

# DYNAMIC ARCHISTRUCTURES LIMITED

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

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July 31, 2020

To

**BSE Limited**

25th Floor, P.J. Towers,

Dalal Street, Fort

Mumbai- 400 001

**Sub: Outcome of the Board Meeting held on July 31, 2020**

**Ref.: Scrip Code: 539681**

Dear Sir,

This is to inform you that the Company at its meeting of the Board of Directors held on Friday, July 31, 2020 inter-alia approved the following:

- a) Audited financial results for the Fourth quarter ended and Year ended on March 31, 2020;
- b) Standalone Statement of Assets and Liabilities as at March 31, 2020;
- c) Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- d) Declaration with respect to the unmodified opinion of the Auditor.

Kindly find the same attached herewith and acknowledge the receipt.

Thanking You,

Yours truly,

**For Dynamic Archisttructures Limited**

**RakeshPorwal**

**Director**

**DIN: 00495444**

Encl.: As above

**AUDITED BALANCE SHEET**

(Amount in Cr.)

Sr.No.	Particulars	As on 31.03.2020 Audited	As on 31.03.2019 Audited
	<b>ASSETS</b>		
(1)	<b>Financial Assets</b>		
(a)	Cash and cash equivalents	1.77	0.65
(b)	Bank Balance other than (a) above	-	-
(c)	Derivative financial instruments	-	-
(d)	Receivables		
	(I) Trade Receivables	-	-
	(II) Other Receivables	-	-
(e)	Loans	9.54	9.75
(f)	Investments	9.18	11.21
(g)	Other Financial assets (to be specified)	0.00	0.00
(2)	<b>Non-financial Assets</b>		
(a)	Inventories	-	-
(b)	Current tax assets (Net)	-	-
(c)	Deferred tax Assets (Net)	0.32	0.08
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant and Equipment	0.20	0.24
(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	0.01
	<b>Total Assets</b>	<b>21.02</b>	<b>21.94</b>
	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
(1)	<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)	-	-
(2)	<b>Non-Financial Liabilities</b>		
(a)	Current tax liabilities (Net)	0.02	0.02
(b)	Provisions	0	0.00
(c)	Deferred tax liabilities (Net)	0	0.00
(d)	Other non-financial liabilities (to be specified)	0.01	0.00
(3)	<b>EQUITY</b>		
(a)	Equity Share capital	5.01	5.01
(b)	Other Equity	15.98	16.91
	<b>Total Liabilities and Equity</b>	<b>21.02</b>	<b>21.94</b>

Place: Kolkata  
 Date: 31.07.2020

Dynamic Architectures Limited



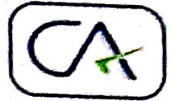
Danmal Porwal  
 Chairman Cum Managing Director  
 DIN- 00581351



# Surana Singh Rathi And Co.

**Chartered Accountants**

15/A, Laxmi Narayan Mukherjee Road, Kolkata - 700 006  
Phone : 033 - 2259 4182



email : sksurana1955@yahoo.co.in  
website : www.sscca.in

## INDEPENDENT AUDITOR'S REPORT ON AUDIT OF FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF DYNAMIC ARCHISTRUCTURES LIMITED

### Opinion

We have audited the accompanying Statement of Financial Results of **DYNAMIC ARCHISTRUCTURES LIMITED** (the "Company"), for the three months and year ended March 31, 2020 (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 "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- gives a true and fair view in conformity with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34) prescribed under Section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net loss and total comprehensive income and other financial information of the Company for the three months and year ended March 31, 2020.

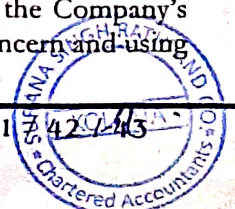
### Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA's") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

### Management's Responsibilities for the Financial Results

This Statement is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Interim condensed financial statements for the year ended March 31, 2020. The Company's Board of Directors are responsible for the preparation and presentation of the Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using





the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

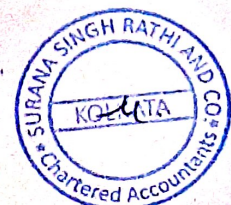
The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

#### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.





PARTICULARS	(Amount in Cr. Except EPS)					
	3 Months ended 31.03.2020	Preceding 3 Months ended 31.12.2019	Corresponding 3 months ended in previous year 31.03.2019	Year to date figures for current period ended 31.03.2020	Year to date figures for previous year ended 31.03.2019	Year ended 31.03.2019
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)
<b>Revenue from operations</b>						
i Interest Income	0.07	0.35	0.11	1.57	1.41	1.41
ii Dividend Income	-	-	-	0.01	0.01	0.01
iii Rental Income	-	-	-	-	-	-
iv Fees and commission Income	-	-	-	-	-	-
v Net gain on fair value changes	0.00	0.01	0.23	0.00	0.62	0.62
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)	-	-	-	-	-	-
<b>(i) TOTAL REVENUE FROM OPERATIONS</b>	<b>0.07</b>	<b>0.40</b>	<b>0.34</b>	<b>1.58</b>	<b>2.04</b>	<b>2.04</b>
<b>(ii) Other Income (to be specified)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(iii) Total Income (i+ii)</b>	<b>0.07</b>	<b>0.40</b>	<b>0.34</b>	<b>1.58</b>	<b>2.04</b>	<b>2.04</b>
<b>Expenses</b>						
i 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	-	-	-	-	-	-
v Employee benefits expense	0.13	0.14	0.09	0.53	0.38	0.38
vi Depreciation, amortization and impairment	0.01	0.01	0.01	0.04	0.04	0.04
vii Finance Cost	-	-	-	-	-	-
viii Other Expenses (to be specified)	0.02	0.05	0.11	0.14	0.17	0.17
ix Fees and commission expense	0.07	-	-	0.05	0.09	0.09
x Net loss on fair value changes	2.33	-	-	1.68	0.00	0.00
xi Impairment on financial instruments	0.03	-	-	0.03	0.00	0.00
<b>(iv) TOTAL EXPENSES (iv)</b>	<b>2.59</b>	<b>0.20</b>	<b>0.21</b>	<b>2.51</b>	<b>0.68</b>	<b>0.68</b>
<b>(v) Profit / (loss) before exceptional items and tax (ii-iv)</b>	<b>(2.52)</b>	<b>0.20</b>	<b>0.13</b>	<b>(0.93)</b>	<b>1.36</b>	<b>1.36</b>
<b>(vi) Exceptional Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(vii) Profit / (loss) before tax (v-vi)</b>	<b>(2.52)</b>	<b>0.20</b>	<b>0.13</b>	<b>(0.93)</b>	<b>1.36</b>	<b>1.36</b>
<b>(viii) Tax expense</b>						
(1) Current Tax	0.07	-	-	0.24	0.21	0.21
(2) Deferred Tax	(0.27)	-	-	(0.24)	0.07	0.07
<b>(ix) Profit / (loss) for the period from continuing operations (viii-viii)</b>	<b>(2.32)</b>	<b>0.20</b>	<b>0.13</b>	<b>(0.93)</b>	<b>1.08</b>	<b>1.08</b>
<b>(x) Profit/(loss) from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(xi) Tax expense of discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(xii) Profit/(loss) from discontinued operations (After tax) (x-xi)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(xiii) Profit/(loss) for the period (ix+xii)</b>	<b>(2.32)</b>	<b>0.20</b>	<b>0.13</b>	<b>(0.93)</b>	<b>1.08</b>	<b>1.08</b>
<b>(xiv) Other Comprehensive Income</b>						
(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	-	-	-	-	-	-
<b>Subtotal (A)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(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>Subtotal (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Comprehensive Income (A + B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(xv) Total Comprehensive Income for the period (xiii+xiv) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>(2.32)</b>	<b>0.20</b>	<b>0.13</b>	<b>(0.93)</b>	<b>1.08</b>	<b>1.08</b>
<b>(xvi) Earnings Per Share (for continuing operations)</b>						
(a) Basic	(4.63)	0.39	0.25	(1.85)	2.15	2.15
(b) Diluted	(4.63)	0.39	0.25	(1.85)	2.15	2.15
<b>(xvii) Earnings per equity share (for discontinued operations)</b>						
Basic (Rs.)	-	-	-	-	-	-
Diluted (Rs.)	-	-	-	-	-	-
<b>(xviii) Earnings per equity share (for continuing and discontinued operations)</b>						
Basic (Rs.)	(4.63)	0.39	0.25	(1.85)	2.15	2.15
Diluted (Rs.)	(4.63)	0.39	0.25	(1.85)	2.15	2.15

**Notes**

- The above results have been taken on record in the meeting of the Board of Directors of the Company held on July 31, 2020 after review by the Audit Committee & audited 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 audited and have been regrouped wherever necessary, figures of the last quarter are the balancing figures between audited figures in respect of the full financial year and published year-to-date figures upto the third quarter of the current financial year.
- We confirm and declare that the Audit Report of the Auditors is with an Unmodified Opinion and it doesn't contain any audit observation(s), reservation(s), adverse comment(s) or qualification(s).

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

  
Darma Porwal  
Chairman Cum Managing Director  
DIN: 00582351

Place: Kolkata  
Date: 31.07.2020

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For Surana Singh Rath And Co.**

Chartered Accountants

Firm Registration No.317119E



**Gaurav Rath**

(Partner)

Membership No. 067539

UDIN:- 20067539 AAAA B D 6130



Place: Kolkata

Date: 31st July, 2020



# DYNAMIC ARCHISTRUCTURES LIMITED

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CIN - L45201WB1996PLC077451

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July 31, 2020

**BSE Limited**

25<sup>th</sup> Floor, P.J. Towers, Dalal Street, Fort

Mumbai- 400 001

**Sub.: Declaration u/r 33(3)(d) with respect to unmodified opinion of the Auditors in the Audit Report**

Dear Sir,

We hereby confirm and declare that the Audit Report of the Auditors is with an Unmodified Opinion and it doesn't contain any audit observation(s), reservation(s), adverse comment(s) or qualification(s). This declaration is submitted pursuant to Proviso 2 to the Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Yours truly,

**For Dynamic Archisttructures Ltd.**

**RAKESH  
PORWAL**

Digitally signed

by RAKESH

PORWAL

Date: 2020.07.31

18:00:33 +05'30'

Rakesh Porwal

Director

DIN: 00495444