



14th February 2024

To,

The Secretary
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai 400001
Scrip Code: 505242

The Secretary
National Stock Exchange India Limited
"Exchange Plaza", Bandra-Kurla Complex,
Bandra East, Mumbai 400051
Symbol: DYNAMATECH

Dear Sir/ Madam,

Sub: Newspaper advertisement of Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2023.

Please find attached herewith the copies of newspaper advertisement published in Business Standard (English) and Sanjevani (Kannada) on February 14, 2024 with regard to the approval of unaudited financial results of the Company for the quarter and nine months ended December 31, 2023 at the meeting of the Board of Directors held on February 13, 2024.

We kindly request you to take this letter along with the enclosures on record.

Thank you.

Yours faithfully,

For **DYNAMATIC TECHNOLOGIES LIMITED**

Shivaram V

Head - Legal, Compliance & Company Secretary

Registered Office
Dynamatic Technologies Limited
JKM Plaza Dynamatic Aerotropolis
55 KIADB Aerospace Park
Bangalore 562 149 India
Tel +91 80 2111 1223 +91 80 2204 0535

www.dynamics.com

Corporate Identity Number: L72200KA1973PLC002308

ಕಲರ್ ವಿಷನ್ ಪುಸ್ತಕ ಬಿಡುಗಡೆ

ಬೆಂಗಳೂರು,ಫೆ.14: ನಿಪಾನ್ ಪೇಂಟ್ ಕಲರ್ ವಿಷನ್ ಪುಸ್ತಕವನ್ನು ಬಿಡುಗಡೆ ಮಾಡಿದೆ. ಇದು ಹೆಸರಾಂತ ಬಣ್ಣ ತಜ್ಞ ಡಾ.ಕೌಶ್ಲವ್

PUBLIC NOTICE
It is hereby notified that, my clients have agreed to purchase the Schedule property from its owners: (i) SMT.PARVATHAMMA W/o late B.N.Hanumanthiah, (ii) SMT.LAKSHMAMMA W/o late Muniyappa, (iii) SMT. ANUSUYA W/o late V.Narasimha and (iv) SRI.B.V.MANJUNATH S/o late Varadappa, all are residing at: Byatarayanapura, Mysore Road, Bangalore - 560026.

ಸಿಟಿಮ್ಯಾನ್ ಲಿಮಿಟೆಡ್
(CIN:L52322KA1992PLC013512)
ನೋ. ಕಛೇರಿ : ನಂ. 153 (ಹಳೆಯ ಸಂಖ್ಯೆ 43/35), 2ನೇ ಮಹಡಿ, ಪ್ರೊಮಿನೆನ್ಸ್ ರಸ್ತೆ, 2ನೇ ಅಡ್ಡ ರಸ್ತೆ, ಪ್ರೇಮ್ಜಿ ಟೌನ್, ಬೆಂಗಳೂರು - 560005

Table with 7 columns: ವಿವರಗಳು, 31.12.2023, 30.09.2023, 31.12.2022, 31.12.2023, 31.12.2022, 31.03.2023. Rows include Revenue from operations, Net profit before Tax, etc.

ಡಿಫೆಂಟ್ 31, 2023ಕ್ಕೆ ಅಂತ್ಯಗೊಂಡ ತ್ರೈಮಾಸಿಕ ಮತ್ತು ಒಂಭತ್ತು ತಿಂಗಳ ಅಂತ್ಯಗೊಂಡ ಅಪರಿಶೋಧಿತ ಸಮಗ್ರ ಅರ್ಥಿಕ ಫಲಿತಾಂಶಗಳ ಸಾರಾಂಶದ ಟಿಪ್ಪಣಿ
1. ಮೇಲಿನವು ಸೆಬಿ ನಿಯಮಗಳು 2015ರ (ಸೆಬಿ ಎಲ್.ಡಿ.ಆರ್) ನಿಯಮ 33 ರ ಅಡಿಯಲ್ಲಿ ಸ್ಟಾಕ್ ಎಕ್ಚೇಂಜ್‌ಗಳಿಗೆ ಸಲ್ಲಿಸಲಾದ ತ್ರೈಮಾಸಿಕ ಅಂತ್ಯ ಮತ್ತು ಒಂಭತ್ತು ತಿಂಗಳ ಅಂತ್ಯ 31.12.2023ರ ಹಣಕಾಸು ಫಲಿತಾಂಶಗಳ ಸಾರಾಂಶವಾಗಿದೆ.

ಸಾರ್ವಜನಿಕ ಪ್ರಕಟಣೆ
ಸಾರ್ವಜನಿಕರಿಗೆ ಈ ಮೂಲಕ ತಿಳಿಸುವುದೇನೆಂದರೆ ಮಂಡ್ಯ ಜಿಲ್ಲೆ, ನಾಗಮಂಗಲ ತಾಲ್ಲೂಕು, ಬೆಳ್ಳೂರು ಹೋಬಳಿ, ಅಂಕನವಳ್ಳಿ ಗ್ರಾಮಕ್ಕೆ ಸೇರಿದ ಸರ್ಕೆ ನಂ. 98/1 (ಹಳೆ ಸರ್ಕೆ ನಂ. 98) ರಲ್ಲಿ 2 ಎಕರೆ 32 1/2 ಗುಂಟೆ ಮತ್ತು ಸರ್ಕೆ ನಂ. 98/3 ರಲ್ಲಿ 1 ಎಕರೆ 2 1/2 ಗುಂಟೆ ಜಮೀನುಗಳು ಕೆ.ಎ. ರಾಘವೇಂದ್ರ ಬಾಳೆ ಕೆ.ಎ. ವೆಂಕಟರಾಮ ರವರಿಗೆ ಸೇರಿವೆ.

ಎಂಆರ್‌ಟಿ-ಟೆಕ್ ರಿಯಾಲ್ಟಿ ಲಿಮಿಟೆಡ್
31ನೇ ಡಿಸೆಂಬರ್, 2023 ಕ್ಕೆ ಕೊನೆಗೊಂಡ ತ್ರೈಮಾಸಿಕ ಮತ್ತು ಒಂಭತ್ತು ತಿಂಗಳ ಪರಿಶೋಧಿಸಿದ ಸ್ವತಂತ್ರ ಮತ್ತು ಕ್ರೋಢಿಕರಿಸಿದ ಅರ್ಥಿಕ ಫಲಿತಾಂಶಗಳು
ಕ್ರ. ಸಂ. ವಿವರಗಳು
1. ಒಟ್ಟು ಕಾರ್ಯ ನಿರ್ವಹಣಾ ಆದಾಯ
2. ತೆರಿಗೆಗೂ ಮುನ್ನ ಅವಧಿಯಲ್ಲಾದ ನಿವ್ವಳ ಲಾಭ / (ನಷ್ಟ) ಅಸಾಮಾನ್ಯ ಹಾಗೂ ಅಸಾಧಾರಣ ಬಾಬುಗಳ ಮುನ್ನ

ದೇಶದ ಪ್ರಗತಿಗೆ ಶಿಕ್ಷಕರ ಕೊಡುಗೆ ಆಚಾರ

ಕೆಂಗೇರಿ,ಫೆ.14:ಜಾತಿ ಮತ ಪಂಥಗಳ ಎಲ್ಲೆ ಮೀರಿ ಮಾನವೀಯ ಮೌಲ್ಯಗಳನ್ನು ರೂಢಿಸಿಕೊಂಡು ನಿರ್ಮಾಣ ಸೇವೆ ಮೂಲಕ ದೇಶ ಹಾಗೂ ಶೈಕ್ಷಣಿಕ ಪ್ರಗತಿಗೆ ಕೊಡುಗೆ ನೀಡಿದ ಶಿಕ್ಷಕರ ವೃತ್ತಿಪರತೆ, ಸಾಮಾಜಿಕ ಚಿಂತನೆ ಹಾಗೂ ಕಾರ್ಯ ಶ್ರೇಷ್ಠತೆ ಸ್ಮರಣೀಯವಾಗಿದೆ ಎಂದು ಅಧಿಕಾರಿಗಳಿಗೆ ಮಹಾಸಂಸ್ಥಾನಮಠದ ಸೀತಾಧಿಪತಿಗಳಾದ ಡಾ. ನಿರ್ಮಲಾನಂದನಾಥಮಹಾಸ್ವಾಮಿಯವರು ಶಿಕ್ಷಕರ ಕಾರ್ಯ ವೈಖರಿ ಬಗ್ಗೆ ಮೆಚ್ಚುಗೆ ವ್ಯಕ್ತಪಡಿಸಿದರು.



25 ವರ್ಷಗಳಲ್ಲಿ ಡಾ. ಬಾಲಗಂಗಾಧರನಾಥ ಸ್ವಾಮೀಜಿ ಅವರು ಶಾಲೆಗೆ ಭೇಟಿ ನೀಡಿ ಆಶೀರ್ವಚನ ನೀಡಿದ ಫಲವೆಂದಾಗಿದೆ ಎಂದು ಶಿಕ್ಷಕರ ಕಾರ್ಯ ವೈಖರಿ ಬಗ್ಗೆ ಮೆಚ್ಚುಗೆ ವ್ಯಕ್ತಪಡಿಸಿದರು.

ಸರ್ವಾಂಗೀಣ ಭವಿಷ್ಯ ರೂಪಿಸಿಕೊಳ್ಳಲು ಪ್ರಾಮಾಣಿಕವಾಗಿ ಶ್ರಮಿಸುತ್ತಿರುವ ಶಿಕ್ಷಕರ ಮಹತ್ವದ ಪಾತ್ರವಿದೆ ಎಂದು ಬಣ್ಣಿಸಿದರು. ಶಿಕ್ಷಕರ ಮಹತ್ವದ ಪಾತ್ರವಿದೆ ಎಂದು ಬಣ್ಣಿಸಿದರು. ಶಿಕ್ಷಕರ ಮಹತ್ವದ ಪಾತ್ರವಿದೆ ಎಂದು ಬಣ್ಣಿಸಿದರು.

ಬೆಂಗಳೂರು
ಬುಧವಾರ
14 ಫೆಬ್ರವರಿ 2024
30°C
/ 18°C

DYNAMATIC TECHNOLOGIES LIMITED
CIN: L72200KA1973PLC002308
Regd. Office : JKM Plaza, Dynamatic Aerotropolis, 55, KIADB Aerospace Park, Bangalore-562 149, India. Ph: +91 80 2111 1223, +91 80 2204 0535, +91 80 2839 4933 / 34 / 35

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2023

Table with 7 columns: Particulars, 3 months ended 31 December 2023 (Unaudited), Preceding 3 months ended 30 September 2023 (Unaudited), Corresponding 3 months ended in previous period 31 December 2022 (Unaudited), Year to date figure for the current period ended 31 December 2023 (Unaudited), Year to date figure for the previous period ended 31 December 2022 (Unaudited), Previous year ended 31 March 2023 (Audited).

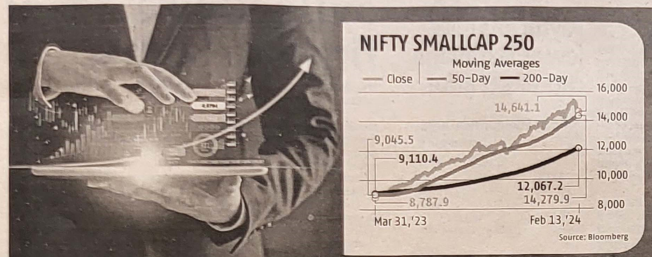
Notes:
1. The above is an extract of the detailed format for the quarter and nine months ended 31 December 2023 Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Other Disclosures Requirements) Regulations 2015.

Table with 7 columns: Particulars, 3 months ended 31 December 2023 (Unaudited), Preceding 3 months ended 30 September 2023 (Unaudited), Corresponding 3 months ended in previous period 31 December 2022 (Unaudited), Year to date figure for the current period ended 31 December 2023 (Unaudited), Year to date figure for the previous period ended 31 December 2022 (Unaudited), Previous year ended 31 March 2023 (Audited).

MROTEK
Integrating Next Generation Networks
ಎಂಆರ್‌ಟಿ-ಟೆಕ್ ರಿಯಾಲ್ಟಿ ಲಿಮಿಟೆಡ್
31ನೇ ಡಿಸೆಂಬರ್, 2023 ಕ್ಕೆ ಕೊನೆಗೊಂಡ ತ್ರೈಮಾಸಿಕ ಮತ್ತು ಒಂಭತ್ತು ತಿಂಗಳ ಪರಿಶೋಧಿಸಿದ ಸ್ವತಂತ್ರ ಮತ್ತು ಕ್ರೋಢಿಕರಿಸಿದ ಅರ್ಥಿಕ ಫಲಿತಾಂಶಗಳು
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1. ಒಟ್ಟು ಕಾರ್ಯ ನಿರ್ವಹಣಾ ಆದಾಯ
2. ತೆರಿಗೆಗೂ ಮುನ್ನ ಅವಧಿಯಲ್ಲಾದ ನಿವ್ವಳ ಲಾಭ / (ನಷ್ಟ) ಅಸಾಮಾನ್ಯ ಹಾಗೂ ಅಸಾಧಾರಣ ಬಾಬುಗಳ ಮುನ್ನ

Valuation worries loom over smallcap stocks

Nifty Smallcap 250 index slips below 20-DMA, tests 50-DMA



PUNEET WADHWA & REX CANO
New Delhi/Mumbai, 13 February

It has mostly been a one-way street for smallcap stocks that have taken it on their chin this far in February. The Nifty Smallcap 250 index has shed 3.2 per cent in the current month as compared to the 1.8 per cent decline in the Nifty Midcap 100 and the 0.5 per cent drop in the Nifty 50 index, data showed.

Technically, the index has slipped below its 20-day moving average (DMA) placed at 14,800 levels on Monday, and is currently testing the 50-DMA, and is placed at 14,278 levels. It slipped below the 50-DMA in November 2023, too, before posting a recovery.

In January 2024, the Nifty Smallcap 250 index slipped below the 20-DMA but bounced back around 9 per cent thereafter.

So, is there a scope for a bounce back in the smallcap stocks in the current fall, or are we in for a prolonged downtrend? From a short to medium-term perspective, analysts expect the ongoing correction to continue, as a number of these stocks saw a sharp rally in the last few months. That said, they do not rule out short intermittent bouncebacks.

In the calendar year 2023 (CY23), for instance, the Nifty Smallcap 250 index surged 48.1 per cent as compared to a 43.7

per cent rise in the Nifty Midcap 150 index and a 20 per cent gain in the Nifty 50 index.

Several stocks in the broader markets, according to V K Vijayakumar, chief investment strategist, Geojit Financial Services, were driven by speculative buying without consideration for fundamentals. These stocks, he said, are correcting now.

This trend is likely to continue since many such stocks are excessively valued. The explosive growth in the number of demat accounts and the newbies chasing mid and small-caps influenced by recency bias has contributed to this froth in the broader market. A correction in this segment is inevitable and desirable, which will give opportunities to buy fairly valued stocks in this segment like public sector banks," Vijayakumar said.

The only solace for investors in this space for now is the fact that the Nifty Smallcap 250 index is still trading above its 200-day moving average (DMA) placed at 12,066 levels. For long-term investors, the simple 200-DMA provides a broad outlook of the longer-term trend.

Stocks and indices trading above this key 200-DMA level exhibit strength and are likely to rally, while those trading below this level are viewed as bearish, with the stock/index expected to see a sell-off. At the current levels, 193 stocks that

comprise the Nifty Smallcap 250 index are trading above their respective 200-DMA levels, while 56 stocks are trading below this, according to data.

Ajit Mishra, senior vice-president for technical research at Keligore Broking suggests that though the smallcap index can attempt to recover losses, traders should use a rise to exit the stocks.

"This type of fall has happened in the past as well and the index had recovered lost ground. The same can play out this time as well. That said, the RSI reading on the weekly chart of 75-80 indicates that the index is in an over-bought zone and there can be selling pressure at higher levels. A recovery in the index should be used to cut positions until the index trades above 16,200 levels decisively. We are still in a 'sell on a rise' market," Mishra cautioned.

G Chokkalingam, head of research at Equinomics Research, believes the valuation of small and midcap (SMC) segments is elevated and needs a significant correction from the current levels.

"The risk to the SMC segment is steadily growing in the short-term due to rich valuations and possible liquidity shortage for this segment. As a broad investment strategy, we recommend allocating 5 per cent to 10 per cent to cash and gold ETFs respectively, and 50 per cent to largecaps," he added.

OPTIMISING TAX SAVINGS THROUGH SPOUSE AND CHILDREN

Give loan, not gift, to spouse to avoid income clubbing

Documentation of the loan agreement is crucial to avoid treatment as gift

BINDISHA SARANG

Taxpayers under the old tax regime are keenly focused on saving taxes. What many don't realise is that including their spouse and children in their tax planning can enable them to reduce their tax burden legally.

Give a loan

A person can reduce their taxes by loaning money to their spouse. For example, if a husband loans money to his wife to open a nail spa, and she agrees to repay it with interest, the money she makes from the business doesn't get clubbed with the husband's income for tax purposes.

"On the other hand, if the husband gifts the money to the wife, there is always the risk that the authorities may decide that the income from the business should be added to the husband's income under Section 64(i)(ii) of the Income-Tax (I-T) Act," says Varun Chhabani, international tax lawyer. He adds that spouses should document the loan agreement for tax-audit purposes so that it is not treated as a gift.

While money or assets gifted to a spouse do not attract tax, income generated from the invested gift gets clubbed with the income of the person who gave the gift. Ankit Jain, partner, Ved Jain & Associates, says, "This is why it is advisable to loan money to your spouse to acquire assets. The loan can be repaid with the income earned from those assets. The income is taxed in the hands of the spouse (the recipient of the gift)."

Gift to save taxes

Tax laws state that if an individual or a Hindu Undivided Family (HUF) gives gifts worth over ₹50,000 in a year, in cash or assets, the receiver must pay tax on it. This is considered "income from other sources" according to Section 56 of the I-T Act. Soayib Qureshi, partner, PSL Advocates and Solicitors says,

"Any gift, whether movable or immovable, worth more than ₹50,000 is fully taxable as income."

MAKE ADULT CHILD CO-BORROWER

Adult children

Parents can claim tax deduction on interest paid on loans for their child's higher education under Section 80E.

A deduction is available for up to eight years from first interest payment.

An employed adult child can become co-borrower in a home loan with parent.

They can claim tax deductions on interest and principal repayments under Sections 24 and 80C.

Source: PSL Advocates & Solicitors

Minor children

Under Sections 80C and Section 10 of the I-T Act, an individual can get tax deductions for spending on their two children's education and hostel fees.

They can deduct ₹100 monthly per child for education and another ₹300 monthly per child for hostel costs (annually up to ₹2,400 for tuition fees and ₹7,200 for hostel expenses).

Parents can also claim deduction on a child's health insurance premium under Section 80D.

you take a joint home loan for a co-owned home, both can claim a tax deduction on the interest paid."

Qureshi adds, "A total deduction of up to ₹4 lakh can be claimed by a married couple (₹2 lakh each) on interest paid, provided the home loan is co-borrowed by the spouses in a 50-50 ratio. "If a couple takes a home loan jointly, they can claim a tax deduction on the loan's principal repayment up to ₹3 lakh under Section 80C. Qureshi recommends this approach for couples who both pay taxes.

Health insurance premium

By splitting the premium of a family floater plan, your spouse and you can each claim a tax deduction of up to ₹25,000, amounting to a deduction of ₹50,000 for the couple.

Other deductions you can avail

You can get a tax deduction under Section 80C for investing in your spouse's Public Provident Fund account or paying life insurance premium. Similarly, says Surana, you can also claim a deduction for interest paid on your spouse's education loan under Section 80E, provided certain conditions are met.



YOUR MONEY

Joint home loan

A joint home loan can also result in tax savings. Under Section 24(b) of the I-T Act, a citizen can claim a deduction of up to ₹2 lakh on the interest paid on a home loan. Jain says, "When your spouse and

AKAR AUTO INDUSTRIES LIMITED						
EXTRACT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023						
Sr. No.	PARTICULARS	Quarter Ended		New Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2023	31.12.2022	31.03.2023
1	Total Income from Operations (net of Excise Duty / GST)	5369.58	5582.17	9439.72	27,933.54	26,536.66
2	Net Profit/(Loss) for the period (before tax, exceptional and/or extraordinary items)	264.34	225.71	225.52	683.29	577.97
3	Net Profit/(Loss) for the period before tax (after exceptional and/or extraordinary items)	264.34	225.71	225.52	683.29	577.97
4	Net Profit/(Loss) for the period after tax (after exceptional and/or extraordinary items)	191.84	146.07	160.27	453.34	406.71
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and other Comprehensive Income (after tax))	191.84	146.07	160.27	453.34	406.71
6	Equity Share Capital (Face Value of Rs.10 each fully paid-up)	539.4	539.4	539.4	539.40	539.40
7	Reserves (including Revaluation Reserves as shown in the Balance Sheet of Previous year)	-	-	-	-	3417.50
8	Earnings per share (Face Value of Rs.10/- each)	1.78	1.35	1.49	4.20	3.79
9	Basic (Rs.)	1.78	1.35	1.49	4.20	3.79
10	Diluted (Rs.)	1.78	1.35	1.49	4.20	3.79

INDOKEM LIMITED						
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2023						
Particulars	Quarter ended		New months ended		Year ended	
	December 31, 2023 (Unaudited)	September 30, 2023 (Unaudited)	December 31, 2023 (Restated)	December 31, 2022 (Restated)	December 31, 2023 (Restated)	March 31, 2023 (Restated)
1 Total income from operations	4,031	4,055	4,156	12,508	12,149	16,132
2 Profit/(Loss) before tax	(14)	(469)	62	(518)	(78)	(132)
3 Profit/(Loss) for the year	(114)	(470)	82	(524)	(78)	(138)
4 Total comprehensive income / (loss) net of tax	-	-	-	-	-	-
5 Paid-up equity share capital (face value of Rs. 10/- each)	2,789	2,789	2,789	2,789	2,789	2,789
6 Other Equity (Excluding Revaluation Reserves)	-	-	-	-	-	1,702
7 Earnings per share (EPS) (not annualised)	-	-	-	-	-	-
Total Earnings per share	(0.05)	(1.57)	0.29	(1.85)	(0.28)	(0.47)
(a) Basic (in Rs.)	(0.05)	(1.57)	0.29	(1.85)	(0.28)	(0.47)
(b) Diluted (in Rs.)	-	-	-	-	-	-

DYNAMIC TECHNOLOGIES LIMITED						
STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2023						
Particulars	3 months ended 31 December 2023 (Unaudited)	Preceding 3 months ended 30 September 2023 (Unaudited)	Corresponding 3 months ended previous period 31 December 2022 (Unaudited)	Year to date figure for the current period ended 31 December 2023 (Unaudited)	Year to date figure for the previous period ended 31 December 2022 (Unaudited)	Previous year ended 31 March 2023 (Audited)
	Revenue from operations	34,551	35,090	31,321	1,05,892	94,789
Net profit before Tax after exceptional items	1,596	1,509	716	7,714	3,026	5,522
Net profit after tax	1,124	1,210	702	6,470	2,523	4,279
Total comprehensive income/(loss) for the period/year	2,819	237	3,276	7,862	2,728	4,955
Equity Share Capital Reserve	679	679	634	679	634	679
Earning Per Share (Face value of INR 10):	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(not annualised)	(annualised)
Basic & Diluted	16.55	17.82	11.07	95.29	39.79	67.32