## **DYNAMIC ARCHISTRUCTURES LIMITED**

Regd. Office: 409, Swaika Centre, 4A, Pollock Street, Kolkata (W.B.) 700 001, Ph: 033-22342673 Website: www.dynamicarchistructures.com, Email: info@dynamicarchistructures.com, CIN: L45201WB1996PLC077451

February 10, 2025

To, **BSE Limited** 25th Floor, P.J. Towers, Dalal Street, Fort, Mumbai– 400 001

# Sub: Outcome of the Board Meeting for the Unaudited Financial Results for the Third Quarter and Nine Months ended December 31, 2024

Ref.: Scrip Code: 539681

Dear Sir,

Pursuant to Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we wish to inform you that the Board of Directors of the Company at its meeting held on Monday, February 10, 2025 inter-alia considered and approved the following:

- 1. Unaudited Financial Results for the third quarter and nine months ended December 31, 2024;
- 2. Auditor's Limited Review Report on the Financial Results for the third quarter and nine months ended December 31, 2024

The meeting of the Board of Directors of the Company commenced at 4.00 p.m. and concluded at 4.35 p.m.

A copy of the Unaudited Financial Results and Auditor's Limited Review Report are enclosed herewith.

Kindly take the same on your record.

Thanking You,

Yours faithfully, For Dynamic Archistructures Limited

Rakesh Porwal Director DIN: 00495444



## ANAND JIMNANI & ASSOCIATES CHARTERED ACCOUNTANTS

IIEAD OFFICE: DIXIT COLONY, STATION ROAD, DURG 491 001 Ph. No. 0788-4052351, 98265-82782 E mail: <u>ajadurg@gmail.com</u>, anandjim@rediffmail.com

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

- We have reviewed the accompanying statement of unaudited financial results of Dynamic Archistructures Limited (the "Company") for the quarter ended December 31, 2024 (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 Anand Jimnani & Associates Chartered Accountants ICAI F.R.N. 009604C

(Partner) Membership No.: 079015 UDIN: 25079015BMMIDG9875

Kolkata February 10, 2025

#### DYNAMIC ARCHISTRUCTURES LIMITED 409 SWAIKA CENTRE 4A POLLOCKSTREET KOLKATA WB 700001 IN Ph: 033-22342673; email: info@Uynamicarchistructures.com; website: www.dynamicarchistructures.com UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON DECLMBER 33, 2024

V

						(Amount in Cr. E	Accpret of
1.11	PARTICULARS	3 Months ended 31.12.2024 (Unaudited)	Precoding 3 Months ended 30.09,2024 (Unaudited)	Corressponding 3 months ended in previous year 31.12.2023 (Unaudited)	Year to date figures for current period ended 31.12.2024 (Unaudited)	Year to date figures for previous year ended 31.12.2023 (Unaudited)	Year ended 31.03.2024 (Audited)
	Revenue from operations		× 0.29	-0.34	-0.89	1.13	- 1.2
1	Interest Income	0.23	• 0.03	- 0,34	0.03	0.02	0.0
H	Dividend Income						
111	Rental Income Fees and commission Income	•	•	•	-		· ·
v	Net gain on fair value changes	0.91	/ 3.18	2.29	- 6.34	5.07	5.3
vi	Net gain on derecognition of financial instruments under amortised cost category	· · ·				·	
vii	Sale of products(including Excise Duty)		· · ·				
viil	Sale of services						
ix	Others (to be specified)						1
(1)	TOTAL REVENUE FROM OPERATIONS	-1.14	₹ 3.50	2.63	/ 7.26	6.22	7.0
(11)	Other Income (to be specified) ·					-	•
			3.50	2.63	7.26	6.22	7.
(111)	Total Income (I+II)	1.14		2,03	7 1.20		<u>/</u> !!
П	Expenses						
11	Cost of materials consumed	·	· · · ·		<u> </u>		
íí	Purchases of Stock-in-Trade	· · · ·		· · ·			
III	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade Net loss on derecognition of financial instruments under amortised cost category	· · · ·	· ·			0.13	
lv v	Net loss on derecognition of financial instruments under amortised cost category Employee benefits expense	0.19	0.18	0.13	0.55	0.51	10.
vi	Depreciation, amortization and impairment	0.00	0.00	0.01	- 0.00	0.03	0.
vii	Finance Cost						
viii	Other Expenses (to be specified)	0.01	0.03	0.02	0.11	0.10	- 0.
ix	Fees and commission expense	/ 0.35	1.	- 0.07	0.35	- 0.07	0.
x xi	Net loss on fair value changes Impairment on financial instruments			(0.18)	0 00	(0.18)	0.
(1V)	TOTAL EXPENSES (IV)	0.55	0.21	0.22	1.01	0.66	<b>/1</b> .
		0.55	_				
(v)	Profit / (loss) before exceptional items and tax (III-IV)	0.59	/ 3.29	2.41	6.25	5.56	/ 5.
(VI)	Exceptional items	· · ·	· .	· ·	•	•	
VII	Profit / (Loss) before tax (V-VI)	0.59	3.29	2.41	6.25	5.56	¥ 5,4
VIII	Tax expense						
	(1) Current Tax	¥ 0 06	• 0.04	(0.06)	0.22	0.05	0.:
	(2) Deferred Tax	0.03	0.38	0.24	0.61	- 0.52	
IX.	Profit / (Loss) for for the period from continuing operations(VII-VIII)	0.50	2.87	2.23	5.42	4.99	4.
(14)							
(X)	Profit/(loss) from discontinued operations	· ·	· ·		· ·	· ·	· · ·
(XI)	Tax Expense of discontinued operations						
1		· ·					•
	Profit/(loss) from discontinued operations(After tax) (X-XI)	·		· ·			
(XII)		•		•		-	•
(XIII) XIIII)	Profit/(loss) from discontinued operations(After tax) (X-XI) Profit/(loss) for the period (IX+XII)						•
(XIII) XIIII)	Profit/(loss) from discontinued operations(After tax) (X-XI) Profit/(loss) for the period (IX+XII) Other Comprehensive Income (A) (i) Items that will not be reclassified to profit or loss	0.50	/2.87	2.23		4.99	•
x11) x111)	Profit/(loss) from discontinued operations(After tax) (X-XI) Profit/(loss) for the period (IX+XII) Other Comprehensive Income (A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	0.50			5.42	-4.99	
x11) x111)	Profit/(loss) from discontinued operations(After tax) (X-XI) Profit/(loss) for the period (IX+XII) Other Comprehensive Income (A) (i) Items that will not be reclassified to profit or loss	0.50	/2.87	2.23		4.99	•
(XIII) XIIII)	Profit/(loss) from discontinued operations(After tax) (X-XI) Profit/(loss) for the period (IX+XII) 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	0.50		2.23	- 5.42		- 4.
(XIII) XIIII)	Profit/(loss) from discontinued operations(After tax) (X-XI) Profit/(loss) for the period (IX+XII) 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)	· · · · · · · · · · · · · · · · · · ·		· · · · · ·			- 4.
(XIII) XIIII)	Profit/(loss) from discontinued operations(After tax) (X-XI) Profit/(loss) for the period (IX+XII) 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)	- 0.50 		· · · · · · · · · · · · · · · · · · ·			
(XIII) XIIII)	Profit/(loss) from discontinued operations(After tax) (X-XI) Profit/(loss) for the period (IX+XII) 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 (b) 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	· · · · · · · · · · · · · · · · · · ·		· · · · · ·		4,99	
(xii) xiii) xiv)	Profit/(loss) from discontinued operations(After tax) (X-XI) Profit/(loss) for the period (IX+XII) 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)	· · · · · · · · · · · · · · · · · · ·		· 2.23			
(XII) XIII) XIV)	Profit/(loss) from discontinued operations(After tax) (X-XI) Profit/(loss) for the period (IX+XII) 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 (A) (B) (i) Items that will be reclassified to profit or loss Subtotal (B) Other Comprehensive Income (A + B) Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · ·		· 4.99	/ 4.
(XII) XIII) XIV)	Profit/(loss) from discontinued operations(After tax) (X-XI) Profit/(loss) for the period (IX+XII) 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 (A) (D) Other Comprehensive Income (A + B) Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period) Earning Per Share (for continuing operations)	· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·		
(XII) XIII) XIV)	Profit/(loss) from discontinued operations(After tax) (X-XI) Profit/(loss) for the period (IX+XII) 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 (A) (B) (i) Items that will be reclassified to profit or loss Subtotal (B) Other Comprehensive Income (A + B) Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	· 0.50	· · · · · · · · · · · · · · · · · · ·	· 2.23		· 4.99	
(XII) (XI	Profit/(loss) from discontinued operations(After tax) (X-XI) Profit/(loss) for the period (IX+XII) 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 (A) (Diter Comprehensive Income (A + B) Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period) Earning Per Share (for continuing operations) (a) Basic (b) Diluted	· 0.50	· · · · · · · · · · · · · · · · · · ·	· 2.23			- - - - - - - - - - - - - - - - - - -
(XIII) (X	Profit/(loss) from discontinued operations(After tax) (X-XI)         Profit/(loss) for the period (IX+XII)         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)         (iii) Income tax relating to items that will be reclassified to profit or loss         Subtotal (A)         (B) (i) Items that will be reclassified to profit or loss         Subtotal (B)         Other Comprehensive Income (A + B)         Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other         Comprehensive Income for the period)         Earning Per Share (for continuing operations)         (a) Basic         (b) Diluted         Earnings per equity share (for discontinued operations)	· · · · · · · · · · · · · · · · · · ·	2.87	· 2.23	· · · · · · · · · · · · · · · · · · ·		- - - - - - - - - - - - - - - - - - -
(XII) XIII) XIV) XV)	Profit/(loss) from discontinued operations(After tax) (X-XI)         Profit/(loss) for the period (IX+XII)         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)         (iii) Income tax relating to items that will be reclassified to profit or loss         Subtotal (A)         (B) (i) Items that will be reclassified to profit or loss         Subtotal (B)         Other Comprehensive Income (A + B)         Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other         Comprehensive Income for the period)         Earning Per Share (for continuing operations)         (a) Basic         (b) Diluted         Earnings per equity share (for discontinued operations)         Basic (R;.)	· · · · · · · · · · · · · · · · · · ·	2.87 	· 2.23			- - - - - - - - - - - - - - - - - - -
xiii) xiii) xiii) xiiv)	Profit/(loss) from discontinued operations(After tax) (X-XI)         Profit/(loss) for the period (IX+XII)         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)         (iii) Income tax relating to items that will be reclassified to profit or loss         Subtotal (A)         (B) (i) Items that will be reclassified to profit or loss         Subtotal (B)         Other Comprehensive Income (A + B)         Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other         Comprehensive Income for the period)         Earning Per Share (for continuing operations)         (a) Basic         (b) Diluted         Earnings per equity share (for discontinued operations)	· · · · · · · · · · · · · · · · · · ·	2.87	· 2.23	· · · · · · · · · · · · · · · · · · ·		
(XII) XIII) XIV) - - - - - - - - - - - - - - - - - - -	Profit/(loss) from discontinued operations(After tax) (X-XI)         Profit/(loss) for the period (IX+XII)         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)         (iii) Income tax relating to items that will be reclassified to profit or loss         Subtotal (A)         (B) (i) Items that will be reclassified to profit or loss         Subtotal (B)         Other Comprehensive Income (A + B)         Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other         Comprehensive Income for the period)         Earning Per Share (for continuing operations)         (a) Basic         (b) Diluted         Earnings per equity share (for discontinued operations)         Basic (R;.)	· · · · · · · · · · · · · · · · · · ·	2.87 	· 2.23			

Notes

1. The above results have been taken on record in the meeting of the Board of Directors of the Company held on February 10, 2025 after review by the Audit Committee & Limited review by the Auditor. 2. 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.

3. Figures are unaudited and have been regrouped wherever necessary.

Dynamic Archistructures Limited C

Danmal Porwal Chairman Cum Managing Director DIN: 00581351