



**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 June 30, 2026 (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: 26079015BIUAYN5342**

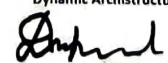
**Place: Kolkata**  
**Date: August 12, 2026**

| (Rupees in crore except EPS)                                                                                                       |                              |                                           |                                                                   |                                                                      |                                                                  |                          |
|------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-------------------------------------------|-------------------------------------------------------------------|----------------------------------------------------------------------|------------------------------------------------------------------|--------------------------|
| PARTICULARS                                                                                                                        | 3 Months ended<br>30.06.2026 | Preceding<br>3 Months ended<br>31.03.2026 | Corresponding<br>3 months ended<br>in previous year<br>30.06.2025 | Year to date<br>figures for<br>current period<br>ended<br>30.06.2026 | Year to date<br>figures for<br>previous year<br>ended 30.06.2025 | Year ended<br>31.03.2026 |
|                                                                                                                                    | (Un-audited)                 | (Audited)                                 | (Un-audited)                                                      | (Un-audited)                                                         | (Un-audited)                                                     | (Audited)                |
| <b>Revenue from operations</b>                                                                                                     |                              |                                           |                                                                   |                                                                      |                                                                  |                          |
| i Interest Income                                                                                                                  | 0.01                         | 0.01                                      | 0.22                                                              | 0.01                                                                 | 0.22                                                             | 0.31                     |
| ii Dividend Income                                                                                                                 | -                            | -                                         | -                                                                 | -                                                                    | -                                                                | 0.04                     |
| iii Rental Income                                                                                                                  | -                            | -                                         | -                                                                 | -                                                                    | -                                                                | -                        |
| iv Fees and commission income                                                                                                      | -                            | -                                         | -                                                                 | -                                                                    | -                                                                | -                        |
| v Net gain on fair value changes                                                                                                   | 7.25                         | -                                         | 4.78                                                              | 7.25                                                                 | 4.78                                                             | 1.21                     |
| vi Net gain on derecognition of financial instruments under amortised cost category                                                | -                            | -                                         | -                                                                 | -                                                                    | -                                                                | -                        |
| vii Impairment on financial instruments                                                                                            | -                            | -                                         | -                                                                 | -                                                                    | -                                                                | 0.05                     |
| viii Sale of products(including Excise Duty)                                                                                       | -                            | -                                         | -                                                                 | -                                                                    | -                                                                | -                        |
| ix Sale of services                                                                                                                | -                            | -                                         | -                                                                 | -                                                                    | -                                                                | -                        |
| x Others (to be specified)                                                                                                         | -                            | -                                         | -                                                                 | -                                                                    | -                                                                | -                        |
| (I) TOTAL REVENUE FROM OPERATIONS                                                                                                  | 7.26                         | 0.01                                      | 5.00                                                              | 7.26                                                                 | 5.00                                                             | 1.61                     |
| (II) Other Income (to be specified)                                                                                                | 0.04                         | -                                         | -                                                                 | 0.04                                                                 | -                                                                | -                        |
| (III) Total Income (I+II)                                                                                                          | 7.30                         | -0.01                                     | 5.00                                                              | 7.30                                                                 | 5.00                                                             | 1.61                     |
| <b>II Expenses</b>                                                                                                                 |                              |                                           |                                                                   |                                                                      |                                                                  |                          |
| 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                                                | -                            | -                                         | -                                                                 | -                                                                    | -                                                                | 0.05                     |
| v Employees benefit expenses                                                                                                       | 0.17                         | 0.18                                      | 0.17                                                              | 0.17                                                                 | 0.17                                                             | 0.70                     |
| vi Depreciation, amortization and impairment                                                                                       | 0.01                         | 0.01                                      | -                                                                 | 0.01                                                                 | -                                                                | 0.01                     |
| vii Finance Cost                                                                                                                   | -                            | -                                         | -                                                                 | -                                                                    | -                                                                | -                        |
| viii Other expenses (to be specified)                                                                                              | 0.08                         | 0.08                                      | 0.07                                                              | 0.08                                                                 | 0.07                                                             | 0.19                     |
| ix Fees and commission expenses                                                                                                    | -                            | 0.01                                      | -                                                                 | -                                                                    | -                                                                | 0.01                     |
| x Net loss on fair value changes                                                                                                   | -                            | 3.77                                      | -                                                                 | -                                                                    | -                                                                | -                        |
| xi Impairment on financial instruments                                                                                             | -                            | 0.08                                      | -                                                                 | -                                                                    | -                                                                | 1.15                     |
| (IV) TOTAL EXPENSES (IV)                                                                                                           | 0.26                         | 4.13                                      | 0.24                                                              | 0.26                                                                 | 0.24                                                             | 2.11                     |
| (V) Profit / (loss) before exceptional items and tax (III-IV)                                                                      | 7.04                         | -4.12                                     | 4.76                                                              | 7.04                                                                 | 4.76                                                             | -0.50                    |
| (VI) Exceptional items                                                                                                             | -                            | -                                         | -                                                                 | -                                                                    | -                                                                | -                        |
| (VII) Profit / (Loss) before tax (V-VI)                                                                                            | 7.04                         | -4.12                                     | 4.76                                                              | 7.04                                                                 | 4.76                                                             | -0.50                    |
| (VIII) Tax expenses                                                                                                                |                              |                                           |                                                                   |                                                                      |                                                                  |                          |
| (1) Current Tax                                                                                                                    | 0.05                         | -0.02                                     | 0.07                                                              | 0.05                                                                 | 0.07                                                             | 0.16                     |
| (2) Deferred Tax                                                                                                                   | 1.00                         | -0.33                                     | 0.59                                                              | 1.00                                                                 | 0.59                                                             | 0.21                     |
| (IX) Profit / (Loss) for the period from continuing operations (VII-VIII)                                                          | 5.99                         | -3.77                                     | 4.10                                                              | 5.99                                                                 | 4.10                                                             | -0.87                    |
| (X) Profit / (loss) from discontinued operations                                                                                   | -                            | -                                         | -                                                                 | -                                                                    | -                                                                | -                        |
| (XI) Tax Expenses of discontinued operations                                                                                       | -                            | -                                         | -                                                                 | -                                                                    | -                                                                | -                        |
| (XII) Profit / (loss) from discontinued operations (After tax) (X-XI)                                                              | -                            | -                                         | -                                                                 | -                                                                    | -                                                                | -                        |
| (XIII) Profit / (loss) for the period (IX+XII)                                                                                     | 5.99                         | -3.77                                     | 4.10                                                              | 5.99                                                                 | 4.10                                                             | -0.87                    |
| <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                                                  | -                            | -                                         | -                                                                 | -                                                                    | -                                                                | -                        |
| 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 Comprehensive Income for the period) | 5.99                         | -3.77                                     | 4.10                                                              | 5.99                                                                 | 4.10                                                             | -0.87                    |
| <b>(XVI) Earning Per Share (for continuing operations)</b>                                                                         |                              |                                           |                                                                   |                                                                      |                                                                  |                          |
| (a) Basic                                                                                                                          | 11.96                        | -7.52                                     | 8.18                                                              | 11.96                                                                | 8.18                                                             | -1.73                    |
| (b) Diluted                                                                                                                        | 11.96                        | -7.52                                     | 8.18                                                              | 11.96                                                                | 8.18                                                             | -1.73                    |
| <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.)                                                                                                                        | 11.96                        | -7.52                                     | 8.18                                                              | 11.96                                                                | 8.18                                                             | -1.73                    |
| Diluted (Rs.)                                                                                                                      | 11.96                        | -7.52                                     | 8.18                                                              | 11.96                                                                | 8.18                                                             | -1.73                    |

**Notes :-**

- These results have been prepared in accordance with the Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
- 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 August 12, 2026. The Statutory Auditors of the Company have carried out a limited review of the un-audited financial results for the quarter ended on June 30, 2026. Their limited review report does not have any modification.
- 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 un-audited and have been regrouped wherever necessary. The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of the full financial year and published year to date figures up to the third quarter of that financial year.

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



Place: Kolkata  
Date: 12.08.2026

Danmal Porwal  
Chairman and Managing Director  
DIN: 00581351