



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Dynamic Archistructures Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Dynamic Archistructures Limited** (the "Company") for the quarter ended September 30, 2023 (the "statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS 34 prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Surana Singh Rathi And Co.

Chartered Accountants

ICAI F.R.N. 317119E

Pachisia

Prahlad Pachisia

(Partner)

Membership No.: 066074

UDIN: 23066074B6ZMD93963



Kolkata

November 09, 2023

STATEMENT OF ASSETS AND LIABILITIES

(Amount in Cr.)

Sr.No.	Particulars	As on 30.09.2023 Unaudited	As on 31.03.2023 Audited
	ASSETS		
(1)	Financial Assets		
(a)	Cash and cash equivalents	✓ 2.07	✓ 1.63
(b)	Bank Balance other than (a) above	-	-
(c)	Derivative financial instruments	-	-
(d)	Receivables		
	(I) Trade Receivables	-	-
	(II) Other Receivables	-	-
(e)	Loans	✓ 9.67	✓ 10.99
(f)	Investments	✓ 17.47	✓ 13.41
(g)	Other Financial assets (to be specified)	✓ 0.15	✓ 0.06
(2)	Non-financial Assets		
(a)	Inventories	-	-
(b)	Current tax assets (Net)	-	✓ 0.09
(c)	Deferred tax Assets (Net)	-	✓ 0.07
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant and Equipment	✓ 0.09	✓ 0.11
(g)	Capital work-in-progress	-	-
(h)	Intangible assets under development	-	-
(i)	Goodwill	-	-
(j)	Other Intangible assets	-	-
(k)	Other non-financial assets (to be specified)	-	-
	Total Assets	✓ 29.45	✓ 26.36
	LIABILITIES AND EQUITY		
	LIABILITIES		
(1)	Financial Liabilities		
(a)	Derivative financial instruments	-	-
(b)	Payables		
	(I) Trade Payables	-	-
	(i) total outstanding dues of micro enterprises and smal enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(II) Other Payables	-	-
	(i) total outstanding dues of micro enterprises and smal enterprises	-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(c)	Debt Securities	-	-
(d)	Borrowings (Other than Debt Securities)	-	-
(e)	Deposits	-	-
(f)	Subordinated Liabilities	-	-
(g)	Other financial liabilities(to be specified)	✓ 0.09	✓ 0.01
(2)	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	✓ 0.01	✓ 0.00
(b)	Provisions	-	-
(c)	Deferred tax liabilities (Net)	✓ 0.20	-
(d)	Other non-financial liabilities(to be specified)	-	-
(3)	EQUITY		
(a)	Equity Share capital	✓ 5.01	✓ 5.01
(b)	Other Equity	✓ 24.14	✓ 21.34
	Total Liabilities and Equity	✓ 29.45	✓ 26.36

For and on behalf of Board of Directors of
Dynamic Archistruclures Limited


Danmal Porwal

Chairman Cum Managing Director
DIN- 00581351

Place: Kolkata

Date: 09-11-2023

PARTICULARS	(Amount in Cr. Except EPS)					
	3 Months ended 30.09.2023	Preceding 3 Months ended 30.06.2023	Corresponding 3 months ended in previous year 30.09.2022	Year to date figures for current period ended 30.09.2023	Year to date figures for previous year ended 30.09.2022	Year ended 31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from operations						
i Interest Income	0.28	0.51	0.41	0.79	1.05	1.57
ii Dividend Income	0.02	-	0.01	0.02	0.01	0.01
iii Rental Income	-	-	-	-	-	-
iv Fees and commission Income	-	-	-	-	-	-
v Net gain on fair value changes	1.44	1.34	0.63	2.78	0.63	0.02
vi Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
vii Sale of products(including Excise Duty)	-	-	-	-	-	-
viii Sale of services	-	-	-	-	-	-
ix Others (to be specified)	-	-	-	-	-	-
(I) TOTAL REVENUE FROM OPERATIONS	1.74	1.85	1.05	3.59	1.69	1.60
(II) Other Income (to be specified)	-	-	-	-	-	0.01
(III) Total Income (I+II)	1.74	1.85	1.05	3.59	1.69	1.61
Expenses						
ii Cost of materials consumed	-	-	-	-	-	-
iii Purchases of Stock-in-Trade	-	-	-	-	-	-
iv Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	-
v Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	0.01
vi Employee benefits expense	0.17	0.17	0.16	0.34	0.36	0.68
vii Depreciation, amortization and impairment	0.01	0.01	0.01	0.02	0.02	0.04
viii Finance Cost	-	-	-	-	-	-
ix Other Expenses (to be specified)	0.02	0.06	0.02	0.08	0.09	0.19
x Fees and commission expense	0.00	0.00	0.00	0.00	0.00	0.08
xi Net loss on fair value changes	0.00	0.00	0.00	0.00	0.65	0.00
xii Impairment on financial instruments	0.00	0.00	0.00	0.00	0.00	0.16
(IV) TOTAL EXPENSES (IV)	0.20	0.24	0.19	0.44	1.12	1.16
(V) Profit / (loss) before exceptional items and tax (III-IV)	1.54	1.61	0.86	3.15	0.57	0.45
(VI) Exceptional items	-	-	-	-	-	-
(VII) Profit / (Loss) before tax (V-VI)	1.54	1.61	0.86	3.15	0.57	0.45
(VIII) Tax expense						
(1) Current Tax	0.04	0.07	0.04	0.11	0.11	0.20
(2) Deferred Tax	0.14	0.14	0.05	0.28	0.03	(0.07)
(IX) Profit / (Loss) for the period from continuing operations(VII-VIII)	1.36	1.40	0.77	2.76	0.49	0.32
(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 period (IX+XII)	1.36	1.40	0.77	2.76	0.49	0.32
(XIV) Other Comprehensive Income						
(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Subtotal (A)	-	-	-	-	-	-
(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Subtotal (B)	-	-	-	-	-	-
Other Comprehensive Income (A + B)	-	-	-	-	-	-
(XV) Total Comprehensive income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	1.36	1.40	0.77	2.76	0.49	0.32
(XVI) Earning Per Share (for continuing operations)						
(a) Basic	2.72	2.80	1.54	5.52	0.98	0.65
(b) Diluted	2.72	2.80	1.54	5.52	0.98	0.65
(XVII) Earnings per equity share (for discontinued operations)						
Basic (Rs.)	-	-	-	-	-	-
Diluted (Rs.)	-	-	-	-	-	-
(XVIII) Earnings per equity share (for continuing and discontinued operations)						
Basic (Rs.)	2.72	2.80	1.54	5.52	0.98	0.65
Diluted (Rs.)	2.72	2.80	1.54	5.52	0.98	0.65

Notes

- The above results have been taken on record in the meeting of the Board of Directors of the Company held on November 09, 2023 after review by the Audit Committee & Limited review by the Auditor.
- The company is registered as Non Banking Financial Company with RBI & presently there are no separate reportable segments as per Ind AS 108 - segment Reporting.
- Figures are unaudited and have been regrouped wherever necessary.

For and on behalf of Board of Directors of
Dynamic Architectures Limited



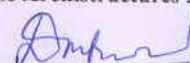
Danmal Porwal
Chairman Cum Managing Director
DIN: 00581351

Place: Kolkata
Date: 09.11.2023

STATEMENT OF CASH FLOW FOR THE PERIOD ENDED ON 30.09.2023

(Amount in Crores)

Particulars	For the 6 month ended on 30.09.2023	For the 6 month ended on 30.09.2022	For the year ended on 31.03.2023
	Unaudited	Unaudited	Audited
A. Cash flow from operating activities:			
Profit before tax	✓ 3.18	✓ 0.59	✓ 0.45
Adjustment for			
Depreciation, amortization and impairment	✓ 0.02	✓ 0.02	✓ 0.03
Dividend income	✓ (0.02)	✓ (0.01)	✓ (0.01)
Net gain/loss on fair value changes	✓ (2.65)	✓ 0.02	✓ (0.02)
Impairment on financial instruments	-	-	✓ 0.16
Other non operating income	-	-	✓ (0.01)
Operating profit before working capital change	✓ 0.53	✓ 0.62	✓ 0.60
Adjustment for			
(Increase) / Decrease in trade receivables	-	-	-
(Increase) / Decrease in loans	✓ 1.32	✓ (2.05)	✓ 0.21
(Increase) / Decrease in other financial assets	✓ (0.09)	✓ (0.48)	✓ 0.03
(Increase) / Decrease in other non-financial assets	-	✓ (0.03)	-
Increase / (Decrease) in other financial liabilities	✓ 0.08	✓ 0.03	-
Increase / (Decrease) in other non-financial liabilities	-	-	-
Cash generation from Operations	✓ 1.84	✓ (1.91)	✓ 0.84
Taxes paid	✓ 0.01	✓ 0.12	✓ 0.20
Net cash from operating activities	✓ 1.83	✓ (2.03)	✓ 0.64
B. Cash flow from investing activities			
Dividend income	✓ 0.02	✓ 0.01	✓ 0.01
Net gain/loss on fair value changes	✓ 2.65	✓ (0.02)	✓ 0.02
Other non operating income	-	-	✓ 0.01
Purchase of property, plant and equipment	-	✓ (0.01)	-
(Increase) / Decrease in investments	✓ (4.06)	✓ 0.65	✓ (0.79)
Net cash used in investing activities	✓ (1.39)	✓ 0.63	✓ (0.75)
C. Cash flow from financing activities			
Net cash from financing activities	-	-	-
Net increase / decrease in cash and cash equivalents	✓ 0.44	✓ (1.40)	✓ (0.11)
Cash & cash equivalents at the beginning of the year	✓ 1.63	✓ 1.74	✓ 1.74
Cash & cash equivalents as at end of the year	✓ 2.07	✓ 0.34	✓ 1.63
	✓ 0.44	✓ (1.40)	✓ (0.11)

For and on behalf of Board of Directors of
Dynamic Archistructures Limited


Danmal Porwal

Chairman Cum Managing Director

DIN: 00581351

Place : Kolkata

Dated : 9th November 2023