

**DYNAVISION LIMITED**

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

7th November 2024**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: Unaudited Financial Results (Standalone & Consolidated) for the quarter ended 30.09.2024
under Reg. 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

We wish to inform you that the Board of Directors at their Meeting held on 7th November 2024 have approved and taken on record the Un-audited Financial Result for the quarter and half year ended 30th September 2024, along with Limited Review Report issued by the Statutory Auditors of the Company. The Meeting commenced at 12.00 Noon and concluded at 2.20 PM.

The Un-Audited Financial Results for the quarter and half year ended 30th September 2024 duly signed by the Mr. Suleelal V, Managing Director along with the Limited Review Report of the Auditors thereon are attached herewith.

Thanking you,

Yours faithfully,
For **DYNAVISION LIMITED**

Rubavathy C
Company Secretary
M.No. A29166

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

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

On behalf of the Board of Directors
of Dynavision Limited



Mr. Sulcelal V
Managing Director

Place Chennai
Date November 7, 2024

DYNAVISION LIMITED
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

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

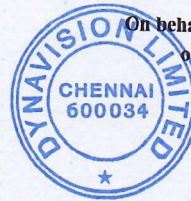
Notes :

- 1) The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 7, 2024. The statutory auditors have carried out a limited review for the half year ended September 30, 2024.
- 2) These results have been prepared in accordance with the Ind AS prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- 3) Figures of the earlier period, wherever necessary, have been regrouped/ restated to conform with those of the current period.
- 4) The commercial operations of the implementation of the Solar power projects segment had commenced only in the third quarter of the previous year and hence the results for the current quarter/period might not be comparable to those of the previous year/ quarter/ period.

Segment wise revenue, results, assets and liabilities (Primary Segment)

Particulars	For the Quarter Ended			For the Half Year Ended		For the Year Ended
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment revenue						
(a) Renting of investment property	220.46	220.44	220.28	440.90	431.70	870.72
(b) Implementation of solar power projects	96.10	-	-	96.10	-	2,898.07
Total	316.56	220.44	220.28	537.00	431.70	3,768.79
2. Segment results						
(a) Renting of investment property	207.23	203.80	207.75	411.03	404.87	816.74
(b) Implementation of solar power projects	1.89	-	-	1.89	-	56.83
(c) Unallocable	-11.48	34.32	8.57	-11.48	26.82	47.54
Profit before tax	197.64	238.12	216.32	401.44	431.69	921.11
3. Segment assets						
(a) Renting of investment property	812.75	815.61	618.66	812.75	618.66	617.85
(b) Implementation of solar power projects	-	143.09	2,765.08	-	2,765.08	91.87
(c) Unallocable	3,850.60	3,555.80	3,757.43	3,850.60	3,757.43	3,673.93
Total	4,663.35	4,514.50	7,141.17	4,663.35	7,141.17	4,383.65
4. Segment liabilities						
(a) Renting of investment property	1,990.06	1,993.89	2,003.56	1,990.06	2,003.56	1,998.11
(b) Implementation of solar power projects	-	-	3,194.49	-	3,194.49	50.00
(c) Unallocable	436.55	398.01	412.06	436.55	412.06	410.06
Total	2,426.61	2,391.90	5,610.11	2,426.61	5,610.11	2,458.17

On behalf of the Board of Directors
of Dynavision Limited



Mr. Sulcelal V
Managing Director

Place Chennai

Date November 7, 2024

DYNAVISION LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

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

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

On behalf of the Board of Directors
of Dynavision Limited



Mr. Suleelal V
Managing Director

Place Chennai

Date November 7, 2024

DYNAVISION LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

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

7) Statement of cash flows

Particulars	For the period ended September 30,2024	For the year ended March 31, 2024
CASH FLOW FROM OPERATING ACTIVITIES :		
Profit/(Loss) before Tax as per the Statement of profit and loss	403.26	921.11
Adjustments for :		
Depreciation and amortization expenses	7.54	14.28
Unrealized loss/(gain) on Mutual Funds	(25.03)	(38.70)
Interest expense	23.07	41.83
Interest Income	(86.68)	(154.72)
Financial Guarantee Income	(21.68)	(24.32)
Rental Income - Non-cash component	(30.14)	(59.64)
Operating Profit before working capital changes	270.34	699.84
Changes in Working Capital:		
(Increase)/Decrease in Trade Receivables	82.52	(82.95)
(Increase)/Decrease in Other current assets	8.72	612.96
(Increase)/Decrease in Other non-current assets	-	-
Increase/(Decrease) in Other Financial assets	-	-
Increase/(Decrease) in Trade payables	(48.46)	49.29
Increase/(Decrease) in Other Financial Liabilities- Current	-	1.06
Increase/(Decrease) in Other Current Liabilities	(5.59)	(696.51)
Increase/(Decrease) in Provisions	23.29	5.06
Increase/(Decrease) in Other Non-current financial liabilities	(0.00)	-
Cash Generated from operating activities	330.82	588.75
Direct taxes paid	(63.98)	(163.70)
Net Cash generated from Operating Activities	266.84	425.05
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant and equipment and intangible assets (including movement in capital advances)	(184.56)	(34.78)
Investment in shares of subsidiary	-	-
Loan given to subsidiary	(165.00)	-
Interest received	85.73	101.21
(Increase)/ Decrease in Fixed Deposit	87.79	(510.00)
Capital advance	-	-
Net Cash generated from Investing Activities	(176.04)	(443.57)
CASH FLOW FROM FINANCING ACTIVITIES		
Interest on loan against FD	(0.07)	-
Net Cash generated from Financing Activities	(0.07)	-
Net Increase in Cash and Cash Equivalents (A+B+C)	90.73	(18.52)
Cash and Cash Equivalents at the beginning of the year	57.20	75.72
Cash and Cash Equivalents at the end of the year	147.93	57.20
Net increase in cash and cash equivalents	90.73	(18.52)
Components of cash and cash equivalents:		
(a) Balance with banks - in current accounts	3.33	56.77
(b) Cash on hand	0.01	0.43
(c) Deposits from sweep account	144.59	-
	147.93	57.20

On behalf of the Board of Directors
of Dynavision Limited



Mr. Suleelal V
Managing Director

Place Chennai

Date November 7, 2024

R.SUBRAMANIAN AND COMPANY LLP

CHARTERED ACCOUNTANTS

FRN : 0041375 / S200041



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

Phone : 24992261 / 24991347 / 42169257

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

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

To
The Board of Directors
Dynavision Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of Dynavision Limited ("the Company") for the quarter and half year ended September 30, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations"), as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting policies and principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



Branches : BANGALORE DELHI MUMBAI HYDERABAD

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards specified under the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **R.Subramanian and Company LLP**

Chartered Accountants

Firm Registration Number: 004137S/S200041

R. Sudarshan

R.Sudarshan

Partner

Membership No: 240727

UDIN: 24240727BKCMQM6999



Place: Chennai

Date: November 7, 2024

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

PARTICULARS	For the Quarter Ended			For the Half Year Ended		For the Year Ended
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from operations	330.45	326.61	220.28	657.06	431.70	1,033.92
II Other Income	44.28	71.52	41.03	115.80	97.67	200.28
III Total Income (I+II)	374.73	398.13	261.31	772.86	529.37	1,234.20
IV Expenses						
Employee benefits expense	52.70	25.47	19.75	78.17	39.21	92.01
Finance Cost	69.00	70.22	10.46	139.22	20.92	137.88
Depreciation and amortization expenses	55.28	53.76	3.81	109.04	7.54	66.55
Other expenses	48.95	26.58	28.13	75.53	51.02	109.13
Total Expenses (IV)	225.93	176.03	62.15	401.96	118.69	405.57
V Profit / (Loss) before exceptional items and Tax (III-IV)	148.80	222.10	199.16	370.90	410.68	828.63
VI Exceptional Items	-	-	-	-	-	-
VII Profit/ (Loss) before tax (V+VI)	148.80	222.10	199.16	370.90	410.68	828.63
VIII Tax expenses:						
a) Current tax	51.00	41.00	45.00	92.00	88.00	183.00
b) Deferred tax	-	-	-	-	-	-
Total Tax expense for the period/ year	51.00	41.00	45.00	92.00	88.00	183.00
IX Profit / (Loss) for the period/ year from continuing operations (VII- VIII)	97.80	181.10	154.16	278.90	322.68	645.63
X Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI Tax expense of discontinued operations	-	-	-	-	-	-
XII Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit/(loss) for the period/ year (IX+XII)	97.80	181.10	154.16	278.90	322.68	645.63
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 period/ year (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the period/ year)	97.80	181.10	154.16	278.90	322.68	645.63
Profit attributable to						
Owners of the parent	99.21	183.82	157.83	283.03	327.02	652.02
Non-controlling interest	(1.41)	(2.72)	(3.65)	-4.13	(4.34)	(6.39)
Other comprehensive income attributable to						
Owners of the parent	-	-	-	-	-	-
Non-controlling interest	-	-	-	-	-	-
Total comprehensive income attributable to						
Owners of the parent	99.21	183.82	157.83	283.03	327.02	652.02
Non-controlling interest	(1.41)	(2.72)	(3.65)	(4.13)	(4.34)	(6.39)
XVI Paid-up equity share capital (Face value of Rs. 10 each)	384.00	384.00	384.00	384.00	384.00	384.00
XVII Other Equity (other than revaluation reserves) (as at the end of the financial year)						1,424.15
XVIII Earnings (Rs.) per equity share (for continuing operation) (not annualised for quarters)						
(1) Basic	2.58	4.79	4.11	7.37	8.52	16.98
(2) Diluted	2.58	4.79	4.11	7.37	8.52	16.98
XIX Earnings (Rs.) per equity share (for discontinued operation) (not annualised for quarters)						
(1) Basic	-	-	-	-	-	-
(2) Diluted	-	-	-	-	-	-
XX Earnings (Rs.) per equity share (for discontinued and continuing operations) (not annualised for quarters)						
(1) Basic	2.58	4.79	4.11	7.37	8.52	16.98
(2) Diluted	2.58	4.79	4.11	7.37	8.52	16.98

On behalf of the Board of Directors
of Dynavision Limited

CHENNAI 600034

Mr. Suleelal V
Managing Director

Place Chennai
Date November 7, 2024

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

Notes :

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

Segment wise revenue, results, assets and liabilities (Primary Segment)						
Particulars	For the Quarter Ended			For the Half Year Ended		For the Year Ended
	September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment revenue						
(a) Renting of investment property	220.46	220.44	220.28	440.90	431.70	870.72
(b) Solar power generation	109.99	106.17	-	216.16	-	163.20
Total	330.45	326.61	220.28	657.06	431.70	1,033.92
2. Segment results						
(a) Renting of investment property	207.23	203.80	207.75	411.03	404.87	816.74
(b) Solar power generation	-3.07	-5.16	-13.89	-8.23	-17.74	-11.33
(c) Unallocable	-55.35	23.46	5.30	-31.89	23.55	23.22
Profit before tax	148.81	222.10	199.16	370.91	410.68	828.63
3. Segment assets						
(a) Renting of investment property	812.75	815.61	618.66	812.75	618.66	617.85
(b) Solar power generation	3,594.46	3,630.63	3,203.17	3,594.46	3,203.17	3,639.23
(c) Unallocable	2,566.63	2,438.65	2,645.11	2,566.63	2,645.11	2,557.18
Total	6,973.84	6,884.89	6,466.94	6,973.84	6,466.94	6,814.26
4. Segment liabilities						
(a) Renting of investment property	1,990.06	1,993.89	2,003.56	1,990.06	2,003.56	1,998.11
(b) Solar power generation	2,337.72	2,392.13	2,481.57	2,337.72	2,481.57	2,497.16
(c) Unallocable	250.40	201.01	188.01	250.40	188.01	202.23
Total	4,578.18	4,587.03	4,673.13	4,578.18	4,673.13	4,697.50



On behalf of the Board of Directors
of Dynavision Limited

(Signature)

Mr. Suleclal V
Managing Director

Place Chennai
Date November 7, 2024

DYNAVISION LIMITED
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

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

6) Statement of assets and liabilities

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



On behalf of the Board of Directors
of Dynavision Limited

Mr. Suleelal V
Managing Director

Place Chennai
Date November 7, 2024

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

7) Statement of cash flows

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



On behalf of the Board of Directors
of Dynavision Limited

Sulal
Mr. Sulal V
Managing Director

Place Chennai
Date November 7, 2024

R. SUBRAMANIAN AND COMPANY LLP

CHARTERED ACCOUNTANTS

FRN : 0041375 / S200041



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

Phone : 24992261 / 24991347 / 42169257

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

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

To
The Board of Directors
Dynavision Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Dynavision Limited ("the Company" or "Parent") and its subsidiary (the Parent and its subsidiary together referred to as the "Group") for the quarter and half year ended September 30, 2024 ("the Statement") attached herewith, being submitted by the Parent pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations"), as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting policies and principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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



Branches : BANGALORE DELHI MUMBAI HYDERABAD

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

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

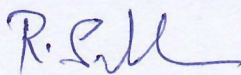
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of the Other Auditor referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in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

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

for **R.Subramanian and Company LLP**

Chartered Accountants

Firm Registration Number: 004137S/S200041



R.Sudarshan

Partner

Membership No: 240727

UDIN: 24240727BKCMQN4883



Place: Chennai

Date: November 7, 2024