

**DYNAVISION LIMITED**

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

**DVL/BSE/FR/26-2/01****14.05.2026****Department of Corporate Services**

Bombay Stock Exchange Limited  
22<sup>nd</sup> Floor,  
PhirozeJeeBhoy Towers  
Dalal Street  
Mumbai – 400 001

Dear Sir / Madam,

**Scrip Code : BSE: 517238****Sub: Audited Financial Results for the quarter/year ended 31.03.2026 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 5.00 pm, the Board has, inter alia, considered and approved:

1. the Audited Financial Statements (Standalone & Consolidated) for the quarter/year ended 31<sup>st</sup> March 2026, 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 31<sup>st</sup> March 2026 prepared in the format prescribed under LODR-33 duly signed by the Managing Director along with the report of the Independent Auditor's thereon.

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

Thanking you,

Yours faithfully,  
For **DYNAVISION LIMITED**

**Rubavathy**  
**Company Secretary and Compliance Officer**  
**M.No. A29166**

**DYNAVISION LIMITED**

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No. 3, Nungambakkam High Road  
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**DVL/BSE/FR/26-27/02****14.05.2026****Department of Corporate Services**

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

Dear Sir / Madam,

**Scrip Code : BSE: 517238****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, 2026.

**For DYNAVISION LIMITED**

**Suleelal. V**  
**Managing Director**  
**DIN: 10711642**

**DYNAVISION LIMITED**

**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

*(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 |                 |
|-------------|---|-----------------------|---------------|---------------|--------------------|-----------------|
|             |   | 31-Mar-26             | 31-Dec-25     | 31-Mar-25     | 31-Mar-26          | 31-Mar-25       |
|             |   | (Audited)             | (Unaudited)   | (Audited)     | (Audited)          | (Audited)       |
| <b>I</b>    | Revenue from Operation  | 220.69                | 220.93        | 220.64        | 882.86             | 978.10          |
| <b>II</b>   | Other Income  | 51.26                 | 64.22         | 61.71         | 252.96             | 234.49          |
| <b>III</b>  | <b>Total Income (I+II)</b>  | <b>271.95</b>         | <b>285.15</b> | <b>282.35</b> | <b>1,135.82</b>    | <b>1,212.59</b> |
| <b>IV</b>   | <b>Expenses</b>   |                       |               |               |                    |                 |
|             | Project execution costs   | -                     | -             | -             | -                  | 94.21           |
|             | Employee Benefits Expense   | 25.98                 | 28.34         | 24.96         | 113.57             | 123.26          |
|             | Finance Cost  | 12.65                 | 12.65         | 11.49         | 50.60              | 46.07           |
|             | Depreciation and amortization expenses  | 3.60                  | 3.75          | 3.78          | 15.05              | 15.14           |
|             | Administrative & Other Expenses   | 14.32                 | 37.00         | 16.56         | 172.09             | 133.06          |
|             | <b>Total Expenses (IV)</b>  | <b>56.55</b>          | <b>81.74</b>  | <b>56.79</b>  | <b>351.31</b>      | <b>411.74</b>   |
| <b>V</b>    | <b>Profit / (Loss) before exceptional items and Tax (III-IV)</b>  | <b>215.40</b>         | <b>203.41</b> | <b>225.56</b> | <b>784.51</b>      | <b>800.85</b>   |
| <b>VI</b>   | <b>Exceptional Items</b>  | -                     | -             | -             | -                  | -               |
| <b>VII</b>  | <b>Profit/ (Loss) before tax (V+VI)</b>   | <b>215.40</b>         | <b>203.41</b> | <b>225.56</b> | <b>784.51</b>      | <b>800.85</b>   |
| <b>VIII</b> | <b>Tax expenses:</b>  |                       |               |               |                    |                 |
|             | a) Current tax  | 40.00                 | 41.00         | 49.00         | 167.00             | 181.00          |
|             | b) Tax pertaining to earlier years  | (240.91)              | -             | -             | (240.91)           | -               |
|             | c) Deferred tax   | -                     | -             | -             | -                  | -               |
|             | <b>Total Tax expense for the period/ year</b>   | <b>(200.91)</b>       | <b>41.00</b>  | <b>49.00</b>  | <b>(73.91)</b>     | <b>181.00</b>   |
| <b>IX</b>   | <b>Profit / (Loss) for the period/ year from continuing operations (VII-VIII)</b>   | <b>416.31</b>         | <b>162.41</b> | <b>176.56</b> | <b>858.42</b>      | <b>619.85</b>   |
| <b>X</b>    | Profit/(Loss) from discontinued operations  | -                     | -             | -             | -                  | -               |
| <b>XI</b>   | Tax expense of discontinued operations  | -                     | -             | -             | -                  | -               |
| <b>XII</b>  | <b>Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>  | -                     | -             | -             | -                  | -               |
| <b>XIII</b> | <b>Profit/(loss) for the period/ year (IX+XII)</b>  | <b>416.31</b>         | <b>162.41</b> | <b>176.56</b> | <b>858.42</b>      | <b>619.85</b>   |
| <b>XIV</b>  | <b>Other Comprehensive Income (OCI)</b>   |                       |               |               |                    |                 |
|             | A (i) Items that will not be reclassified to profit or loss   | 2.25                  | 10.05         | -             | 12.09              | -               |
|             | (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</b>   | <b>Total Comprehensive Income for the period/ year (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the period/ year</b> | <b>418.56</b>         | <b>172.46</b> | <b>176.56</b> | <b>870.51</b>      | <b>619.85</b>   |
| <b>XVI</b>  | Paid-up equity share capital (Face value of Rs. 10 each)  | 384.00                | 384.00        | 384.00        | 384.00             | 384.00          |
| <b>XVII</b> | Other Equity (other than revaluation reserves) (as at the end of the financial year)  |                       |               |               | 3,031.84           | 2,161.33        |

On behalf of the Board of Directors of  
Dynavision Limited



*S. S. L.*  
**Mr. Suleelal V**  
Managing Director

DIN: 10711642

Place : Chennai

Date : May 14, 2026

**DYNAVISION LIMITED**

**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

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

|              |   |       |      |      |       |       |
|--------------|---|-------|------|------|-------|-------|
| <b>XVIII</b> | Earnings (Rs.) per equity share (for continuing operation)                    |       |      |      |       |       |
|              | (1) Basic (Not annualised for quarters)                                       | 10.84 | 4.23 | 4.60 | 22.35 | 16.14 |
|              | (2) Diluted (Not annualised for quarters)                                     | 10.84 | 4.23 | 4.60 | 22.35 | 16.14 |
| <b>XIX</b>   | Earnings (Rs.) per equity share (for discontinued operation):                 |       |      |      |       |       |
|              | (1) Basic (Not annualised for quarters)                                       | -     | -    | -    | -     | -     |
|              | (2) Diluted (Not annualised for quarters)                                     | -     | -    | -    | -     | -     |
| <b>XX</b>    | Earnings (Rs.) per equity share (for discontinued and continuing operations): |       |      |      |       |       |
|              | (1) Basic (Not annualised for quarters)                                       | 10.84 | 4.23 | 4.60 | 22.35 | 16.14 |
|              | (2) Diluted (Not annualised for quarters)                                     | 10.84 | 4.23 | 4.60 | 22.35 | 16.14 |

**Notes :**

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on May 14, 2026. The statutory auditors have carried out an audit for the year ended March 31, 2026.
- 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).
- Figures for the quarter ended March 31, 2026 and March 31, 2025 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 reviewed and not subjected to audit.
- The Company did not have any operations with respect to the implementation of solar power projects segment during the current quarter/ year.

| <b>Segment wise revenue, results, assets and liabilities (Primary Segment)</b> |                              |                    |                  |                           |                  |
|--|------------------------------|--------------------|------------------|---------------------------|------------------|
| <b>Particulars</b>   | <b>For the Quarter Ended</b> |                    |                  | <b>For the Year Ended</b> |                  |
|  | <b>31-Mar-26</b>             | <b>31-Dec-25</b>   | <b>31-Mar-25</b> | <b>31-Mar-26</b>          | <b>31-Mar-25</b> |
|  | <b>(Audited)</b>             | <b>(Unaudited)</b> | <b>(Audited)</b> | <b>(Audited)</b>          | <b>(Audited)</b> |
| <b>1. Segment Revenue</b>  |                              |                    |                  |                           |                  |
| (a) Renting of investment property   | 220.69                       | 220.93             | 220.64           | 882.86                    | 882.00           |
| (b) Implementation of solar power projects                                     | -                            | -                  | -                | -                         | 96.10            |
| <b>Total</b>   | <b>220.69</b>                | <b>220.93</b>      | <b>220.64</b>    | <b>882.86</b>             | <b>978.10</b>    |
| <b>2. Segment Results</b>  |                              |                    |                  |                           |                  |
| (a) Renting of investment property   | 204.53                       | 205.61             | 201.58           | 809.53                    | 800.96           |
| (b) Implementation of solar power projects                                     | -                            | -                  | -                | -                         | 1.89             |
| (c) Unallocable  | 10.87                        | -2.20              | 23.98            | -25.02                    | -2.00            |
| <b>Profit before tax</b>   | <b>215.40</b>                | <b>203.41</b>      | <b>225.56</b>    | <b>784.51</b>             | <b>800.85</b>    |
| <b>3. Segment Assets</b>   |                              |                    |                  |                           |                  |
| (a) Renting of investment property   | 797.49                       | 800.01             | 807.24           | 797.49                    | 807.24           |
| (b) Implementation of solar power projects                                     | -                            | -                  | -                | -                         | -                |
| (c) Unallocable  | 4,849.45                     | 4,672.49           | 4,245.37         | 4,849.45                  | 4,245.37         |
| <b>Total</b>   | <b>5,646.94</b>              | <b>5,472.50</b>    | <b>5,052.61</b>  | <b>5,646.94</b>           | <b>5,052.61</b>  |
| <b>4. Segment Liabilities</b>  |                              |                    |                  |                           |                  |
| (a) Renting of investment property   | 1,975.26                     | 1,978.66           | 2,054.54         | 1,975.26                  | 2,054.54         |
| (b) Implementation of solar power projects                                     | -                            | -                  | -                | -                         | -                |
| (c) Unallocable  | 255.84                       | 496.47             | 452.74           | 255.84                    | 452.74           |
| <b>Total</b>   | <b>2,231.10</b>              | <b>2,475.13</b>    | <b>2,507.28</b>  | <b>2,231.10</b>           | <b>2,507.28</b>  |

On behalf of the Board of Directors of

Dynavision Limited



*Suhel*  
Mr. Suleetal V

Managing Director

DIN: 10711642

Place : Chennai

Date : May 14, 2026

**DYNAVISION LIMITED**

**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

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

4) Statement of assets and liabilities

| Particulars  | 31-Mar-26       | 31-Mar-25       |
|--|-----------------|-----------------|
| <b>ASSETS</b>  |                 |                 |
| <b>Non-Current Assets</b>                                |                 |                 |
| (a) Property, Plant and Equipment                        | 16.58           | 21.45           |
| (b) Investment Property                                  | 597.06          | 607.24          |
| (c) Intangible assets                                    | 0.01            | 0.01            |
| (d) Financial Assets                                     |                 |                 |
| (i) Non-current investments                              | 1,117.15        | 1,117.15        |
| (ii) Other Financial assets                              | 459.49          | 153.18          |
| (e) Other Non-Current Assets                             | 200.00          | 200.00          |
|  | <b>2,390.29</b> | <b>2,099.03</b> |
| <b>Current Assets</b>                                    |                 |                 |
| a) Financial Assets                                      |                 |                 |
| (i) Trade Receivables                                    | 0.43            | -               |
| (ii) Investments   | 2,682.02        | 1,619.17        |
| (iii) Cash and Cash Equivalents                          | 37.87           | 281.36          |
| (iv) Bank balances other than (iii) above                | 498.50          | 959.00          |
| (v) Other Financial Assets                               | 31.17           | 93.72           |
| b) Current Tax Assets                                    | 6.66            | -               |
| c) Other Current Assets                                  | -               | 0.33            |
|  | <b>3,256.65</b> | <b>2,953.58</b> |
|  | <b>5,646.94</b> | <b>5,052.61</b> |
| <b>EQUITY AND LIABILITIES</b>                            |                 |                 |
| <b>EQUITY</b>  |                 |                 |
| (a) Equity Share Capital                                 | 384.00          | 384.00          |
| (b) Other Equity   | 3,031.84        | 2,161.33        |
|  | <b>3,415.84</b> | <b>2,545.33</b> |
| <b>LIABILITIES</b>                                       |                 |                 |
| <b>Non-Current Liabilities</b>                           |                 |                 |
| (a) Financial Liabilities                                |                 |                 |
| (i) Other Financial Liabilities                          | 667.48          | 647.61          |
| (b) Other Non-current Liabilities                        | 1,318.93        | 1,387.21        |
| (c) Provisions   | 18.24           | 14.62           |
|  | <b>2,004.65</b> | <b>2,049.44</b> |
| <b>Current Liabilities</b>                               |                 |                 |
| (a) Financial Liabilities                                |                 |                 |
| (i) Trade payables                                       |                 |                 |
| Dues to micro and small enterprises                      | -               | 0.08            |
| Dues to creditors other than micro and small enterprises | 3.60            | 0.02            |
| (ii) Other Financial Liabilities                         | 47.38           | 51.03           |
| (b) Other Current Liabilities                            | 86.19           | 151.89          |
| (c) Provisions   | 14.54           | 23.30           |
| (d) Current tax liabilities (net)                        | 74.74           | 231.52          |
|  | <b>226.45</b>   | <b>457.84</b>   |
|  | <b>2,231.10</b> | <b>2,507.28</b> |
|  | <b>5,646.94</b> | <b>5,052.61</b> |



On behalf of the Board of Directors  
of Dynavision Limited

*Suleel V*

Mr. Suleel V

Managing Director

DIN: 10711642

Place : Chennai

Date : May 14, 2026

**DYNAVISION LIMITED**

**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**

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

**5) Statement of cash flows**

| Note No  | Particulars  | For the Year Ended | For the Year Ended |
|----------|--|--------------------|--------------------|
|          |  | 31-Mar-26          | 31-Mar-25          |
| <b>A</b> | <b><u>CASH FLOW FROM OPERATING ACTIVITIES :</u></b>                                      |                    |                    |
|          | Profit/(Loss) before Tax as per Statement of Profit and Loss                             | 784.51             | 800.85             |
|          | <b>Adjustments for :</b>   |                    |                    |
|          | Depreciation and Amortisation expenses   | 15.05              | 15.14              |
|          | Profit on Sale of Investment   | -5.70              | -                  |
|          | Unrealized loss/(gain) on Mutual Funds   | -126.79            | -31.72             |
|          | Interest expense   | 50.60              | 46.07              |
|          | Sundry Creditors written back  | -0.87              | -                  |
|          | Investment management charges  | 6.00               | 3.65               |
|          | Interest Income  | -82.91             | -159.22            |
|          | Financial Guarantee Income   | -36.69             | -43.35             |
|          | Rental Income - Non-cash component   | -60.27             | -60.27             |
|          | <b>Operating Profit before working Capital changes</b>                                   | <b>542.93</b>      | <b>571.15</b>      |
|          | <b><u>Changes in Working Capital</u></b>   |                    |                    |
|          | (Increase)/Decrease in Trade Receivables   | -0.43              | 82.95              |
|          | (Increase)/Decrease in Other current assets  | 0.33               | 9.02               |
|          | Increase/(Decrease) in Trade payables  | 1.50               | -50.67             |
|          | Increase/(Decrease) in Provisions  | 6.95               | 1.76               |
|          | Increase/(Decrease) in Other Financial Liabilities                                       | 3.18               | -                  |
|          | Increase/(Decrease) in Other Current Liabilities   | -73.71             | 68.60              |
|          | <b>Cash Generated from operating activities</b>  | <b>480.75</b>      | <b>682.81</b>      |
|          | Direct taxes paid  | -89.53             | -93.90             |
|          | <b>Net Cash generated from Operating Activities</b>                                      | <b>391.22</b>      | <b>588.91</b>      |
|          | <b><u>CASH FLOW FROM INVESTING ACTIVITIES :</u></b>                                      |                    |                    |
| <b>B</b> | Purchase of Property, plant and equipment and intangible assets (Net of Capital Advance) | -                  | -185.95            |
|          | Proceeds from sale of Property, plant and equipment                                      | -                  | 0.54               |
|          | Loan (given to subsidiary)/repaid  | 16.50              | -165.00            |
|          | Interest received on Loan to subsidiary  | 22.56              | 0.92               |
|          | Interest received on Fixed Deposit   | 115.09             | 175.69             |
|          | (Increase)/ Decrease in Fixed Deposit (Net)  | 145.50             | 1,235.49           |
|          | Proceeds from sale of investments  | 105.70             | 163.63             |
|          | Purchase of mutual fund units (Net of expenses)  | -1,040.06          | -1,590.00          |
|          | <b>Net Cash used in Investing Activities</b>   | <b>-634.71</b>     | <b>-364.68</b>     |
|          | <b><u>CASH FLOW FROM FINANCING ACTIVITIES :</u></b>                                      |                    |                    |
| <b>C</b> | Interest Expense   | -                  | -0.07              |
|          | <b>Net Cash generated from/ (used in) Financing Activities</b>                           | <b>-</b>           | <b>-0.07</b>       |
|          | <b>Net (Decrease)/ Increase in Cash and Cash Equivalents (A+B+C)</b>                     | <b>-243.49</b>     | <b>224.16</b>      |
|          | Cash and Cash Equivalents at the beginning of the year                                   | 281.36             | 57.20              |
|          | <b>Net (decrease)/ increase in cash and cash equivalents</b>                             | <b>-243.49</b>     | <b>224.16</b>      |
|          | Cash and Cash Equivalents at the end of the year   | 37.87              | 281.36             |

On behalf of the Board of Directors  
of Dynavision Limited



*Suhel*  
**Mr. Suleclal V**

Managing Director

DIN: 10711642

Place : Chennai

Date : May 14, 2026

**R.SUBRAMANIAN AND COMPANY LLP**  
**CHARTERED ACCOUNTANTS**  
LLPIN: AAG-3873

Tel: 044-24992261 / 24991347 | [rs@rscompany.co.in](mailto:rs@rscompany.co.in) | [www.rscompany.co.in](http://www.rscompany.co.in)

**Independent Auditor's Report on the Standalone Annual Financial Results of Dynavision Limited for the Year Ended March 31, 2026 Pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors  
Dynavision Limited

**Report on the Audit of the Standalone Annual Financial Results**

**Opinion**

We have audited the accompanying Standalone Annual Financial Results of Dynavision Limited ("the Company") for the year ended March 31, 2026 (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements 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, the Statement:

- (i) is presented in accordance with the requirements of the Listing Regulations in this regard; and
- (ii) gives 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, other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

**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, as amended ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Standalone Annual 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other 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 the Statement.

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

The Statement has been prepared on the basis of the standalone annual financial statements.

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

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**Registered Office: No. 6, Krishnaswamy Avenue, Luz, Mylapore, Chennai - 600 004**

**Ahmedabad | Bengaluru | Bhubaneshwar | Hyderabad | Mumbai | New Delhi**



**Independent Auditor's Report on the Standalone Annual Financial Results**  
**Dynavision Limited**

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. 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 the 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 the Statement that give a true and fair view and is 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.

**Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 Statement, 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 control 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 Statement made by the Management and the Board of Directors.
- Conclude on the appropriateness of the Management and the 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 ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or,



**R.Subramanian and Company LLP**  
**Chartered Accountants**

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**Independent Auditor's Report on the Standalone Annual Financial Results**  
**Dynavision Limited**

if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's 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 Statement, including the disclosures, and whether the Statement 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 Statement include the results for the quarter ended March 31, 2026, 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 the third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

for **R.Subramanian and Company LLP**

*Chartered Accountants*

ICAI Firm Registration Number: 004137S/S200041

*A. Balasubramaniam*

**A. Balasubramaniam**  
*Partner*

Membership No: 241419

UDIN: 26241419VDLQGI5158



Place: Chennai

Date: May 14, 2026

**DYNAVISION LIMITED**  
**STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**  
*(All amounts are in Indian rupees in lakhs unless otherwise stated)*

|             | PARTICULARS  | For the quarter ended |                   |                | For the year ended |                 |
|-------------|--|-----------------------|-------------------|----------------|--------------------|-----------------|
|             |  | March 31, 2026        | December 31, 2025 | March 31, 2025 | March 31, 2026     | March 31, 2025  |
|             |  | (Audited)             | (Unaudited)       | (Audited)      | (Audited)          | (Audited)       |
| <b>I</b>    | Revenue from operations  | 347.96                | 332.23            | 343.48         | 1,354.05           | 1,317.38        |
| <b>II</b>   | Other Income   | 41.39                 | 54.89             | 47.04          | 215.22             | 191.59          |
| <b>III</b>  | <b>Total Income (I+II)</b>   | <b>389.35</b>         | <b>387.12</b>     | <b>390.52</b>  | <b>1,569.27</b>    | <b>1,508.97</b> |
| <b>IV</b>   | <b>Expenses</b>  |                       |                   |                |                    |                 |
|             | Employee benefits expense  | 28.43                 | 30.79             | 27.21          | 123.87             | 130.53          |
|             | Finance Cost   | 51.37                 | 59.09             | 63.83          | 229.71             | 269.13          |
|             | Depreciation and amortization expenses   | 55.52                 | 56.75             | 55.43          | 225.16             | 220.89          |
|             | Other expenses   | 22.45                 | 48.58             | 26.43          | 206.22             | 156.03          |
|             | <b>Total Expenses (IV)</b>   | <b>157.77</b>         | <b>195.21</b>     | <b>172.90</b>  | <b>784.96</b>      | <b>776.58</b>   |
| <b>V</b>    | <b>Profit / (Loss) before exceptional items and Tax (III-IV)</b>   | <b>231.58</b>         | <b>191.91</b>     | <b>217.62</b>  | <b>784.31</b>      | <b>732.39</b>   |
| <b>VI</b>   | <b>Exceptional Items</b>   | -                     | -                 | -              | -                  | -               |
| <b>VII</b>  | <b>Profit/ (Loss) before tax (V+VI)</b>  | <b>231.58</b>         | <b>191.91</b>     | <b>217.62</b>  | <b>784.31</b>      | <b>732.39</b>   |
| <b>VIII</b> | Tax expenses:  |                       |                   |                |                    |                 |
|             | a) Current tax   | 40.00                 | 41.00             | 49.00          | 167.00             | 181.00          |
|             | b) Tax pertaining to earlier years   | (240.91)              | -                 | -              | (240.91)           | -               |
|             | c) Deferred tax  | 12.37                 | 14.59             | 61.52          | 48.74              | 61.52           |
|             | <b>Total Tax expense for the period/ year</b>  | <b>(188.54)</b>       | <b>55.59</b>      | <b>110.52</b>  | <b>(25.17)</b>     | <b>242.52</b>   |
| <b>IX</b>   | <b>Profit / (Loss) for the period/ year from continuing operations (VII-VIII)</b>  | <b>420.12</b>         | <b>136.32</b>     | <b>107.10</b>  | <b>809.48</b>      | <b>489.87</b>   |
| <b>X</b>    | Profit/(Loss) from discontinued operations   | -                     | -                 | -              | -                  | -               |
| <b>XI</b>   | Tax expense of discontinued operations   | -                     | -                 | -              | -                  | -               |
| <b>XII</b>  | <b>Profit/(loss) from Discontinued operations (after tax) (X-XI)</b>   | <b>-</b>              | <b>-</b>          | <b>-</b>       | <b>-</b>           | <b>-</b>        |
| <b>XIII</b> | <b>Profit/(loss) for the period/ year (IX+XII)</b>   | <b>420.12</b>         | <b>136.32</b>     | <b>107.10</b>  | <b>809.48</b>      | <b>489.87</b>   |
| <b>XIV</b>  | <b>Other Comprehensive Income (OCI)</b>  |                       |                   |                |                    |                 |
|             | A (i) Items that will not be reclassified to profit or loss  | 2.26                  | 10.05             | -              | 12.09              | -               |
|             | (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</b>   | <b>Total Comprehensive Income for the period/ year (XIII+XIV) (Comprising Profit/(Loss) and Other Comprehensive Income for the period/ year)</b> | <b>422.38</b>         | <b>146.37</b>     | <b>107.10</b>  | <b>821.57</b>      | <b>489.87</b>   |
|             | <b>Profit attributable to</b>  |                       |                   |                |                    |                 |
|             | Owners of the parent   | 415.80                | 139.84            | 105.38         | 808.95             | 493.54          |
|             | Non-controlling interest   | 4.32                  | (3.52)            | 1.72           | 0.53               | (3.67)          |
|             | <b>Other comprehensive income attributable to</b>  |                       |                   |                |                    |                 |
|             | Owners of the parent   | 2.26                  | 10.05             | -              | 12.09              | -               |
|             | Non-controlling interest   | -                     | -                 | -              | -                  | -               |
|             | <b>Total comprehensive income attributable to</b>  |                       |                   |                |                    |                 |
|             | Owners of the parent   | 418.06                | 149.89            | 105.38         | 821.04             | 493.54          |
|             | Non-controlling interest   | 4.32                  | (3.52)            | 1.72           | 0.53               | (3.67)          |
| <b>XVI</b>  | Paid-up equity share capital (Face value of Rs. 10 each)   | 384.00                | 384.00            | 384.00         | 384.00             | 384.00          |
| <b>XVII</b> | Other Equity (other than revaluation reserves) (as at the end of the financial year)   |                       |                   |                | 2,738.73           | 1,917.69        |

On behalf of the Board of Directors of  
 Dynavision Limited



*S. Suleela V*  
 Mr. Suleela V  
 Managing Director  
 DIN: 10711642

Place : Chennai  
 Date : May 14, 2026

**DYNAVISION LIMITED**  
**STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**  
*(All amounts are in Indian rupees in lakhs unless otherwise stated)*

| PARTICULARS  | For the quarter ended |                   |                | For the year ended |                |
|--|-----------------------|-------------------|----------------|--------------------|----------------|
|  | March 31, 2026        | December 31, 2025 | March 31, 2025 | March 31, 2026     | March 31, 2025 |
|  | (Audited)             | (Unaudited)       | (Audited)      | (Audited)          | (Audited)      |
| <b>XVIII</b> Earnings (Rs.) per equity share (for continuing operation)                |                       |                   |                |                    |                |
| (1) Basic (Not annualised for quarters)  | 10.83                 | 3.64              | 2.74           | 21.07              | 12.85          |
| (2) Diluted (Not annualised for quarters)  | 10.83                 | 3.64              | 2.74           | 21.07              | 12.85          |
| <b>XIX</b> Earnings (Rs.) per equity share (for discontinued operation)                |                       |                   |                |                    |                |
| (1) Basic (Not annualised for quarters)  | -                     | -                 | -              | -                  | -              |
| (2) Diluted (Not annualised for quarters)  | -                     | -                 | -              | -                  | -              |
| <b>XX</b> Earnings (Rs.) per equity share (for discontinued and continuing operations) |                       |                   |                |                    |                |
| (1) Basic (Not annualised for quarters)  | 10.83                 | 3.64              | 2.74           | 21.07              | 12.85          |
| (2) Diluted (Not annualised for quarters)  | 10.83                 | 3.64              | 2.74           | 21.07              | 12.85          |

**Notes :**

- The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on May 14, 2026. The statutory auditors have carried out an audit for the year ended March 31, 2026.
- 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).
- Figures for the quarter ended March 31, 2026 and March 31, 2025 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 reviewed and not subjected to audit.
- Segment Reporting

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

| Particulars                        | For the quarter ended |                   |                 | For the year ended |                 |
|------------------------------------|-----------------------|-------------------|-----------------|--------------------|-----------------|
|                                    | March 31, 2026        | December 31, 2025 | March 31, 2025  | March 31, 2026     | March 31, 2025  |
|                                    | (Audited)             | (Unaudited)       | (Audited)       | (Audited)          | (Audited)       |
| <b>1. Segment revenue</b>          |                       |                   |                 |                    |                 |
| (a) Renting of investment property | 220.69                | 220.93            | 220.64          | 882.86             | 882.00          |
| (b) Solar power generation         | 127.27                | 111.30            | 122.84          | 471.19             | 435.38          |
| <b>Total</b>                       | <b>347.96</b>         | <b>332.23</b>     | <b>343.48</b>   | <b>1,354.05</b>    | <b>1,317.38</b> |
| <b>2. Segment results</b>          |                       |                   |                 |                    |                 |
| (a) Renting of investment property | 204.53                | 205.61            | 201.58          | 809.52             | 800.96          |
| (b) Solar power generation         | 29.27                 | 1.30              | 6.55            | 50.77              | (14.01)         |
| (c) Unallocable                    | (2.22)                | (15.00)           | 9.49            | (75.98)            | (54.56)         |
| <b>Profit before tax</b>           | <b>231.58</b>         | <b>191.91</b>     | <b>217.62</b>   | <b>784.31</b>      | <b>732.39</b>   |
| <b>3. Segment assets</b>           |                       |                   |                 |                    |                 |
| (a) Renting of investment property | 797.49                | 800.01            | 807.24          | 797.49             | 807.24          |
| (b) Solar power generation         | 3,274.72              | 3,309.61          | 3,482.03        | 3,274.72           | 3,482.03        |
| (c) Unallocable                    | 3,583.80              | 3,402.71          | 2,954.95        | 3,583.80           | 2,954.95        |
| <b>Total</b>                       | <b>7,656.01</b>       | <b>7,512.33</b>   | <b>7,244.22</b> | <b>7,656.01</b>    | <b>7,244.22</b> |
| <b>4. Segment liabilities</b>      |                       |                   |                 |                    |                 |
| (a) Renting of investment property | 1,975.26              | 1,978.66          | 2,054.54        | 1,975.26           | 2,054.54        |
| (b) Solar power generation         | 2,124.50              | 2,168.24          | 2,294.79        | 2,124.50           | 2,294.79        |
| (c) Unallocable                    | 128.05                | 359.61            | 288.26          | 128.05             | 288.26          |
| <b>Total</b>                       | <b>4,227.81</b>       | <b>4,506.51</b>   | <b>4,637.59</b> | <b>4,227.81</b>    | <b>4,637.59</b> |

On behalf of the Board of Directors of  
 Dynavision Limited



*S. Suleel V*

Mr. Suleel V  
 Managing Director  
 DIN: 10711642

Place : Chennai  
 Date : May 14, 2026

**DYNAVISION LIMITED**  
**STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**  
*(All amounts are in Indian rupees in lakhs unless otherwise stated)*

5) Statement of assets and liabilities

|          | Particulars  | As at<br>March 31, 2026 | As at<br>March 31, 2025 |
|----------|--|-------------------------|-------------------------|
| <b>A</b> | <b>ASSETS</b>  |                         |                         |
| (1)      | <b>Non-Current Assets</b>                                      |                         |                         |
|          | (a) Property, Plant and Equipment                              | 3,047.91                | 3,241.49                |
|          | (b) Investment Property  | 597.06                  | 607.24                  |
|          | (c) Intangible assets  | 0.01                    | 0.05                    |
|          | (d) Financial Assets   |                         |                         |
|          | (i) Other Financial assets                                     | 327.69                  | 4.88                    |
|          | (e) Other Non-Current Assets                                   | 200.00                  | 200.00                  |
|          | <b>Total Non-Current Assets (1)</b>                            | <b>4,172.67</b>         | <b>4,053.66</b>         |
| (2)      | <b>Current Assets</b>  |                         |                         |
|          | (a) Financial Assets   |                         |                         |
|          | (i) Trade Receivables  | 0.43                    | -                       |
|          | (ii) Investments   | 2,682.02                | 1,619.17                |
|          | (iii) Cash and Cash Equivalents                                | 38.22                   | 281.46                  |
|          | (iv) Bank balances other than (iii) above                      | 688.21                  | 1,171.19                |
|          | (v) Other Financial Assets                                     | 61.74                   | 112.93                  |
|          | (b) Current Tax Assets   | 8.54                    | 1.31                    |
|          | (c) Other Current Assets                                       | 4.18                    | 4.50                    |
|          | <b>Total Current Assets (2)</b>                                | <b>3,483.34</b>         | <b>3,190.56</b>         |
|          | <b>Total Assets [1+2]</b>                                      | <b>7,656.01</b>         | <b>7,244.22</b>         |
| <b>B</b> | <b>EQUITY AND LIABILITIES</b>                                  |                         |                         |
| (1)      | <b>EQUITY</b>  |                         |                         |
|          | (a) Equity Share Capital                                       | 384.00                  | 384.00                  |
|          | (b) Other Equity   | 2,738.73                | 1,917.69                |
|          | <b>Equity attributable to the owners of Dynavision Limited</b> | <b>3,122.73</b>         | <b>2,301.69</b>         |
|          | Non-controlling interest                                       | 305.47                  | 304.94                  |
|          | <b>Total Equity (1)</b>  | <b>3,428.20</b>         | <b>2,606.63</b>         |
| (2)      | <b>LIABILITIES</b>   |                         |                         |
|          | <b>Non-Current Liabilities</b>                                 |                         |                         |
|          | (a) Financial Liabilities                                      |                         |                         |
|          | (i) Borrowings   | 1,783.62                | 1,997.66                |
|          | (ii) Other Financial Liabilities                               | 570.43                  | 519.82                  |
|          | (b) Other Non-current Liabilities                              | 1,318.93                | 1,387.21                |
|          | (c) Provisions   | 18.24                   | 14.62                   |
|          | (d) Deferred Tax Liability                                     | 110.26                  | 61.52                   |
|          | <b>Total Non-Current Liabilities (2)</b>                       | <b>3,801.48</b>         | <b>3,980.83</b>         |
| (3)      | <b>Current Liabilities</b>                                     |                         |                         |
|          | (a) Financial Liabilities                                      |                         |                         |
|          | (i) Borrowings   | 214.03                  | 214.03                  |
|          | (ii) Trade payables  |                         |                         |
|          | Dues to micro and small enterprises                            | -                       | 0.08                    |
|          | Dues to creditors other than micro and small enterprises       | 4.74                    | 1.19                    |
|          | (iii) Other Financial Liabilities                              | 30.74                   | 32.26                   |
|          | (b) Other Current Liabilities                                  | 87.54                   | 154.38                  |
|          | (c) Provisions   | 14.54                   | 23.30                   |
|          | (d) Current tax liabilities (net)                              | 74.74                   | 231.52                  |
|          | <b>Total Current Liabilities (3)</b>                           | <b>426.33</b>           | <b>656.76</b>           |
|          | <b>Total Liabilities [2+3]</b>                                 | <b>4,227.81</b>         | <b>4,637.59</b>         |
|          | <b>Total Equity and Liabilities [1+2+3]</b>                    | <b>7,656.01</b>         | <b>7,244.22</b>         |



On behalf of the Board of Directors of  
 Dynavision Limited

*Suhel*  
 Mr. Suleelal V  
 Managing Director  
 DIN: 10711642

Place : Chennai  
 Date : May 14, 2026

**DYNAVISION LIMITED**  
**STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026**  
*(All amounts are in Indian rupees in lakhs unless otherwise stated)*

6) Statement of cash flows

| Particulars   | For the year ended March 31,<br>2026 | For the year ended March 31,<br>2025 |
|---|--------------------------------------|--------------------------------------|
| <b>A CASH FLOW FROM OPERATING ACTIVITIES :</b>  |                                      |                                      |
| Profit/(Loss) before Tax as per the Statement of profit and loss  | 784.31                               | 732.39                               |
| <b>Adjustments for :</b>  |                                      |                                      |
| Depreciation and amortisation expenses  | 225.16                               | 220.89                               |
| Profit on sale of investment  | (5.70)                               | -                                    |
| Unrealized loss/(gain) on Mutual Funds  | (126.79)                             | (31.72)                              |
| Interest Income   | (79.75)                              | (159.56)                             |
| Sundry Creditors written back   | (0.87)                               | -                                    |
| Interest expense  | 229.71                               | 269.13                               |
| Investment management charges   | 6.00                                 | 3.65                                 |
| Rental Income - Non-cash component  | (60.27)                              | (60.27)                              |
| Loss on sale of property, plant and equipment   | -                                    | 0.59                                 |
| <b>Operating Profit before working capital changes</b>  | <b>971.80</b>                        | <b>975.10</b>                        |
| <b>Adjustments for :</b>  |                                      |                                      |
| (Increase)/Decrease in Trade Receivables  | (0.43)                               | 0.43                                 |
| (Increase)/Decrease in Other Current Assets   | 0.32                                 | 9.70                                 |
| Increase/(Decrease) in Trade payables   | 1.47                                 | (49.50)                              |
| Increase/(Decrease) in Provisions   | 6.95                                 | 1.76                                 |
| Increase/(Decrease) in Other Financial Liabilities  | 3.17                                 | -                                    |
| Increase/(Decrease) in Other Current Liabilities  | (74.85)                              | 49.65                                |
| Increase/(Decrease) in Other Non-current Financial assets   | -                                    | 60.00                                |
| Increase/(Decrease) in Other Current Financial assets   | (3.08)                               | 3.26                                 |
| <b>Cash Generated from operating activities</b>   | <b>905.35</b>                        | <b>1,050.40</b>                      |
| Direct taxes paid   | (90.10)                              | (91.94)                              |
| <b>Net Cash generated from Operating Activities</b>   | <b>815.25</b>                        | <b>958.46</b>                        |
| <b>B CASH FLOW FROM INVESTING ACTIVITIES</b>  |                                      |                                      |
| Purchase of Property, plant and equipment and intangible assets, including capital advance but excluding interest | (21.36)                              | (301.57)                             |
| Sale of property, plant and equipment   | -                                    | 1.15                                 |
| (Increase)/Decrease in fixed deposit  | 167.98                               | 1,150.41                             |
| Interest received   | 126.21                               | 184.15                               |
| Proceeds from sale of investments (Net)   | 105.70                               | -                                    |
| Purchase of mutual fund units   | (1,040.06)                           | (1,426.37)                           |
| <b>Net Cash used in Investing Activities</b>  | <b>(661.53)</b>                      | <b>(392.23)</b>                      |
| <b>C CASH FLOW FROM FINANCING ACTIVITIES</b>  |                                      |                                      |
| Increase/(Decrease) in Borrowings   | (214.04)                             | (214.03)                             |
| Interest paid   | (182.92)                             | (205.21)                             |
| <b>Net Cash generated used in Financing Activities</b>  | <b>(396.96)</b>                      | <b>(419.24)</b>                      |
| <b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>  | <b>(243.24)</b>                      | <b>146.99</b>                        |
| Cash and Cash Equivalents at the beginning of the year  | 281.46                               | 134.47                               |
| Net (decrease)/ increase in cash and cash equivalents   | (243.24)                             | 146.99                               |
| <b>Cash and Cash Equivalents at the end of the year</b>   | <b>38.22</b>                         | <b>281.46</b>                        |
| <b>Components of cash and cash equivalents:</b>   |                                      |                                      |
| (a) Balance with banks - in current accounts  | 8.04                                 | 9.85                                 |
| (b) Cash on hand  | 0.29                                 | 0.29                                 |
| (c) Deposits in sweep account   | 29.89                                | 271.32                               |
|   | <b>38.22</b>                         | <b>281.46</b>                        |

Place : Chennai  
Date : May 14, 2026



On behalf of the Board of Directors  
of Dynavision Limited

*S. Subh*  
**Mr. Sateelal V**  
Managing Director  
DIN: 10711642

# R.SUBRAMANIAN AND COMPANY LLP

CHARTERED ACCOUNTANTS

LLPIN: AAG-3873

Tel: 044-24992261 / 24991347 | [rs@rscompany.co.in](mailto:rs@rscompany.co.in) | [www.rscompany.co.in](http://www.rscompany.co.in)

**Independent Auditor's Report on the Consolidated Annual Financial Results of Dynavision Limited for the Year Ended March 31, 2026 Pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors  
Dynavision Limited

**Report on the Audit of the Consolidated Annual Financial Results**

**Opinion**

We have audited the accompanying Consolidated Annual Financial Results of Dynavision Limited (the "Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as the "Group") for the year ended March 31, 2026 (the "Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirements 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 report of the other auditor on separate audited financial statements of the subsidiary, these financial results:

- (i) includes the financial results of the following entities:
  - a) Holding Company- Dynavision Limited
  - b) Subsidiary Company- Dynavision Green Solutions Limited
- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) gives 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, other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

**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, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Annual 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, along with the consideration of the report of the other auditor referred to in sub-paragraph (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the Statement.

**Registered Office: No. 6, Krishnaswamy Avenue, Luz, Mylapore, Chennai – 600 004**

**Ahmedabad | Bengaluru | Bhubaneshwar | Hyderabad | Mumbai | New Delhi**



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

The Statement has been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation 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 Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of 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 the 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 the Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the ability of each company 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 responsible for overseeing the financial reporting process of each company.

**Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 Statement, 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.



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- Obtain an understanding of internal control 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 Group 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 Statement 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 ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement 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 auditor's 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial statements of the entities within the Group to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial statements of the Holding Company included in the Statement of which we are the independent Auditors. For the other entity included in the Statement, which have been audited by the other auditor, such other auditor remains responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in sub paragraph (a) of the "Other Matters" paragraph in this audit report.

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.

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.



**R.Subramanian and Company LLP**  
**Chartered Accountants**

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**Other Matters**

- (a) The Consolidated Annual Financial Results include the audited financial results of 1 subsidiary, whose financial statements reflects total assets (before consolidation adjustments) of ₹ 3,497.92 lakhs as at March 31, 2026, total revenue of ₹ 471.19 lakhs and total net loss after tax (before consolidation adjustments) of ₹ 34.14 lakhs and net cash inflows of ₹ 0.25 lakhs for the year then ended, as considered in the Statement, which have been audited by its independent auditor. The independent auditor's report on the financial statements of the subsidiary has been furnished to us by the Management.

Our opinion 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 such auditor and the procedures performed by us are as stated in the paragraph above.

- (b) The Statement includes the results for the quarter ended March 31, 2026, 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 subject to a limited review by us, as required under the Listing Regulations.

for **R.Subramanian and Company LLP**

Chartered Accountants

ICAI Firm Registration Number: 004137S/S200041

*A. Balasubramaniam*

**A. Balasubramaniam**

Partner

Membership No: 241419

UDIN: 26241419BNKNTI1134



Place: Chennai

Date: May 14, 2026