

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31st MARCH, 2018**

Rs in lacs

Particulars	For the quarter ended			For the year ended	
	31-03-2018	31-12-2017	31-03-2017	31-03-2018	31-03-2017
	Audited	Unaudited	Audited	Audited	Audited
I) Revenue from operations	164.46	164.46	142.96	651.42	532.54
II) Other Income	14.67	12.54	6.77	46.21	15.33
III) Total Income (I+II)	179.13	177.00	149.73	697.63	547.87
IV) Expenses					
(a) Cost of materials consumed	-	-	-	-	-
(b) Purchases of stock-in-trade	-	-	-	-	-
(c) Changes in inventories of finished goods	-	-	-	-	-
(d) Other direct manufacturing expenses	-	-	-	-	-
(e) Excise Duty on sale of goods	-	-	-	-	-
(f) Employee benefits expense	9.31	10.08	14.42	39.18	36.95
(g) Finance cost	5.90	5.91	5.36	23.61	21.46
(h) Depreciation and amortisation expenses	0.46	0.45	0.54	1.83	1.78
(i) Other expenses	9.58	10.85	7.52	47.14	37.74
Total Expenses (IV)	25.25	27.29	27.84	111.76	97.93
V) Profit/(Loss) before exceptional items and tax (III-IV)	153.88	149.71	121.89	585.87	449.94
VI) Exceptional Items	-	-	37.57	-	37.57
VII) Profit/(Loss) before tax (V - VI)	153.88	149.71	159.46	585.87	487.51
VIII) Tax Expenses					
(a) Current Tax	39.00	28.00	12.00	135.00	98.00
(B) Deferred Tax	-	-	-	-	-
IX) Profit/(Loss) for the period from continuing operations (VII-VIII)	114.88	121.71	147.46	450.87	389.51
X) Profit / (Loss) from discontinued operations	-	-	-	-	-
XI) Tax expenses of discontinued operations	-	-	-	-	-
XII) Profit / (Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII) Profit / (Loss) for the period (IX+XII)	114.88	121.71	147.46	450.87	389.51
XIV) Other Comprehensive Income:					
(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 (XIII+XIV)	114.88	121.71	147.46	450.87	389.51
[Comprising Profit / (Loss) and Other Comprehensive Income for the Period]					
XVI) Earnings Per Equity Share (For continuing operations)-in Rs					
(a) Basic	2.99	3.17	3.84	11.74	10.14
(b) Diluted	2.99	3.17	3.84	11.74	10.14
XVII) Earnings Per Equity Share (For discontinued operations)-in Rs					
(a) Basic	-	-	-	-	-
(b) Diluted	-	-	-	-	-
XVIII) Earnings Per Equity Share (For discontinued and continuing operations)-in Rs					
(a) Basic	2.99	3.17	3.84	11.74	10.14
(b) Diluted	2.99	3.17	3.84	11.74	10.14

**Notes :**

- 1) The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at its respective meeting held on 25. 05.2018
- 2) The statutory auditors of the company have carried out audit of these results pertaining to the quarter/ year ended, 31.03.2018
- 3) The audited financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the companies Act 2013 read with Rule 3 of the companies (Indian Accounting Standards) rules 2015 and companies (Indian Accounting Standard) (Amendments Rules) 2016. The Company has adopted the Indian Accounting Standard (Ind AS) from 01.04.2017 with transition date of 01.04.2016, the comparative financial information of the Company for the year ended 31.03.2017, which have been earlier prepared as per IGAAP have been restated to comply with Ind AS.
- 4) Figures for the quarter ended 31.03.2018 and corresponding quarter ended in the previous year as reported in these financial results are the balancing figures in respect of full financial year and the published year to date figures up to end of third quarter of the relevant financial year. Also the figures up to the end of the third quarter of the relevant financial year had only been reviewed and not subject to audit.
- 5) Consequent to transition from the previous IGAAP to Ind AS, the reconciliation of Net profit is provided below for the previous period in accordance with the requirements of Paragraph 32 of Ind AS101, "First Time Adoption of Ind AS" as previously reported on account of transition from previous Indian GAAP to Ind AS for the quarter and year ended 31st March 2017

Nature of adjustments	Quarter ended	year ended
	31.03.2017	31.03.2017
Net Profit under Previous GAAP	Audited	Audited
Add:		
Amortisation of Rent received in Advance	142.96	371.53
Less:		
Interest Expense on Rental Deposit	9.86	39.44
	5.36	21.46
<b>Total comprehensive income for the period under Ind AS</b>	<b>147.46</b>	<b>389.51</b>

- 6) The figures pertaining to the previous periods have been regrouped, reclassified and restated wherever considered necessary.

Place : Chennai  
 Date : 25.05.2018



On behalf of the Board of Directors  
 for Dynavision Limited

*R.P. AGRAWAL*  
 R.P. AGRAWAL  
 Director



STATEMENT OF ASSETS AND LIABILITIES AS AT 31st MARCH,2018		
Particulars	Rs in lacs	
	As at 31.03.2018	As at 31.03.2017
	Audited	Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
a) Property,Plant & Equipment	13.43	15.26
b) Investment Property	2.11	2.11
c) Intangible Assets	0.01	0.01
d) Financial Assets	-	-
i) Other Financial Assets	437.00	387.00
(e) Other Non Current Assets	12.33	12.33
Total Non Current Assets	464.88	416.71
<b>Current assets</b>		
a) Inventories	0.00	0.00
b) Financial Assets		
(i) Cash & Cash equivalents	3.13	1.36
(II) Bank Balance Other than(I) above	390.18	0.00
(iii) Other Financial Assets	6.74	6.74
(i) Trade receivables	0.00	0.00
(iv) Others		
c) Current Tax Assets (Net)	5.15	11.26
d)Other current assets	15.12	8.64
Total Current Assets	420.32	28.00
<b>Total Assets</b>	<b>885.20</b>	<b>444.71</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	383.79	383.79
b) Other Equity	-1,611.22	-2,062.09
	-1,227.43	-1,678.30
<b>Liabilities</b>		
<b>Non-Current liabilities</b>		
a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Other Financial Liabilities	273.45	249.84
(iii) Other Non-current Liabilities	1,762.92	1,811.68
b) Provisions	12.78	9.65
	2,049.15	2,071.17
<b>Current liabilities</b>		
a) Financial Liabilities		
(i)Trade payables	0.00	0.00
(ii) others	0.00	0.00
b) Other current liabilities	61.36	49.74
c) Provisions	2.12	2.10
d) Current tax liabilities(Net)	0.00	0.00
	63.48	51.84
<b>Total Equity and Liabilities</b>	<b>885.20</b>	<b>444.71</b>

**Reconciliation of equity:**

(Rupees in Lakhs)

Particulars	31-03-2017
Total equity (Shareholder's funds) as per previous GAAP	-1,696.28
<b>Adjustments:</b>	
Measurement of financial liabilities at amortized cost	17.98
<b>Total equity as per IND AS</b>	<b>-1,678.30</b>

Place : Chennai  
Date : 25.05.2018



On behalf of the Board of Directors  
for Dynavision Limited

R.P.AGRAWAL  
Director