

DYNAVISION LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULT (STANDALONE) FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

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

	PARTICULARS	For the quarter ended			For the nine months ended		For the year ended
		December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	3,118.27	220.28	193.21	3,549.97	577.65	770.89
II	Other Income	74.33	47.95	24.06	178.23	87.15	106.92
III	Total Income (I+II)	3,192.60	268.23	217.27	3,728.20	664.80	877.81
IV	Expenses						
	Project execution costs	2,841.24	-	-	2,841.24	-	-
	Employee benefits expense	25.39	18.17	21.23	61.55	48.73	68.82
	Finance Cost	10.45	10.46	9.51	31.37	28.52	38.02
	Depreciation and amortization expenses	3.38	3.69	3.55	10.69	10.28	12.57
	Other expenses	19.45	19.59	17.04	58.97	45.79	78.89
	Total Expenses (IV)	2,899.91	51.91	51.33	3,003.82	133.32	198.30
V	Profit / (Loss) before exceptional items and Tax (III-IV)	292.69	216.32	165.94	724.38	531.48	679.51
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V+VI)	292.69	216.32	165.94	724.38	531.48	679.51
VIII	Tax expenses:						
	a) Current tax	62.00	45.00	36.00	150.00	115.00	154.00
	b) Deferred tax	-	-	-	-	-	-
	Total Tax expense for the period/ year	62.00	45.00	36.00	150.00	115.00	154.00
IX	Profit / (Loss) for the year from continuing operations (VII-VIII)	230.69	171.32	129.94	574.38	416.48	525.51
X	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the year (IX+XII)	230.69	171.32	129.94	574.38	416.48	525.51
XIV	Other Comprehensive Income (OCI)						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the year (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the year)	230.69	171.32	129.94	574.38	416.48	525.51
XVI	Paid-up equity share capital (Face value of Rs. 10 each)	384.00	384.00	384.00	384.00	384.00	384.00
XVII	Other Equity (other than revaluation reserves) (as at the end of the previous financial year)						803.37

For DYNAVISION LIMITED


R.P. AGRAWAL
 Director

DYNAVISION LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULT (STANDALONE) FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023

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

	PARTICULARS	For the quarter ended			For the nine months ended		For the year ended
		December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
XVIII	Earnings (Rs.) per equity share (for continuing operation)						
	(1) Basic (Not annualised for quarters)	6.01	4.46	3.38	14.96	10.85	13.68
	(2) Diluted (Not annualised for quarters)	6.01	4.46	3.38	14.96	10.85	13.68
XIX	Earnings (Rs.) per equity share (for discontinued operation):						
	(1) Basic (Not annualised for quarters)	-	-	-	-	-	-
	(2) Diluted (Not annualised for quarters)	-	-	-	-	-	-
XX	Earnings (Rs.) per equity share (for discontinued and continuing operations):						
	(1) Basic (Not annualised for quarters)	6.01	4.46	3.38	14.96	10.85	13.68
	(2) Diluted (Not annualised for quarters)	6.01	4.46	3.38	14.96	10.85	13.68

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 February 13, 2024. The statutory auditors have carried out a limited review for the quarter and nine months ended December 31, 2023.

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) During the previous year, the Company has commenced activities related to solar power and accordingly, the same has been identified as a separate segment. The segment reporting pertaining to the nine months ended December 31, 2022 is from the month of September 2022 only and might not be comparable to that of the current period(s).

Particulars	For the quarter ended			For the nine months ended		For the year ended
	December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
1. Segment revenue						
(a) Renting of investment property	220.20	220.28	193.21	651.90	577.65	770.89
(b) Solar power activities	2,898.07	-	-	2,898.07	-	-
Total	3,118.27	220.28	193.21	3,549.97	577.65	770.89
2. Segment results						
(a) Renting of investment property	207.04	207.75	180.18	611.91	539.97	720.45
(b) Solar power activities	56.83	-	-	56.83	-	-2.50
(c) Unallocable	28.82	8.57	-14.24	55.64	-8.49	-38.44
Profit before tax	292.69	216.32	165.94	724.38	531.48	679.51
3. Segment assets						
(a) Renting of investment property	607.47	618.66	612.46	607.47	612.46	609.95
(b) Solar power activities	46.87	2,765.08	624.18	46.87	624.18	622.31
(c) Unallocable	3,864.52	3,757.43	2,678.91	3,864.52	2,678.91	2,847.46
Total	4,518.86	7,141.17	3,915.55	4,518.86	3,915.55	4,079.72
4. Segment liabilities						
(a) Renting of investment property	1,997.84	2,003.56	2,075.32	1,997.84	2,075.32	2,079.64
(b) Solar power activities	287.34	3,194.49	636.00	287.34	636.00	636.00
(c) Unallocable	471.93	412.06	125.87	471.93	125.87	176.71
Total	2,757.11	5,610.11	2,837.19	2,757.11	2,837.19	2,892.35

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

On behalf of the Board of Directors
of Dynavision Limited



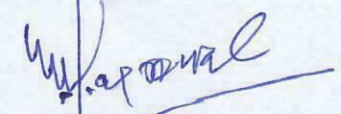
R.P. AGRAWAL
Director

Place : Chennai
Date : February 13, 2024

DYNAVISION LIMITED
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2023
(All amounts are in Indian rupees in lakhs except for share data or unless otherwise stated)

	PARTICULARS	For the quarter ended			For the nine months ended		For the year ended
		December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	260.40	220.28	193.21	692.10	577.65	770.89
II	Other Income	67.63	41.03	17.69	165.30	80.78	94.99
III	Total Income (I+II)	328.03	261.31	210.90	857.40	658.43	865.88
IV	Expenses						
	Employee benefits expense	26.95	19.75	21.23	66.16	48.73	69.73
	Finance Cost	46.18	10.46	9.51	67.09	28.52	38.02
	Depreciation and amortization expenses	5.18	3.81	3.56	12.73	10.30	12.65
	Other expenses	30.23	28.13	20.15	81.25	59.09	97.21
	Total Expenses (IV)	108.54	62.15	54.45	227.23	146.64	217.61
V	Profit/ (Loss) before exceptional items and Tax (III-IV)	219.49	199.16	156.45	630.17	511.79	648.27
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/ (Loss) before tax (V+VI)	219.49	199.16	156.45	630.17	511.79	648.27
VIII	Tax expenses:						
	a) Current tax	62.00	45.00	36.00	150.00	115.00	154.00
	b) Deferred tax	-	-	-	-	-	-
	Total Tax expense for the period/ year	62.00	45.00	36.00	150.00	115.00	154.00
IX	Profit/ (Loss) for the year from continuing operations (VII- Total Tax expense for the period/ year)	157.49	154.16	120.45	480.17	396.79	494.27
X	Profit/(Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit/(loss) for the year (IX+XII)	157.49	154.16	120.45	480.17	396.79	494.27
XIV	Other Comprehensive Income (OCI)						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the year (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the year)	157.49	154.16	120.45	480.17	396.79	494.27
	Profit attributable to						
	Owners of the parent	158.38	157.81	120.45	485.40	396.79	494.27
	Non-controlling interest	(0.89)	(3.65)	-	(5.23)	-	-
	Other comprehensive income attributable to						
	Owners of the parent	-	-	-	-	-	-
	Non-controlling interest	-	-	-	-	-	-
	Total comprehensive income attributable to						
	Owners of the parent	158.38	157.81	120.45	485.40	396.79	494.27
	Non-controlling interest	(0.89)	(3.65)	-	(5.23)	-	-
XVI	Paid-up equity share capital (Face value of Rs. 10 each)	384.00	384.00	384.00	384.00	384.00	384.00
XVII	Other Equity (other than revaluation reserves) (as at the end of the previous financial year)						772.13

For DYNAVISION LIMITED


R.P. AGRAWAL
 Director

DYNAVISION LIMITED
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2023
(All amounts are in Indian rupees in lakhs except for share data or unless otherwise stated)

	PARTICULARS	For the quarter ended			For the nine months ended		For the year ended
		December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
XVIII	Earnings (Rs.) per equity share (for continuing operation):						
	(1) Basic (Not annualised for quarters)	4.12	4.11	3.14	12.64	10.33	12.87
	(2) Diluted (Not annualised for quarters)	4.12	4.11	3.14	12.64	10.33	12.87
XIX	Earnings (Rs.) per equity share (for discontinued operation):						
	(1) Basic (Not annualised for quarters)	-	-	-	-	-	-
	(2) Diluted (Not annualised for quarters)	-	-	-	-	-	-
XX	Earnings (Rs.) per equity share (for discontinued and continuing operations):						
	(1) Basic (Not annualised for quarters)	4.12	4.11	3.14	12.64	10.33	12.87
	(2) Diluted (Not annualised for quarters)	4.12	4.11	3.14	12.64	10.33	12.87

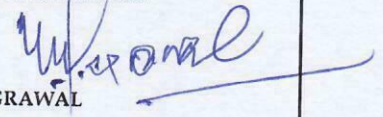
- Notes :**
- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on February 13, 2024. The statutory auditors have carried out a limited review for the quarter and nine months ended December 31, 2023.
 - These results have been prepared in accordance with the Ind AS prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
 - During the previous year, the Holding Company has incorporated a subsidiary, viz. Dynavision Green Solutions Limited to carry on the activities related to solar power generation. Accordingly, the Solar Power activities have been identified as a separate reportable segment. The segment reporting pertaining to the nine months ended December 30, 2022 is from the month of September 2022 only and might not be comparable to that of the current period(s).

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

Particulars	For the quarter ended			For the nine months ended		For the year ended
	December 31, 2023	September 30, 2023	December 31, 2022	December 31, 2023	December 31, 2022	March 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1. Segment revenue						
(a) Renting of investment property	220.20	220.28	193.21	651.90	577.65	770.89
(b) Solar power activities	40.20	-	-	40.20	-	-
Total	260.40	220.28	193.21	692.10	577.65	770.89
2. Segment results						
(a) Renting of investment property	207.04	207.75	180.18	611.91	539.97	720.45
(b) Solar power activities	-3.43	-13.89	-3.12	-21.17	-13.31	-21.85
(c) Unallocable	15.88	5.30	-20.61	39.43	-14.87	-50.33
Profit before tax	219.49	199.16	156.45	630.17	511.79	648.27
3. Segment assets						
(a) Renting of investment property	607.47	618.66	612.46	607.47	612.46	609.95
(b) Solar power activities	3,623.56	3,203.17	1,180.08	3,623.56	1,180.08	841.33
(c) Unallocable	2,747.37	2,645.11	1,467.91	2,747.37	1,467.91	1,962.48
Total	6,978.40	6,466.94	3,260.45	6,978.40	3,260.45	3,413.76
4. Segment liabilities						
(a) Renting of investment property	1,997.84	2,003.56	2,075.32	1,997.84	2,075.32	2,079.64
(b) Solar power activities	2,773.27	2,481.57	0.58	2,773.27	0.58	1.29
(c) Unallocable	255.99	188.01	125.88	255.99	125.88	176.70
Total	5,027.10	4,673.13	2,201.78	5,027.10	2,201.78	2,257.63

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

On behalf of the Board of Directors
of Dynavision Limited



R.P. AGRAWAL
Director

Place Chennai
Date February 13, 2024