

**DYNAVISION LIMITED**

Apex Plaza, 5th Floor  
No. 3, Nungambakkam High Road  
Chennai - 600 034. INDIA  
Phone : 044-2826 3651  
E-mail : dvl@dynavision.in

**4<sup>th</sup> February 2025**

**Department of Corporate Services**  
Bombay Stock Exchange Limited  
22<sup>nd</sup> Floor,  
PhirozeJeeJeeBhoy Towers  
Dalal Street  
Mumbai – 400 001

Dear Sir / Madam,

**Scrip Code : BSE: 517238**

**Sub: Corrigendum to un-audited Financial Results submitted on 7<sup>th</sup> November 2024**

In continuation to our earlier filing of Standalone and Consolidated unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September 2024 dated 7<sup>th</sup> November 2024, this is to inform you that due to inadvertent linking error there is rectification in Segment wise result (Primary Segment) of Statement of Standalone unaudited financial results for the quarter and half year ended 30<sup>th</sup> September 2024. The updated profit before tax for the quarter ended 30<sup>th</sup> September 2024 is 165.14 lakhs and for half year ended 30<sup>th</sup> September 2024 is Rs. 403.26 lakhs.

Therefore, corrected unaudited Standalone and Consolidated financial results along with Limited Review Reports thereof for the quarter and half year ended September 30, 2024 are attached herewith.

Please take the above information on record.

A copy of this intimation is also being made available on the website at [www.dynavision.in](http://www.dynavision.in).

Thanking you,

Yours faithfully,  
For **DYNAVISION LIMITED**

**Rubavathy C**  
**Company Secretary and Compliance Officer**  
**Membership No. A29166**

DYNAVISION LIMITED							
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024							
(All amounts are in Indian rupees in lakhs except for share data or unless otherwise stated)							
PARTICULARS	For the quarter ended			For the half year ended		For the year ended	
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from operations	316.56	220.44	220.28	537.00	431.70	3,768.79
II	Other Income	53.37	80.02	47.95	133.39	103.90	218.99
III	<b>Total Income (I+II)</b>	<b>369.93</b>	<b>300.46</b>	<b>268.23</b>	<b>670.39</b>	<b>535.60</b>	<b>3,987.78</b>
IV	Expenses						
	Project execution costs	94.21	-	-	94.21	-	2,841.24
	Employee benefits expense	51.11	23.88	18.17	74.99	36.16	85.82
	Finance Cost	11.49	11.58	10.46	23.07	20.92	41.83
	Depreciation and amortization expenses	3.76	3.78	3.69	7.54	7.31	14.28
	Other expenses	44.22	23.10	19.59	67.32	39.52	83.50
	<b>Total Expenses (IV)</b>	<b>204.79</b>	<b>62.34</b>	<b>51.91</b>	<b>267.13</b>	<b>103.91</b>	<b>3,066.67</b>
V	Profit / (Loss) before exceptional items and Tax (III-IV)	165.14	238.12	216.32	403.26	431.69	921.11
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V+VI)	165.14	238.12	216.32	403.26	431.69	921.11
VIII	Tax expenses:						
	a) Current tax	51.00	41.00	45.00	92.00	88.00	183.00
	c) Deferred tax	-	-	-	-	-	-
	<b>Total Tax expense for the period/ year</b>	<b>51.00</b>	<b>41.00</b>	<b>45.00</b>	<b>92.00</b>	<b>88.00</b>	<b>183.00</b>
IX	Profit / (Loss) for the period/ year from continuing operations (VII-VIII)	114.14	197.12	171.32	311.26	343.69	738.11
X	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the period/ year (IX+XII)	114.14	197.12	171.32	311.26	343.69	738.11
XIV	Other Comprehensive Income (OCI)						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	<b>Total Comprehensive Income for the year (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the period/ year</b>	<b>114.14</b>	<b>197.12</b>	<b>171.32</b>	<b>311.26</b>	<b>343.69</b>	<b>738.11</b>
XVI	Paid-up equity share capital (Face value of Rs. 10 each)	384.00	384.00	384.00	384.00	384.00	384.00
	Other Equity (other than revaluation reserves) (as at the end of the financial year)	-	-	-	-	-	1,541.48
XVII	Earnings (Rs.) per equity share (for continuing operation) (not annualised for quarters)						
	(1) Basic	2.97	5.13	4.46	8.11	8.95	19.22
	(2) Diluted	2.97	5.13	4.46	8.11	8.95	19.22
XVIII	Earnings (Rs.) per equity share (for discontinued operation) (not annualised for)						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-

On behalf of the Board of Directors  
of Dynavision Limited



Managing Director

Place Chennai  
Date : 7th November 2024

DYNAVISION LIMITED						
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024						
<i>(All amounts are in Indian rupees in lakhs except for share data or unless otherwise stated)</i>						
PARTICULARS	For the quarter ended			For the half year ended		For the year ended
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
XIX Earnings (Rs.) per equity share (for discontinued and continuing operations) (not annualised for quarters)						
(1) Basic	2.97	5.13	4.46	8.11	8.95	19.22
(2) Diluted	2.97	5.13	4.46	8.11	8.95	19.22

**Notes :**

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 07th Nov 2024. The statutory auditors have carried out a limited review for the half year ended September 30, 2024.
- These results have been prepared in accordance with the Ind AS prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- Figures of the earlier period, wherever necessary, have been regrouped/ restated to conform with those of the current
- The commercial operations of the implementation of the Solar power projects segment had commenced only in the third quarter of the previous year and hence the results for the current quarter/period might not be comparable to those of the previous year/ quarter/ period.

Segment wise revenue, results, assets and liabilities (Primary Segment)						
Particulars	For the quarter ended			For the half year ended		For the year ended
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Segment revenue</b>						
(a) Renting of investment property	220.46	220.44	220.28	440.90	431.70	870.72
(b) Implementation of solar power projects	96.10	-	-	96.10	-	2,898.07
<b>Total</b>	<b>316.56</b>	<b>220.44</b>	<b>220.28</b>	<b>537.00</b>	<b>431.70</b>	<b>3,768.79</b>
<b>2. Segment results</b>						
(a) Renting of investment property	207.23	203.80	207.75	411.03	404.87	816.74
(b) Implementation of solar power projects	1.89	-	-	1.89	-	56.83
(c) Unallocable	(43.98)	34.32	8.57	(9.66)	26.82	47.54
<b>Profit before tax</b>	<b>165.14</b>	<b>238.12</b>	<b>216.32</b>	<b>403.26</b>	<b>431.69</b>	<b>921.11</b>
<b>3. Segment assets</b>						
(a) Renting of investment property	812.75	815.61	618.66	812.75	618.66	617.85
(b) Implementation of solar power projects	-	143.09	2,765.08	-	2,765.08	91.87
(c) Unallocable	3,850.60	3,555.80	3,757.43	3,850.60	3,757.43	3,673.93
<b>Total</b>	<b>4,663.35</b>	<b>4,514.50</b>	<b>7,141.17</b>	<b>4,663.35</b>	<b>7,141.17</b>	<b>4,383.65</b>
<b>4. Segment liabilities</b>						
(a) Renting of investment property	1,990.06	1,993.89	2,003.56	1,990.06	2,003.56	1,998.11
(b) Implementation of solar power projects	-	-	3,194.49	-	3,194.49	50.00
(c) Unallocable	436.55	398.01	412.06	436.55	412.06	410.06
<b>Total</b>	<b>2,426.61</b>	<b>2,391.90</b>	<b>5,610.11</b>	<b>2,426.61</b>	<b>5,610.11</b>	<b>2,458.17</b>

Place Chennai  
Date : 7th November 2024

On behalf of the Board of Directors  
of Dynavision Limited

*Suhil*  
Managing Director

CHENNAI  
600034

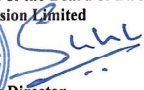
**DYNAVISION LIMITED**  
**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024**  
*(All amounts are in Indian rupees in lakhs except for share data or unless otherwise stated)*

6) Statement of assets and liabilities

Particulars	As at September 30, 2024	As at March 31, 2024
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	23.12	24.55
(b) Investment Property	612.32	617.42
(c) Intangible assets	0.01	0.01
(d) Financial Assets	-	-
(i) Non-current investments	1,117.15	1,117.15
(ii) Other Financial assets	690.38	355.17
(e) Other Non-Current Assets	200.00	16.45
<b>Total Non-Current Assets (1)</b>	<b>2,642.98</b>	<b>2,130.75</b>
<b>Current Assets</b>		
(b) Financial Assets	0.43	82.95
(i) Trade Receivables	189.82	164.79
(ii) Investments	147.93	57.20
(iii) Cash and Cash Equivalents	1,586.00	1,844.00
(iv) Bank balances other than (iii) above	95.56	94.61
(v) Other Financial Assets	0.63	9.35
(c) Other current assets	-	-
<b>Total Current Assets (2)</b>	<b>2,020.37</b>	<b>2,252.90</b>
<b>Total Assets [1+2]</b>	<b>4,663.35</b>	<b>4,383.65</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	384.00	384.00
(b) Other Equity	1,852.74	1,541.48
<b>Total Equity (1)</b>	<b>2,236.74</b>	<b>1,925.48</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Other Financial Liabilities	642.95	638.30
(b) Other Non-current Liabilities	1,417.34	1,447.48
(c) Provisions	13.91	31.93
<b>Total Non-Current Liabilities (2)</b>	<b>2,074.20</b>	<b>2,117.71</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Trade payables		
Dues to micro and small enterprises	-	50.00
Dues to creditors other than micro and small enterprises	2.31	0.77
(ii) Other Financial Liabilities	54.36	57.69
(b) Other Current Liabilities	77.76	83.35
(c) Provisions	45.54	4.23
(d) Current tax liabilities (net)	172.44	144.42
<b>Total Current Liabilities (3)</b>	<b>352.41</b>	<b>340.46</b>
<b>Total Liabilities [2+3]</b>	<b>2,426.61</b>	<b>2,458.17</b>
<b>Total Equity and Liabilities [1+2+3]</b>	<b>4,663.35</b>	<b>4,383.65</b>

Place Chennai  
Date : 7th November 2024

On behalf of the Board of Directors  
of Dynavision Limited

  
**CHENNAI**  
**600034**  
Managing Director  
\*

**DYNAVISION LIMITED**  
**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024**  
*(All amounts are in Indian rupees in lakhs except for share data or unless otherwise stated)*

7) Statement of cash flows

Particulars	For the period ended September 30, 2024	For the year ended March 31, 2024
<b>CASH FLOW FROM OPERATING</b>		
<b>ACTIVITIES :</b>		
Profit/(Loss) before Tax as per the Statement of profit and loss	403.26	921.11
Adjustments for :		
Depreciation and amortization expenses	7.54	14.28
Unrealized loss/(gain) on Mutual Funds	(25.03)	(38.70)
Interest expense	23.07	41.83
Interest Income	(86.68)	(154.72)
Financial Guarantee Income	(21.68)	(24.32)
Rental Income - Non-cash component	(30.14)	(59.64)
<b>Operating Profit before working capital changes</b>	<b>270.34</b>	<b>699.84</b>
<b>Changes in Working Capital:</b>		
(Increase)/Decrease in Trade Receivables	82.52	(82.95)
(Increase)/Decrease in Other current assets	8.72	612.96
(Increase)/Decrease in Other non-current assets	-	-
Increase/(Decrease) in Other Financial assets	-	-
Increase/(Decrease) in Trade payables	(48.46)	49.29
Increase/(Decrease) in Other Financial Liabilities- Current	-	1.06
Increase/(Decrease) in Other Current Liabilities	(5.59)	(696.51)
Increase/(Decrease) in Provisions	23.29	5.06
Increase/(Decrease) in Other Non-current financial liabilities	(0.00)	-
<b>Cash Generated from operating activities</b>	<b>330.82</b>	<b>588.75</b>
Direct taxes paid	(63.98)	(163.70)
<b>Net Cash generated from Operating Activities</b>	<b>266.84</b>	<b>425.05</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, plant and equipment and intangible assets (including movement in capital advances)	(184.56)	(34.78)
Investment in shares of subsidiary	-	-
Loan given to subsidiary	(165.00)	-
Interest received	85.73	101.21
(Increase)/ Decrease in Fixed Deposit	87.79	(510.00)
Capital advance	-	-
<b>Net Cash generated from Investing Activities</b>	<b>(176.04)</b>	<b>(443.57)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest on loan against FD	(0.07)	-
<b>Net Cash generated from Financing Activities</b>	<b>(0.07)</b>	<b>-</b>
<b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>90.73</b>	<b>(18.52)</b>
Cash and Cash Equivalents at the beginning of the year	57.20	75.72
Cash and Cash Equivalents at the end of the year	147.93	57.20
<b>Net increase in cash and cash equivalents</b>	<b>90.73</b>	<b>(18.52)</b>
<b>Components of cash and cash equivalents:</b>		
(a) Balance with banks - in current accounts	3.33	56.77
(b) Cash on hand	0.01	0.43
	<b>147.93</b>	<b>57.20</b>

Place Chennai  
Date : 7th November 2024

On behalf of the Board of Directors  
of Dynavision Limited  
  
Managing Director



# R.SUBRAMANIAN AND COMPANY LLP

CHARTERED ACCOUNTANTS

FRN : 0041375 / S200041



New No:6, Old No. 36, Krishnaswamy Avenue, Luz, Mylapore, Chennai - 600 004.

Phone : 24992261 / 24991347 / 42169257

Email : rs@rscompany.co.in Website : www.rscompany.co.in

**Independent Auditors' Review Report on the Standalone Unaudited Financial Results of Dynavision Limited for the period ended September 30, 2024 Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors  
Dynavision Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Dynavision Limited ("the Company") for the quarter and half year ended September 30, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations"), as amended.
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 policies and principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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.



Branches : BANGALORE DELHI MUMBAI HYDERABAD

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 applicable Indian Accounting Standards specified under the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **R.Subramanian and Company LLP**

*Chartered Accountants*

Firm Registration Number: 004137S/S200041

*R. Sudarshan*

R.Sudarshan

*Partner*

Membership No: 240727

UDIN: 24240727BKCMQM6999



Place: Chennai

Date: November 7, 2024

<b>DYNAVISION LIMITED</b>							
<b>STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024</b>							
<i>(All amounts are in Indian rupees in lakhs except for share data or unless otherwise stated)</i>							
	PARTICULARS	For the quarter ended			For the half year ended		For the year ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	330.45	326.61	220.28	657.06	431.70	1,033.92
II	Other Income	44.28	71.52	41.03	115.80	97.67	200.28
III	<b>Total Income (I+II)</b>	<b>374.73</b>	<b>398.13</b>	<b>261.31</b>	<b>772.86</b>	<b>529.37</b>	<b>1,234.20</b>
IV	<b>Expenses</b>						
	Employee benefits expense	52.70	25.47	19.75	78.17	39.21	92.01
	Finance Cost	69.00	70.22	10.46	139.22	20.92	137.88
	Depreciation and amortization expenses	55.28	53.76	3.81	109.04	7.54	66.55
	Other expenses	48.95	26.58	28.13	75.53	51.02	109.13
	<b>Total Expenses (IV)</b>	<b>224.93</b>	<b>176.03</b>	<b>62.15</b>	<b>401.96</b>	<b>118.69</b>	<b>405.57</b>
V	<b>Profit / (Loss) before exceptional items and Tax (III-IV)</b>	<b>148.80</b>	<b>222.10</b>	<b>199.16</b>	<b>370.90</b>	<b>410.68</b>	<b>828.63</b>
VI	<b>Exceptional Items</b>	-	-	-	-	-	-
VII	<b>Profit/ (Loss) before tax (V+VI)</b>	<b>148.80</b>	<b>222.10</b>	<b>199.16</b>	<b>370.90</b>	<b>410.68</b>	<b>828.63</b>
VIII	<b>Tax expenses:</b>						
	a) Current tax	51.00	41.00	45.00	92.00	88.00	183.00
	b) Deferred tax	-	-	-	-	-	-
	<b>Total Tax expense for the period/ year</b>	<b>51.00</b>	<b>41.00</b>	<b>45.00</b>	<b>92.00</b>	<b>88.00</b>	<b>183.00</b>
IX	<b>Profit / (Loss) for the period/ year from continuing operations (VII-VIII)</b>	<b>97.80</b>	<b>181.10</b>	<b>154.16</b>	<b>278.90</b>	<b>322.68</b>	<b>645.63</b>
X	<b>Profit/(Loss) from discontinued operations</b>	-	-	-	-	-	-
XI	<b>Tax expense of discontinued operations</b>	-	-	-	-	-	-
	<b>Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-	-
XII	<b>Profit/(loss) for the period/ year (IX+XII)</b>	<b>97.80</b>	<b>181.10</b>	<b>154.16</b>	<b>278.90</b>	<b>322.68</b>	<b>645.63</b>
XIII	<b>Other Comprehensive Income (OCI)</b>						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	<b>Total Comprehensive Income for the period/ year (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the period/ year Profit attributable to</b>	<b>97.80</b>	<b>181.10</b>	<b>154.16</b>	<b>278.90</b>	<b>322.68</b>	<b>645.63</b>
	Owners of the parent	99.21	183.82	157.83	283.03	327.02	652.02
	Non-controlling interest	(1.41)	(2.72)	(3.65)	(4.13)	(4.34)	(6.39)
	<b>Other comprehensive income attributable to</b>						
	Owners of the parent	-	-	-	-	-	-
	Non-controlling interest	-	-	-	-	-	-
	<b>Total comprehensive income attributable to</b>						
	Owners of the parent	99.21	183.82	157.83	283.03	327.02	652.02
	Non-controlling interest	(1.41)	(2.72)	(3.65)	(4.13)	(4.34)	(6.39)
XVI	Paid-up equity share capital (Face value of Rs. 10 each)	384.00	384.00	384.00	384.00	384.00	384.00
XVII	Other Equity (other than revaluation reserves) (as at the end of the financial year)						1,424.15
XVIII	<b>Earnings (Rs.) per equity share (for continuing operation) (not annualised for quarters)</b>						
	(1) Basic	2.58	4.79	4.11	7.37	8.52	16.98
	(2) Diluted	2.58	4.79	4.11	7.37	8.52	16.98
XIX	<b>Earnings (Rs.) per equity share (for discontinued operation) (not annualised for quarters)</b>						
	(1) Basic	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-


Place : Chennai  
Date : 7th November 2024

On behalf of the Board of Directors  
of Dynavision Limited

**CHENNAI**  
600034

Managing Director



DYNAVISION LIMITED						
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024						
(All amounts are in Indian rupees in lakhs except for share data or unless otherwise stated)						
PARTICULARS	For the quarter ended			For the half year ended		For the year ended
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
XX Earnings (Rs.) per equity share (for discontinued and continuing operations) (not annualised for quarters)						
(1) Basic	2.58	4.79	4.11	7.37	8.52	16.98
(2) Diluted	2.58	4.79	4.11	7.37	8.52	16.98
<b>Notes :</b>						
1) The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on "07th Nov 2024". The statutory auditors have carried out a limited review for the quarter/half year ended September 30, 2024."						
2) These results have been prepared in accordance with the Ind AS prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015						
3) Figures of the earlier period, wherever necessary, have been regrouped/ restated to conform with those of the current period.						
4) The commercial operations of the Solar power generation segment had commenced only in the third quarter of the previous year and hence the results for the current quarter might not be comparable to those of the previous year/ quarter.						
<b>Segment wise revenue, results, assets and liabilities (Primary Segment)</b>						
Particulars	For the quarter ended			For the half year ended		For the year ended
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1. Segment revenue</b>						
(a) Renting of investment property	220.46	220.44	220.28	440.90	431.70	870.72
(b) Solar power generation	109.99	106.17	-	216.16	-	163.20
<b>Total</b>	<b>330.45</b>	<b>326.61</b>	<b>220.28</b>	<b>657.06</b>	<b>431.70</b>	<b>1,033.92</b>
<b>2. Segment results</b>						
(a) Renting of investment property	207.23	203.80	207.75	411.03	404.87	816.74
(b) Solar power generation	(3.07)	-5.16	(13.89)	(8.23)	(17.74)	(11.33)
(c) Unallocable	(55.36)	23.46	5.30	(31.90)	23.55	23.22
<b>Profit before tax</b>	<b>148.80</b>	<b>222.10</b>	<b>199.16</b>	<b>370.90</b>	<b>410.68</b>	<b>828.63</b>
<b>3. Segment assets</b>						
(a) Renting of investment property	812.75	815.61	618.66	812.75	618.66	617.85
(b) Solar power generation	3,594.46	3,630.63	3,203.17	3,594.46	3,203.17	3,639.23
(c) Unallocable	2,566.63	2,438.65	2,645.11	2,566.63	2,645.11	2,557.18
<b>Total</b>	<b>6,973.84</b>	<b>6,884.89</b>	<b>6,466.94</b>	<b>6,973.84</b>	<b>6,466.94</b>	<b>6,814.26</b>
<b>4. Segment liabilities</b>						
(a) Renting of investment property	1,990.06	1,993.89	2,003.56	1,990.06	2,003.56	1,998.11
(b) Solar power generation	2,337.72	2,392.13	2,481.57	2,337.72	2,481.57	2,497.16
(c) Unallocable	250.40	201.01	188.01	250.40	188.01	202.23
<b>Total</b>	<b>4,578.18</b>	<b>4,587.03</b>	<b>4,673.13</b>	<b>4,578.18</b>	<b>4,673.13</b>	<b>4,697.50</b>
<div style="display: flex; justify-content: space-between; align-items: center;"> <div> <p>Place : Chennai</p> <p>Date : 7th November 2024</p> </div> <div style="text-align: center;"> <p>On behalf of the Board of Directors of Dynavision Limited</p>  <p>Managing Director</p> </div> </div>						



**DYNAVISION LIMITED**  
**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024**  
*(All amounts are in Indian rupees in lakhs except for share data or unless otherwise stated)*

6) Statement of assets and liabilities

Particulars	As at September 30, 2024	As at March 31, 2024
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	3,339.61	3,335.85
(b) Capital work-in-progress	-	-
(c) Investment Property	612.32	617.42
(d) Other Intangible assets	0.09	0.12
(e) Financial Assets	-	-
(i) Non-current investments	-	-
(ii) Other Financial assets	711.58	542.48
(f) Other Non-Current Assets	200.00	16.45
<b>Total Non-Current Assets (1)</b>	<b>4,863.60</b>	<b>4,512.32</b>
<b>Current Assets</b>		
(a) Financial Assets	-	-
(i) Trade Receivables	0.43	0.43
(ii) Investments	189.82	164.79
(iii) Cash and Cash Equivalents	148.05	134.47
(iv) Bank balances other than (iii) above	1,637.00	1,844.00
(v) Others	-	-
(b) Current tax assets (Net)	-	-
(v) Other Financial Assets	129.62	140.78
(b) Current Tax Assets	3.78	3.27
(c) Other Current Assets	1.54	14.20
<b>Total Current Assets (2)</b>	<b>2,110.24</b>	<b>2,301.94</b>
<b>Total Assets [1+2]</b>	<b>6,973.84</b>	<b>6,814.26</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	384.00	384.00
(b) Other Equity	1,707.18	1,424.15
Equity attributable to the owners of Dynavision Limited	<b>2,091.18</b>	<b>1,808.15</b>
Non-controlling interest	304.48	308.61
<b>Total Equity (1)</b>	<b>2,395.66</b>	<b>2,116.76</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	2,104.68	2,425.72
(ii) Other Financial Liabilities	496.82	473.82
(b) Other Non-current Liabilities	1,417.34	1,447.48
(c) Provisions	13.91	31.93
<b>Total Non-Current Liabilities (2)</b>	<b>4,032.75</b>	<b>4,378.95</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	214.03	-
(ii) Trade payables	-	-
Dues to micro and small enterprises	-	50.00
Dues to creditors other than micro and small enterprises	2.35	0.77
(iii) Other Financial Liabilities	32.93	14.34
(b) Other Current Liabilities	78.14	104.79
(c) Provisions	45.54	4.23
(d) Current tax liabilities (net)	172.44	144.42
<b>Total Current Liabilities (3)</b>	<b>545.43</b>	<b>318.55</b>
<b>Total Liabilities [2+3]</b>	<b>4,578.18</b>	<b>4,697.50</b>
<b>Total Equity and Liabilities [1+2+3]</b>	<b>6,973.84</b>	<b>6,814.26</b>

Place : Chennai  
Date : 7th November 2024

On behalf of the Board of Directors  
of Dynavision Limited  
  
Managing Director  


DYNAVISION LIMITED		
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024		
<i>(All amounts are in Indian rupees in lakhs except for share data or unless otherwise stated)</i>		
7) Statement of cash flows		
Particulars	For the period ended September 30, 2024	For the year ended March 31, 2024
<b>CASH FLOW FROM OPERATING ACTIVITIES :</b>		
Profit/(Loss) before Tax as per the Statement of profit and loss	370.90	828.63
<b>Adjustments for :</b>		
Depreciation and amortization expenses	109.04	66.55
Unrealized loss/(gain) on Mutual Funds	(25.03)	(38.70)
Interest expense	139.22	137.88
Loss on sale of property, plant and equipment	0.59	-
Interest Income	(90.77)	(160.33)
Rental Income - Non-cash component	(30.14)	(59.64)
Operating Profit before working capital changes	473.81	774.39
<b>Adjustments for :</b>		
Increase/(Decrease) in Trade payables	(48.42)	49.29
Increase/(Decrease) in Other Financial Liabilities- Current	18.59	1.06
Increase/(Decrease) in Other Current Liabilities	(26.65)	(40.35)
Increase/(Decrease) in Provisions	23.29	5.06
Increase/(Decrease) in Other Non-current financial liabilities	-	-
Increase/(Decrease) in Other Non-current Financial assets	-	(60.00)
Increase/(Decrease) in Other Current Financial assets	12.84	(45.77)
(Increase)/Decrease in Other Current Assets	12.66	611.38
(Increase)/Decrease in Trade Receivables	-	(0.43)
(Increase)/Decrease in Other Non-Current Assets	-	(3.27)
Cash Generated from operating activities	466.12	1,291.36
Direct taxes paid	(64.49)	(166.97)
<b>Net Cash generated from Operating Activities</b>	<b>401.63</b>	<b>1,124.39</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Investment property (Net-off of capital advance already paid)	-	-
Purchase of Property, plant and equipment and intangible assets, including capital advance but excluding interest	(292.39)	(3,233.89)
Sale of fixed assets	0.58	-
(Increase)/Decrease in fixed deposit	37.90	(633.74)
Interest received	89.09	103.45
Investment in Mutual Funds	-	-
<b>Net Cash generated from Investing Activities</b>	<b>(164.82)</b>	<b>(3,764.18)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase/(Decrease) in Borrowings	(107.01)	2,425.72
Interest paid	(116.22)	(96.05)
Contribution received from minority interest	-	315.00
Calls-in-arrear received	-	-
Loan against FD	-	-
<b>Net Cash generated from Financing Activities</b>	<b>(223.23)</b>	<b>2,644.67</b>
<b>Net Increase In Cash and Cash Equivalents (A+B+C)</b>	<b>13.58</b>	<b>4.88</b>
Cash and Cash Equivalents at the beginning of the year	134.47	129.59
Cash and Cash Equivalents at the end of the period	148.05	134.47
Net increase in cash and cash equivalents	13.58	4.88
<b>Components of cash and cash equivalents:</b>		
(a) Balance with banks - in current accounts	3.36	134.01
(b) Cash on hand	0.10	0.46
(c) Deposits from sweep account	144.59	-
	<b>148.05</b>	<b>134.47</b>

Place : Chennai  
Date : 7th November 2024

On behalf of the Board of Directors  
of Dynavision Limited  
**CHENNAI**  
600034  
Managing Director

# R. SUBRAMANIAN AND COMPANY LLP

CHARTERED ACCOUNTANTS

FRN : 0041375 / S200041



New No:6, Old No. 36, Krishnaswamy Avenue, Luz, Mylapore, Chennai - 600 004.

Phone : 24992261 / 24991347 / 42169257

Email : rs@rscompany.co.in Website : www.rscompany.co.in

**Independent Auditors' Review Report on the Consolidated Unaudited Financial Results of Dynavision Limited for the period ended September 30, 2024 Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors  
Dynavision Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Dynavision Limited ("the Company" or "Parent") and its subsidiary (the Parent and its subsidiary together referred to as the "Group") for the quarter and half year ended September 30, 2024 ("the Statement") attached herewith, being submitted by the Parent pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations"), as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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 policies and principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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.



Branches : BANGALORE DELHI MUMBAI HYDERABAD

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

Name of the Entity	Relationship
Dynavision Limited	Parent Company
Dynavision Green Solutions Limited	Subsidiary Company

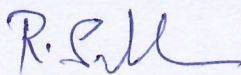
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the Other Auditor referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards specified under the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of the Subsidiary Company included in the Statement, whose interim financial results (before consolidation adjustments) reflects revenues of Rs. 109.99 lakhs and Rs. 216.16 lakhs, net loss after tax of Rs. 6.09 lakhs and Rs. 18.27 lakhs and total comprehensive loss of Rs. 6.09 lakhs and Rs. 18.27 lakhs respectively for the quarter and half year ended September 30, 2024 as considered in these consolidated unaudited financial results. These interim financial results have been reviewed by the Other Auditor whose report has been furnished to us by the Parent's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the Subsidiary, is based solely on the report of the other auditor, who has issued an unmodified conclusion thereon, and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of this matter.

for R.Subramanian and Company LLP

Chartered Accountants

Firm Registration Number: 004137S/S200041



R.Sudarshan

Partner

Membership No: 240727

UDIN: 24240727BKCMQN4883



Place: Chennai

Date: November 7, 2024