



**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**



**CA Anand Jimnani**  
**(Partner)**  
**Membership No.: 079015**  
**UDIN: 25079015BMMIGV7721**

**Place: Kolkata**  
**Date: November 10, 2025**

**UN-AUDITED BALANCE SHEET**

(Amount in Cr.)

| Sr.No.     | Particulars                                                                                 | As on<br>30.09.2025<br>Un-Audited | As on<br>31.03.2025<br>Audited |
|------------|---------------------------------------------------------------------------------------------|-----------------------------------|--------------------------------|
|            | <b>ASSETS</b>                                                                               |                                   |                                |
| <b>(1)</b> | <b>Financial assets</b>                                                                     |                                   |                                |
| (a)        | Cash and cash equivalents                                                                   | 0.60                              | 0.36                           |
| (b)        | Bank balance other than (a) above                                                           | -                                 | -                              |
| (c)        | Derivative financial instruments                                                            | -                                 | -                              |
| (d)        | Receivables                                                                                 |                                   |                                |
|            | (I) Trade receivables                                                                       | -                                 | -                              |
|            | (II) Other receivables                                                                      | -                                 | -                              |
| (e)        | Loans                                                                                       | 2.85                              | 6.31                           |
| (f)        | Investments                                                                                 | 34.06                             | 28.54                          |
| (g)        | Other financial assets (to be specified)                                                    | 0.33                              | 0.38                           |
| <b>(2)</b> | <b>Non-financial assets</b>                                                                 |                                   |                                |
| (a)        | Inventories                                                                                 | -                                 | -                              |
| (b)        | Current tax assets (net)                                                                    | -                                 | -                              |
| (c)        | Deferred tax assets (net)                                                                   | -                                 | -                              |
| (d)        | Investment property                                                                         | -                                 | -                              |
| (e)        | Biological assets other than bearer plants                                                  | -                                 | -                              |
| (f)        | Property, plant and equipments                                                              | 0.07                              | 0.07                           |
| (g)        | Capital work-in-progress                                                                    | -                                 | -                              |
| (h)        | Intangible assets under development                                                         | -                                 | -                              |
| (i)        | Goodwill                                                                                    | -                                 | -                              |
| (j)        | Other intangible assets                                                                     | -                                 | -                              |
| (k)        | Other non-financial assets (to be specified)                                                | 0.01                              | 0.00                           |
|            | <b>Total assets</b>                                                                         | <b>37.92</b>                      | <b>35.67</b>                   |
|            | <b>LIABILITIES AND EQUITY</b>                                                               |                                   |                                |
|            | <b>LIABILITIES</b>                                                                          |                                   |                                |
| <b>(1)</b> | <b>Financial liabilities</b>                                                                |                                   |                                |
| (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 | -                                 | -                              |
| (c)        | Debt securities                                                                             | -                                 | -                              |
| (d)        | Borrowings (other than debt securities)                                                     | -                                 | -                              |
| (e)        | Deposits                                                                                    | -                                 | -                              |
| (f)        | Subordinated liabilities                                                                    | -                                 | -                              |
| (g)        | Other financial liabilities (to be specified)                                               | 0.06                              | 0.01                           |
| <b>(2)</b> | <b>Non-financial liabilities</b>                                                            |                                   |                                |
| (a)        | Current tax liabilities (net)                                                               | 0.07                              | 0.07                           |
| (b)        | Provisions                                                                                  | -                                 | -                              |
| (c)        | Deferred tax liabilities (net)                                                              | 1.53                              | 1.32                           |
| (d)        | Other non-financial liabilities (to be specified)                                           | 0.00                              | 0.00                           |
| <b>(3)</b> | <b>EQUITY</b>                                                                               |                                   |                                |
| (a)        | Equity share capital                                                                        | 5.01                              | 5.01                           |
| (b)        | Other equity                                                                                | 31.25                             | 29.26                          |
|            | <b>Total liabilities and equity</b>                                                         | <b>37.92</b>                      | <b>35.67</b>                   |

Dynamic Archisttructures Limited

Place: Kolkata  
Date: 10.11.2025



Danmal Porwal  
Chairman and Managing Director  
DIN- 00581351



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

(Amount in crore)

| Particulars                                                     | For the 6 month<br>ended on 30.09.2025 | For the 6 month<br>ended on 30.09.2024 | For the year ended on<br>31.03.2025 |
|-----------------------------------------------------------------|----------------------------------------|----------------------------------------|-------------------------------------|
|                                                                 | Amount                                 | Amount                                 | Amount                              |
| <b>A. Cash flow from operating activities:</b>                  |                                        |                                        |                                     |
| Profit before tax                                               | 2.30                                   | 5.66                                   | 4.53                                |
| <b>Adjustment for</b>                                           |                                        |                                        |                                     |
| 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                               |
| Impairment on financial instruments                             | -0.05                                  | -                                      | -0.43                               |
| Other non operating income                                      | -                                      | -                                      | -                                   |
| <b>Operating profit before working capital change</b>           | <b>-0.23</b>                           | <b>0.20</b>                            | <b>-0.36</b>                        |
| <b>Adjustment for</b>                                           |                                        |                                        |                                     |
| (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                               |
| Increase / (Decrease) in other financial liabilities            | 0.05                                   | 0.05                                   | 0.01                                |
| Increase / (Decrease) in other non-financial liabilities        | -0.00                                  | -                                      | 0.00                                |
| <b>Cash generation from operations</b>                          | <b>3.37</b>                            | <b>1.38</b>                            | <b>2.13</b>                         |
| Taxes paid                                                      | 0.10                                   | 0.16                                   | 0.39                                |
| <b>Net cash from operating activities</b>                       | <b>3.26</b>                            | <b>1.22</b>                            | <b>1.74</b>                         |
| <b>B. Cash flow from investing activities</b>                   |                                        |                                        |                                     |
| 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                               |
| <b>Net cash used in investing activities</b>                    |                                        |                                        |                                     |
| <b>C. Cash flow from financing activities</b>                   |                                        |                                        |                                     |
| <b>Net cash from financing activities</b>                       | <b>-</b>                               | <b>-</b>                               | <b>-</b>                            |
| <b>Net increase / (decrease) in cash and cash equivalents</b>   | <b>0.24</b>                            | <b>-0.03</b>                           | <b>-0.13</b>                        |
| <b>Cash &amp; cash equivalents at the beginning of the year</b> | <b>0.36</b>                            | <b>0.50</b>                            | <b>0.50</b>                         |
| <b>Cash &amp; cash equivalents as at end of the year</b>        | <b>0.60</b>                            | <b>0.47</b>                            | <b>0.36</b>                         |
|                                                                 | <b>0.24</b>                            | <b>-0.03</b>                           | <b>-0.13</b>                        |

Dynamic Archistructures Limited


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