

STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED 30 SEPTEMBER 2020							
S. No.	Particulars	Quarter ended			Half Year ended		Year Ended
		30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	(Refer Notes below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Revenue from Operations	23.99	25.70	31.51	49.69	54.95	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)	-	-	-	-	-	-
I	Total Revenue from operations	23.99	25.70	31.51	49.69	54.95	118.57
II	Other Income	-	-	-	-	-	0.16
III	Total Income (I+II)	23.99	25.70	31.51	49.69	54.95	118.73
	Expenses	6.42	6.31	6.26	12.73	10.04	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	-	-	-	-	-	1.34
	g) Purchases of Stock-in-trade	-	-	-	-	-	25.27
	h) Changes in Inventories of finished goods, stock-in-trade and work-in-progress	4.22	7.35	8.41	11.57	14.75	0.10
	i) Employee benefits expense	0.01	0.02	0.07	0.08	0.07	5.50
	j) Depreciation and amortisation expense	(0.00)	4.72	4.19	4.72	4.19	12.40
	k) Listing fees	2.75	-	3.69	2.75	5.60	33.96
	l) Legal & Professional Fees	2.81	2.46	4.98	5.27	6.89	-
	m) Other general & miscellaneous Expenses	16.20	20.87	27.60	37.06	41.54	101.69
IV	Total expenses	7.79	4.83	3.91	12.63	13.41	17.04
V	Profit/(loss) before exceptional items and tax (III-IV)	-	-	-	-	-	-
VI	Exceptional items	7.79	4.83	3.91	12.63	13.41	17.04
VII	Profit/(loss) before tax (V-VI)	-	-	-	-	-	-
VIII	Tax expense	2.03	1.25	1.02	3.28	3.49	4.45
	(1) Current Tax	-	-	-	-	-	0.19
	(2) Deferred Tax	5.76	3.58	2.89	9.35	9.92	12.40
IX	Profit/(loss) for the period from continuing operations (VII-VIII)	-	-	-	-	-	-
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)	5.76	3.58	2.89	9.35	9.92	12.40
XIV	Other Comprehensive Income	5.76	3.58	2.89	9.35	9.92	12.40
XV	Total Comprehensive Income for the period (XIII+XIV)	-	-	-	-	-	-
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):						
	a) Basic ()	0.05	0.03	0.02	0.08	0.08	0.11
	b) Diluted ()	0.05	0.03	0.02	0.08	0.08	0.11

See accompanying notes to the financial results
 * 0.00 - represents amount less than ₹ 1,000/- wherever applicable



Notes:
1) The above financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its meeting held on 10 November 2020.

- 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 ended 30 September 2020 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 assets and segment liabilities) are not required to be disclosed.
- 5) Previous period / year figures have been regrouped / reclassified, wherever found necessary, to conform to current period / year classification.



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


Mukesh Chauhan
Director
DIN: 05350819

Place of Signature : New Delhi

Date: 10.11.2020

Statement of Unaudited Financial Results for the Quarter and Half year ended 30.09.2020

Statement of Assets & liabilities		(Rs in Lakhs)	
Particulars	As at 30 September 2019 (Unaudited)	As at 31 March 2020 (Audited)	
ASSETS			
Financial Assets			
a) Cash and cash equivalents	20.65	42.67	
b) Bank balance other than (a) above	-	-	
c) Derivative financial instruments	-	-	
d) Receivables	-	-	
Trade receivables	1,535.18	1,487.12	
e) Loans	-	-	
f) Investments	84.09	84.09	
g) Other financial assets	1,639.92	1,613.88	
Non-financial Assets			
a) Current tax assets (Net)	24.46	23.91	
b) Deferred tax Assets (Net)	-	-	
c) Property, plant and equipment	0.12	0.16	
d) Intangible assets under development	-	-	
e) Other Intangible assets	-	-	
f) Other non-financial assets	-	-	
	24.58	24.06	
Total Assets	1,664.50	1,637.94	
LIABILITIES AND EQUITY			
LIABILITIES			
Financial Liabilities			
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	7.88	7.60	
c) Debt Securities	408.13	398.92	
d) Borrowings (Other than Debt Securities)	-	-	
e) Deposits	-	-	
f) Subordinated Liabilities	-	-	
g) Other financial liabilities	-	-	
	416.01	406.52	
Non-Financial Liabilities			
a) Current tax liabilities (Net)	4.45	-	
b) Provisions	3.72	3.72	
c) Deferred Tax Liability (Net)	0.02	0.02	
	8.19	3.74	
EQUITY			
a) Equity Share capital	1,161.29	1,161.29	
b) Other Equity	79.01	66.38	
Equity attributable to owners of the Company	1,240.30	1,227.68	
Non-controlling interests	-	-	
	1,240.30	1,227.68	
Total Liabilities and Equity	1,664.50	1,637.94	

For DYNAMIC PORTFOLIO MANAGEMENT & SERVICES LTD.



Director

DYNAMIC PORTFOLIO MANAGEMENT & SERVICES LIMITED

CASH FLOW STATEMENT

Rs. in Lakhs

	Half Year ended	
	30.09.2020	30.09.2019
CASH FLOWS FROM OPERATING ACTIVITIES:		
Profit before exceptional items and taxes	12.63	13.41
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortization expenses	0.03	0.07
Operating Profit before working capital changes	12.66	13.48
Changes in assets and liabilities		
Decrease/(increase) in trade receivables	(48.06)	(289.07)
Decrease/(increase) in loans	-	-
Decrease/(increase) in other financial assets	0.47	3.70
Decrease/(increase) in other non-financial assets	-	8.44
Increase/(decrease) in other financial liabilities	(3.28)	(4.61)
Increase/(decrease) in other current tax liabilities	0.05	0.72
Increase/(decrease) in provisions	(38.16)	(267.34)
Net cash generated/(used) in operating activities	-	-
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions/(deletion) in fixed assets	-	-
Decrease/(increase) in non current investment	-	-
Net cash generated/(used) in investing activities	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Net proceeds from borrowings (other than debt securities)	16.14	202.55
Net cash generated/(used) in financing activities	16.14	202.55
Net increase/(decrease) in cash and cash equivalents	(22.01)	(64.79)
Cash and cash equivalents at the beginning of the period	42.67	76.18
Cash and cash equivalents at the end of the period	20.65	11.39

For DYNAMIC PORTFOLIO MANAGEMENT & SERVICES LTD.

 Director

MANV & ASSOCIATES

CHARTERED ACCOUNTANTS



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

Annexure - B

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

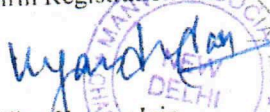
We have reviewed the accompanying statement of unaudited financial results of M/s. Dynamic Portfolio Management & Services Limited ("the Company"), for the quarter ended September 30, 2020 ("the statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing 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: 20087502AAAACM6300

Date: 10.11.2020
Place: New Delhi