

**DYNAVISION LIMITED**

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

10th November 2023

Department of Corporate Services
Bombay Stock Exchange Limited
22nd Floor,
PhirozeJeeJeeBhoy Towers
Dalal Street
Mumbai - 400 001

Dear Sir / Madam,

Scrip Code : BSE: 517238**Sub: OUTCOME OF THE BOARD MEETING-
under Reg. 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform you that in the Meeting of the Board of Directors held today, which commenced at 11.00 am and concluded at 12.20 pm, the following decisions were taken:

1. Approved the Un-audited financial results (Standalone & Consolidated) of the Company for the quarter and half year ended 30th September 2023 along with Limited Review report of Statutory Auditors thereon.

Copies of the Un-audited Financial Results and Limited Review Report issued by the Statutory Auditors of the company for the quarter are enclosed herewith.

2. Authorization to Grant Loan to its Subsidiary namely Dynavision Green Solutions Limited as and when required, pursuant to the approval of the members obtained at the Annual General Meeting held on 26th September 2023.

Further, the details as per SEBI Circular dated September 09, 2015 and July 13, 2023, shall be intimated once the loan is availed by the Subsidiary.

3. Considered various options for raising of funds and appointed a registered valuer in this regard for taking further decisions.

The Company has made arrangement for release of the Un-audited financial results for the quarter and half year ended 30th September, 2023 in the newspaper as per the requirement of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The above information is also hosted on the website of the company at www.dynavision.in

Thanking you,

Yours faithfully,
For DYNAVISION LIMITED

V Jayashree
Company Secretary
A58225

R.SUBRAMANIAN AND COMPANY LLP

CHARTERED ACCOUNTANTS

FRN : 0041375 / 5200041



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' Limited Review Report on the Standalone Unaudited Financial Results of Dynavision Limited for the quarter and Half-year ended September 30, 2023 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, 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of 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 recognised 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.



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 Ind AS 34 prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies accepted in India 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: 23240727BQ9CVH5707



Place: Chennai

Date: November 10, 2023

DYNAVISION LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023
(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, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	220.28	211.42	193.21	431.70	384.43	770.89
II	Other Income	47.95	55.95	47.84	103.90	63.09	106.92
III	Total Income (I+II)	268.23	267.37	241.05	535.60	447.52	877.81
IV	Expenses						
	Employee benefits expense	18.17	17.99	14.22	36.16	27.50	68.82
	Finance Cost	10.46	10.46	9.51	20.92	19.01	38.02
	Depreciation and amortization expenses	3.69	3.62	3.38	7.31	6.73	12.57
	Other expenses	19.59	19.93	13.61	39.52	28.75	78.89
	Total Expenses (IV)	51.91	52.00	40.72	103.91	81.99	198.30
V	Profit / (Loss) before exceptional items and Tax (III-IV)	216.32	215.37	200.33	431.69	365.53	679.51
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V+VI)	216.32	215.37	200.33	431.69	365.53	679.51
VIII	Tax expenses:						
	a) Current tax	45.00	43.00	38.00	88.00	79.00	154.00
	b) Deferred tax	-	-	-	-	-	-
	Total Tax expense for the period/ year	45.00	43.00	38.00	88.00	79.00	154.00
IX	Profit / (Loss) for the year from continuing operations (VII-VIII)	171.32	172.37	162.33	343.69	286.53	525.51
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 year (IX+XII)	171.32	172.37	162.33	343.69	286.53	525.51
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	Total Comprehensive Income for the year (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the year)	171.32	172.37	162.33	343.69	286.53	525.51
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 previous financial year)						803.37

For DYNAVISION LIMITED



* R.P. AGRAWAL
Director / CFO

DYNAVISION LIMITED
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023
(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, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
XVIII	Earnings (Rs.) per equity share (for continuing operation)						
	(1) Basic (Not annualised for quarters)	4.46	4.49	4.23	8.95	7.46	13.68
	(2) Diluted (Not annualised for quarters)	4.46	4.49	4.23	8.95	7.46	13.68
XIX	Earnings (Rs.) per equity share (for discontinued operation):						
	(1) Basic (Not annualised for quarters)	-	-	-	-	-	-
	(2) Diluted (Not annualised for quarters)	-	-	-	-	-	-
XX	Earnings (Rs.) per equity share (for discontinued and continuing operations):						
	(1) Basic (Not annualised for quarters)	4.46	4.49	4.23	8.95	7.46	13.68
	(2) Diluted (Not annualised for quarters)	4.46	4.49	4.23	8.95	7.46	13.68


Notes :

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 10th November 2023. The statutory auditors have carried out a limited review for the quarter and half year ended September 30, 2023.
- 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).
- During the previous year, the Company has commenced activities related to implementation of solar power projects and accordingly, the same has been identified as a separate segment. The segment reporting pertaining to the quarter and half year ended September 30, 2022 is from the month of September 2022 only and might not be comparable to that of the current period(s).

Particulars	For the quarter ended			For the half year ended		For the year ended
	September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
1. Segment revenue						
(a) Renting of investment property	220.28	211.42	193.21	431.70	384.43	770.89
(b) Implementation of solar power projects	-	-	-	-	-	-
Total	220.28	211.42	193.21	431.70	384.43	770.89
2. Segment results						
(a) Renting of investment property	207.75	197.12	180.88	404.87	346.08	720.45
(b) Implementation of solar power projects	-	-	-	-	-	-
(c) Unallocable	8.57	18.25	19.45	26.82	19.45	-38.44
Profit before tax	216.32	215.37	200.33	431.69	365.53	679.51
3. Segment assets						
(a) Renting of investment property	618.66	608.39	615.84	618.66	615.84	609.95
(b) Implementation of solar power projects	2,765.08	823.81	327.38	2,765.08	327.38	622.31
(c) Unallocable	3,757.43	3,042.69	2148.14	3,757.43	2,148.14	2,847.46
Total	7,141.17	4,474.89	3,091.36	7,141.17	3,091.36	4,079.72
4. Segment liabilities						
(a) Renting of investment property	2,003.56	2,084.93	2,019.80	2,003.56	2,019.80	2,012.66
(b) Implementation of solar power projects	3,194.49	841.92	-	3,194.49	-	702.98
(c) Unallocable	412.06	188.30	123.16	412.06	123.16	176.71
Total	5,610.11	3,115.15	2,142.96	5,610.11	2,142.96	2,892.35

4) Figures of the earlier period, wherever necessary, have been regrouped/ restated to conform with those of the current period.

For DYNAVISION LIMITED



R.P. Agrawal
R.P. AGRAWAL
Director

DYNAVISION LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(All amounts are in Indian rupees in lakhs except for share data or unless otherwise stated)

5) Statement of Standalone assets and liabilities

Particulars	As at September 30, 2023	As at March 31, 2023
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	26.88	27.97
(b) Investment Property	605.63	609.95
(c) Other Intangible assets	0.01	0.01
(d) Financial Assets		
(i) Non-current investments	885.00	885.00
(ii) Other Financial assets	452.51	396.54
(e) Other Non-Current Assets	12.60	-
Total Non-Current Assets	1,982.63	1,919.47
Current Assets		
(a) Financial Assets		
(i) Trade Receivables	0.43	-
(ii) Investments	154.38	126.09
(iii) Cash and Cash Equivalents	435.53	75.72
(iv) Bank balances other than (iii) above	1,699.00	1,296.00
(v) Other Financial Assets	93.77	37.73
(b) Other current assets	2,775.43	624.71
Total Current Assets	5,158.54	2,160.25
Total Assets [1+2]	7,141.17	4,079.72
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	384.00	384.00
(b) Other Equity	1,147.06	803.37
Total Equity	1,531.06	1,187.37
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Other Financial Liabilities	639.07	431.99
(b) Other Non-current Liabilities	1,477.67	1,507.75
(c) Provisions	28.33	27.42
Total Non-Current Liabilities	2,145.07	1,967.16
Current Liabilities		
(a) Financial Liabilities		
(i) Trade payables		
Dues to micro and small enterprises	-	-
Dues to creditors other than micro and small enterprises	6.08	1.48
(ii) Other Financial Liabilities	49.29	13.28
(b) Other Current Liabilities	3,272.81	781.63
(c) Provisions	1.92	3.68
(d) Current tax liabilities (net)	134.94	125.12
Total Current Liabilities	3,465.04	925.19
Total Liabilities [2+3]	5,610.11	2,892.35
Total Equity and Liabilities [1+2+3]	7,141.17	4,079.72

For DYNAVISION LIMITED



R.P. AGRAWAL
Director

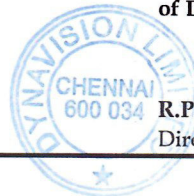
DYNAVISION LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023
(All amounts are in Indian rupees in lakhs except for share data or unless otherwise stated)

6) Statement of Standalone cash flows

Particulars	For the Half year ended September 30, 2023	For the Half year ended September 30, 2022
CASH FLOW FROM OPERATING ACTIVITIES :		
Profit/(Loss) before Tax as per the Statement of profit and loss	431.69	365.53
Adjustments for :		
Depreciation and amortization expenses	7.31	6.73
Unrealized loss/(gain) on Mutual Funds	(28.29)	(1.29)
Interest expense	20.92	19.01
Interest Income	(67.50)	(61.80)
Financial Guarantee Income	(8.11)	-
Amortisation of Investment in DGSL	4.84	-
Rental Income - Non-cash component	(29.82)	(26.32)
Operating Profit before working capital changes	331.04	301.86
Adjustments for		
Increase/(Decrease) in Trade payables	4.60	1.48
Increase/(Decrease) in Other Financial Liabilities- Current	(1.88)	-
Increase/(Decrease) in Other Current Liabilities	2,490.92	(18.21)
Increase/(Decrease) in Provisions	(0.85)	(1.25)
(Increase)/Decrease in Other current assets	(2,150.72)	(328.87)
(Increase)/Decrease in Trade Receivables	(0.43)	(0.45)
Cash Generated from operating activities	672.68	(45.44)
Direct taxes paid	(78.18)	(74.44)
Net Cash generated from Operating Activities (A)	594.50	(119.88)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant and equipment and intangible assets (Net off of capital advance)	(14.50)	(0.71)
Investment in shares of subsidiary	-	(1.00)
(Increase)/Decrease in fixed deposit	(251.00)	80.00
Interest received	30.81	90.18
Net Cash (used in)/ generated from Investing Activities (B)	(234.69)	168.47
CASH FLOW FROM FINANCING ACTIVITIES		
Calls-in-arrear received	-	0.21
Net Cash generated from Financing Activities (C)	-	0.21
Net Increase in Cash and Cash Equivalents (A+B+C)	359.81	48.80
Cash and Cash Equivalents at the beginning of the year	75.72	5.26
Cash and Cash Equivalents at the end of the period	435.53	54.06
Net increase in cash and cash equivalents	359.81	48.80
Components of cash and cash equivalents:		
(a) Balance with banks - in current accounts	434.95	52.93
(b) Cash on hand	0.58	1.13
	435.53	54.06

On behalf of the Board of Directors
of Dynavision Limited



R.P.AGRAWAL
Director

[Handwritten Signature]

Place Chennai

Date : 10th November 2023

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' Limited Review Report on the Consolidated Unaudited Financial Results of Dynavision Limited for the Quarter and Half-year ended September 30, 2023 Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

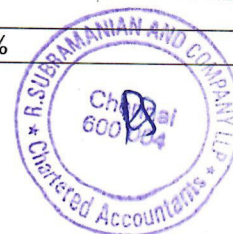
To
The Board of Directors
Dynavision Limited

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, 2023 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirements of 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 recognised 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.

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

Name of the Entity	Relationship	% Holding
Dynavision Limited	Parent Company	NA
Dynavision Green Solutions Limited	Subsidiary Company	73.75%



Branches : BANGALORE DELHI MUMBAI HYDERABAD

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors 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 the recognition and measurement principles laid down in the aforesaid Ind AS 34 prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies accepted in India 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 revenue from operations of Rs. Nil and Rs. Nil, net loss after tax of Rs. 10.35 lakhs and 14.20 lakhs and total comprehensive loss of Rs. 10.35 lakhs and 14.20 lakhs respectively for the quarter and half-year ended September 30, 2023 as considered in these consolidated unaudited financial results. These interim financial results has been reviewed by 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: 23240727BQRCVX6112



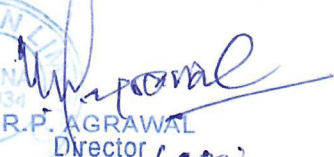
Place: Chennai

Date: November 10, 2023

DYNAVISION LIMITED
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023
(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, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations						
II	Other Income	220.28	211.42	193.21	431.70	384.43	770.89
III	Total Income (I+II)	261.31	268.06	241.05	529.37	447.52	865.88
IV	Expenses						
	Employee benefits expense	19.75	19.46	14.23	39.21	27.50	69.73
	Finance Cost	10.46	10.46	9.50	20.92	19.01	38.02
	Depreciation and amortization expenses	3.81	3.73	3.38	7.54	6.73	12.65
	Other expenses	28.13	22.89	23.80	51.02	38.94	97.21
	Total Expenses (IV)	62.15	56.54	50.91	118.69	92.18	217.61
V	Profit/ (Loss) before exceptional items and Tax (III-IV)	199.16	211.52	190.14	410.68	355.34	648.27
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V+VI)	199.16	211.52	190.14	410.68	355.34	648.27
VIII	Tax expenses:						
	a) Current tax	45.00	43.00	38.00	88.00	79.00	154.00
	b) Deferred tax	-	-	-	-	-	-
	Total Tax expense for the period/ year	45.00	43.00	38.00	88.00	79.00	154.00
IX	Profit/ (Loss) for the year from continuing operations (VII- VIII)	154.16	168.52	152.14	322.68	276.34	494.27
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 year (IX+XII)	154.16	168.52	152.14	322.68	276.34	494.27
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	Total Comprehensive Income for the year (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the year)	154.16	168.52	152.14	322.68	276.34	494.27
	Profit attributable to						
	Owners of the parent	157.81	169.21	152.14	327.02	276.34	494.27
	Non-controlling interest	(3.65)	(0.69)	-	(4.34)	-	-
	Other comprehensive income attributable to						
	Owners of the parent	-	-	-	-	-	-
	Non-controlling interest	-	-	-	-	-	-
	Total comprehensive income attributable to						
	Owners of the parent	157.81	169.21	152.14	327.02	276.34	494.27
	Non-controlling interest	(3.65)	(0.69)	-	(4.34)	-	-
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 previous financial year)						772.13

For DYNAVISION LIMITED


R.P. AGRAWAL
 Director

DYNAVISION LIMITED
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023
(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, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
XVIII Earnings (Rs.) per equity share (for continuing operation):						
(1) Basic (Not annualised for quarters)	4.11	4.41	3.97	8.52	7.20	12.87
(2) Diluted (Not annualised for quarters)	4.11	4.41	3.97	8.52	7.20	12.87
XIX Earnings (Rs.) per equity share (for discontinued operation):						
(1) Basic (Not annualised for quarters)	-	-	-	-	-	-
(2) Diluted (Not annualised for quarters)	-	-	-	-	-	-
XX Earnings (Rs.) per equity share (for discontinued and continuing operations):						
(1) Basic (Not annualised for quarters)	4.11	4.41	3.97	8.52	7.20	12.87
(2) Diluted (Not annualised for quarters)	4.11	4.41	3.97	8.52	7.20	12.87


Notes :

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 10th November 2023. The statutory auditors have carried out a limited review for the quarter and half year ended September 30, 2023.
- 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).
- During the previous year, the Holding Company has incorporated a subsidiary, viz. Dynavision Green Solutions Limited to carry on the activities related to solar power generation. Accordingly, the Solar Power activities have been identified as a separate reportable segment. The segment reporting pertaining to the quarter and half year ended September 30, 2022 is from the month of September 2022 only and might not be comparable to that of the current period(s).

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, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment revenue						
(a) Renting of investment property	220.28	211.42	193.21	431.70	384.43	770.89
(b) Implementation of solar power projects	-	-	-	-	-	-
Total	220.28	211.42	193.21	431.70	384.43	770.89
2. Segment results						
(a) Renting of investment property	207.75	197.12	180.88	404.87	346.08	720.45
(b) Implementation of solar power projects	-13.89	-3.85	-10.19	-17.74	-10.19	-21.85
(c) Unallocable	5.30	18.25	19.45	23.55	19.45	-50.33
Profit before tax	199.16	211.52	190.14	410.68	355.34	648.27
3. Segment assets						
(a) Renting of investment property	618.66	608.39	615.84	618.66	615.84	609.95
(b) Implementation of solar power projects	3,203.17	1,147.83	317.20	3,203.17	317.20	841.33
(c) Unallocable	2,645.11	2,157.69	2,148.14	2,645.11	2,148.14	1,962.48
Total	6,466.94	3,913.91	3,081.18	6,466.94	3,081.18	3,413.76
4. Segment liabilities						
(a) Renting of investment property	2,003.56	2,084.93	2,019.80	2,003.56	2,019.80	2,079.64
(b) Implementation of solar power projects	2,481.57	1.03	-	2,481.57	-	1.29
(c) Unallocable	188.01	188.30	123.16	188.01	123.16	176.70
Total	4,673.13	2,274.26	2,142.96	4,673.13	2,142.96	2,257.63

4) Figures of the earlier period, wherever necessary, have been regrouped/ restated to conform with those of the current period.

For DYNAVISION LIMITED


R.P. AGRAWAL
 Director / CFO

DYNAVISION LIMITED
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023
(All amounts are in Indian rupees in lakhs except for share data or unless otherwise stated)

5) Statement of consolidated assets and liabilities

Particulars	As at September 30, 2023	As at March 31, 2023
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment		
(b) Capital work-in-progress	44.51	44.41
(c) Investment Property	82.41	3.25
(d) Other Intangible assets	605.63	609.95
(e) Financial Assets	0.16	0.19
(i) Other Financial assets	-	-
(f) Other Non-Current Assets	305.14	397.14
Total Non-Current Assets (1)	1,163.52	1,199.64
Current Assets		
(a) Financial Assets		
(i) Trade Receivables		
(ii) Investments	0.43	-
(iii) Cash and Cash Equivalents	154.38	126.09
(iv) Bank balances other than (iii) above	524.10	129.59
(v) Other Financial Assets	1,765.00	1,296.00
(b) Other Current Assets	75.46	37.73
Total Current Assets (2)	2,784.05	624.71
Total Assets [1+2]	5,303.42	2,214.12
	6,466.94	3,413.76
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital		
(b) Other Equity	384.00	384.00
Equity attributable to the owners of Dynavision Limited	1,099.15	772.13
Non-controlling interest	310.66	-
Total Equity (1)	1,793.81	1,156.13
LIABILITIES		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Other Financial Liabilities	2,461.40	-
(b) Other Non-current Liabilities	452.91	431.99
(c) Provisions	1,477.67	1,507.75
Total Non-Current Liabilities (2)	28.33	27.42
Current Liabilities		
(a) Financial Liabilities		
(i) Trade payables		
Dues to micro and small enterprises		
Dues to creditors other than micro and small enterprises	-	-
(ii) Other Financial Liabilities	6.12	1.48
(b) Other Current Liabilities	11.40	13.28
(c) Provisions	98.44	146.91
(d) Current tax liabilities (net)	1.92	3.68
Total Current Liabilities (3)	134.94	125.12
Total Liabilities [2+3]	252.82	290.47
Total Equity and Liabilities [1+2+3]	4,673.13	2,257.63
	6,466.94	3,413.76

For DYNAVISION LIMITED



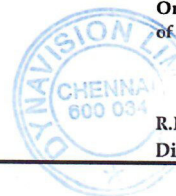
R.P. Agrawal
R.P. AGRAWAL
 Director / CFO

DYNAVISION LIMITED
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023
(All amounts are in Indian rupees in lakhs except for share data or unless otherwise stated)

6) Statement of consolidated cash flows

Particulars	For the half year ended September 30, 2023	For the half year ended September 30, 2022
CASH FLOW FROM OPERATING ACTIVITIES :		
Profit/(Loss) before Tax as per the Statement of profit and loss	410.68	355.34
Adjustments for :		
Depreciation and amortization expenses		
Unrealized loss/(gain) on Mutual Funds	7.54	6.73
Interest expense	(28.29)	(1.29)
Interest Income	20.92	19.01
Rental Income - Non-cash component	(69.38)	(61.80)
Operating Profit before working capital changes	(29.82)	(26.32)
	311.65	291.67
Adjustments for :		
Increase/(Decrease) in Trade payables	4.64	1.48
Increase/(Decrease) in Other Financial Liabilities- Current	(1.88)	-
Increase/(Decrease) in Other Current Liabilities	(64.92)	(18.21)
Increase/(Decrease) in Provisions	(0.85)	(1.25)
Increase/(Decrease) in Other Financial assets	(60.00)	-
(Increase)/Decrease in Other current assets	(2,159.34)	(128.48)
(Increase)/Decrease in Trade Receivables	(0.43)	(0.45)
Cash Generated from operating activities	(1,971.13)	144.76
Direct taxes paid	(78.18)	(74.44)
Net Cash generated from Operating Activities	(2,049.31)	70.32
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant and equipment and intangible assets, including capital advance but excluding interest	(29.42)	(0.71)
(Increase)/Decrease in fixed deposit	(317.00)	80.00
Interest received	31.65	90.18
Net Cash generated from Investing Activities	(314.77)	169.47
CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease) in Borrowings		
Interest expense	2,461.40	-
Increase in minority interest	(17.81)	-
Calls-in-arrear received	315.00	-
Net Cash generated from Financing Activities	-	0.21
Net Increase in Cash and Cash Equivalents (A+B+C)	2,758.59	0.21
Cash and Cash Equivalents at the beginning of the year	394.51	240.00
Cash and Cash Equivalents at the end of the period	129.59	5.26
Net increase in cash and cash equivalents	524.10	245.26
Components of cash and cash equivalents:		
(a) Balance with banks - in current accounts	523.48	244.13
(b) Cash on hand	0.62	1.13
	524.10	245.26

On behalf of the Board of Directors
of Dynavision Limited



R.P. AGRAWAL
Director

Place Chennai
Date 10th November 2023