

**DYNAVISION LIMITED**

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**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st December 2019**  
(Rupees in Lakhs)

Particulars	For the Quarter ended			For the Nine months ended		Previous Accounting year
	(Unaudited)			(Unaudited)		(Audited)
	31-12-2019	30-09-2019	31-12-2018	31-12-2019	31-12-2018	31.03.2019
I) Revenue from operations	164.01	164.01	164.59	492.03	493.77	658.36
II) Other Income	26.04	27.38	20.86	77.02	56.20	79.16
<b>III) Total Income (I+II)</b>	<b>190.05</b>	<b>191.39</b>	<b>185.45</b>	<b>569.05</b>	<b>549.97</b>	<b>737.52</b>
IV) Expenses						
(e) Employee benefits expense	13.87	16.79	17.07	41.99	36.85	48.81
(f) Finance cost	6.50	6.49	6.50	19.48	19.48	25.97
(g) Depreciation and amortisation expenses	0.46	0.46	0.45	1.38	1.37	1.83
(h) Other expenses	11.97	16.63	18.45	41.05	44.42	54.21
<b>Total Expenses (IV)</b>	<b>32.80</b>	<b>40.37</b>	<b>42.47</b>	<b>103.90</b>	<b>102.12</b>	<b>130.82</b>
<b>V) Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>157.25</b>	<b>151.02</b>	<b>142.98</b>	<b>465.15</b>	<b>447.85</b>	<b>606.70</b>
VI) Exceptional Items	-	-	-	-	-	-
<b>VII) Profit/(Loss) before tax (V - VI)</b>	<b>157.25</b>	<b>151.02</b>	<b>142.98</b>	<b>465.15</b>	<b>447.85</b>	<b>606.70</b>
VIII) Tax Expenses						
(a) Current Tax	35.00	28.00	35.00	100.00	105.00	146.87
(B) Deferred Tax	-	-	-	-	-	-
<b>IX) Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>122.25</b>	<b>123.02</b>	<b>107.98</b>	<b>365.15</b>	<b>342.85</b>	<b>459.83</b>
X) Profit / (Loss) from discontinued operations	-	-	-	-	-	-
XI) Tax expenses of discontinued operations	-	-	-	-	-	-
<b>XII) Profit / (Loss) from discontinued operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XIII) Profit / (Loss) for the period (IX+XII)</b>	<b>122.25</b>	<b>123.02</b>	<b>107.98</b>	<b>365.15</b>	<b>342.85</b>	<b>459.83</b>
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	-	-	-	-	-	-
<b>XV) Total Comprehensive income for the period (XIII+XIV) [Comprising Profit/(Loss) and Other Comprehensive Income for the Period]</b>	<b>122.25</b>	<b>123.02</b>	<b>107.98</b>	<b>365.15</b>	<b>342.85</b>	<b>459.83</b>
XVI) Earnings Per Equity Share ( Face Value of Rs.10/- each per share)-For continuing operations-in Rs						
(a) Basic	3.18	3.20	2.81	9.51	8.93	11.97
(b) Diluted	3.18	3.20	2.81	9.51	8.93	11.97
XVII) Earnings Per Equity Share ( Face Value of Rs.10/- each per share)-For discontinued operations-in Rs						
(a) Basic	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-
XVIII) Earnings Per Equity Share ( Face value of Rs.10/- each per share)-For discontinued and continuing operations-in Rs						
(a) Basic	3.18	3.20	2.81	9.51	8.93	11.97
(b) Diluted	3.18	3.20	2.81	9.51	8.93	11.97
XIX) Paid up Equity Share Capital ( Face Value : Rs. 10/- per share)	383.79	383.79	383.79	383.79	383.79	383.79
XX) Other Equity ( excluding Revaluation Reserve) as shown in the balance sheet of the previous year						(1,151.39)

**Notes :**

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at its respective meeting held on 10th February 2020 . The statutory auditors of the Company have carried out a Limited Review of the Result.
- Effective from 01st April 2019 Ind As 116 on "Leases" becomes applicable. Application of this standard does not have any material impact on the revenue recognition and measurement.
- The company is currently engaged only in the business of leasing out the investment property held which is the only reportable segment of operation of the company.
- On September 20, 2019 vide the Taxation Laws ( Amendment) Ordinance, 2019, the Government of India inserted Section 115BAA in the Income Tax Act 1961, which provides domestic companies a non-reversible option to pay corporate tax at reduced rates effective April 01, 2019 subject to certain conditions. The Company is currently in the process of evaluating this option.
- There were no exceptional and extraordinary items during the quarter ended 31.12.2019
- Figures of the earlier period, wherever necessary, have been regrouped/restated to conform with those of the current year.

On behalf of the Board of Directors  
for Dynavision Limited

**R.P.AGRawal**  
Director

Place : Chennai

Date : 10th February 2020



**R.P.AGRawal**  
Director



**R. Subramanian and Company LLP**  
**CHARTERED ACCOUNTANTS**



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Independent Auditor's Limited review report on the unaudited Stand-alone financial results of Dynavision Limited for the quarter/Period Nine Months ended 31<sup>st</sup> December 2019 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ( as amended)

To

**The Board of Directors of  
Dynavision Limited  
Chennai**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("the statement") of Dynavision Limited ('the Company') for the quarter ended December 31, 2019, and year to date results for the period from 1 April 2019 to 31<sup>st</sup> December 2019 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations") including relevant circulars issued by SEBI from time to time.
2. This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting"(Ind As 34") prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
4. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures applied to financial data and thus provides less assurance than an audit.





**R. SUBRAMANIAN AND COMPANY LLP**  
**CHARTERED ACCOUNTANTS**

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5. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing 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. We have not performed an audit and accordingly, we do not express an audit opinion.
6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Unaudited Statements has not been prepared in all material aspects in accordance with the applicable accounting standards prescribed under Section 133 of the Companies Act 2013, and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing regulations 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**  
**FRN 004137S/S200041**

  
**R. PRAKASH**  
**PARTNER**  
**M. NO. 205869**  
**UDIN NO. 20205869AAAAAK9382**

Place : Chennai  
Date : 10 February 2020