



November 08, 2024

To,

BSE Limited Phiroze Jeejeebhoy Tower, Dalal Street, Mumbai – 400 001 Scrip Code- 532365	National Stock Exchange of India Limited Exchange Plaza, C– 1, Block G, Bandra Kurla Complex, Bandra (East), Mumbai — 400051 Symbol - DSSL
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Sub: Outcome of Board Meeting held on November 08, 2024

Pursuant to the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that in the meeting of the Board of Directors of the Company held today i.e. on November 08, 2024, the Board has approved and adopted the Un-Audited Standalone and Consolidated Financial Results for the quarter and half-year ended on September 30, 2024, along with Limited Review Report

We enclose herewith copy of Un-Audited Standalone and Consolidated Financial Results along with Limited Review Report submitted by the Auditor in the required format.

We request you to kindly take the same on your record and acknowledge the receipt of same.

The meeting commenced at 05:00 p.m. and concluded at 09:10 p.m.

Thanking you,

For **Dynacons Systems & Solutions Ltd.**

Pooja Patwa
Company Secretary &
Compliance Officer
Mem No.:60986
Encl: as above

Dynacons Systems & Solutions Limited

CIN NO : L72200MH1995PLC093130

Certified ISO 9001:2015, ISO 20000 – 1:2018, ISO – 27001:2022 , CMMI Maturity Level 5

Registered Office : 78, Ratnajyot Industrial Estate, Irla Lane, Vile Parle West, Mumbai - 400 056.

Corporate Office : 3rd Floor, A Wing, Sunteck Centre, Subhash Road, Near Garware Chowk, Vile Parle East, Mumbai - 400 057.

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M S P & CO.

CHARTERED ACCOUNTANTS

76, RATNAJYOT INDUSTRIAL ESTATE, IRLA LANE, VILE PARLE (WEST), MUMBAI 400 056. TEL. 96999 57001.
EMAIL: mspandco@gmail.com

Independent Auditors' Review Report

To the Board of Directors of Dynacons Systems and Solutions Limited

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **Dynacons Systems and Solutions Limited** ("the Company") for the quarter and six-month period ended September 30, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the 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 statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 the applicable Accounting Standards 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) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S P & CO.
CHARTERED ACCOUNTANTS
Firm Registration No. 107565W

Madhusudan Shantilal Parikh Digitally signed
by Madhusudan Shantilal Parikh

CA Madhusudan Parikh, Partner
Membership No. 08684
Mumbai
November 08, 2024
UDIN:- 24008684BKAIYM5954



DYNACONS

SOLUTIONS THAT EMPOWER

Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2024

(Rs in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	Sept. 30, 2024	Jun. 30, 2024	Sept. 30, 2023	Sept. 30, 2024	Sept. 30, 2023	Mar. 31, 2024
Income from Operations						
a) Net Sales/ Income from operations	30,633.12	32,096.63	21,985.92	62,729.75	51,544.41	1,02,443.48
b) Other Income	228.76	145.83	73.75	374.59	146.90	438.36
Total Income from Operations	30,861.88	32,242.45	22,059.67	63,104.34	51,691.31	1,02,881.84
Expenses						
a) Cost of material consumed	25,291.20	25,666.47	19,083.46	50,957.67	43,674.18	93,253.96
b) Changes in Inventories	1,438.91	2,536.20	(251.15)	3,975.11	1,507.03	(3675.48)
c) Employee benefits expense	1,046.65	997.29	986.88	2,043.94	1,839.52	3,855.19
d) Finance Costs	169.02	225.58	223.65	394.60	448.44	878.82
e) Depreciation and amortization expense	204.85	35.40	38.01	240.25	76.02	151.94
f) Other expenses	301.07	415.92	266.25	716.99	572.23	1,196.60
Total expenses (a to f)	28,451.71	29,876.87	20,347.09	58,328.57	48,117.41	95,661.02
Profit before tax and exceptional items	2,410.18	2,365.59	1,712.58	4,775.78	3,573.90	7,220.81
Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
Profit before tax	2,410.18	2,365.59	1,712.58	4,775.78	3,573.90	7,220.81
Tax expense	584.62	598.07	455.19	1,182.69	912.81	1,824.78
Net Profit after Tax	1,825.55	1,767.52	1,257.39	3,593.08	2,661.09	5,396.03
Other comprehensive income						
A(i) Items that will not be reclassified to profit or loss						
- Remeasurement of defined Benefit Plans	(19.51)	12.72	(8.74)	(6.79)	(5.87)	(50.88)
- Gains and losses from investments in equity instruments	(10.98)	24.33	5.64	13.35	10.04	(19.66)
A(ii) Income tax relating to items that will not be reclassified to profit or loss						
- Remeasurement of defined Benefit Plans	4.66	(5.63)	2.19	(0.97)	1.47	14.74
B(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B(ii) Income tax relating to Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Total other comprehensive income (A (i-ii) +B (i-ii))	(25.82)	31.42	(0.91)	5.60	5.64	(55.80)
Total comprehensive income	1,799.73	1,798.94	1,256.48	3,598.68	2,666.73	5,340.23
Paid up equity share capital	1,271.31	1,271.31	1,269.31	1,271.31	1,269.31	1,271.31
Earnings Per Share						
Basic						
EPS (N Profit)	14.36	13.90	9.91	28.26	20.96	42.51
Diluted						
EPS (N Profit)	14.35	13.89	9.88	28.24	20.91	42.47

For Dynacons Systems & Solutions Ltd.
for and on behalf of the Board of Directors

Dharmesh S. Anjaria
Whole-time Director & CFO
Din No: 00445009



Mumbai

November 08, 2024

Dynacons Systems & Solutions Limited

CIN NO : L72200MH1995PLC093130

Certified ISO 9001:2008, ISO 14001:2015, ISO 20000-1:2011, ISO 27001:2013, CMMI Maturity Level 3

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DYNACONS

SOLUTIONS THAT EMPOWER

Unaudited Standalone Statement of Assets & Liabilities as on September 30, 2024

(Rs in lacs)

Particulars	Half Year Ended	Half Year Ended
	30-Sep-24 Unaudited	30-Sep-23 Unaudited
A ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	317.73	340.60
(b) Right-of-use asset	3,393.72	266.96
(c) Financial Assets		
i) Investment in Subsidiaries	10.05	5.05
ii) Investments	84.09	60.39
iii) Other Financial Assets	161.46	202.50
(d) Deferred Tax Assets (Net)	93.89	46.14
Sub-total-Non-Current Assets	4,060.93	921.64
Current assets		
(a) Inventories	3,363.75	2,156.35
(b) Financial Assets		
i) Trade receivables	39,945.10	38,295.15
ii) Cash and cash equivalents	916.04	2,421.83
iii) Other balances with banks	5,842.10	3,096.37
iv) Short-term loans and advances	167.61	18.54
v) Other Financial Assets	333.73	580.83
(c) Other Current Assets	492.11	264.40
Sub-total-Current Assets	51,060.43	46,833.48
TOTAL ASSETS	55,121.36	47,755.12
B EQUITY AND LIABILITIES		
Shareholders' funds		
(a) Equity Share Capital	1,271.31	1,269.31
(b) Other Equity	18,020.23	11,817.90
Sub-total-Shareholders' funds	19,291.54	13,087.21
Non-current liabilities		
(a) Financial Liabilities		
i) Borrowings	298.82	1,313.80
ii) Lease Liabilities	2,831.46	223.24
(b) Long-term provisions	378.98	263.81
(c) Other non-current liabilities	15.33	13.98
Sub-total-Non-Current Liabilities	3,524.59	1,814.84
Current liabilities		
(a) Financial Liabilities		
i) Borrowings	2,999.06	4,993.97
ii) Lease Liabilities	631.20	66.24
iii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	5.55	2.94
(b) Total outstanding dues of creditors other than micro enterprises	27,385.61	25,832.09
(b) Other current liabilities	1,283.82	1,957.84
Sub-total-Current Liabilities	32,305.23	32,853.08
TOTAL - EQUITY AND LIABILITIES	55,121.36	47,755.12



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Notes :

- 1) The above results were reviewed and recommended by the Audit Committee at its meeting held on November 08, 2024 and were placed and approved at the meeting of the Board of Directors held on November 08, 2024
- 2) The Company operates in the segment of Systems Integration and Services. The Company has identified Technology Workforce Augmentation Services as a focus business segment from the existing services provided by the Company. Hence the two business segments, which forms the operating segments for segment reporting are :
 - System Integration
 - Technology Workforce Augmentation ServicesAccordingly , the segment wise reporting is provided with the un-audited results for the quarter ended on September 30, 2024 of the Company. The previous period's figures have accordingly been restated.
- 3) The unaudited financial results of the Company for the quarter ended September 30, 2024 have been subject to limited review by its Statutory Auditors.
- 4) These results have been prepared in accordance with the Ind AS notified under Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 5) The format for unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 30th November 2015 has been modified to comply with requirements of SEBI's circular dated 5th July 2016, Ind AS and Schedule III to the Companies Act, 2013.
- 6) The figures for the previous period have been regrouped and re-arranged, wherever necessary, to make them comparable with the current period.

Mumbai

November 08, 2024

For Dynacons Systems & Solutions Ltd.
for and on behalf of the Board of Directors


Dharmesh S. Anjaria
Whole-time Director & CFO
Din No: 00445009



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Standalone Cash Flow Statement for the half year ended 30th Sep, 2024

(Rs in lacs)

Particulars	For the period ended 30th Sep, 2024	For the period ended 30th Sep, 2023
A CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax and extraordinary items	4,775.78	3,573.90
Add: Depreciation And Amortisation Expense	240.25	76.02
Finance Costs	394.60	448.44
Gain on sale of Investments	(122.48)	0.00
	<u>512.37</u>	<u>524.46</u>
Operating profit before working Capital	5,288.15	4,098.36
Changes in current assets and liabilities		
Adjustments for (increase) / decrease in operating assets:		
Inventories	3,975.11	1,507.03
Trade receivables	206.89	(8234.30)
Other non current financial assets	112.53	0.00
Other current financial assets	2954.14	(112.19)
Other current assets	(497.90)	300.55
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	(10800.88)	3,940.69
Other current liabilities	467.49	306.08
Other non current Liabilities	0.23	0.23
Provisions	25.44	3.27
	<u>(3556.94)</u>	<u>(2288.63)</u>
Cash Generated from Operations	1,731.21	1,809.73
Taxes paid	(527.13)	(247.90)
Net Cash Flow from operating activities	<u>1,204.08</u>	<u>1,561.82</u>
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(32.12)	10.67
Sale & Purchase of Investments (Net)	122.42	0.00
Net Cash Used for Investing Activities	<u>90.31</u>	<u>10.67</u>
C CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Lease Liabilities	(164.24)	(30.45)
Dividend Paid	(63.65)	(58.53)
Addition / (Repayment) of long-term borrowings	(648.33)	(282.45)
Short-term borrowings (net)	626.85	47.32
Interest Paid	(394.60)	(448.44)
Net cash From Financing Activities	<u>(643.97)</u>	<u>(772.55)</u>



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DYNACONS

SOLUTIONS THAT EMPOWER

Standalone Cash Flow Statement for the half year ended 30th Sep, 2024

Particulars	(Rs in lacs)	
	For the period ended 30th Sep, 2024	For the period ended 30th Sep, 2023
D Net Increase in Cash and Cash Equivalents (A+B+C)	650.42	799.94
E Cash and Cash Equivalents at the beginning of the year	265.62	1,621.89
F Cash and Cash Equivalents at the end of the year	916.04	2,421.83
Cash & Cash Equivelant Comprise of		
Cash on hand	0.38	0.82
Balances with banks in current accounts	47.55	36.74
Demand deposits with Banks	868.11	2,384.27
Cash and Cash Equivalents	<u>916.04</u>	<u>2,421.83</u>

For and on behalf of the Board of Directors


Dharmesh S. Anjaria
Whole-time Director & CFO
Din No: 00445009
Mumbai



November 08, 2024

Dynacons Systems & Solutions Limited

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M S P & CO.

CHARTERED ACCOUNTANTS

76, RATNAJYOT INDUSTRIAL ESTATE, IRLA LANE, VILE PARLE (WEST), MUMBAI 400 056. TEL. 96999 57001.
EMAIL: mspandco@gmail.com

Independent Auditors' Review Report

To the Board of Directors of Dynacons Systems and Solutions Limited

1. We have reviewed the accompanying statement of Consolidated Unaudited financial results of **Dynacons Systems and Solutions Limited** ("the Parent") and its subsidiary (together referred to as "the Group") for the quarter and period ended September 30, 2024, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has 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, and other accounting principles generally accepted in India. 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 the 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. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities :-
 - i) Dynacons Systems and Solutions Ltd (Holding Company)
 - ii) Dynacons Systems and Solutions PTE Limited (Subsidiary Company)
 - iii) Cybercons Infosec Private Limited (Subsidiary Company)

M S P & CO.

CHARTERED ACCOUNTANTS

76, RATNAJYOT INDUSTRIAL ESTATE, IRLA LANE, VILE PARLE (WEST), MUMBAI 400 056. TEL. 96999 57001.
EMAIL: mspandco@gmail.com

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and as per paragraph 6, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated financial results include the unaudited financial results in respect of 2 subsidiaries, one subsidiary in India and other subsidiary outside India, whose financial statements reflect total revenue from operations of NIL and total net loss of Rs. 2.41 Lakhs for the quarter and Rs. 9.44 Lakhs six-month period ended September 30, 2024. We have reviewed the financial results of the domestic subsidiary in India for the quarter and six-month period ended September 30, 2024. The financial statements of the foreign subsidiary company have been prepared in accordance with accounting principles generally accepted in that respective country and which has been provided to us by the management. The Holding Company's management has converted the financial statements of the foreign subsidiary from accounting principles generally accepted in their respective country to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management.

Our conclusion on the statement is not modified in respect of the above matter.

For M S P & CO.
CHARTERED ACCOUNTANTS
Firm Registration No. 107565W

Madhusudan Shantilal Parikh Digitally signed by
Madhusudan Shantilal Parikh

CA Madhusudan Parikh, Partner
Membership No. 08684
Mumbai
November 08, 2024
UDIN:- 24008684BKAIYN7477

Unaudited Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2024

(Rs in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	Sept. 30, 2024	Jun. 30, 2024	Sept. 30, 2023	Sept. 30, 2024	Sept. 30, 2023	Mar. 31, 2024
Income from Operations						
a) Net Sales/ Income from operations	30,633.12	32,096.63	21,986.02	62,729.75	51,544.51	1,02,446.38
b) Other Income	228.76	145.83	73.75	374.59	146.90	438.36
Total Income from Operations	30,861.88	32,242.45	22,059.76	63,104.34	51,691.40	1,02,884.74
Expenses						
a) Cost of material consumed	25,291.20	25,667.12	19,083.46	50,958.32	43,674.18	93,257.28
b) Changes in Inventories	1438.91	2,536.20	(251.15)	3,975.11	1,507.03	(3,675.48)
c) Employee benefits expense	1,046.65	997.29	986.88	2,043.94	1,839.52	3,855.19
d) Finance Costs	169.02	225.58	223.65	394.60	448.44	878.82
e) Depreciation and amortization expense	204.85	35.40	38.01	240.25	76.02	151.94
f) Other expenses	303.49	422.30	266.46	725.79	575.51	1,210.26
Total expenses (a to f)	28,454.12	29,883.88	20,347.30	58,338.01	48,120.70	95,678.02
Profit before tax and exceptional items	2,407.76	2,358.57	1,712.46	4,766.33	3,570.71	7,206.72
Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
Profit before tax	2,407.76	2,358.57	1,712.46	4,766.33	3,570.71	7,206.72
Tax expense	584.62	598.07	455.19	1,182.69	912.81	1,824.78
Net Profit after Tax	1,823.14	1,760.50	1,257.27	3,583.64	2,657.90	5,381.94
Other comprehensive income						
A(i) Items that will not be reclassified to profit or loss						
- Remeasurement of defined Benefit Plans	(19.51)	12.72	(8.74)	(6.79)	(5.87)	(50.88)
- Gains and losses from investments in equity instruments	(10.98)	24.33	5.64	13.35	10.04	(19.66)
A(ii) Income tax relating to items that will not be reclassified to profit or loss						
- Remeasurement of defined Benefit Plans	4.66	(5.63)	2.19	-0.97	1.47	14.74
B(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B(ii) Income tax relating to Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
Total other comprehensive income (A (i-ii) +B (i-ii))	(25.82)	31.42	(0.91)	5.60	5.64	(55.80)
Total comprehensive income	1,797.32	1,791.93	1,256.36	3,589.24	2,663.54	5,326.14
Profit for the year attributable to						
Shareholders of the Company	1,824.01	1,760.98		3,584.99		5,383.27
Non-Controlling Interest	(0.87)	(0.48)		(1.35)		(1.33)
	1,823.14	1,760.50		3,583.64		5,381.94
Other Comprehensive Income for the year, net of tax attributable to						
Shareholders of the Company	(25.82)	31.42		5.60		(55.80)
Non-Controlling Interest	-	-		-		-
	(25.82)	31.42		5.60		(55.80)
Total Other Comprehensive Income for the year, net of tax attributable to						
Shareholders of the Company	1,798.17	1,792.41		3,590.58		5,327.47
Non-Controlling Interest	(0.87)	(0.48)		(1.35)		(1.33)
	1,797.31	1,791.93		3,589.24		5,326.14
Paid up equity share capital	1,271.31	1,271.31	1,269.31	1,271.31	1,269.31	1,271.31
Earnings Per Share						
Basic						
EPS (N Profit)	14.34	13.85	9.91	28.20	20.94	42.41
Diluted						
EPS (N Profit)	14.33	13.83	9.88	28.17	20.89	42.37

For Dynacons Systems & Solutions Ltd.
for and on behalf of the Board of Directors


Dharmesh S. Anjaria
Whole-time Director & CFO
Dir No: 00445009

Mumbai

November 08, 2024

Dynacons Systems & Solutions Limited

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DYNACONS

SOLUTIONS THAT EMPOWER

Unaudited Consolidated Statement of Assets & Liabilities as on September 30, 2024

(Rs in lacs)

Particulars	Half Year Ended	Half Year Ended
	30-Sep-24 Unaudited	30-Sep-23 Unaudited
A ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	317.73	340.60
(b) Right-of-use asset	3,393.72	266.96
(c) Capital Work In Progress	119.95	-
(d) Financial Assets		
i) Investments	84.09	60.39
ii) Other Financial Assets	161.46	202.50
(e) Deferred Tax Assets (Net)	93.89	46.14
Sub-total-Non-Current Assets	4,170.83	916.59
Current assets		
(a) Inventories	3,363.75	2,156.35
(b) Financial Assets		
(i) Trade receivables	39,950.42	38,302.17
(ii) Cash and cash equivalents	935.07	2,435.19
(iii) Other balances with banks	5,842.10	3,096.37
(iv) Short-term loans and advances	167.61	18.54
(v) Other Financial Assets	333.73	580.83
(c) Other Current Assets	492.77	264.48
Sub-total-Current Assets	51,085.44	46,853.94
TOTAL ASSETS	55,256.27	47,770.52
B EQUITY AND LIABILITIES		
Shareholders' funds		
(a) Equity Share Capital	1,271.31	1,269.31
(b) Other Equity	18,019.34	11,834.63
(i) Equity attributable to shareholders of the company	19,290.65	13,103.94
(ii) Non-controlling Interests	2.32	-
Sub-total-Shareholders' funds	19,292.98	13,103.94
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	298.82	1,313.80
(ii) Lease Liabilities	2,831.46	223.24
(b) Long-Term Provisions	378.98	263.81
(c) Other non-current liabilities	15.33	13.98
Sub-total-Non-Current Liabilities	3,524.59	1,814.84
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,999.06	4,993.97
(ii) Lease Liabilities	631.20	66.24
(iii) Trade Payables		
(a) Total outstanding dues of micro enterprises and small enterprises	5.55	2.94
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	27,498.62	25,830.76
(b) Other Current Liabilities	1,304.29	1,957.84
Sub-total-Current Liabilities	32,438.71	32,851.75
TOTAL - EQUITY AND LIABILITIES	55,256.27	47,770.52

Dynacons Systems & Solutions Limited

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Notes :

- 1) The above results were reviewed and recommended by the Audit Committee at its meeting held on November 08, 2024 and were placed and approved at the meeting of the Board of Directors held on November 08, 2024
- 2) The Company operates in the segment of Systems Integration and Services. The Company has identified Technology Workforce Augmentation Services as a focus business segment from the existing services provided by the Company. Hence the two business segments, which forms the operating segments for segment reporting are :
 - System Integration
 - Technology Workforce Augmentation ServicesAccordingly, the segment wise reporting is provided with the un-audited results for the quarter ended on September 30, 2024 of the Company. The previous period's figures have accordingly been restated.
- 3) The unaudited financial results of the Company for the quarter ended September 30, 2024 have been subject to limited review by its Statutory Auditors.
- 4) These results have been prepared in accordance with the Ind AS notified under Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 5) The format for unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 30th November 2015 has been modified to comply with requirements of SEBI's circular dated 5th July 2016, Ind AS and Schedule III to the Companies Act, 2013.
- 6) The figures for the previous period have been regrouped and re-arranged, wherever necessary, to make them comparable with the current period.

Mumbai

November 08, 2024

For Dynacons Systems & Solutions Ltd.
for and on behalf of the Board of Directors


Dharmesh S. Anjaria
Whole-time Director & CFO
Din No: 00445009



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DYNACONS

SOLUTIONS THAT EMPOWER

Consolidated Cash Flow Statement for the half year ended 30th September, 2024

(Rs in lacs)

Particulars	For the period ended 30th Sep, 2024	For the period ended 30th Sep, 2023
A CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before Tax and extraordinary items	4,766.33	3,570.71
Add: Depreciation And Amortisation Expense	240.25	76.02
Finance Costs	394.60	448.44
Difference in Foreign Exchange Rates	0.03	0.00
Gain on sale of Investments	(122.48)	0.00
	<u>512.41</u>	<u>524.46</u>
Operating profit before working Capital	5,278.74	4,095.17
Changes in current assets and liabilities		
Adjustments for (increase) / decrease in operating assets:		
Inventories	3,975.11	1,507.03
Trade receivables	218.35	(8203.49)
Other non current financial assets	112.53	0.00
Other current financial assets	2,939.15	(112.19)
Other current assets	(498.15)	300.04
Adjustments for increase / (decrease) in operating liabilities:		
Increase/(Decrease) in Current Liabilities & Provision		
Trade payables	(10700.35)	3,919.59
Other current liabilities	472.86	306.12
Other non current Liabilities	0.23	0.23
Provisions	25.44	3.27
	<u>(3454.83)</u>	<u>(2279.39)</u>
Cash Generated from Operations	1,823.92	1,815.78
Taxes paid	(527.13)	(247.90)
Net Cash Flow from operating activities	<u>1,296.79</u>	<u>1,567.87</u>
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(32.12)	10.67
Capital Work In Progress Expenditure	(94.37)	0.00
Sale & Purchase of Investments (Net)	122.42	0.00
Net Cash Used for Investing Activities	<u>(4.06)</u>	<u>10.67</u>
C CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Lease Liabilities	(164.24)	(30.45)
Payment of Dividend	(63.65)	(58.53)
Addition / (Repayment) of long-term borrowings	(648.33)	(188.55)
Short-term borrowings (net)	626.85	(46.58)
Interest Paid	(394.60)	(448.44)
Net cash From Financing Activities	<u>(643.97)</u>	<u>(772.55)</u>



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DYNACONS

SOLUTIONS THAT EMPOWER

Consolidated Cash Flow Statement for the half year ended 30th September, 2024

(Rs in lacs)

Particulars	For the period ended 30th Sep, 2024	For the period ended 30th Sep, 2023
D Net Increase in Cash and Cash Equivalents (A+B+C)	648.77	805.99
E Cash and Cash Equivalents at the beginning of the year	286.30	1,629.21
F Cash and Cash Equivalents at the end of the year	935.07	2,435.19
Cash & Cash Equivelant Comprise of		
Cash on hand	2.77	3.20
Balances with banks in current accounts	64.19	47.72
Demand deposits with Banks	868.11	2,384.27
Cash and Cash Equivalents	<u>935.07</u>	<u>2,435.19</u>

For and on behalf of the Board of Directors




Dharmesh S. Anjaria
Whole-time Director & CFO
Din No: 00445009
Mumbai

November 08, 2024

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Segment Information of Consolidated Financial Results for the Quarter and Half Year Ended September 30, 2024

Particulars	(Rs in lakh)					
	Quarter Ended			Half Year Ended		Year Ended
	Sept. 30, 2024	Jun. 30, 2024	Sept. 30, 2023	Sept. 30, 2024	Sept. 30, 2023	Mar. 31, 2024
Segment Revenue						
- System Integration	30,327.77	31,822.33	21,820.97	62,150.10	51,226.05	1,01,925.22
- Technology Workforce Augmentation Services	305.35	274.30	165.05	579.65	318.46	521.16
Total Income from Operations	30,633.12	32,096.63	21,986.02	62,729.75	51,544.51	1,02,446.38
Segment Results						
- System Integration	2,412.64	2,341.61	1,847.48	4,754.25	3,845.66	7,774.71
- Technology Workforce Augmentation Services	140.24	132.11	52.89	272.35	102.61	24.44
	2,552.88	2,473.72	1,900.37	5,026.60	3,948.27	7,799.15
Finance Costs	169.02	225.58	223.65	394.60	448.44	878.82
Unallocable Expenses	204.85	35.40	38.01	240.25	76.02	151.94
Other income	228.76	145.83	73.75	374.59	146.90	438.36
Profit before tax	2,407.76	2,358.57	1,712.46	4,766.33	3,570.71	7,206.72
Tax expense	584.62	598.07	455.19	1,182.69	912.81	1,824.78
Profit after tax	1,823.14	1,760.50	1,257.27	3,583.64	2,657.90	5,381.94

Segment Assets and Liabilities

The assets and liabilities used in the Company's business are not identified with any of the operating segments, as these are used interchangeably between the reportable segments. The management of the Company believes that it is currently not practicable to provide segment disclosures relating to total assets and total liabilities.

Mumbai

November 08, 2024

For Dynacons Systems & Solutions Ltd.

Dharmesh S. Anjaria
Whole-time Director & CFO
Din No: 00445009



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