

# ANAND JIMNANI & ASSOCIATES CHARTERED ACCOUNTANTS

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#### INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

## TO THE BOARD OF DIRECTORS OF DYNAMIC ARCHISTRUCTURES LIMITED

- 1. We have reviewed the accompanying statement of un-audited financial results of **DYNAMIC** ARCHISTRUCTURES LIMITED (the "Company") for the quarter ended September 30, 2025 (the "statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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 stated in paragraph 3 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 Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Anand Jimnani & Associates Chartered Accountants ICAI F.R.N. 009604C

DURG

CA Anand Jimnani (Partner)

Membership No.: 079015 UDIN: 25079015BMMIGV7721

Place: Kolkata

Date: November 10, 2025

### DYNAMIC ARCHISTRUCTURES LIMITED (CIN - L45201WB1996PLC077451) Regd. Office: 409, Swaika Centre, 4A, Pollock Street, Kolkata (W.B.) 700 001, Ph: 033-22342673

#### **UN-AUDITED BALANCE SHEET**

(Amount in Cr.)

	,					
Sr.No.	Particulars	As on				
		30.09.2025				
		Un-Audited	Audited			
	ASSETS					
(1)	Financial assets					
(a)	Cash and cash equivalents	0.60	0.36			
	Bank balance other than (a) above	-	-			
	Derivative financial instruments	-	-			
	Receivables					
(4)	(I) Trade receivables	-	-			
	(II) Other receivables	-	-			
(e)	Loans	2.85	6.31			
	Investments	34.06	28.54			
` '	Other financial assets (to be specified)	0.33	0.38			
(9)	()					
(2)	Non-financial assets					
(a)	Inventories	=	-			
(b)	Current tax assets (net)	=	-			
(c)	Deferred tax assets (net)	-	-			
(d)	Investment property	-	-			
	Biological assets other than bearer plants	-	-			
	Property, plant and equipments	0.07	0.07			
	Capital work-in-progress	-	-			
	Intangible assets under development	-	-			
	Goodwill	=	-			
	Other intangible assets	-	-			
(k)	Other non-financial assets (to be specified)	0.01	0.00			
` '	Total assets	37.92	35.67			
	LIABILITIES AND EQUITY					
	LIABILITIES					
(1)	Financial liabilities					
(a)	Derivative financial instruments	-	-			
(b)	Payables					
	(I)Trade payables					
	(i) total outstanding dues of micro enterprises and small 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 small enterprises	=	-			
	(ii) total outstanding dues of creditors other than micro enterprises and small					
	enterprises	-	-			
	Debt securities	-	-			
	Borrowings (other than debt securities)	-	-			
	Deposits	-				
` '	Subordinated liabilities	-	-			
	Other financial liabilities (to be specified)	0.06	0.01			
	Non-financial liabilities					
	Current tax liabilities (net)	0.07	0.07			
	Provisions	-	-			
	Deferred tax liabilities (net)	1.53	1.32			
(d)	Other non-financial liabilities (to be specified)	0.00	0.00			
(2)	FOURTY					
	EQUITY	E 04	E 04			
	Equity share capital	5.01	5.01			
(b)	Other equity	31.25	29.26			
	Total liabilities and equity	37.92	35.67			

Dynamic Archistructures Limited

Place: Kolkata Date: 10.11.2025 Danmal Porwal
Chairman and Managing Director
DIN- 00581351

#### DYNAMIC ARCHISTRUCTURES LIMITED

#### 409, SWAIKA CENTRE, 4A, POLLOCK STREET, KOLKATA (WEST BENGAL) 700001 IN Ph: 033-22342673; email-info@dynamicarchistructures.com; website- www.dynamicarchistructure UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON SEPTEMBER 30, 2025

				1	1	(Rupees in	crore except EPS)
	PARTICULARS		Preceding 3 Months ended 30.06.2025	Corressponding 3 months ended in previous year 30.09.2024	figures for current period ended	figures for	Year ended 31.03.2025
	Devenue from analysisms	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
i	Revenue from operations Interest Income	0.03	0.22	0.29	0.25	0.66	0.93
ii	Dividend Income	0.04	- 0.22	0.03	0.04	0.03	0.04
iii	Rental Income	-	-	-	-	-	-
iv	Fees and commission Income	-	-	-	-	-	-
V	Net gain on fair value changes  Not gain on descendition of financial instruments under emerticed cost estences.	-	4.78	3.18	2.45	5.43	4.44
vi vii	Net gain on derecognition of financial instruments under amortised cost category	0.05	-	-	0.05	-	0.43
viii	Impairment on financial Instruments Sale of products(including Excise Duty)	0.03	-	-	0.03	-	- 0.43
ix	Sale of services	-	-	-	-	-	-
Х	Others (to be specified)	-	-	-	-	-	-
(1)	TOTAL DEVENUE FROM OPERATIONS	0.40	F 00	0.50	0.70		
(I)	TOTAL REVENUE FROM OPERATIONS	0.12	5.00	3.50	2.79	6.12	5.84
(II)	Other Income (to be specified)	-	-	-	-	-	_
	, ,						
(III)	Total Income (I+II)	0.12	5.00	3.50	2.79	6.12	5.84
	Evenese						
II II	Expenses Cost of materials consumed	_	_	_	_	_	
ii	Purchases of Stock-in-Trade	-	-	-	-	-	-
iii	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	-
iv	Net loss on derecognition of financial instruments under amortised cost category	0.05	-	-	0.05	-	-
٧.	Employees benefit expenses	0.17	0.17	0.18	0.34	0.36	0.72
vi vii	Depreciation, amortization and impairment Finance Cost	-	-		-	-	0.01
viii	Other expenses (to be specified)	0.03	0.07	0.03	0.10	0.10	0.17
ix	Fees and commission expenses	-	-	-	-	-	0.40
Х	Net loss on fair value changes	2.33	-	-	-	-	-
хi	Impairment on financial instruments	-	-	-	-	-	-
(IV)	TOTAL EXPENSES (IV)	2.58	0.24	0.21	0.49	0.46	1.30
(10)	TOTAL EN LINES (19)	2.30	0.24	0.21	0.47	0.40	1.50
(V)	Profit / (loss) before exceptional items and tax (III-IV)	-2.46	4.76	3.29	2.30	5.66	4.54
(VI)	Exceptional items	-	-	-	-	-	-
(VII)	Profit / (Loss) before tax (V-VI)	-2.46	4.76	3.29	2.30	5.66	4.54
()	(2003) 2010 1011 (2017)	2.10		0.27	2.00	0.00	
(VIII)	Tax expenses						
	(1) Current Tax	0.04	0.07	0.04	0.11	0.16	0.43
	(2) Deferred Tax	-0.39	0.59	0.38	0.20	0.58	0.99
(IX)	Profit / (Loss) for for the period from continuing operations (VII-VIII)	-2.11	4.10	2.87	1.99	4.92	3.12
. /							
(X)	Profit / (loss) from discontinued operations	-		-	-	-	-
(VII)	T [						
(XI)	Tax Expenses of discontinued operations	-	-	-	-	-	-
(XII)	Profit / (loss) from discontinued operations (After tax) (X-XI)	-	-	-	-	-	-
(XIII)	Profit / (loss) for the period (IX+XII)	-2.11	4.10	2.87	1.99	4.92	3.12
(XIV)	Other Comprehensive Income						
(AIV)	(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	-	-	-	-	-	-
	Sub total (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	_	-	_			
	Sub total (B)	-	-	-	-	-	
	Other Comprehensive Income (A + B)	-	-	-	-	-	
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other						
(XV)	Comprehensive Income for the period)	-2.11	4.10	2.87	1.99	4.92	3.12
(XVI)	Earning Per Share (for continuing operations)						
	(a) Basic (b) Diluted	-4.21	8.18	5.73	3.97	9.82	6.22
	(b) Diluteu	-4.21	8.18	5.73	3.97	9.82	6.22
(XVII)	Earnings per equity share (for discontinued operations)					†	
	Basic (Rs.)			-		-	
	Diluted (Rs.)	-	-	-	-	-	
00	Francisco de deserviciones de la constanción de						
(XVIII)	Earnings per equity share (for continuing and discontinued operations)  Basic (Rs.)	4.04	0.40	E 70	2.07	0.00	
	Diluted (Rs.)	-4.21 -4.21	8.18 8.18	5.73 5.73	3.97 3.97	9.82 9.82	6.22 6.22
		-4.21	0.10	5.73	5.51	3.32	0.22

- 1. These results have been prepared in accordance with the Indian Accountind Standard (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to
- time.

  2. The results have been reviewed and recommended for adoption by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 10, 2025. The Statutory Auditors of the Company have carried out a limited review report does not have any
- modification.

  3. 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.

  4. Figures are un-audited and have been regrouped wherever necessary.

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

Danmal Porwal Chairman and Managing Director DIN: 00581351

Date: 10.11.2025

### DYNAMIC ARCHISTRUCTURES LIMITED

409, Swaika Centre, 4A, Pollock Street, Kolkata (W.B.) 700001

#### STATEMENT OF CASH FLOW FOR THE PERIOD ENDED ON 30.09.2025

(Amount in crore)

	For the 6 month	For the 6 month	For the year ended on
Particulars	ended on 30.09.2025	ended on 30.09.2024	31.03.2025
	Amount	Amount	Amount
A Cook flow from an arcting patient as			
A. Cash flow from operating activities:	0.00	5.00	4.50
Profit before tax	2.30	5.66	4.53
Adjustment for	0.00		0.04
Depreciation, amortization and impairment	0.00	-	0.01
Dividend income	-0.04	-0.03	-0.04
Net (gain) / loss on fair value changes (Realised)	-1.03	-1.05	-2.77
Net (gain) / loss on fair value changes (Un-realised)	-1.42	-4.38	-1.67
mpairment on financial instruments	-0.05	-	-0.43
Other non operating income	-	-	-
Operating profit before working capital change	-0.23	0.20	-0.36
Adjustment for			
(Increase) / Decrease in trade receivables	-	-	-
(Increase) / Decrease in loans	3.51	1.61	2.80
(Increase) / Decrease in other financial assets	0.05	-0.48	-0.31
Increase) / Decrease in other non-financial assets	-0.00	-	-0.00
ncrease / (Decrease) in other financial liabilities	0.05	0.05	0.01
ncrease / (Decrease) in other non-financial liabilities	-0.00	-	0.00
Cash generation from operations	3.37	1.38	2.13
Taxes paid	0.10	0.16	0.39
Net cash from operating activities	3.26	1.22	1.74
B. Cash flow from investing activities			
Dividend income	0.04	0.03	0.04
Net gain on fair value changes	2.45	5.43	4.44
Other non operating income		-	-
Disposal of property, plant and equipments	_	_	_
Purchase of property, plant and equipments	_	_	-0.00
Increase) / Decrease in investments	-5.51	-6.71	-6.35
Net cash used in investing activities	0.01	0.71	0.00
C.Cash flow from financing activities			
Net cash from financing activities	_	-	-
Net in an and a defendance of the control of the co	204	0.00	0.40
Net increase / (decrease) in cash and cash equivalents	0.24	-0.03	-0.13
Cash & cash equivalents at the beginning of the year	0.36	0.50	0.50
Cash & cash equivalents as at end of the year	0.60	0.47	0.36
-	0.24	-0.03	-0.13

Dynamic Archistructures Limited

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Place: Kolkata Date: 10.11.2025 Danmal Porwal Chairman and Managing Director DIN- 00581351