

BALANCE SHEET AS AT 31.03.2023

(Currency : INR in Lakhs)

	Particulars	As at 31.03.2023	As at 31.03.2022
A	Assets		
(1)	Financial Assets		
(a)	Cash & Cash Equivalents	103.60	2.73
(b)	Bank Balance other than (a) above	-	-
(c)	Derivative financial Instruments	-	-
(d)	Receivables	-	-
	(i) Trade Receivables	-	-
	(ii) Other Receivables	-	-
(c)	Loans	1,832.70	1,341.15
(d)	Investments	-	-
(g)	Other Financial assets	-	-
(2)	Non-Financial Assets		
(a)	Inventories	84.07	84.27
(b)	Current Tax Assets (Net)	-	-
(c)	Deffered Tax Assets (Net)	0.04	0.02
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant & Equipments	0.42	0.63
(g)	Capital Work - In - Progress	-	-
(h)	Intangible assets under development	-	-
(i)	Goodwill	-	-
(j)	Other Intangible assets	-	-
(k)	Other Non-Financial Assets	21.78	13.67
	Total Assets	2,042.61	1,442.46
B	Liabilities and Equity		
	Liabilities		
(1)	Financial Liabilities		
(a)	Derivative Financial Instruments	-	-
(b)	Payables	-	-
	(I) Trade Payables		
	(i) Dues to micro and small enterprises	-	-
	(ii) Dues to other than micro and small enterprises	-	-
	(II) Other Payables		
	(i) Dues to micro and small enterprises	-	-
	(ii) Dues to other than micro and small enterprises	20.50	7.75
(c)	Debt Securities	-	-
(d)	Borrowings(Other than Debt Securities)	744.14	168.95
(e)	Deposits	-	-
(f)	Sub-ordinated Liabilities	-	-
(g)	Other financial liabilities	-	-
(2)	Non Financial Liabilities		
(a)	Current Tax Liabilities (Net)	-	-
(b)	Provisions	95.71	15.34
(c)	Deferred Tax Liabilities (Net)	-	-
(d)	Other Non-Financial Liabilities	-	-
(3)	Equity		
(a)	Equity Share Capital	1,161.29	1,161.29
(b)	Other Equity	20.97	89.13
	Total Liabilities and Equity	2,042.61	1,442.46

For Dynamic Portfolio Management & Services Limited

Place of Signature : New Delhi
Date : 29.05.2023

Kailash Chandra Aggarwal
Managing Director
DIN- 08650459



Statement of Standalone Audited Financial Results for the Year ended 31.03.2023

Particulars	Amounts in Lakhs				
	For the 3 Months Ended 31.03.2023 Audited	For the 3 Months Ended 31.03.2022 Audited	Preceding 3 Months ended 31.12.2022 Unaudited	Year to Date Ended 31.03.2023 Audited	For the Year Ended 31.03.2022 Audited
Revenue From Operations					
I Interest Income	51.86	30.79	22.17	111.73	92.35
Dividend Income	-	(0.10)	-	-	-
II Other income	0.23	0.12	0.38	0.65	0.12
III Total Revenue (I+II)	52.09	30.81	22.55	112.38	92.47
IV Expenses					
Finance Cost	20.15	2.46	0.00	20.15	5.50
Purchases of stock-in-trade	-	-	-	-	-
Changes in inventories of finished goods, Work-In-Progress and stock-in-trade	0.20	(0.19)	-	0.20	(0.19)
Employee benefit expense	3.94	(5.34)	9.13	25.45	18.14
Depreciation and amortisation	0.03	0.11	0.04	0.15	0.22
Listing Fee	(4.92)	(4.74)	0.02	-	-
Legal & Professional Fee	0.27	(0.54)	0.31	1.48	0.74
Provision against Standard Assets	80.38	11.92	-	80.38	11.92
Other general & miscellaneous expenses	37.81	33.40	10.07	47.88	43.20
Total Expenses	137.86	37.06	19.57	175.69	79.53
V Profit before exceptional and extraordinary items and taxes (III-IV)	(85.77)	(6.25)	2.98	(63.31)	12.94
VI Exceptional items	-	-	-	-	-
VII Profit before extraordinary items and taxes (V-VI)	(85.77)	(6.25)	2.98	(63.31)	12.94
VIII Extraordinary items	-	-	-	-	-
IX Profit before tax (VII-VIII)	(85.77)	(6.25)	2.98	(63.31)	12.94
X Tax expense:					
(1) Current tax	(0.44)	1.46	2.29	4.30	6.29
(2) Income Tax for the Earlier Year	(0.00)	-	0.56	0.56	-
(2) Deferred tax	0.01	(0.03)	0.00	0.01	(0.03)
XI Profit(Loss) for the period from continuing operations (IX-X)	(85.34)	(7.67)	0.13	(68.18)	6.68
XII Profit(Loss) from discontinuing operations	-	-	-	-	-
XIII Tax expense of discontinuing operations	-	-	-	-	-
XIV Profit(Loss) from discontinuing operations after tax (XII-XIII)	-	-	-	-	-
XV Profit(Loss) for the period (XI+XIV)	(85.34)	(7.67)	0.13	(68.18)	6.68
XVI Other Comprehensive Income					
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
(ii) Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-
B (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-
(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
Total Comprehensive Income For The Period (XV+XVI)(Comprising Profit / (loss) and Other Comprehensive Income for the period)	(85.34)	(7.67)	0.13	(68.18)	6.68
XVII Earnings per Equity shares					
(1) Basic (in Rs)	(0.73)	(0.07)	0.00	(0.58)	0.06
(2) Diluted (in Rs)	(0.73)	(0.07)	0.00	(0.58)	0.06

Notes :

See accompanying notes to the financial results

1) The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The full format of the Quarterly Financial Results are available on the Stock Exchange website i.e. www.bseindia.com and on the Company's website i.e. www.dynamicwealthservices.co.in

2) The above 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) Rules, 2016 and accordingly, these financial results together with the results for the comparative reporting period have 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 ("the Act"), and other recognized accounting practices generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Any application guidance / clarifications / directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued / applicable.

3) In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, a limited review of financial results for the quarter and year ended 31st March 2023 has been carried out by the Statutory Auditors.

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.

5) Previous period / year figures have been regrouped / reclassified, wherever found necessary, to confirm to current period / year classification.

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

Kailash Chandra Agarwal

Managing Director
 DIN: 08650459



Place of Signature : New Delhi
 Date : 29.05.2023

Dynamic Portfolio Management & Services Limited			
CIN: L74140DL1994PLC304881			
Reg Office: 1403, Vikram Tower, Rajendra Place, New Delhi-110008			
CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31.03.2023			
(Currency : INR in Lakhs)			
Particulars	For the Year Ended 31.03.2023		For the Year Ended 31.03.2022
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit before Tax	-63.31		12.94
Add Back			
Provision Against Standard Assets	80.38		11.92
Depreciation	0.15		0.22
	17.22		25.09
Deduct:			
Divident	-		0.12
Profit on Sale of Fixed Assets	0.04		-
	0.04		0.12
Operating Profit before working capital changes	17.19		24.97
Changes in Working Capital			
(Increase)/Decrease in Trade and Other Receivable	-		-
(Increase)/Decrease in Inventories	0.20		-0.19
(Increase)/Decrease in Non Financial Assets	-8.11		5.88
(Increase)/Decrease in Trade and Other Payable	12.75		3.84
	4.83		9.53
Cash Generated from Operations	22.01		34.49
Deduct:			
Less :- Current Tax	4.30		6.29
Less :- Income Tax of Earlier Year	0.56		-
Add :- Income Tax Refund Received	-		-
NET CASH INFLOW FROM OPERATING ACTIVITIES	17.16		28.20
B. CASH FLOW FROM INVESTING ACTIVITIES			
Inflow			
Divident	-		0.12
Decrease in Loans & Advances	-491.55		23.63
Sale of Fixed Assets	0.09		-
	(491.47)		23.75
Outflow			
Purchase of Fixed Assets	-		-
Increase/(Decrease) in Investment	-		-
	-		-
NET CASH USED IN INVESTING ACTIVITIES ----'B'	(491.47)		23.75
C. CASH FLOW FROM FINANCING ACTIVITIES			
Inflow			
Increase in Borrowings	575.18		-
	575.18		-
Outflow			
Decrease in Borrowings	-		65.23
	-		65.23
NET CASH FROM FINANCING ACTIVITIES ----'C'	575.18		(65.23)
NET INCREASE/(DECREASE) IN CASH OR CASH EQUIVALENTS (A+B+C)	100.87		(13.28)
Cash/Cash Equivalents at commencement of the year	2.73		16.01
Cash/Cash Equivalents at the end of the year	103.60		2.73

For Dynamic Portfolio Management & Services Limited

Devi
Kailash Chandra Aggarwal
Managing Director
DIN- 08650459



Date : 29.05.2023
Place : New Delhi