

DYNAMIC ARCHISTRUCTURES LIMITED

Regd. Office: 409, Swaika Centre, 4A, Pollock Street, Kolkata (W.B.) 700 001, Ph: 033-22342673

Website: www.dynamicarchisttructures.com, Email: info@dynamicarchisttructures.com,

CIN - L45201WB1996PLC077451

February 12, 2024

To

BSE Limited

25th Floor, P.J. Towers,

Dalal Street, Fort

Mumbai- 400 001

Sub: Outcome of the Board meeting / Un-audited Financial results for the Third Quarter ended December 31, 2023

Ref.: Scrip Code: 539681

Dear Sir,

This is to inform you that the Board of Directors of the Company at their meeting held on Monday, February 12, 2024 inter-alia approved the following:

- a) Un-audited Financial Results for the Third Quarter ended on December 31, 2023;
- b) Auditors Limited Review Report on the Results for the Third Quarter ended on December 31, 2023;

The Board was notified that on December 14, 2023, an email was received from BSE indicating a fine of Rs. 11,800 (inclusive of GST) for the delayed submission of disclosures concerning related party transactions for the half-year ended September 30, 2023.

In response, the Board discussed and presented measures aimed at preventing future instances of non-compliance.

The Board remarked that the Company's dedication to adhering to regulatory requirements remains steadfast, and efforts will be made to ensure timely and accurate submissions in the future.

The meeting of the Board of Directors of the Company commenced at 4.00 p.m. and concluded at 4:45 p.m.

Kindly find the same attached herewith and acknowledge the receipt.

Thanking You,

Yours truly,

For Dynamic Archisttructures Limited

**RAKESH
PORWAL**

Digitally signed by
RAKESH PORWAL
Date: 2024.02.12
16:46:40 +05'30'

Rakesh Porwal

Director

DIN: 00495444

Encl.: As above


PARTICULARS	(Amount in Cr. Except EPS)					
	3 Months ended 31.12.2023	Preceding 3 Months ended 30.09.2023	Corresponding 3 months ended in previous year 31.12.2022	Year to date figures for current period ended 31.12.2023	Year to date figures for previous year ended 31.12.2022	Year ended 31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Revenue from operations						
i Interest Income	0.34	0.28	0.37	1.13	1.42	1.57
ii Dividend Income	-	0.02	-	0.02	0.01	0.01
iii Rental Income	-	-	-	-	-	-
iv Fees and commission Income	-	-	-	-	-	-
v Net gain on fair value changes	2.29	1.44	0.24	5.07	0.87	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	2.63	1.74	0.61	6.22	2.30	1.60
(II) Other Income (to be specified)	-	-	-	-	-	0.01
(III) Total Income (I+II)	2.63	1.74	0.61	6.22	2.30	1.61
II Expenses						
ii 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	0.13	-	-	0.13	-	0.01
v Employee benefits expense	0.17	0.17	0.15	0.51	0.51	0.68
vi Depreciation, amortization and Impairment	0.01	0.01	0.01	0.03	0.03	0.04
vii Finance Cost	-	-	-	-	-	-
viii Other Expenses (to be specified)	0.02	0.02	0.01	0.10	0.10	0.19
ix Fees and commission expense	0.07	0.00	0.00	0.07	0.00	0.08
x Net loss on fair value changes	0.00	0.00	0.00	0.00	0.65	0.00
xi Impairment on financial instruments	(0.18)	0.00	0.00	(0.18)	0.00	0.16
(IV) TOTAL EXPENSES (IV)	0.22	0.20	0.17	0.66	1.29	1.16
(V) Profit / (loss) before exceptional items and tax (III-IV)	2.41	1.54	0.44	5.56	1.01	0.45
(VI) Exceptional Items	-	-	-	-	-	-
VII Profit / (Loss) before tax (V-VI)	2.41	1.54	0.44	5.56	1.01	0.45
VIII Tax expense						
(1) Current Tax	(0.06)	0.04	0.05	0.05	0.16	0.20
(2) Deferred Tax	0.24	0.14	0.03	0.52	0.00	(0.07)
IX Profit / (Loss) for the period from continuing operations (VII-VIII)	2.23	1.36	0.36	4.99	0.85	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)	2.23	1.36	0.36	4.99	0.85	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)	2.23	1.36	0.36	4.99	0.85	0.32
(XVI) Earning Per Share (for continuing operations)						
(a) Basic	4.44	2.72	0.73	9.96	1.71	0.65
(b) Diluted	4.44	2.72	0.73	9.96	1.71	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.)	4.44	2.72	0.73	9.96	1.71	0.65
Diluted (Rs.)	4.44	2.72	0.73	9.96	1.71	0.65

Notes

- The above results have been taken on record in the meeting of the Board of Directors of the Company held on February 12, 2024 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.

Place: Kolkata
Date: 12.02.2024

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


Danmal Porwal
Chairman Cum Managing Director
DIN: 00581351



ANAND JIMNANI & ASSOCIATES
CHARTERED ACCOUNTANTS

HEAD OFFICE: DIXIT COLONY, STATION ROAD,
DURG 491 001 Ph. No. 0788-4052351, 98265-82782
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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 Archistruktures Limited

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

CA Anand Jimnani
(Partner)
Membership No.: 079015
UDIN: 24079015BKCQLZ2489



Kolkata
February 12, 2024