

Apex Plaza, 5th Floor No. 3, Nungambakkam High Road Chennai - 600 034. INDIA

Phone : 044-2826 3651 E-mail : dvl@dynavision.in

9th May 2024

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

Dear Sir / Madam,

Sub: Audited Financial Results for the quarter/year ended 31.03.2024 under Reg. 33 of SEBI (LODR) Regulations 2015

Pursuant to Regulation 30 of SEBI (LODR Regulation 2015), we are pleased to inform you that in the Meeting of the Board of Directors held today, which commenced at 3.00 pm and concluded at 4.15 pm, the Board has, inter alia, considered and approved:

- 1. the Audited Financial Statements (Standalone & Consolidated) for the quarter/year ended 31st March 2024, being the Balance Sheet, statement of Profit and Loss, Cash flow statement and notes to financial statements along with Independent Auditor's Report with the unmodified opinion on the financial results.
- 2. The Audited Financial Results (Standalone & Consolidated) for the quarter/year ended 31st March 2024 prepared in the format prescribed under LODR-33 duly signed by the Chief Financial Officer/Whole-time Director along with the report of the Independent Auditor's thereon.

The Financial Statement and the Report of the Independent Auditors are attached herewith.

Thanking you,

Yours faithfully,
For **DYNAVISION LIMITED** 

R. P. Agrawal Whole-time Director DIN: 05253615

CIN: L31100TN1973PLC006439 | GSTIN: 33AAACD8639F1ZR | Website: www.dynavision.in



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9th May 2024

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

Dear Sir / Madam,

Sub: Declaration under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sirs,

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LADNRO/GN/2016-17/001 dated May 25, 2016 and Circular No. Cir/CFD/CMD/56/2016 dated May 27, 2016, We, hereby declare that M/s. R. Subramanian and Company LLP, Statutory auditors of the Company have issued the Audit Reports with unmodified opinions on the Audited Financial results of the Company (Standalone & Consolidated) for the quarter / year ended March 31, 2024.

For DYNAVISION LIMITED

R P Agarwal Chief Financial Officer

CIN: L31100TN1973PLC006439 | GSTIN: 33AAACD8639F1ZR | Website: www.dynavision.in

# 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' Report on the Standalone Quarterly and Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure

To The Board of Directors Dynavision Limited

## Report on the audit of the Standalone Financial Results

#### **Opinion**

We have audited the accompanying Statement of Standalone Financial Results of Dynavision Limited ("the Company") for the quarter and year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as

In our opinion and to the best of our information and according to the explanations given to us, these

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations (i)
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter as well as for the year ended March 31, 2024.

### **Basis for Opinion**

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

### Management's and Board of Directors' Responsibilities for the Standalone Financial Results

These Standalone Financial Results for the quarter as well as the year-to-date financial results have been prepared on the basis of standalone annual financial statements.

The Management and the Board of Directors of the Company are responsible for the preparation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the

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Independent Auditors' Report on the Standalone Financial Results (continued) Dynavision Limited

Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of these standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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

## Auditors' Responsibilities for the Audit of the Standalone Financial Results

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

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

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143 (3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and the Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material



Independent Auditors' Report on the Standalone Financial Results (continued) Dynavision Limited

uncertainty exists related to events or conditions that may east significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

#### Other Matter

The standalone financial results include the results for the quarter ended March 31, 2023, being the balancing figure between the audited figures in respect of the full financial year, and the published unaudited year-to-date figures up to third quarter of the current financial year, which were subjected to a limited review by us.

Chennai 600 004

for R.Subramanian and Company LLP

Chartered Accountants

Firm Registration Number: 004137S/S200041

A. Balasubramaniam

Partner

Membership No: 241419

UDIN: 24241419BKEOKU7278

Place: Chennai Date: May 9, 2024

# STATEMENT OF STANDALONE AUDITED FINANCIAL RESULT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2024

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

	PARTICULARS	1	For the quarter	ended	For the v	ear ended
	AMITCULARD	March 31,	December 31,	March 31, 2023	March 31, 2024	March 31 2023
-		2024	2023		,	2020
		Audited	Unaudited	Audited	Audited	Audited
Ī	Revenue from operations	218.82	2 110 27			Addited
H	Other Income	40.75	3,118.27 74.33	193.24	3,768.79	770.89
III			74.33	19.77	218.99	106.92
	Total Income (I+I)	259.57	3,192.60	213.01	3,987.78	877.81
IV	Expenses					077.01
	Project execution costs	-	2 941 24			
	Employee benefits expense	24.26	2,841.24 25.39	-	2,841.24	-
	Finance Cost	10.46	10.45	20.09	85.82	68.82
	Depreciation and amortization expenses	3.60	3.38	9.50	41.83	38.02
	Other expenses	24.51	19.45	2.29	14.28	12.57
	Total F			33.15	83.50	78.89
	Total Expenses (IV)	62.83	2,899.91	65.03	3,066.67	198.30
V	Profit / (Loss) before exceptional items and Tax (III-IV)	196.74	202.50			170.30
'I	Exceptional Items	190.74	292.69	147.98	921.11	679.51
		-	-	_ [	- 1	
II	Profit/ (Loss) before tax (V+VI)	106.54			- 1	-
Ш		196.74	292.69	147.98	921.11	679.51
III	Tax expenses: a) Current tax					
	b) Deferred tax	33.00	62.00	20.00		
	Total Tax avenues for the	-	02.00	39.00	183.00	154.00
	Total Tax expense for the period/ year	33.00	62.00	39.00	192.00	-
X	Profit / (Loss) for the year from continuing operations (VII-VIII)			39.00	183.00	154.00
		163.74	230.69	108.98	738.11	525.51
X	Profit/(Loss) from discontinued operations	_				323.31
I	Tax expense of discontinued operations	-	-	-	-	-
- 1		-		_		- 1
I	Profit/(loss) from Discontinued operations (after tax) (X-XI)				-	-
		-	-	-	-	-
	Profit/(loss) for the year (IX+XII)	163.74	230.69	108.98	700 11	
V	Other Comprehensive Income (OCI)		250.05	100.98	738.11	525.51
- 1						
1	(i) Items that will not be reclassified to profit or loss	_		1		
	(11) Income tax relating to items that will not be reclassified to	-	-	-	-	- 1
	profit or loss	-	-	-	-	-
F	(i) Itams that will be a second					
1	3 (i) Items that will be reclassified to profit or loss	-	-	_		
	(ii) Income tax relating to items that will be reclassified to profit or loss	-		-		-
	01 1000	1			-	- 1
T	otal Comprehensive Income for the year (XIII+XIV)	160 = :				
(0	Comprising Profit/(Loss) and Other Comprehensive Income for	163.74	230.69	108.98	738.11	525.51
tł	ne year					
	·					
P	aid-up equity share capital (Face value of Rs. 10 each)	384.00	384.00	384.00	384.00	384.00
1	ther Equity (other then and				304.00	364.00
1		1			1,541.48	803.37
o	ther Equity (other than revaluation reserves) (as at the end of the	ı		1	1	
o	nancial year)				1	
Offin	nancial year)					
O fin	arnings (Rs.) per equity share (for continuing operation) (not unualised for quarters)					- 1
I O fii II E:	nancial year) arnings (Rs.) per equity share (for continuing operation) (not	4.26	6.01	2.84	19.22	13.68

For DYNAVISION LIMITED

# STATEMENT OF STANDALONE AUDITED FINANCIAL RESULT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2024

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

	PARTICULARS	March 31,	or the quarter	ended	For the y	ear ended
200		2024	2023	March 31, 2023	March 31, 2024	March 31, 202
		Audited	Unaudited	Audited	Audited	Audited
XIX	Earnings (Rs.) per equity share (for discontinued operation) (not annualised for quarters) (1) Basic					anti-u
XX	(2) Diluted  Earnings (Rs.) per equity above (for 1)	-	-	-	-	-
	Earnings (Rs.) per equity share (for discontinued and continuing operations) (not annualised for quarters)  (1) Basic					
	(2) Diluted	4.26 4.26	6.01 6.01	2.84 2.84	19.22 19.22	13.68 13.68

- 1) The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on May 9, 2024. The statutory auditors have carried out an audit for the year ended March 31, 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) Figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also, the figures upto the end of the third quarter had only been
- 5) 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 seperate segment. The commercial operations have commenced only in the previous quarter and hence the results for the current quarter/ year

Segment wise revenue, results, assets and liabilities (I Particulars					
	March 31,	or the quarter	ended	For the y	ear ended
	2024	2023	March 31, 2023	March 31, 2024	March 31, 2023
1. Segment revenue	Audited	Unaudited	Audited	Audited	Audited
(a) Renting of investment property					Addited
(b) Implementation of solar power projects	218.82	220.20	193,24	870.72	770.00
Total	-	2,898.07	175.24	2,898.07	770.89
A OSMI	218.82	3,118.27	193.24	3,768.79	770.89
2. Segment results				5,700177	770.09
(a) Renting of investment property	204.83	207.04	100.45		
(b) Implementation of solar power projects	204.83	56.83	180.47	816.74	720.45
(c) Unallocable	(8.09)	28.82	(2.50)	56.83	(2.50)
Profit before tax	196.74	292.69	(29.99)	47.54	(38.44)
	190.74	292.09	147.98	921.11	679.51
3. Segment assets					
(a) Renting of investment property	617.85	607.47	609.95	(17.05	600 OF
(b) Implementation of solar power projects	91.87	46.87	622.31	617.85	609.95
c) Unallocable	3,673.93	3.864.52	2,845,06	91.87 3,673.93	622.31
<b>Fotal</b>	4,383.65	4,518.86	4,077,32	4,383.65	2,845.06 <b>4,077.32</b>
			.,	1,000100	4,077.52
1. Segment liabilities					
a) Renting of investment property	1,998.11	1.997.84	2.079.64	1,998.11	2,079.64
b) Implementation of solar power projects	50.00	287.34	636.00	50.00	636.00
c) Unallocable	410.06	471.93	174.31	410.06	174.31
Total Total	2,458.17	2,757.11	2,889.95	2,458.17	2,889.95

For DYNAVISION

# STATEMENT OF STANDALONE AUDITED FINANCIAL RESULT FOR THE FINANCIAL YEAR ENDED MARCH 31, 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	As at
ASSETS	March 31,	2024 March 31, 2023
Non-Current Assets		
(a) Property, Plant and Equipment		
(b) Investment Property	24	1.55 27.97
(c) Intangible assets	617	7.42 609.95
(d) Financial Assets	0	0.01
(i) Non-current investments		
(ii) Other Financial assets	1,117	.15 885.00
(e) Other Non-Current Assets	355	.17 392.68
Total Non-Current Assets (1)		.45 _
Current Assets	2,130	.75 1,915.61
(a) Financial Assets		
(i) Trade Receivables	-	
(ii) Investments	82.	95 _
(iii) Cash and Cash Equivalents	164.	79 126.09
(iv) Bank balances other than (iii) above	57.:	
(v) Other Financial Assets	1,844.0	
(b) Other current assets	94.0	
Total Current Assets (2)	9.3	11.57
Total Assets [1+2]	2,252.9	
, ,	4,383.6	55 4,077.32
EQUITY AND LIABILITIES	,	1,077.32
EQUITY		
a) Equity Share Capital	-	
b) Other Equity	384.0	0 384.00
Total Equity (1)	1,541.4	8 803.37
JABILITIES	1,925.4	8 1,187.37
Non-Current Liabilities		
a) Financial Liabilities		
(i) Other Financial Liabilities		1
b) Other Non-current Liabilities	638.30	431.99
c) Provisions	1,447.48	
otal Non-Current Liabilities (2)	31.93	
urrent Liabilities	2,117.71	1,967.16
) Financial Liabilities		
(i) Trade payables		
Dues to micro and small enterprises	50.00	
Dues to creditors other than micro and small enterprises	0.77	1
(ii) Other Financial Liabilities	57.69	
Other Current Liabilities	83.35	
) Provisions	4.23	1. 1.1. 1
Current tax liabilities (net)	144.42	(0) (0)
otal Current Liabilities (3)	340.46	
otal Liabilities [2+3]	2,458.17	2,889.95
otal Equity and Liabilities [1+2+3]	4,383.65	
	4,303.03	4,077.32



FOR DYNAVISION LI R.P.AGRAWAI
Whole-time Director

# STATEMENT OF STANDALONE AUDITED FINANCIAL RESULT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2024

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

#### 7) Statement of cash flows

	For the year ended	For the year ended
CASH FLOW FROM OPERATING ACTIVITIES:	March 31, 2024	March 31, 2023
Profit/(Loss) before Tax as per the Statement of profit and loss		
Adjustments for:	921.11	679.51
Depreciation and amortization expenses		075.51
Unrealized loss/(gain) on Mutual Funds	14.28	12.57
Interest expense	(38.70)	3.28
Interest Income	41.83	38.02
Financial Guarantee Income	(154.72)	(106.92)
Rental Income - Non-cash component	(24.32)	(100.92)
Operating Profit before wealth	(59.64)	(52.64)
Operating Profit before working capital changes	699.84	
Changes in Working Capital:	055.04	573.82
(Increase)/Decrease in Trade Receivables		1
(Increase)/Decrease in Other current assets	(82.95)	_
Increase/(Decrease) in Other Financial assets	612.96	(624.71)
ncrease/(Decrease) in Trade payables	-	(0.19)
ncrease/(Decrease) in Other Financial Liabilities- Current	49.29	1.48
ncrease/(Decrease) in Other Current Liabilities	1.06	8.88
ncrease/(Decrease) in Provisions	(696.51)	
OCTEASE/(Decrease) in Other New York	5.06	681.09
ncrease/(Decrease) in Other Non-current financial liabilities  Cash Generated from operating activities	3.00	4.11
Sencrated from operating activities	820.90	(2.40)
Pirect taxes paid	820.90	642.08
let Cash generated from Operating Activities	(163.70)	(103.88)
ASH FLOW FROM INVESTING ACTIVITIES	657.20	538.20
urchase of Property, plant and equipment and intangible assets (including movement in capi	tal	
vestment in shares of subsidiary	(34.78)	(3.25)
terest received	(232.15)	(885.00)
ncrease)/ Decrease in Fixed Deposit	101.21	155.30
et Cash generated from Investing Activities	(510.00)	265.00
	(675.72)	(467.95)
ASH FLOW FROM FINANCING ACTIVITIES	()	(407.93)
lls-in-arrear received		
t Cash generated from Financing Activities		0.21
	-	0.21
t Increase in Cash and Cash Equivalents (A+B+C)	(18.52)	70.46
sh and Cash Equivalents at the beginning of the year	75.72	5.26
sh and Cash Equivalents at the end of the year	57.20	5.26
t increase in cash and cash equivalents	(18.52)	75.72 <b>70.46</b>
mponents of cash and cash equivalents:		
Balance with banks - in current accounts	56.77	74.00
Cash on hand	56.77	74.82
	0.43 <b>57.20</b>	0.90
	57.30	75.72

On behalf of the Board of Directors of Dynavision Limited

Place Chennai Date May 9, 2024

R.P.AGRAWAL Director



For DYNAVISION LI

R.P.AGRAWAL Whole-time Director

### 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' Report on the Consolidated Quarterly and Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors Dynavision Limited

### Report on the audit of the Consolidated Financial Results

#### Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Dynavision Limited (the "Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as the "Group") for the quarter and year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements/ financial information of the subsidiary, these financial results:

- include the financial results of the subsidiary as mentioned below (i)
- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter as well as for the year ended March 31, 2024.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence

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Independent Auditors' Report on the Consolidated Financial Results (continued) Dynavision Limited

obtained by us, along with the consideration of reports of the other auditor referred to in subparagraph (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on these consolidated financial results.

# Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

These consolidated financial results for the quarter as well as the year-to-date financial results have been prepared on the basis of consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and the Board of the Directors of the companies included in the Group are also responsible for the maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making: judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of these consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the Statement of Consolidated Financial Results, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the respective company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of each company.

### Auditors' Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or



Independent Auditors' Report on the Consolidated Financial Results (continued) Dynavision Limited

error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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

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

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

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



Independent Auditors' Report on the Consolidated Financial Results (continued) Dynavision Limited

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.

#### Other Matter

(a) The Consolidated Annual Financial Results include the audited financial results of 1 subsidiary, whose financial statements reflects total assets (before consolidation adjustments) of ₹ 3,895.67 lakhs as at March 31, 2024, total revenue of ₹ 163.20 lakhs and total net loss after tax (before consolidation adjustments) of ₹ 25.55 lakhs and net cash inflows of ₹ 23.41 lakhs for the period year then ended, as considered in the consolidated annual financial results, which have been audited by its independent auditor. The independent auditors' report on the financial statements of the subsidiary has been furnished to us by the management.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of such auditor and the procedures performed by us are as stated in the paragraph

Our opinion on the consolidated financial results is not modified in respect of the above matter with respect to or reliance on the work done and the report of the other auditor.

(b) The consolidated financial results include the results for the quarter ended March 31, 2024, being the balancing figure between the audited figures in respect of the full financial year, and the published unaudited year-to-date figures up to third quarter of the current financial year, which were subjected to a limited review by us.

AN AND COM

Chennai

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SUBA

for R.Subramanian and Company LLP

Chartered Accountants

Firm Registration Number: 004137S/S200041

A. Balasubramaniam

Partner

Membership No: 241419

UDIN: 24241419BKEOKV2487

Place: Chennai Date: May 9, 2024

# STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2024

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

:	PARTICULARS		For the quarter	ended	For the	ear ended
_ :	TARTICULARS	March 31,	December 31,	March 31, 2023	March 31, 2024	March 31 202
		2024	2023		, = 0 = 1	1. 2023
1	Revenue from operations	Audited	Unaudited	Audited	Audited	Audited
II	Other Income	341.82	200.10	193.24	1,033.92	
III	Total Income (I+	34.99	-1105	14.21	200.28	770.89 94.99
IV	Expenses	II) 376.81	328.03	207.45	1,234.20	865.88
	Employee benefits expense					
	Finance Cost	25.86	26.95	21.00	92.01	69.73
	Depreciation and amortization expenses	70.78 53.81	46.18	9.50	137.88	38.02
	Other expenses	27.88	5.18 30.23	2.36	66.55	12.65
	Total Expenses (IV	178.33	108.54	38.19 <b>71.05</b>	109.13	97.21
V	Profit / (Loss) before exceptional items and Tax (III-IV)		200.01	/1.05	405.57	217.61
VI	Exceptional Items	198.48	219.49	136.40	828.63	648.27
	Profit/ (Loss) before tax (V+VI)	-	-	-	320.03	046.27
	Tax expenses:	198.48	219.49	136.40	000	
	a) Current tax			130.40	828.63	648.27
:	b) Deferred tax	33.00	62.00	20.00		1
: /	Total Tax expense for the period/ year	-	-	39.00	183.00	154.00
IX I	Profit / (Loss) for the year	33.00	62.00	39.00	183.00	17100
X	Profit / (Loss) for the year from continuing operations (VII-VIII)	165.48	157.49	97.40		154.00
A	Profit/(Loss) from discontinued operations	_	157.45	97.40	645.63	494.27
XI 7	Tax expense of discontinued operations	-	-	-	-	-
KII   F	Profit/(loss) from Discontinued operations (after tax) (X-XI)	- 1	-	-	-	-1
III P	rofit/(loss) for the year (IX+XII)	-	-	-	-	_
	Other Comprehensive Income (OCI)	165.48	157.49	97.40	645.63	404.05
A	(i) Items that will me t				043.03	494.27
	(i) Items that will not be reclassified to profit or loss	-	- 1		1	
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	_	-	-	-
В			1	-		1
	(i) Items that will be reclassified to profit or loss	-	_	- 1	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
V To	otal Community			-		
(C	otal Comprehensive Income for the year (XIII+XIV)	165.48	157.49	07.10	-	-
100	omprising Profit/(Loss) and Other Comprehensive Income for	200110	137.49	97.40	645.63	494.27
	7 2774					1
Pr	ofit attributable to					
No	vners of the parent n-controlling interest	166.64	158.38	97.40	(52.02	
1		(1.16)	(0.89)	-	652.02 (6.39)	494.27
Otl	her comprehensive income attributable to		. /		(0.39)	-
No	oners of the parent	-	-	-		
-	n-controlling interest	-	-	-	-	
Tot	tal comprehensive income attributable to					- 1
1	rners of the parent	166.64	158.38	97.40	652.02	494.27
	n-controlling interest	(1.16)	(0.89)	-	(6.39)	-
	d-up equity share capital (Face value of Rs. 10 each)	384.00	384.00	384.00	384.00	384.00
I Oth	ner Equity (other than revaluation reserves) (as at the end of the			251.00	1	384.00
fina	ancial year)	1			1,424.15	772.13

For DYNAVISION LIMITED R.P.AGRAWAL Whole-time Director

# STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2024

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

	PARTICULARS	For the quarter ended			For the year ended	
-	MITTOULARS	March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	March 31, 202
XVIII	Earnings (Rs.) per equity share (for continuing operation) (not	Audited	Unaudited	Audited	Audited	Audited
XIX	annualised for quarters) (1) Basic (2) Diluted Earnings (Rs.) per equity share (for discontinued operation) (not annualised for quarters) (1) Basic (2) Diluted	4.34	4.12 4.12	2.54 2.54	16.98 16.98	12.87 12.87
XX I	Earnings (Rs.) per equity share (for discontinued and continuing operations) (not annualised for quarters)  (1) Basic	4.34	-	-	-	-
tes:	(2) Diluted	4.34	4.12 4.12	2.54 2.54	16.98 16.98	12.87 12.87

- 1) The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on May 9, 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) Figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between audited figures in respect of full financial year and the published year to date figures upto the end of the third quarter of the relevant financial year. Also, the figures upto the end of the third quarter had only been
- 5) 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 seperate reportable segment. The subsidiary has commenced commercial operations only from the previous quarter and hence the results of the current quarter/ year may not be comparable to those of the previous

Segment wise revenue, results, assets and liabilities () Particulars	Timary Segment)				
- Walter of	F	For the year ended			
	March 31, 2024	December 31, 2023	March 31, 2023	March 31, 2024	ear ended March 31, 202
1. Segment revenue	Audited	Unaudited	Audited	Audited	4 11. 7
(a) Renting of investment property				Audited	Audited
(b) Solar power generation	218.82	220,20	193.24	970 70	
Total	123.00	40.20	193.24	870.72	770.89
	341.82	260.40	193.24	163.20	-
2. Segment results			173.24	1,033.92	770.89
(a) Renting of investment property	204.00				
(b) Solar power generation	204.83	207.04	180.47	816.74	720.45
c) Unallocable	9.85	(3.43)	(8.55)	(11.33)	(21.85)
Profit before tax	(16.20)	15.88	(35.52)	23.22	(50.33)
	198.48	219.49	136.40	828.63	648.27
3. Segment assets					0.0127
a) Renting of investment property	617.85	607.47	609.95	(17.05	
b) Solar power generation	3,639.63	3,623.56	841.33	617.85	609.95
c) Unallocable	2,556.78	2,747.37	1,960.08	3,639.63	841.33
Total	6,814.26	6,978.40	3,411.36	2,556.78	1,960.08
. Segment liabilities	0,014.20	0,276.40	3,411.30	6,814.26	3,411.36
a) Renting of investment property	1,998.11	1,997.84	2,079.64	1,998.11	2,079.64
b) Solar power generation c) Unallocable	2,497.16	2,773.27	1.28	2,497.16	1.28
Cotal	202.23	255.99	174.31	202.23	174.31
Otal	4,697.50	5,027.10	2,255.23	4,697.50	2,255.23

For DYNAVISION LIMIT

# STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2024

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

(6)	Statement	of	assets	and	liabilities

ASSETS   ASSETS   Asset   As	Particulars			
ASSETS	an ciculary		As at	And
Non-Current Assets (a) Property, Plant and Equipment (b) Calpital work-in-progress (c) Christian Property Christian Property (c) Christ	ASSETS			As at
(a) Property, Plant and Equipment (b) Capitul work-in-progress (c) Investment Property (d) Other Intangible assets (e) Pranacial Assets (i) Other Financial assets (i) Other Current Assets (ii) Other Financial assets (iii) Trad Non-Current Assets (iii) Investments (iii) Cash and Cash Equivalents (iii) Cash and Cash Equivalents (iii) Cash and Cash Equivalents (iii) See Cash and Cash Equivalents (iii)	N a		01.01,2024	March 51, 202.
(a) Capital work-in-progress (c) Jays 1970 (c) Other Intangible assets (c) Financial Assets (d) Other Intangible assets (e) Financial Assets (f) Other Financial assets (f) Other Financial assets (f) Other Financial assets (f) Other Financial Assets (f) (f) Tinde Receivables (f) Tinde Receivables (f) Investments (f) Investment (f)	Non-Current Assets			
(c) Investment Property (d) Other Intangible assets (e) Financial Assets (1) Other Financial assets (1) Other Financial assets (1) Other Financial assets (2) Other Non-Current Assets Total Non-Current Assets (3) Other Non-Current Assets Total Non-Current Assets (1) Trade Receivables (1) Index Receivables (2) Index Receivables (2) Index Receivables (2) Index Receivables (3) Index Receivables (4) Index Receivables (5) Index Receivables (6) Other Current Assets (7) Index Receivables (8) Index Receivables (9) Index Receivables (1) Index Receivables (2) Index Receivables (3) Index Receivables (4) Index Receivables (4) Index Receivables (5) Index Receivables (6) Index Receivables (7) Index Receivables (8) Index Receivables (9) Index Receivables (1) Index Receivables (1) Index Receivables (1) Index Receivables (1) Index Receivables (2) Index Receivables (3) Index Receivables (4) Index Receivables (5) Index Receivables (6) Index Receivables (7) Index Receivables (8) Index Receivables (9) Index Receivables (1) Index Receivables (1) Index Receivables	(a) Property, Plant and Equipment			
(d) Other Intangible assets (e) Financial Assets (1) Other Financial Assets (1) Total Non-Current Assets (1) Total Receivables (1) Investments (1) Investment (1) Investments (1) Investment (1) Inve	(c) Investment B		3,335.85	44.41
(c) Financial Assets (1) (1) Other Non-Current Assets (1) (1) Other Non-Current Assets (1) (1) Other Non-Current Assets (1) (2) Other Non-Current Assets (1) (3) Other Non-Current Assets (1) (4.512.72   1.199.64 (3) Financial Assets (1) (1) Trade Receivables (1) Investments (1) Other Non-Current Assets (1) Other Non-Current Assets (1) Other Financial Assets (1) Investments (1) Other Financial Assets (1) Other Financial Assets (1) Other Financial Assets (1) Other Current Assets (1) Other Financial Assets (1) Other Current Assets (2) Other Current Assets (3) Other Current Assets (4) Other Current Assets (5) Other Current Assets (5) Other Current Assets (6) Other Current Assets (7) Other Current Assets (8) Other Current Assets (1) Other Current Assets (1) Other Current Assets (1) Other Current C	(d) Other Internal		-	3.25
(i) Other Financial assets (f) Other Non-Current Assets (I) Other Non-Current Assets (I) Other Non-Current Assets (I) Other Non-Current Assets (I) Trade Receivables (II) Investments (II) Trade Receivables (II) Investments (III) Cash and Cash Equivalents (III) Cash and Cash Equivalents (IV) Bank balances other than (III) above (IV) Other Financial Assets (IV) Trade Receivables (IV) Sank balances other than (III) above (IV) Other Financial Assets (IV) Carrent Tax Assets (IV) Carrent Tax Assets (IV) Carrent Carrent Assets (IV) Carrent Carrent Assets (IV) Carrent Carrent Carrent Carrent (IV) Carrent	(e) Financial A		617.42	609.95
CO Other Non-Current Assets   542.88   397.14   164.51   144.70   164.75   144.70   164.75   144.70   164.75   144.70   164.75   144.70   164.75	(i) Other Fire 1		0.12	0.19
Total Non-Current Assets (1)	(f) Other Non Comments			
Current Assets (a) Financial Assets (b) Financial Assets (c) Financial Assets (d) Financial Assets (d) Investments (d) Investment Inves	Total Non Comment Assets			397.14
(a) Financial Assets (b) Trade Receivables (ii) Investments (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) Other Financial Assets (p) Other Financial Assets (p) Other Current Assets (p) Other Current Assets (p) Other Current Assets (p) Other Current Equitits (p) Other Current Equivalent (p) Other Financial Liabilities (p) Other Non-current Liabilities (p) Other Stancial Liabilities (p) Other Stancial Liabilities (p) Other Current Liabilities (p) Other Cu	Total Non-Current Assets (1)		16.45	
(i) Trade Receivables (ii) Investments (iii) Cash and Cash Equivalents (iii) Cash and Cash Equivalents (iv) Bank balances other than (iii) above (v) When Financial Assets (b) Current Tax Assets 1,844,00 1,296,000 (c) Other Current Assets 1,844,00 1,296,000 1,043 1,295,000 1,040 1,295,000 1,040 1,295,000 1	Current Assets	8	4,512.72	1,199.64
(ii) Investments (iii) Cash and Cash Equivalents (iv) Other Financial Assets (b) Current Tax Assets 1,240,00 (c) Other Current Assets 3,27 Total Current Assets 3,27 Total Current Assets (2)  EQUITY Total Assets [1+2]  EQUITY AND LIABILITIES  EQUITY  AND Cash Cash Cash Cash Cash Cash Cash Cash		-		
(ii) Investments (iii) Cash and Cash Equivalents (iv) Other Financial Assets (b) Current Tax Assets 1,240,00 (c) Other Current Assets 3,27 Total Current Assets 3,27 Total Current Assets (2)  EQUITY Total Assets [1+2]  EQUITY AND LIABILITIES  EQUITY  AND Cash Cash Cash Cash Cash Cash Cash Cash	(i) Trade Receivables			1
(iii) Cash and Cash Equivalents (iv) Dank balances other than (iii) above (iv) Other Financial Assets (b) Currient Tax Assets (c) Other Current Assets (d) Current Tax Assets (e) Other Current Assets (Total Current Assets (2) 14.20 622.31  Total Assets [1+2] 2,301.54 2,211.72  EQUITY AND LIABILITIES  EQUITY (a) Equity Share Capital (b) Other Equity (b) Other Equity (c) Equity Attributable to the owners of Dynavision Limited (b) Other Equity (c) Equity Attributable to the owners of Dynavision Limited (a) Financial Liabilities (a) Financial Liabilities (b) Other Financial Liabilities (c) Provisions  Total Non-Current Liabilities (a) Financial Liabilities (b) Other Financial Liabilities (c) Provisions  Total Non-Current Liabilities (a) Financial Liabilities (b) Other Financial Liabilities (c) Provisions  Total Non-Current Liabilities (a) Financial Liabilities (b) Other Financial Liabilities (c) Provisions  Total Non-Current Liabilities (a) Financial Liabilities (b) Other Financial Liabilities (c) Provisions  Total Non-Current Liabilities (a) Financial Liabilities (b) Other Financial Liabilities (c) Provisions  Total Non-Current Liabilities (a) Financial Liabilities (b) Other Financial Liabilities (c) Provisions  Total Non-Current Liabilities (d) Current Liabilities (e) Provisions  Total Non-Current Liabilities (a) Financial Liabilities (b) Other Current Liabilities (c) Trade payables  Dues to micro and small enterprises  Dues to micro and small enterprises  Dues to micro and small enterprises  (a) Current Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Liabilities (d) Current Liabilities (e) Provisions (d) Current Liabilities (d) Current Lia	(ii) Investments	, a	0.43	
(iv) Bank balances other than (iii) above (v) Other Financial Assets (b) Currrent Tax Assets (c) Other Current Assets (d) Current Assets (e) Other Current Assets (f) Current Assets (g) Total Current Assets (h) Assets (h) Current Liabilities (h) Other Equity (h) Other Equity (h) Other Equity (h) Current Liabilities (h) Curre	(iii) Cash and Cash Equivalents			100.00
(v) Other Financial Assets (b) Current Tax Assets (c) Other Current Assets (d) Other Current Assets (e) Other Current Assets (f) Current Assets (g) Total Current Assets (g) Total Current Assets (h)	(iv) Bank balances other than (iii) above	1		
(b) Current Tax Assets (c) Other Current Assets (c) Other Current Assets (d) Other Current Assets (2)	(V) Other Financial Assets		1 844 00	
Co   Other Current Assets   3.7   1.4.20   6.22.31   1.4.20   6.22.31   1.4.20   6.22.31   1.4.20   6.22.31   1.4.20   6.22.31   1.4.20   6.22.31   1.4.20   6.22.31   1.4.20   6.22.31   1.4.20   6.22.31   1.4.20   6.22.31   1.4.20   6.22.31   1.4.20   6.22.31   1.3.60	(b) Currrent Tax Assets			
Total Current Assets (2)	(c) Other Current Assets			37.73
Total Assets   1+2	Total Current Assets (2)	, , , , , , , , , , , , , , , , , , , ,		(22.21
EQUITY AND LIABILITIES  EQUITY (a) Equity Share Capital (b) Other Equity Equity attributable to the owners of Dynavision Limited Non-controlling interest  Total Equity (1)  LIABILITIES Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (c) Provisions  Total Non-Current Liabilities (a) Financial Liabilities (i) Total Equity (1)  Total Non-Current Liabilities (a) Financial Liabilities (b) Other Non-current Liabilities (c) Provisions  Total Non-Current Liabilities (i) Trade payables Dues to micro and small enterprises Dues to micro and small enterprises Dues to micro and small enterprises (ii) Other Financial Liabilities (ii) Other Financial Liabilities (ii) Other Financial Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (ii) Other Financial Liabilities (ii) Other Financial Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (iiii) Other Financial Liabilities (iiii) Other Finan				2,211.72
EQUITY (a) Equity Share Capital (b) Other Equity  Equity attributable to the owners of Dynavision Limited  Non-controlling interest  Total Equity (1)  LIABILITIES  Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (c) Provisions  Total Non-Current Liabilities (a) Financial Liabilities (b) Other Non-current Liabilities (c) Provisions  Total Non-Current Liabilities (2)  Current Liabilities (a) Financial Liabilities (b) Other Non-current Liabilities (c) Provisions  Total Non-Current Liabilities (2)  Current Liabilities (a) Financial Liabilities (b) Other Financial Liabilities (c) Provisions  Total Non-Current Liabilities (3)  Total Liabilities (a) Financial Liabilities (b) Other Current Liabilities (c) Provisions  4.23 3.68 (d) Current Liabilities (net)  Total Liabilities (3)  Total Liabilities (2+3]			6,814.26	3,411.36
(a) Equity Share Capital (b) Other Equity  Equity attributable to the owners of Dynavision Limited  Non-controlling interest  Total Equity (1)  LIABILITIES  Non-Current Liabilities (a) Financial Liabilities (b) Other Financial Liabilities (c) Provisions  Total Non-Current Liabilities (a) Financial Liabilities (b) Other Non-current Liabilities (c) Provisions  Total Non-Current Liabilities (a) Financial Liabilities (b) Other Non-current Liabilities (c) Provisions  Total Non-Current Liabilities (c) Provisions  Total Non-Current Liabilities (a) Financial Liabilities (b) Other Financial Liabilities (c) Provisions  Total Non-Current Liabilities (a) Financial Liabilities (b) Other Financial Liabilities (c) Provisions  Total Liabilities (d) Current Liabilities (d) Other Financial Liabilities (e) Provisions  Total Liabilities (f) Provisions (f) Other Financial Liabilities (g) Provisions		· · · · · · · · · · · · · · · · · · ·		
Source   Content   Conte				1
Equity attributable to the owners of Dynavision Limited   1,424.15   772.13   1,808.15   308.61   1,156.13   308.61   308.61   308.61   308.61   308.61   308.61   308.61   308.61   308.61   308.61   308.61   308.61   308.61   308.61   308.61	(a) Equity Share Capital			
Equity attributable to the owners of Dynavision Limited   1,424.15   1,566.13   308.61	(b) Other Equity		384.00	384 00
Total Equity (1)   308.61   -	Equity attributable to the owners of Dynavision Limited			
Total Equity (1)   308.61   -	Non-controlling interest			
LIABILITIES		Total B. tr. car	308.61	-,120.13
Non-Current Liabilities	I I \ DII IMIDO	Total Equity (1)	2,116.76	1,156.13
(a) Financial Liabilities (i) Borrowings (ii) Other Financial Liabilities (b) Other Non-current Liabilities (c) Provisions  Total Non-Current Liabilities (2)  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 (ii) Other Financial Liabilities (i) Other Current Liabilities (ii) Other Current Liabilities (iii) Other Financial Liabilities (iii) Other Lurrent Liabilities (iii) Other Financial Liabilitie				
(i) Borrowings (ii) Other Financial Liabilities (b) Other Non-current Liabilities (c) Provisions  Total Non-Current Liabilities (2)  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 (ii) Other Financial Liabilities (ii) Other Current Liabilities (ii) Other Current Liabilities (ii) Other Lurrent Liabilities (iii) Other Financial Liabilities (iii) Other Financia	Non-Current Liabilities			1
(ii) Other Financial Liabilities (b) Other Non-current Liabilities (c) Provisions  Total Non-Current Liabilities (2)  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 (b) Other Current Liabilities (c) Provisions (d) Current Liabilities (d) Current Liabilities (e) Provisions (d) Current Liabilities (net)  Total Liabilities (2)  2,425.72 473.82 431.99 1,447.48 1,507.75 31.93 27.42 4,378.95 1,967.16	(a) Financial Liabilities		I	
(b) Other Non-current Liabilities (c) Provisions  Total Non-Current Liabilities (2)  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 (i) Other Financial Liabilities (b) Other Current Liabilities (d) Current Liabilities (d) Current Liabilities (2)  Total Current Liabilities (3)  Total Liabilities (2)  431.99 1,447.48 1,507.75 31.93 27.42 4,378.95 1,967.16			2 425 72	
1,447.48   1,507.75   31.93   27.42	(ii) Other Financial Liabilities			421.00
31.93   27.42   4,378.95   1,967.16	(b) Other Non-current Liabilities		and the second second	
Current Liabilities   (a) Financial Liabilities   (i) Trade payables   (i) Trade payables   Dues to micro and small enterprises   0.77   1.48   (ii) Other Financial Liabilities   14.34   13.28   (b) Other Current Liabilities   104.79   144.51   (c) Provisions   4.23   3.68   (d) Current tax liabilities (a)   318.55   288.07    Total Liabilities [2+3]   4,697.50   2,255.23	The state of the s			
Current Liabilities       (a) Financial Liabilities         (i) Trade payables       50.00         Dues to micro and small enterprises       0.77       1.48         (ii) Other Financial Liabilities       14.34       13.28         (b) Other Current Liabilities       104.79       144.51         (c) Provisions       4.23       3.68         (d) Current tax liabilities (net)       144.42       125.12         Total Current Liabilities (3)       318.55       288.07	Total Non-Curr	ent Liabilities (2)		
(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 (b) Other Current Liabilities (c) Provisions (d) Current tax liabilities (net)  Total Current Liabilities (2)  Total Liabilities [2+3]  50.00  - 1.48 13.28 14.34 13.28 104.79 144.51 104.79 144.51 125.12 15.12 164.97.50 18.55 188.07	Current Lighilities			1,507.10
(i) Trade payables       50.00       -         Dues to micro and small enterprises       0.77       1.48         (ii) Other Financial Liabilities       14.34       13.28         (b) Other Current Liabilities       104.79       144.51         (c) Provisions       4.23       3.68         (d) Current tax liabilities (net)       144.42       125.12         Total Current Liabilities (3)       318.55       288.07				
Dues to micro and small enterprises       50.00       -         Dues to creditors other than micro and small enterprises       0.77       1.48         (ii) Other Financial Liabilities       14.34       13.28         (b) Other Current Liabilities       104.79       144.51         (c) Provisions       4.23       3.68         (d) Current tax liabilities (net)       144.42       125.12         Total Current Liabilities (3)       318.55       288.07         Total Liabilities [2+3]       4,697.50       2,255.23			1	
Dues to creditors other than micro and small enterprises  (ii) Other Financial Liabilities  (b) Other Current Liabilities  (c) Provisions  (d) Current tax liabilities (net)  Total Current Liabilities (3)  1.48  13.28  104.79  144.51  144.51  144.42  125.12  125.12  126.12  127  128  128.07  124.15  125.22  126.12  127  128  128  128  128  128  128  1	Dues to micro and amail automatica		1	
(ii) Other Financial Liabilities       14.34       13.28         (b) Other Current Liabilities       104.79       144.51         (c) Provisions       4.23       3.68         (d) Current tax liabilities (net)       144.42       125.12         Total Current Liabilities (3)       318.55       288.07         Total Liabilities [2+3]       4,697.50       2,255.23	Dues to creditors other than micro and annual and annual		AND EDITIONS OF	
(b) Other Current Liabilities 104.79 144.51 (c) Provisions 4.23 3.68 (d) Current tax liabilities (net) 144.42 125.12 Total Current Liabilities (3) 318.55 288.07 Total Liabilities [2+3] 4,697.50 2,255.23	(ii) Other Financial Liabilities	s		CONTRACT CONTRACT
(c) Provisions (d) Current tax liabilities (net)  Total Current Liabilities (3)  Total Liabilities [2+3]  4.23 3.68 144.42 125.12 318.55 288.07  4,697.50 2,255.23			w w	
(d) Current tax liabilities (net)  Total Current Liabilities (3)  Total Liabilities [2+3]  4,697.50  2,255.23	(c) Provisions			
Total Current Liabilities (3) 318.55 288.07  Total Liabilities [2+3] 4,697.50 2,255.23	(d) Current tax liabilities (net)			
Total Liabilities [2+3] 4,697.50 2,255.23	Total Current Liabilities (3)	<u> </u>	The second secon	
T-4-1 F 24 1 1 1 1 1 2 2 1 1 2 2 2 2 2 2 2 2 2	• •			
Total Equity and Liabilities [1+2+3] 6,814.26 3,411.36	1 otal Liabilities [2+3]		4,697.50	2,255.23
	Total Equity and Liabilities [1+2+3]		6,814.26	3,411.36

FOI DYNAVISION LIMITED

### STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2024 (All amounts are in Indian rupees in lakhs except for share data or unless otherwise stated)

7) Statement of cash flows

CASH FLOW FROM OPEN ATTACK	For the year ended	For the yea
CASH FLOW FROM OPERATING ACTIVITIES:	March 31, 2024	March 31, 20
Profit/(Loss) before Tax as per the Statement of profit and loss Adjustments for:		
	828.63	648.2
Depreciation and amortization expenses		0 10.2
Officialized loss/(gain) on Mutual Family	66.55	12.6
interest expense	(38.70)	
Interest Income	137.88	3.2
Rental Income - Non-cash component	(160.33)	38.0
Operating Profit before working capital changes	(59.64)	(94.9)
Changes in Working Capital:	774.39	(52.64
Increase/(Decrease) in Trade	//4.39	554.59
Increase/(Decrease) in Other Financial Liabilities- Current		
Increase/(Decrease) in Provisions	49.29	1.48
ncrease/(Decrease) in Od	1.06	8.88
Increase/(Decrease) in Other Non-current financial liabilities	5.06	4.11
increase/(Decrease) in Other Non-current financial liabilities	-	(2.40)
	(56.14)	(0.79)
	(49.63)	
dicicase//Decrease in Trada Dani- 11	611.38	(622.21)
increase in Other Non Control of the Non Control of	(0.43)	(622.31)
Generated from operating activities	(3.27)	-
irect taxes paid	1,291.36	-
et Cash generated from Q		(12.47)
et Cash generated from Operating Activities	(166.97)	(103.88)
ASH FLOW FROM INVESTING ACTIVITIES	1,124.39	(116.35)
cluding interest and equipment and intangible assets, including capital advance but		1
cluding interest and equipment and intangible assets, including capital advance but		
Crease / Decrease is Continued to the co	(0.000	
crease)/Decrease in fixed deposit	(3,233.89)	(167.90)
	(636.00)	265.00
t Cash generated from Investing Activities	105.71	143.37
	(3,764.18)	240.47
ASH FLOW FROM FINANCING ACTIVITIES		
rease/(Decrease) in Borrowings erest expense	2,425.72	_
ntribution received from minority interest	(96.05)	_
ls-in-arrear received	315.00	- 1
	-	0.21
t Cash generated from Financing Activities	2,644.67	0.21
Increase in Cash and Cash Equivalents (A+B+C)	4.88	124.33
h and Cash Equivalents at the basis is a Ca		124.55
th and Cash Equivalents at the beginning of the year	129.59	5.26
h and Cash Equivalents at the end of the year	134.47	129.59
increase in cash and cash equivalents	4.88	124.33
mponents of cash and cash equivalents:		
Balance with banks - in current accounts	134.01	128.64
	134.01	120.04
Cash on hand	0.46	0.95

On behalf of the Board of Directors of Dynavision Limited

Place Chennai Date May 9, 2024

R.P.AGRAWAL Director

For DYNAVISION LIMITED