

# Dynamic Portfolio Management & Services Ltd.

Regd. Office: 1403, Vikram Tower 16, Rajendra Place, New Delhi-110008,  
Phone: 9017255300 Website: [www.dynamicwealthservices.co.in](http://www.dynamicwealthservices.co.in)  
Email: [dpms.kolkata@gmail.com](mailto:dpms.kolkata@gmail.com) CIN: L74140DL1994PLC304881

Date: 23<sup>rd</sup> July, 2024

To,  
General Manager  
(Department of Corporate Affairs)  
Bombay Stock Exchange Limited  
Floor 25, Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400001

Reg.: Scrip Code 530779

Subject: Outcome of Board Meeting in accordance with Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

The Board of Directors of Dynamic Portfolio Management & Services Limited ("the Company") in its meeting held today i.e., **Tuesday, 23<sup>rd</sup> July, 2024** at 1403, Vikram Tower 16, Rajendra Place, New Delhi-110008 to consider and adopt the un-audited financial Results for the Quarter ended 30<sup>th</sup> June 2024 along with the Limited Review report thereon.

Further, the extract of un-audited Standalone and Consolidated financial results would also be published in the newspapers in compliance with Regulation 47 of the Listing Regulations.

The Board Meeting of the Company commenced at 3:00 P.M. and concluded at 4:00 P.M. Also, pursuant to the code of Conduct framed under the SEBI (Prohibition of Insider Trading) Regulations, 2015, "Trading Window" for all Directors, Promoters, Connected Persons and Designated Persons of the Company, for trading in the shares of the Company will be opened from July 26, 2024 onwards.

The BSE Limited is hereby requested to take note and disseminate the same.

Regards

Yours truly,

**For Dynamic Portfolio Management & Services Limited**

*Mahansaria*  
Neeti Mahansaria  
Company Secretary & Compliance Officer



**ARORA & BANSAL**  
**CHARTERED ACCOUNTANTS**

**INDEPENDENT AUDITOR'S REVIEW REPORT**

To  
The Board of Directors  
Dynamic Portfolio Management & Services Limited  
1403, Vikram Tower, Rajendra Place  
New Delhi-110008


We have reviewed the accompanying statement of unaudited financial results of Dynamic Portfolio Management & Services Limited ("the Company"), for the quarter ended June 30, 2024 ("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 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.

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 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Arora & Bansal  
Chartered Accountants  
FRN : 003368N

  
Rajesh Arora  
Partner  
M. No. - 081884



Date : 23/07/2024  
Place : New Delhi

UDIN: 24081884BRJSP7795



**Dynamic Portfolio Management & Services Limited**  
**BALANCE SHEET AS AT 30.06.2024**

(Currency : INR in Lakhs)

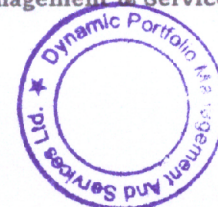
	Particulars	As at 30.06.2024	As at 31.03.2024
<b>A</b>	<b>Assets</b>		
(1)	<b>Financial Assets</b>		
(a)	Cash & Cash Equivalents	5.84	6.29
(b)	Bank Balance other than (a) above	-	-
(c)	Derivative financial Instruments	-	-
(d)	Receivables	-	-
	(i) Trade Receivables	-	-
	(ii) Other Receivables	-	-
(c)	Loans	1,277.76	1,261.25
(d)	Investments	-	-
(g)	Other Financial assets	-	-
(2)	<b>Non-Financial Assets</b>		
(a)	Inventories	84.12	84.12
(b)	Current Tax Assets (Net)	-	-
(c)	Deffered Tax Assets (Net)	7.30	7.30
(d)	Investment Property	-	-
(e)	Biological assets other than bearer plants	-	-
(f)	Property, Plant & Equipments	0.32	0.32
(g)	Capital Work - In - Progress	-	-
(h)	Intangible assets under development	-	-
(i)	Goodwill	-	-
(j)	Other Intangible assets	-	-
(k)	Other Non-Financial Assets	27.84	22.24
	<b>Total Assets</b>	<b>1,403.19</b>	<b>1,381.53</b>
<b>B</b>	<b>Liabilities and Equity</b>		
	<b>Liabilities</b>		
(1)	<b>Financial Liabilities</b>		
(a)	<b>Derivative Financial Instruments</b>	-	-
(b)	<b>Payables</b>		
	<b>(I) Trade Payables</b>		
	(i) Dues to micro and small enterprises	-	-
	(ii) Dues to other than micro and small enterprises	0.15	-
	<b>(II) Other Payables</b>		
	(i) Dues to micro and small enterprises	-	-
	(ii) Dues to other than micro and small enterprises	9.26	48.66
(c)	Debt Securities	-	-
(d)	Borrowings(Other than Debt Securities)	80.16	25.00
(e)	Deposits	-	-
(f)	Sub-ordinated Liabilities	-	-
(g)	Other financial liabilities	-	-
(2)	<b>Non Financial Liabilities</b>		
(a)	Current Tax Liabilities (Net)	-	-
(b)	Provisions	124.55	124.55
(c)	Deferred Tax Liabilities (Net)	-	-
(d)	Other Non-Financial Liabilities	-	-
(3)	<b>Equity</b>		
(a)	Equity Share Capital	1,161.29	1,161.29
(b)	Other Equity	27.77	22.03
	<b>Total Liabilities and Equity</b>	<b>1,403.19</b>	<b>1,381.53</b>

For Dynamic Portfolio Management & Services Limited

Place of Signature : New Delhi

Date : 23.07.2024

*Dev's*  
**Kailash Chandra Aggarwal**  
Managing Director  
DIN- 08650459





**Dynamic Portfolio Management & Services Limited**  
**CASH FLOW STATEMENTS AS AT 30.06.2024**

(Currency : INR in Lakhs)

Particulars	For the Year Ended 30.06.2024	For the Year Ended 31.03.2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
<b>Profit before Tax</b>	5.74	1.45
Add Back		
Provision Against Standard Assets	-	28.84
Depreciation	-	0.10
	5.74	30.38
Deduct:		
Divident	-	-
Profit on sale of assets	-	-
	-	-
<b>Operating Profit before working capital changes</b>	5.74	30.38
<b>Changes in Working Capital</b>		
(Increase)/Decrease in Trade and Other Receivable	-	-
(Increase)/Decrease in Inventories	-	(0.05)
(Increase)/Decrease in Non Financial Assets	(5.60)	(0.46)
(Increase)/Decrease in Trade and Other Payable	(39.25)	28.16
Increase/ (Decrease) in Current Liabilty and Provisions	-	-
Increase/ (Decrease) in Current Tax Liabilty	-	-
	(44.85)	27.64
<b>Cash Generated from Operations</b>	(39.11)	58.03
<b>Deduct:</b>		
Less :- Current Tax	-	7.65
Add :- Income Tax Refund Received	-	-
<b>NET CASH INFLOW FROM OPERATING ACTIVITIES</b>	<b>(39.11)</b>	<b>50.38</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
<b>Inflow</b>		
Divident	-	-
Decrease in Loans & Advances	-	-
Sale of Fixed Assets	(16.51)	571.45
	<b>(16.51)</b>	<b>571.45</b>
<b>Outflow</b>		
Purchase of Fixed Assets	-	-
Increase/(Decrease) in Investment	-	-
	-	-
<b>NET CASH USED IN INVESTING ACTIVITIES ----'B'</b>	<b>(16.51)</b>	<b>571.45</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
<b>Inflow</b>		
Increase in Borrowings	55.16	(719.14)
	55.16	(719.14)
<b>Outflow</b>		
Decrease in Borrowings	-	-
	-	-
<b>NET CASH FROM FINANCING ACTIVITIES ----'C'</b>	<b>55.16</b>	<b>(719.14)</b>
<b>NET INCREASE/(DECREASE) IN CASH OR CASH EQUIVALENTS (A+B+C)</b>	<b>(0.45)</b>	<b>(97.31)</b>
Cash/Cash Equivalents at commencement of the year	6.29	103.60
Cash/Cash Equivalents at the end of the year	5.84	6.29

For Dynamic Portfolio Management & Services Limited

  
Kailash Chandra Aggarwal  
Managing Director  
DIN- 08650459

Date : 23.07.2024  
Place : New Delhi





**Dynamic Portfolio Management & Services Limited**  
**RECONCIATION OF CHANGE IN EQUITY**  
**FOR THE YEAR ENDED ON 30.06.2024**

**Note -13 Equity Share Capital**  
**(A) Equity Share Capital**  
**(i) Detail of Share Capital**

Sr. No.	Particulars	As at 30.06.2024		As at 31.03.2024	
		Number of shares	Amount	Number of shares	Amount
		1	Authorised Equity shares of Rs. 10 each with voting rights	1,21,10,000	1,211.00
2	Issued Equity shares of Rs. 10 each with voting rights	1,16,91,800	1,169.18	1,16,91,800	1,169.18
	Less:- Calls in Arrear		7.89		7.89
		1,16,91,800	1,161.29	1,16,91,800	1,161.29
3	Subscribed and fully paid up Equity shares of Rs. 10 each with voting rights	1,16,91,800	1,161.29	1,16,91,800	1,161.29
	Less:- Calls in Arrear				
		1,16,91,800	1,161.29	1,16,91,800	1,161.29

**(ii) Reconciliation of number of shares outstanding at the beginning and at the end of the reporting year**

Sr. No.	Particulars	As at 30.06.2024		As at 31.03.2024	
		No. of Shares	Amount. (Rs)	No. of Shares	Amount. (Rs)
	Shares outstanding at the beginning of the year	1,16,91,800	1,169.18	1,16,91,800	1,169.18
	Add : Issued during the year for cash	-	-	-	-
	Less:- Calls in Arrears	-	7.89	-	7.89
	Less:- Buy Back or any other changes	-	-	-	-
	<b>Shares outstanding at the end of the year</b>	<b>1,16,91,800</b>	<b>1,161.29</b>	<b>1,16,91,800</b>	<b>1,161.29</b>

**(iii) Details of shares held by each shareholder more than 5% :**

Sr. No.	Class of shares / Name of shareholder	As at 30.06.2024		As at 31.03.2024	
		Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
1	Equity shares with voting rights				
	Pallavi Goel	14,60,000	12.49%	14,60,000	12.49%
	Rajesh Gupta	79,22,750	67.76%	69,62,750	59.55%
		<b>93,82,750</b>	<b>80.25%</b>	<b>84,22,750</b>	<b>72.04%</b>

**B. Other Equity**

Particulars	Share Application Money Pending Allotment	RESERVES AND SURPLUS			Total
		Security Premium Reserves	Statutory Reserve	Retained Earnings	
Balance as at 31.03.2023			24.71	(3.74)	20.97
Profit for the year				1.06	1.06
Transfer from Retained Earning			0.21	-	0.21
Transfer To Statutory Reserve				(0.21)	(0.21)
<b>Balance as at 31.03.2024</b>			<b>24.92</b>	<b>(2.89)</b>	<b>22.03</b>
Profit for the year				5.74	5.74
Transfer from Retained Earning				-	-
Transfer To Statutory Reserve				-	-
<b>Balance as at 30.06.2024</b>			<b>24.92</b>	<b>2.85</b>	<b>27.77</b>

*P. S. S.*





**Dynamic Portfolio Management & Services Limited**  
Registered Office : 1403, Vikram Tower 16, Rajendra Place, New Delhi - 110008  
Statement of Standalone Unaudited Financial Results for the Quarter ended 30.06.2024

Particulars	For the 3	For the 3	Preceding 3	For the Year
	Months Ended 30.06.2024 Unaudited	Months Ended 30.06.2023 Unaudited	Months ended 31.03.2024 Unaudited	Ended 31.03.2024 Audited
Revenue From Operations				
I Interest Income	18.33	35.69	7.93	106.18
Dividend Income	-	-	-	-
II Other income	-	-	-	-
III Total Revenue (I+II)	18.33	35.69	7.93	106.18
IV Expenses				
Finance Cost	-	7.55	2.33	18.66
Purchases of stock-in-trade	-	-	-	(0.05)
Changes in inventories of finished goods, Work-In-Progress and stock-in-trade	-	-	-0.05	0.10
Employee benefit expense	4.87	12.23	4.49	22.91
Depreciation and amortisation	-	-	0.10	-
Listing Fee	-	1.25	0.07	-
Legal & Professional Fee	-	0.25	1.94	-
Provision against Standard Assets	-	-	28.84	28.84
Other general & miscellaneous expenses	7.71	5.85	8.24	34.27
Total Expenses	12.58	27.13	45.96	104.73
V Profit before exceptional and extraordinary items and taxes (III-IV)	5.74	8.56	(38.03)	1.45
VI Exceptional items	-	-	-	-
VII Profit before extraordinary items and taxes (V-VI)	5.74	8.56	(38.03)	1.45
VIII Extraordinary items	-	-	-	-
IX Profit before tax (VII-VIII)	5.74	8.56	(38.03)	1.45
X Tax expense:				
(1) Current tax	-	-	7.65	7.65
(2) Income Tax for the Earlier Year	-	-	-	-
(3) Deferred tax	-	-	-7.26	(7.26)
XI Profit(Loss) for the period from continuing operations (IX-X)	5.74	8.56	(38.42)	1.06
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)	5.74	8.56	(38.42)	1.06
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)	5.74	8.56	(38.42)	1.06
XVII Earnings per Equity shares				
(1) Basic	0.05	0.07	(0.33)	0.01
(2) Diluted	0.05	0.07	(0.33)	0.01

**Notes :**

See accompanying notes to the financial results

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

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.

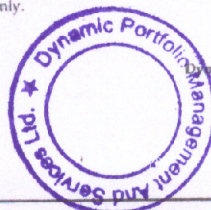
3) In compliance with Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, a limited review of financial results for the quarter ended 30th June 2023 has been carried out by the Statutory Auditors.

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.

6) Company has a policy of charging depreciation and Provision for Income to the profit and loss account at the end of financial year having very nominal amount of Depreciation.

7) Company has a policy of classifying the Loans and advances as Standard, sub standard, Doubt full & loss assets at the end of financial year, similarly NBFC provisioning Norms are also considered at the end of financial year only.



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

*[Signature]*

Director

Place of Signature : New Delhi  
Date : 23.07.2024.