

Annexure - A

(' In lacs)

S. No.	Particulars	Quarter ended			Nine month ended		Year Ended
		31 st December 2020	30 th September 2020	31 st December 2019	31 st December 2020	31 st December 2019	31 st March 2020
(Refer Notes below)		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from Operations	26.79	23.99	30.19	76.01	85.14	118.47
	a) Interest Income	-	-	-	-	-	-
	b) Dividend Income	-	-	-	-	-	-
	c) Rental Income	-	-	-	-	-	-
	d) Fees and commission Income	-	-	-	-	-	-
	e) Net gain on fair value changes	-	-	-	-	-	-
	f) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	g) Sale of products (including Excise Duty)	-	-	-	-	-	-
	h) Sale of services	-	-	-	-	-	0.10
	i) Others (to be specified)	-	-	-	-	-	-
	Total Revenue from operations	26.79	23.99	30.19	76.01	85.14	118.57
I	Other Income	-	-	-	-	-	0.16
II	Total Income (I+II)	26.79	23.99	30.19	76.01	85.14	118.73
III	Expenses	5.91	6.42	5.99	18.64	16.03	23.12
	a) Finance Cost	-	-	-	-	-	-
	b) Fee and Commission Expenses	-	-	-	-	-	-
	c) Net loss on fair value changes	-	-	-	-	-	-
	d) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	e) Impairment on financial instruments	-	-	-	-	-	-
	f) Cost of materials consumed	-	-	-	-	-	-
	g) Purchases of Stock-in-trade	-	-	-	-	-	1.34
	h) Changes in Inventories of finished goods, stock-in-trade and work-in- progress	-	-	-	-	-	25.27
	i) Employee benefits expense	7.47	4.22	9.86	18.89	24.61	0.10
	j) Depreciation and amortisation expense	0.03	0.01	0.03	0.07	0.10	0.10
	k) Listing fees	-	-	0.83	4.72	5.02	5.50
	l) Legal & Professional Fees	0.18	2.75	3.66	2.95	9.26	12.40
	m) Other general & miscellaneous Expenses	4.67	2.81	7.19	10.15	14.08	33.96
IV	Total expenses	18.26	16.20	27.56	55.41	69.10	101.69
V	Profit / (loss) before exceptional items and tax (III-IV)	8.53	7.79	2.63	20.60	16.04	17.04
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V -VI)	8.53	7.79	2.63	20.60	16.04	17.04
VIII	Tax expense	2.22	2.03	0.18	5.36	3.67	4.45
	(1) Current Tax	-	-	-	-	-	0.19
	(2) Deferred Tax	-	-	-	-	-	-
IX	Profit / (loss) for the period from continuing operations (VII-VIII)	6.31	5.76	2.45	15.25	12.37	12.40
X	Profit / (loss) from discontinued operations	-	-	-	-	-	-
XI	Tax Expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(loss) from discontinued operations (After tax) (X-XI)	6.31	5.76	2.45	15.25	12.37	12.40
XIII	Profit/(loss) for the period (IX+XII)	6.31	5.76	2.45	15.25	12.37	12.40
XIV	Other Comprehensive Income	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)	6.31	5.76	2.45	15.25	12.37	12.40
14	Paid-up Equity share capital (Face value of ` 10/- each)	1,169.18	1,169.18	1,169.18	1,169.18	1,169.18	1,169.18
15	Earnings per share (of ` 10/- each) (not annualised for quarterly figures):	0.05	0.05	0.02	0.13	0.11	0.11
	a) Basic ()	0.05	0.05	0.02	0.13	0.11	0.11
	b) Diluted ()	-	-	-	-	-	-
	See accompanying notes to the financial results						

* 0.00 - represents amount less than ` 1,000/- wherever applicable



Notes:

- 1) The above unaudited standalone financial results were reviewed by the Audit Committee and thereafter the Board of Directors have approved the above results at their respective meetings held on 11th February, 2021.
- 2) The Standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company has adopted Ind AS from 1st April, 2019, with a transition date of 1st April, 2018 and accordingly these results (including for period ended 31st December 2019 presented in accordance with Ind AS 101 - First-time Adoption of Indian Accounting Standards) have been restated, to comply with the requirements of Ind AS and to make them comparable with those of the current quarter ended 31st December, 2019.

These financial results have been prepared in accordance with the recognition and measurement principles stipulated under Ind AS 34 -Interim Financial Reporting and other accounting principles generally accepted in India.

The Statutory Auditors have carried out "Limited Review" of the aforesaid financial results for all the periods presented.

- 3) The format for unaudited quarterly results as prescribed vide SEBI circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI circular dated 5th July, 2016 and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.
- 4) The Company is in the business of NBFC and as such there are no separate reportable segments as per Indian Accounting Standard "Operating Segments" (Ind AS 108) and thus, segment reporting under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable. Hence, information relating to primary segment (including segment revenue, segment results, segment assets and segment liabilities) are not required to be disclosed.

For and on behalf of the Board of Directors
Dynamic Portfolio Management & Services Limited


Mukesh Chauhan
Director
DIN - 05350819

Place of Signature : New Delhi
Date: 11.02.2021



MANV & ASSOCIATES

CHARTERED ACCOUNTANTS



C-4, 2nd Floor, Central Market, Lajpat Nagar - II, New Delhi - 110024, Tel.: 41633988, 29813988 Email : vijaykainca@gmail.com

Independent Auditor's Review Report

To
The Board of Directors
Dynamic Portfolio Management & Services Limited
916, Tower -2, Pearl Omaxe Building,
Netaji Subhash Place, Pitampura
New Delhi-110034

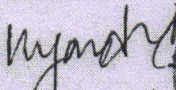
We have reviewed the accompanying statement of unaudited financial results of M/s. Dynamic Portfolio Management & Services Limited ("the Company"), for the quarter ended December 31st, 2020 ("the statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

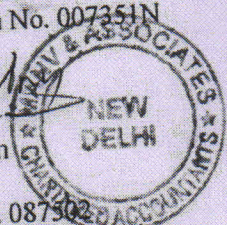
This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 with 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 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, and SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

MANV & Associates
Chartered Accountants
Firm Registration No. 007351N


Vijay Kumar Jain
Partner
Membership No. 087502
UDIN: 21087502AAAADF2464



Date: 11.02.2021
Place: New Delhi