41	80.44
Increase/(Decrease) in Trade Payables	10.05	630.68
Increase/(Decrease) in Lease Liabilities	0.00	0.00
Increase/(Decrease) in Other Financial Liabilities	(16.33)	76.57
Increase/(Decrease) in Other Current Liabilities	875.54	(73.01)
Increase/(Decrease) in Provisions	6.28	8.57
Cash Generated from / (used in) Operations	**1,854.49**	**1,215.48**
Less: Direct Taxes Paid	(26.80)	(7.99)
NET CASH FLOW (USED IN)/FROM OPERATING ACTIVITIES	**1,827.69**	**1,207.49**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipments/ Capital Work-in-Process	(478.51)	(802.61)
Purchase of Other Intangible Assets	(3.34)	(2.00)
Sales of Fixed Assets	-	9.48
Investment in FDRs with Bank	(71.46)	(4.70)
Interest on FDRs with Bank	27.08	57.51
Investments	-	(50.00)
Loans	(138.74)	-
Payment for Capital Advance	(5.09)	-
NET CASH FLOW (USED IN)/FROM INVESTING ACTIVITIES	**(670.06)**	**(792.32)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Raising / (Repayment) of Borrowings	(810.99)	(91.43)
Interest & Financial Charges paid	(343.17)	(343.69)
Application Money received for Issue of Shares under ESOP Scheme	-	19.85
NET CASH FLOW (USED IN)/FROM FINANCING ACTIVITIES	**(1,154.16)**	**(415.27)**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**3.47**	**(0.10)**
OPENING BALANCE OF CASH AND CASH EQUIVALENTS	10.60	32.92
CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	**14.07**	**32.82**

By order of the Board
for CALCOM VISION LIMITED

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

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

SURESH CHANDRA & ASSOCIATES NEW DELHI CHARTERED ACCOUNTANTS

Place : Greater Noida
Date : 14th November, 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 Review Report on Quarterly and year to date unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF
CALCOM VISION LIMITED

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Calcom Vision Limited ("the parent") which includes its subsidiary (the parent and its subsidiary together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of joint ventures for the quarter and half year ended September 30, 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Holding company and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities –

   a) M/s Calcom Vision Ltd. - Holding Company
   b) M/s Calcom Taehwa Techno Private Limited - Joint Venture
   c) M/s Calcom Astra Private Limited - Subsidiary Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. **Emphasis of Matter**

   We draw attention to Note 5 to the accompanying unaudited consolidated financial results regarding the Group's exposure in its loss-making 50% Joint Venture as at September 30, 2026, where the equity investment has been reduced to ₹Nil under Ind AS 28 (with ₹26.31 lakhs unabsorbed losses) and no credit loss has been recognized on the ₹138.74 lakhs short-term loan based on the Group's management projections and confirmed order pipelines.

   Our conclusion is not modified in respect of this matter.



7. **Other Matter**

We did not review the interim financial results of its subsidiary M/s Calcom Astra Private Limited included in the consolidated unaudited financial results, whose interim financial results reflects Total revenue of Rs. 35.35 Lakhs and Rs.48.37 Lakhs, total net loss after tax of Rs. 9.45 Lakhs and Rs. 18.08 lakhs and total comprehensive loss of Rs. 9.45 Lakhs and Rs. 18.08 lakhs for the quarter ended September 30, 2026 and half year ended September 30, 2026 respectively, as considered in the Statement.

The consolidated unaudited financial results also include the Group's share of net profit of Rs. 4.44 lakhs and total comprehensive income of Rs. 4.46 lakhs for the quarter ended September 30, 2026, and the Group's share of net loss of Rs. 14.64 lakhs and total comprehensive loss of Rs. 14.59 lakhs for the half year ended September 30, 2026, in respect of its Joint Venture, M/s Calcom Taehwa Techno Private Limited, based on their interim financial results. We did not review the interim financial results of the said joint venture. These amounts are as considered in the Statement after restricting the Group's share of losses to the carrying amount of its investment, as described in the disclosure below the Statement (the net profit for the quarter represents the reversal of excess loss provisionally recognised in the quarter ended June 30, 2026).

These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary and joint venture, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter in respect to our reliance on the work done by and reports of the other auditors.

For Suresh Chandra & Associates
Chartered Accountants
FRN – 001359N

SURESH CHANDRA & ASSOCIATES * CHARTERED ACCOUNTANTS * NEW DELHI

CA Madhur Gupta
(Partner)
M. No. 090205
UDIN – 26090205BWNYP07373

Place: New Delhi
Date: 14th November 2026

CALCOM VISION LIMITED

CIN : L92111DL1985PLC021095

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UNAUDITED CONSOLIDATED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2026

INR in Lakhs except per share data

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.26	30.06.26	30.09.25	30.09.26	30.09.25	31.03.26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue From operations	7,245.55	6,007.99	5,186.46	13,253.54	9,694.06	22,011.25
II	Other Income	16.35	14.66	15.91	31.01	37.22	73.97
III	**Total Income (I+II)**	**7,261.90**	**6,022.65**	**5,202.37**	**13,284.55**	**9,731.28**	**22,085.22**
IV	**EXPENSES**						
(a)	Cost of materials consumed	4,980.90	5,349.79	3,958.80	10,330.69	7,644.16	17,842.00
(b)	Purchase of Stock-in-Trade	2.25	0.37	3.90	2.62	42.00	65.00
(c)	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	664.77	(726.99)	(142.16)	(62.22)	(468.35)	(762.29)
(d)	Employee benefits expense	743.04	771.92	569.31	1,514.96	1,108.33	2,478.91
(e)	Finance costs	174.01	171.44	173.41	345.45	342.66	696.81
(f)	Depreciation and amortization expenses	161.14	155.58	138.75	316.72	275.95	557.95
(g)	Other expenses	250.83	255.26	227.55	506.09	419.74	932.78
	Total expenses (IV)	**6,976.94**	**5,977.37**	**4,929.56**	**12,954.31**	**9,364.49**	**21,811.16**
V	Profit/(Loss) before exceptional items and tax (III-IV)	284.96	45.28	272.81	330.24	366.79	274.06
VI	Exceptional Items- (expenses)/income*	-	-	-	-	-	-
VII	**Profit/ (Loss) before tax (V+VI)**	**284.96**	**45.28**	**272.81**	**330.24**	**366.79**	**274.06**
VIII	**Tax expense:**						
	(1) Current tax	73.93	15.57	68.14	89.50	91.84	44.95
	(2) Deferred tax	-	-	0.49	-	0.49	44.10
	(3) Tax Adjustment for Earlier Period	-	-	(6.66)	-	(6.12)	(6.03)
IX	**Profit/(Loss) after tax (VII-VIII)**	**211.03**	**29.71**	**210.84**	**240.74**	**280.58**	**191.04**
	Add: Share of profit /(loss) of joint ventures accounted for using equity method	4.44	(19.08)	(13.05)	(14.64)	(20.06)	(49.98)
X	**Total Profit / (Loss) for the Period**	**215.47**	**10.63**	**197.79**	**226.10**	**260.52**	**141.06**
XI	**Other Comprehensive Income**						
	A. (i) Items that will not be re-classified to profit or (loss):- -Remeasurement of defined benefit Plan	(5.33)	(10.00)	-	(15.33)	-	7.73
	-Reversal of Revaluation Surplus on Land & Building	21.53	21.53	21.53	43.06	43.06	86.12
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)	-	-	-	-	-	(1.95)
	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	**16.20**	**11.53**	**21.53**	**27.73**	**43.06**	**91.90**
	Add: Share of Other Comprehensive Income of joint ventures accounted for using equity method	0.02	0.02	-	0.04	-	0.32
	Total Other Comprehensive Income (XI)	**16.22**	**11.55**	**21.53**	**27.77**	**43.06**	**92.22**
XII	**Total Comprehensive Income for the period Comprising Profit/ (Loss) and Other comprehensive Income for the period (X+XI)**	**231.69**	**22.18**	**219.32**	**253.87**	**303.58**	**233.28**
XIII	**Total Profit or Loss attributable to**						
	(a) Profit or Loss, attributable to owners of the parent	218.31	13.22	197.79	231.53	260.52	157.60
	(b) Total profit or loss, attributable to non-controlling interests	(2.84)	(2.59)	-	(5.43)	-	(16.54)
XIV	**Total Comprehensive income for the period attributable to**						
	(a) Comprehensive Income for the period attributable to owners of the parent	234.53	24.78	219.32	259.31	303.58	249.82
	(b) Total Comprehensive Income for the period attributable to non-controlling interests	(2.84)	(2.59)	-	(5.43)	-	(16.54)
XV	**Paid-up Equity Share Capital (Face Value Rs.10/-)**	**1,398.53**	**1,398.53**	**1,398.53**	**1,398.53**	**1,398.53**	**1,398.53**
XVI	**Reserves (excluding Revaluation Reserve shown in balance sheet)**	-	-	-	-	-	4,487.24
XVII	**Earnings per equity share (of Rs.10 each) (*not annualised):**						
	(1) Basic	1.56*	0.09*	1.42*	1.66*	1.87*	1.13
	(2) Diluted	1.54*	0.09*	1.40*	1.63*	1.84*	1.11

SURESH CHANDRA & 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 14th November, 2026. The Statutory Auditors of the Company have conducted a "Limited Review" of the financial results for the quarter and Half Year ended Sept 30th, 2026.
3. (a) Calcom Astra Private Limited was incorporated on January 17, 2025, as a subsidiary of the Holding Company. In accordance with Section 2(41) of the Companies Act, 2013, the subsidiary prepared its first financial statements for the extended period from January 17, 2025, to March 31, 2026. Accordingly, the consolidated financial results for the quarter and half year ended Sept 30, 2026, include the financial results of Calcom Astra Private Limited. Since Calcom Astra Private Limited was in its initial extended financial period and did not prepare financial statements for the period ended Sept 30, 2025, the consolidated figures for the current quarter and half year ended Sept 30, 2026, are to that extent not comparable with the corresponding prior quarter and half year ended Sept 30, 2025

   (b) Calcom Kadappa Pvt. Ltd. – The Ministry of Corporate Affairs (MCA), vide its order dated December 2nd, 2025, approved the striking off of Calco Kadappa Private Limited, a wholly-owned non-operational subsidiary. Consequently, the subsidiary ceased to exist with effect from December 2nd, 2025. Therefore, the consolidated financial results for the current quarter and half year ended Sept 30, 2026, are not strictly comparable with those of the corresponding quarter and half year ended Sept 30th, 2025, which included the results of Calcom Kadappa Private Limited.
4. During the quarter and half-year ended September 30th, 2026, the Company recognized Rs. 6.00 Crores (Quarter ended June 30th, 2026: Rs. Nil) as Production Linked Incentive (PLI) upon filing the claim application. Given its direct linkage to incremental sales volume and capital expenditure, management has presented this under "Other Operating Revenue" rather than the historical classification of "Other Income". In accordance with Ind AS 1, comparative figures of Rs. 1.80 Crores for the quarter and half year ended September 30th, 2025, and the year ended March 31st, 2026, have been reclassified accordingly. This presentation shift has no computational impact on historical Porfit before Tax, Profit after Tax, or Earning per share.
5. During the half-year ended September 30th, 2026, the Group restricted its share of losses in its 50% Joint Venture (JV) to its equity investment carrying value of Rs. 100 Lakhs in accordance with Ind AS 28, leaving cumulative unabsorbed losses of Rs.26.31 lakhs unrecognized as the Group has no legal or constructive obligation to fund losses beyond its equity contribution. Accordingly, the total comprehesive loss of Rs.4.46 lakhs recognised in excess during the quarter ended June 30th, 2026, on a provisional basis, has been reversed in the current quarter.
   Further, short-term interest-bearing working capital support aggregating to Rs.138.74 lakhs extended to the JV for executing confirmed orders is accounted for as a financial asset under Ind AS 109 rather than as part of the net investment under Ind AS 28. Based on confirmed order pipelines and cash flow projections, management expects full recovery and considers no Expected Credit Loss (ECL) necessary as at September 30th, 2026.
6. The Government of India previously notified provisions of the four Labour Codes consolidating existing labour laws. During the previous quarter ended June 30, 2026, the Company implemented the required changes in accordance with the notifications issued by the [UP State Government / Central Government]. The financial impact of this implementation has been recognized in the financial results for the quarter and half-year ended September 30, 2026.
7. Provision for Current Tax has been made on pro-rata basis. Provision for deferred tax liability / assets would be made at the end of the year.
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 Noida

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

Place : Greater Noida
Date : 14th November, 2026

SUPREME 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

UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPT, 2026

(INR In Lakhs)

S.No.	Particulars	As at 30th Sept, 2026 Unaudited	As at 31st March, 2026 Audited
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipment	7,121.54	7,365.20
	(b) Capital Work in Progress	550.58	121.57
	(c) Intangible assets under development	13.91	10.56
	(d) Right to Use	1,590.99	1,606.09
	(e) Goodwill	414.49	414.49
	(f) Other Intangible Assets	3.23	4.18
	(g) Financial Assets		
	(i) Investment	-	14.59
	(ii) Other Financial Assets	62.06	42.88
	(h) Other Non-Current Assets	5.09	6.19
		9,761.89	**9,585.75**
2	**Current assets**		
	(a) Inventories	7,999.81	7,349.57
	(b) Financial Assets		
	(i) Trade receivables	1,671.43	2,848.43
	(ii) Cash and cash equivalents	14.62	12.00
	(iii) Bank balances other than(ii) above	915.89	863.60
	(iv) Loans (Current)	138.74	-
	(v) Other Financial Assets	716.52	82.57
	(c) Current Tax Assets (Net)	26.81	0.00
	(d) Other Current Assets	404.37	528.82
		11,888.19	**11,684.99**
	Total Assets	**21,650.08**	**21,270.74**
B	**EQUITY AND LIABILITIES**		
1	**EQUITY**		
	(a) Equity Share capital	1,398.53	1,398.53
	(b) Other Equity	7,313.66	7,087.80
		8,712.19	**8,486.33**
2	**NON-CONTROLLING INTEREST**	**(21.66)**	**(16.24)**
	LIABILITIES		
3	**Non-current liabilities**		
	(a) Financial Liabilities		
	(i) Long Term Borrowings	1,654.21	2,040.92
	(ii) Lease Liabilities	0.04	0.04
	(b) Provisions	172.44	143.81
	(c) Deferred Tax Liabilities	200.18	200.18
		2,026.87	**2,384.95**
4	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Short Term Borrowings	3,924.24	4,348.53
	(ii) Lease Liabilities	0.00	0.00
	(iii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	119.80	101.56
	(b) Total outstanding dues of Creditors other than micro enterprises and small enterprises	5,399.16	5,406.96
	(iv) Other Financial Liabilities	287.76	304.53
	(b) Provisions	122.27	33.76
	(c) Other current liabilities	1,079.45	220.36
		10,932.68	**10,415.70**
	TOTAL EQUITY AND LIABILITIES	**21,650.08**	**21,270.74**

By order of the Board
for CALCOM VISION LIMITED

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

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

Place : Greater Noida
Date : 14th November, 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

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPT, 2026

(INR In Lakhs)

Particulars	Half Year Ended 30th Sept, 2026	Half Year Ended 30th Sept, 2025
	Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	**330.24**	**366.79**
Adjustments for -		
Depreciation/Amortization	316.72	275.95
Interest & Financial Charges	345.45	342.66
Employee benefits Expenses (ESOP)	9.61	5.63
Interest on FDRs with Bank	(29.49)	(56.96)
Profit or (Loss) on Sale of Fixed Asssets	-	(7.22)
Operating profit before Working Capital Changes	**972.53**	**926.85**
Adjustments for -		
(Increase)/Decrease in Inventories	(650.24)	(1,902.83)
(Increase)/Decrease in Trade Receivables	1,177.00	1,666.25
(Increase)/Decrease in Other Financial Assets Current	(631.54)	(197.39)
(Increase)/Decrease in Other Current Assets	117.02	80.44
Increase/(Decrease) in Trade Payables	10.44	630.08
Increase/(Decrease) in Lease Liabilities	-	-
Increase/(Decrease) in Other Financial Liabilities	(20.50)	76.45
Increase/(Decrease) in Other Current Liabilities	859.09	(73.02)
Increase/(Decrease) in Provisions	6.28	8.56
Cash Generated from / (used in) Operations	**1,840.08**	**1,215.39**
Less: Direct Taxes Paid	(26.80)	(7.99)
NET CASH FLOW (USED IN)/FROM OPERATING ACTIVITIES	**1,813.28**	**1,207.40**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipments/ Capital Work-in-Progress	(479.85)	(802.61)
Purchase of Other Intangible Assets	(3.34)	(2.00)
Sales of Property, Plant and Equipments	-	9.48
Investment in FDRs with Bank	(71.46)	(4.70)
Interest on FDRs with Bank	27.08	57.51
Investments	-	(50.00)
Loans	(138.74)	-
Payment for Capital Advance	(5.09)	-
NET CASH FLOW (USED IN)/FROM INVESTING ACTIVITIES	**(671.40)**	**(792.32)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Raising / (Repayment) of Borrowings	(810.99)	(91.68)
Interest & Financial Charges paid	(328.27)	(343.70)
Application Money received for Issue of Shares under ESOP Scheme	-	19.85
NET CASH FLOW (USED IN)/FROM FINANCING ACTIVITIES	**(1,139.26)**	**(415.53)**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**2.62**	**(0.45)**
OPENING BALANCE OF CASH AND CASH EQUIVALENTS	12.00	33.27
CLOSING BALANCE OF CASH AND CASH EQUIVALENTS	**14.62**	**32.82**

By order of the Board
for CALCOM VISION LIMITED

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

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

Place : Greater Noida
Date : 14th November, 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

Date: November 14, 2026

Dear Madam/Sir,

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 Unaudited Financial Results (Standalone & Consolidated) for Quarter and Half Year ended 30th September, 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

Debasish Mukherjee
Chief Executive Officer

Place: Greater Noida
Date: 14.11.2026

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

For Calcom Vision Limited

Pramod
Chief Financial Officer

Place: Greater Noida
Date: 14.11.2026

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