



DYNAMIC INDUSTRIES LIMITED

(A Govt. Recognised Export House)

Manufacturers & Exporters of Dyes, Pigments & Dye Intermediates

Regd. Office : Plot No. 5501/2, Phase III,
Nr. Trilkampura Cross Road, G.I.D.C.,
Vatva, Ahmedabad - 382 445. Gujarat (INDIA)
Tel. : 91-79-2589 7221-22-23
E-mail : info@dynaind.com

Factory : Plot No. 125, Phase I,
G.I.D.C. Estate, Vatva,
Ahmedabad - 382 445. Gujarat (INDIA)
Tel. : 91-79-2583 3835, 2589 1835
Our Website : www.dynaind.com



CIN : L24110GJ1989PLC011989
PAN : AAACD9872E
GSTIN : 24AAACD9872E1ZM

Date: 28th October, 2024

BSE Limited 14 th Floor, P. J. Towers, Dalal Street, Fort, Mumbai - 400001.	Stock ID: DYNAMIND Scrip Code: 524818
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Sub: Outcome of the Board Meeting held on 28th October, 2024.

Dear Sir/Ma'am,

This is in with reference to the above captioned subject line and to inform BSE pursuant to Regulation 30 read with Schedule III of SEBI (LODR) Regulations, 2015 that meeting of Board of Directors of the Company held on 28th October, 2024 and the following businesses were undertaken;

1. Considered and approved Un-audited Financial Results as per IND AS alongwith Limited review report for the Quarter ended on 30th September, 2024.
2. Such other agendas as may be considered necessary with the permission of Board.

Further, Meeting was commenced on 3:00 p.m. IST and concluded on 6:40 p.m. IST.

Kindly take the same on your record.

Thanking You,

Your Sincerely,

FOR, DYNAMIC INDUSTRIES LIMITED

NEERAJ SHAH
MANAGING DIRECTOR
DIN: 05112261

Encl.: Unaudited Financial Results as per IND AS alongwith Limited Review Report for the Quarter ended on 30th September, 2024.



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DYNAMIC INDUSTRIES LIMITED

Statement of Audited Financial Result for the Quarter and Half Year ended on 30th September, 2024

(Rs. In Lacs except per share data)

No.	Particulars	For the quarter ended			For Half Year ended		For the Year ended 31/03/2024 Audited
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
I	Income:						
[a]	Revenue From Operations	2 116.76	1 806.07	897.66	3 922.83	1 634.28	3 613.86
[b]	Other Income	15.70	3.86	7.09	19.56	13.99	31.94
II	Total Income(a+ b)	2 132.46	1 809.93	904.75	3 942.39	1 648.27	3 645.80
III	Expenses:						
[a]	Cost of materials consumed	1 545.51	1 286.01	592.80	2 831.52	1 205.60	2 668.87
[b]	Purchase of Stock in Trade	162.96	79.34	97.79	242.30	111.39	191.50
[c]	Changes in inventories of finished goods, work in progress and stock in-trade	(58.24)	(35.75)	(59.03)	(93.99)	(206.97)	(323.53)
[d]	Employees benefits expenses	90.10	93.24	81.24	183.34	160.45	324.37
[e]	Finance costs	39.69	35.35	6.12	75.04	11.54	36.11
[f]	Depreciation and amortisation expenses	50.55	48.71	29.00	99.26	55.93	117.63
[g]	Other expenses	240.58	237.73	174.16	478.31	351.17	672.17
IV	Total Expenses	2 071.15	1 744.63	922.08	3 815.78	1 689.11	3 686.92
V	Profit / (Loss) before exceptional and extraordinary items and tax (III-IV)	61.31	65.30	(17.33)	126.61	(40.84)	(41.12)
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit / (Loss) before extraordinary items and tax (V-VI)	61.31	65.30	(17.33)	126.61	(40.84)	(41.12)
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
IX	Profit before tax (VII-VIII)	61.31	65.30	(17.33)	126.61	(40.84)	(41.12)
X	Tax Expenses:						
(a)	Current Tax	8.99	0.00	0.00	8.99	0.00	0.00
(b)	Tax in respect of earlier years	0.00	0.00	(2.02)	0.00	(7.95)	(4.79)
(c)	Deferred Tax	7.58	17.93	0.00	25.51	0.00	(6.38)
	Total Tax Expenses	16.57	17.93	(2.02)	34.50	(7.95)	(11.17)
XI	Profit / (Loss) for the Period from Continuing operations (IX-X)	44.74	47.37	(15.31)	92.11	(32.89)	(29.95)
XII	Profit / (Loss) for the Period from Discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Tax expenses of Discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit / (Loss) for the Period from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV	Net Profit(loss) for the Period (XI-XIV)	44.74	47.37	(15.31)	92.11	(32.89)	(29.95)
XVI	Other Comprehensive Income						
[a]	Items that will not be reclassified to Profit or Loss (Net of Tax)	(0.10)	0.88	(0.10)	0.78	0.05	3.24
[b]	Items that will be reclassified to Profit or Loss (Net of tax)	0.00	0.00	0.00	0.00	0.00	0.00
XVII	Total Comprehensive income for the period (XV+XVI) (Comprising Profit/(Loss) and other Comprehensive income for the period)	44.64	48.25	(15.41)	92.89	(32.84)	(26.71)
XVIII	Paid-up equity share capital (face value of Rs.10)	302.85	302.85	302.85	302.85	302.85	302.85
XIX	Reserves/Other Equity						4 367.08
XX	Earning per equity Shares(before extra-ordinary Items)						
[a]	Basic	1.48	1.56	(0.51)	3.04	(1.09)	(0.99)
[b]	Diluted	1.48	1.56	(0.51)	3.04	(1.09)	(0.99)
XXI	Earning per equity Shares(For Discontinuing Operation)						
[a]	Basic	0.00	0.00	0.00	0.00	0.00	0.00
[b]	Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XXII	Earning per equity Shares(after extra-ordinary Items)						
[a]	Basic	1.48	1.56	(0.51)	3.04	(1.09)	(0.99)
[b]	Diluted	1.48	1.56	(0.51)	3.04	(1.09)	(0.99)

For, Dynamic Industries Limited

Neeraj Shah
NEERAJ SHAH
Managing Director
DIN: 0005112261

Date : 28th October, 2024
Place : Ahmedabad



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CIN : L24110GJ1989PLC011989
PAN : AAACD9872E
GSTIN : 24AAACD9872E1Z9

DYNAMIC INDUSTRIES LIMITED			
Statement of Assets and Liabilities			
(Rs. In Lacs)			
No.	Particulars	As at	As at
		30th September, 2024	31st March, 2024
		Unaudited	Audited
I	ASSETS:		
1	Non-current Assets:		
	(a) Property, plant and equipment	2,721.94	2,558.31
	(b) Capital work in progress	10.39	31.75
	(c) Right of use assets	1,513.72	1,522.52
	(d) Intangible assets	-	-
	(e) Financial Assets		
	(i) Investments	141.66	249.65
	(ii) Other Financial Assets	60.12	59.97
	(f) Other non-current assets	103.53	37.39
	Total Non-current Assets:	4,551.36	4,459.59
2	Current Assets:		
	(a) Inventories	1,579.38	1,434.48
	(b) Financial assets:		
	(i) Trade receivables	1,939.53	927.86
	(ii) Cash and cash equivalents	27.65	4.62
	(iii) Bank balance other than above	34.77	19.69
	(iv) Loans	3.81	2.73
	(v) Other financial assets	32.78	55.69
	(c) Current tax assets (net)	30.84	18.94
	(d) Other current assets	405.14	451.61
	Total Current Assets	4,053.90	2,915.62
	TOTAL ASSETS(1+2)	8,605.26	7,375.21
II	EQUITY AND LIABILITIES:		
1	Equity		
	(i) Equity Share Capital	302.85	302.85
	(ii) Other Equity	4,444.84	4,367.08
	Total Equity	4,747.69	4,669.93
2	Liabilities		
	Non-current liabilities:		
	(a) Financial liabilities		
	(i) Borrowings	1,177.25	1,045.55
	(b) Provisions	32.42	38.38
	(c) Deferred tax liabilities (net)	76.82	51.04
	Total Non-current Liabilities	1,286.49	1,134.97
	Current liabilities:		
	(a) Financial Liabilities:		
	(i) Borrowings	695.49	458.73
	(ii) Trade Payables		
	- Total outstanding dues of Small Enterprises and Micro enterprises	133.82	79.82
	- Total outstanding dues of creditors other than Small Enterprises and Micro enterprises	1,623.38	946.42
	(iii) Other financial liabilities	40.13	53.78
	(b) Other current liabilities	45.18	8.46
	(c) Provisions	33.08	23.10
	(d) Current tax liabilities (net)	-	0.00
	Total Current Liabilities	2,571.08	1,570.31
	TOTAL EQUITY AND LIABILITIES(1+2)	8,605.26	7,375.21

For, Dynamic Industries Limited

NEERAJ SHAH
Managing Director
DIN: 0005112261

Date : 28th October, 2024
Place : Ahmedabad



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DYNAMIC INDUSTRIES LIMITED

Statement of Cash Flows for the Half Year ended on 30th September, 2024

(Rs. In Lacs)

Particulars	Half year ended 30th September, 2024 Unaudited	Half year ended 30th September, 2023 Unaudited
[A] Cash flow from operating activities		
Profit/(Loss) for the year / period before taxation	126.61	(40.84)
Adjustments for		
Depreciation and amortisation	99.26	55.93
(Profit) / Loss on sale/discard of property, plant and equipment	-	6.59
Finance cost	75.04	11.54
Income from investment in Real Estate Fund including Fair value changes in investments measured at FVTPL	(9.04)	31.60
Dividend Income	(0.82)	(1.49)
Interest Income from financial assets measured at amortised cost		
- on fixed deposits with Bank	(0.44)	(0.39)
- on other financial assets	(0.66)	(4.70)
Actuarial Gains/(Losses) on employment defined benefit plans	-	(0.31)
Allowance for expected credit loss	(0.75)	(0.14)
Operating profit before working capital changes	<u>289.20</u>	<u>57.78</u>
Adjustments for		
Inventories	(144.90)	(295.86)
Trade Receivables	(1,010.92)	74.84
Other bank balance	(15.08)	49.43
Loans	(1.08)	-
Other financial assets	22.76	59.22
Other assets	(19.67)	(88.40)
Trade payables	730.96	269.25
Other financial liabilities	(13.65)	16.68
Provisions	4.02	11.58
Other current liabilities	22.77	7.90
Cash generated from operations	<u>(135.59)</u>	<u>162.43</u>
Direct taxes Refund / (paid)	(20.88)	(0.47)
Net Cash from Operating Activities	<u>[A] (156.47)</u>	<u>161.96</u>
[B] Cash flow from investing activities		
(Purchase) / Sale of property, plant and equipment	(232.73)	(767.77)
Sale / (Purchase) of investments	118.07	5.01
Dividend received	0.82	1.49
Interest received	1.10	5.09
Net Cash from / (used in) investing activities	<u>[B] (112.73)</u>	<u>(756.18)</u>
[C] Cash flow from financing activities		
Proceeds from / (Repayment of) borrowings (net)	368.46	587.28
Dividend paid	(1.19)	(30.37)
Interest paid	(75.04)	(11.54)
Net cash flow from financial activities	<u>[C] 292.23</u>	<u>545.37</u>
Net Increase/(Decrease) in cash & cash equivalents	[A+B+C] 23.03	(48.85)
Cash and cash equivalents opening	4.62	87.67
Cash and cash equivalents closing	<u>27.65</u>	<u>38.82</u>
Components of Cash and cash equivalents		
Balances with scheduled banks	27.12	33.06
Cash in hand	0.53	5.76
	<u>27.65</u>	<u>38.82</u>

For, Dynamic Industries Limited

NEERAJ SHAH
Managing Director
DIN: 0005112261

Date : 28th October, 2024
Place : Ahmedabad



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Notes:

- 1 The financial results of the company for the quarter and half year ended on 30th September, 2024 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 28th October, 2024. The limited review as required under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 has been completed by the statutory auditors of the company.
- 2 These financial results have been prepared in accordance with Indian Accounting Standards (Ind-AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendments thereafter.
- 3 The Company operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operations of the Company fall under "Dyes and Chemicals" which is considered to be the only reportable business segment.
- 4 The figures of previous periods / year are reclassified, regrouped and rearranged wherever necessary so as to make them comparable with current period's figures.

For, Dynamic Industries Limited

NEERAJ SHAH
Managing Director
DIN: 0005112261

Date : 28th October, 2024
Place : Ahmedabad

G. K. Choksi & Co.

Chartered Accountants

1201 - 901, North Tower, One42, Chhanalal Joshi Marg,
Opp. Jayantilal Park BRTS, Off. Ambli BRTS Road, Ahmedabad 380 054.
Dial : 91 - 79 - 6819 8900 - 901 ; E-mail : info@gkcco.com

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors,
DYNAMIC INDUSTRIES LIMITED
Ahmedabad

1. We have reviewed the accompanying statement of unaudited financial results of **DYNAMIC INDUSTRIES LIMITED** for the quarter and half year ended 30th September, 2024 being submitted by the company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ('the Listing Regulation').
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, read with circular is the responsibility of the Company's management and has been approved by the Board of the Company. 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 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR G. K. CHOKSI & CO.

[Firm Registration No. 101895W]
Chartered Accountants


ROHIT K. CHOKSI
Partner

Mem. No. 031103

UDIN : 24031103BKDQT68898



Place : Ahmedabad
Date : 28th October, 2024

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