To,
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra - Kurla Complex, Bandra,
Mumbai - 400051,
Maharashtra

Date: 30.05.2025

Symbol: - DYNAMIC

Dear Sir/Madam,

Sub: Outcome of Board Meeting pursuant to Regulation 30 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33 read with Regulations 30 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors (**"Board"**) of Dynamic Services & Security Limited (**"Company"**), in its meeting held today, viz. Friday, May 30, 2025, had inter-alia, considered and approved the Audited Standalone and Consolidated financial results of the Company for the half year and year ended 31st March 2025 together with the auditor's report issued by M/s. Bijan Ghosh & Associates, Statutory Auditor of the Company.

The meeting of the Board of Directors commenced at 3:00 P.M. and concluded at 8:00 P.M.

The intimation is also available on the website of the Company at www.dssl.ind.in.

You are requested to take the above information on record.

Thanking you,

Yours Faithfully

For DYNAMIC SERVICES & SECURITY LIMITED

JUGAL KISHORE BHAGAT

Digitally signed by JUGAL KISHORE BHAGAT
Date: 2025.05.30 20:56:12 +05'30'

JUGAL KISHORE BHAGAT
Managing Director
DIN: 02218545

Bijan Ghosh & Associates
CHARTERED ACCOUNTANTS

C-16, Green park
P. Majumder Road, Kolkata - 700 078
Phone : 2484 8879,
Mobile : 93394 40467, 90517 89888
E-mail : bijanghosh1967@gmail.com

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF DYNAMIC SERVICES & SECURITY LIMITED

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone half yearly financial Results of **DYNAMIC SERVICES & SECURITY LIMITED** (the company) for the half year ended 31st March-2025 and the year –to- date results for the period from 1st April-2024 to 31st March-2025 , attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations , 2015 , as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these aforesaid standalone financial Results:

(i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(ii) give a true and fair view in conformity with the recognition and measurement Principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the half year ended 31st March, 2025 as well as the year to date results for the period from 1st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial Results under the provisions of the Companies Act, 2013 and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We

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believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Our opinion is not modified in respect of this matter.

Management's Responsibility for the Standalone Financial Results

These half yearly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial Results as a whole are free from material misstatement, whether due to fraud

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or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial



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results represent the underlying transactions and events in a manner that achieves fair presentation.

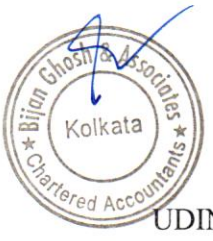
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The Standalone annual financial result include the results for the half year ended 31st March 2025 being the balancing figures between the audited figures in respect of full financial year ended 31st March 2025 and the published unaudited year to date figures up to the half year of the current financial year which were subject to Limited review by us.

Place: Kolkata
Dated: 30th day of May, 2025

For M/s. Bijan Ghosh & Associates
Chartered Accountants
Firm Registration No. : 323214E



(Mr. Bijan Ghosh)
Proprietor
Membership No. 009491
UDIN: 25009491BMHYHE9329

DYNAMIC SERVICES & SECURITY LIMITED

CIN: L43222WB2016PLC218387

Reg. Office: 375, Dakshindari Road, Kolkata – 700048, West Bengal

Contact No. 033-40087463, Email: cs@dssl.ind.in, Website: www.dssl.ind.in

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED ON 31ST MARCH, 2025

(Rs. in lakhs)

Sr No	Particulars	Half Year ended March 31, 2025	Half Year ended September 30, 2024	Half Year ended March 31, 2024	Year ended March 31, 2025	Year ended March 31, 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	**Income**					
	a. Revenue from Operations	9,185.13	6,116.57	5,561.35	15,301.70	10,443.57
	b. Other Income	24.18	7.47	23.23	31.65	28.60
	Total Income	**9,209.31**	**6,124.04**	**5,584.58**	**15,333.35**	**10,472.17**
2	**Expenses**					
	a. Cost of Materials Consumed	-	-	-	-	-
	b. Purchases of Stock-in-trade	330.77	4,058.60	2,998.35	4,389.37	6,517.04
	c. Changes in inventories of Stock-in-Trade	(381.73)	-101.00	105.79	-482.73	-3.89
	d. Employee benefits expenses	1,723.45	864.40	885.77	2,587.85	1,536.56
	e. Finance Cost	213.54	265.92	148.55	479.46	310.83
	f. Depreciation and Amortization Expenses	1.75	17.85	-0.80	19.60	15.86
	g. Other Expenses	6,416.26	182.21	759.03	6,598.47	875.57
	Total Expenses	**8,304.04**	**5,287.98**	**4,896.69**	**13,592.02**	**9,251.97**
3	**Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)**	**905.27**	**836.06**	**687.89**	**1,741.33**	**1,220.20**
4	Exceptional Items & Extraordinary Items		-			-
5	**Profit/(Loss) Before Tax (3-4)**	**905.27**	**836.06**	**687.89**	**1,741.33**	**1,220.20**
6	**Tax Expenses**					
	(a) Current Tax	287.74	219.01	224.68	506.75	364.53
	(b) Deferred Tax	4.75	-0.63	-0.02	4.12	-0.63
	Total Tax Expenses	**292.49**	**218.38**	**224.66**	**510.87**	**363.90**
7	**Net Profit/(Loss) for the period (5-6)**	**612.78**	**617.68**	**463.23**	**1,230.46**	**856.30**
8	**Other Comprehensive Income from operations**					
	(a) (i) Items that will not be reclassified to profit or loss	(13.04)	-	-	(13.04)	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	3.80	-	-	3.80	-
	(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	-	-	-	-	-
9	**Total Comprehensive Income for the period**	**603.54**	**617.68**	**463.23**	**1,221.22**	**856.30**
10	**Paid up Equity Share Capital (Face Value of Rs. 10/-)**	2,351.82	1,547.12	1,374.62	2,351.82	1,374.62
11	**Other Equity**				11,247.67	6,606.25
12	**Earning per Shares (EPS) (in Rs.)**					
	Basic EPS	1.24	3.99	3.44	5.23	6.40
	Diluted EPS	1.24	3.99	1.99	5.23	3.70

Note:

1. The above Audited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2025. The Statutory Auditors have issued an unmodified audit opinion on these standalone financial results.
2. The Annual Standalone Financial Results have been audited by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The figures for the half year ended 31st March, 2025 and 31st March, 2024 are the balancing figures between audited figures in respect of the full financial year and the published figures upto the half year ended 30th September, 2024.
4. Figures for the previous periods have been regrouped to conform to the figures of the current periods as and when required in limited context of format of financial results and disclosures thereon specified by SEBI.

Bijon Ghosh & Associates ★ Chartered Accountants ★ Kolkata

For DYNAMIC SERVICES & SECURITY LIMITED

J. K. Bhagat

DYNAMIC SERVICES & SECURITY LIMITED ★ Kolkata

Place: Kolkata
Date: 30th May, 2025

Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director

DYNAMIC SERVICES & SECURITY LIMITED

CIN: L43222WB2016PLC218387

Reg. Office: 375, Dakshindari Road, Kolkata – 700048, West Bengal

Contact No. 033-40087463, Email: cs@dssl.ind.in, Website: www.dssl.ind.in

AUDITED STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT 31ST MARCH, 2025

(Rs. In lakhs)

	Particulars	As at 31.03.2025 (Audited)	As at 31.03.2024 (Audited)
	Assets		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment	260.90	79.79
	(b) Capital Work-in-Progress	1,245.56	425.42
	(c) Financial Assets		
	(i) Investments	6,523.06	1,402.55
	(ii) Other Financial Assets	1,249.96	1,908.50
	(d) Deferred Tax Assets (Net)	9.70	10.02
	(e) Other Non Current Assets	1,129.89	986.51
	Sub total	**10,419.07**	**4,812.79**
2	**Current assets**		
	(a) Inventories	710.06	227.32
	(b) Financial Assets		
	(i) Trade receivables	4,803.11	3,255.37
	(ii) Cash and cash equivalents	13.35	50.91
	(iii) Other Bank Balance	1,004.26	-
	(iv) Other financial assets	8.79	17.39
	(c) Other Current Assets	6,674.95	3,301.88
	(d) Current Tax Assets (Net)	-	-
	Sub total	**13,214.52**	**6,852.87**
	Total Assets	**23,633.59**	**11,665.66**
	EQUITY AND LIABILITIES		
1	**Shareholders' Funds**		
	(a) Equity Share capital	2,351.82	1,374.62
	(b) Other Equity	11,247.67	6,606.25
	Sub total	**13,599.49**	**7,980.87**
2	**LIABILITIES**		
	Non-current liabilities		
	(a) Financial Liability		
	(i) Borrowings	1,957.36	450.30
	(b) Provisions	17.36	2.32
	(c) Deferred tax liabilities (net)	-	-
	Sub total	**1,974.72**	**452.62**
3	**Current liabilities**		
	(a) Financial Liability		
	(i) Borrowings	6,078.81	2,097.89
	(ii) Trade payables		
	- total outstanding dues of micro enterprises and small enterprises		
	- total outstanding dues of creditors other than micro enterprises and small enterprises	1,088.79	751.41
	(iii) Other financial liabilities	-	-
	(c) Other current liabilities	177.54	92.94
	(d) Current Tax Liabilities (Net)	714.24	289.93
	Sub total	**8,059.38**	**3,232.17**
	Total Equity and Liabilities	**23,633.59**	**11,665.66**

Place: Kolkata
Date: 30th May, 2025

Bijan Ghosh & Associates ★ Chartered Accountants ★ Kolkata

For DYNAMIC SERVICES & SECURITY LIMITED

J. K. Bhagat

Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director

DYNAMIC SERVICES & SECURITY LIMITED ★ Kolkata

DYNAMIC SERVICES & SECURITY LIMITED

CIN: L43222WB2016PLC218387

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Contact No. 033-40087463, Email: cs@dssl.ind.in, Website: www.dssl.ind.in

AUDITED STANDALONE CASH FLOW STATEMENT FOR YEAR ENDED 31ST MARCH, 2025

(Rs. In Lakhs)

Particulars		Year ended March 31, 2025 (Audited)	Year ended March 31, 2024 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES:			
Profit/(Loss) before Tax		1,741.33	1,220.20
Adjustments for:			
Depreciation and amortization expense		19.60	15.86
Finance Cost		479.46	310.83
Interest Income		(28.42)	(28.11)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		**2,211.97**	**1,518.78**
Changes in Working Capital			
Increase / (Decrease) in Trade Payables		337.38	(128.95)
Increase / (Decrease) in Other current liabilities		84.60	10.16
Increase / (Decrease) in Provision		2.00	2.32
(Increase) / Decrease in Inventories		(482.74)	(3.89)
(Increase) / Decrease in Trade Receivable		(1,547.74)	(239.22)
(Increase) / Decrease in other current assets		-	(481.53)
(Increase) / Decrease in other non current assets		-	(1,503.71)
CASH GENERATED FROM / (USED IN) OPERATIONS		**605.47**	**(826.04)**
Direct taxes paid (net of refunds)		(82.44)	(441.89)
NET CASH FLOW FROM/ (USED IN) OPERATING ACTIVITIES	**(A)**	**523.03**	**(1,267.93)**
B. CASH FLOW FROM INVESTING ACTIVITIES:			
Payment against acquisition of Property, Plant & Equipment		(1,020.84)	(212.53)
Interest Income		28.42	10.72
Investment in Fixed Deposits		(1,004.26)	-
Payment against acquisition of Investments & other advances		(7,969.83)	(1,199.87)
NET CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES	**(B)**	**(9,966.51)**	**(1,401.68)**
C. CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from/ (repayment of) non current borrowings (Net)		1,507.06	(116.15)
Proceeds from/ (repayment of) current borrowings (Net)		3,980.92	825.47
Finance Cost		(479.46)	(310.83)
Proceeds from issue of equity shares and shares warrants		4,397.40	1,602.60
NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES	**(C)**	**9,405.92**	**2,001.09**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	**(A+B+C)**	**(37.56)**	**(668.52)**
Opening Cash and Cash Equivalents		50.91	719.43
Closing Cash and Cash Equivalents		**13.35**	**50.91**
Notes:			
Components of Cash and Cash Equivalents			
Cash on hand		11.07	9.53
Balances with Banks:			
On Current Accounts		2.28	41.38
Total Cash and Cash Equivalents		**13.35**	**50.91**

Place: Kolkata
Date: 30th May, 2025

Bijan Ghosh & Associates ★ Chartered Accountants ★ Kolkata

For DYNAMIC SERVICES & SECURITY LIMITED

DYNAMIC SERVICES & SECURITY LIMITED ★ Kolkata

Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director

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INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF THE CONSOLIATED ANNUAL FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF

DYNAMIC SERVICES & SECURITY LIMITED

Opinion

We have audited the accompanying Consolidated Annual Financial Results of **DYNAMIC SERVICES & SECURITY LIMITED** (hereinafter referred to as the 'Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') and its Step Down Subsidiary included in the statement (refer Annexure 1 for the list of subsidiary & Step Down Subsidiary included in the Statement) for the half year ended 31st March-2025 and the year –to-date results for the period from 1st April-2024 to 31st March-2025 , attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these aforesaid Consolidated financial Results:

(i) include the annual financial results of the following subsidiaries and associates:
M/s. Mehai Technology Limited. (Subsidiary)
M/s. The Bharat Battery Mfg. Co Private Limited (Subsidiary)
M/s. Momentous Retails Private Limited. (Step Down Subsidiary)
M/s. Mehai Aqua Private Limited (Step Down Subsidiary)
M/s. KBS Corporates Private Limited (Step Down Subsidiary)
M/s. Dynamic Solar Green Limited (Associate)

(ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(iii) give a true and fair view in conformity with the recognition and measurement Principles laid down in the applicable India Accounting Standards, and other accounting principles generally accepted in India, of Consolidated net profit/loss and other comprehensive income and other financial information of the Group for the half year ended 31st March, 2025 as well as the year ended 31st March, 2025.

Bijan Ghosh & Associates Kolkata Chartered Accountants

Bijan Ghosh & Associates
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Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report.

We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Consolidated financial Statements under the provisions of the Companies Act, 2013 and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the consolidated annual financial Results.

Our opinion is not modified in respect of this matter.

Management's and Board of Director's Responsibilities for the Consolidated Annual Financial Results

These Consolidated Annual financial results prepared on the basis of the Consolidated annual financial statements.

The Holding Company's Management and Board of Directors are responsible for the preparation and preparation of these Consolidated annual financial results that give a true and fair view of the Consolidated net profit/loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Director of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the each Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated annual financial results that give a true and fair

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view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Directors of the Holding Company, as aforesaid. In preparing the Consolidated annual financial results, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing the Company's ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Management and Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Annual financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Annual financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Bijan Ghosh & Associates Kolkata Chartered Accountants

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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Consolidated Annual financial results, including the disclosures, and whether the Consolidated Annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 issues by the SEBI under Regulation 33(8) of the Listing Regulations , as amended , to the extent applicable.



Bijan Ghosh & Associates
CHARTERED ACCOUNTANTS

C-16, Green park
P. Majumder Road, Kolkata - 700 078
Phone : 2484 8879,
Mobile : 93394 40467, 90517 89888
E-mail : bijanghosh1967@gmail.com

Other Matter (S)

We did not audit the financial statements of The Bharat Battery Mfg. Co Private Limited (a Subsidiary), Momentous Retails Private Limited, Mehai Aqua Private Limited & KBS Corporates Private Limited (Step down subsidiaries), Dynamic Solar Green Limited (associate) included in the consolidated financial statements, whose Financial statements reflects group's share in net profit and total comprehensive income for the half year and year ended March 31, 2025, respectively, as considered in the consolidated financial statements. The financial statements of the M/s. Momentous Retails Private Limited have not been audited and the draft financials has been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of the said associate, is based solely on the draft financials received from the management of M/s. Momentous Retails Private Limited.

1. The Consolidated annual financial result include the results for the half year ended 31st March 2025 being the balancing figures between the audited figures in respect of full financial year ended 31st March 2025 and the published unaudited year to date figures up to the half yearly of the current financial year which were subject to Limited review by us.

Place: Kolkata
Dated: 30th day of May, 2025

For M/s. Bijan Ghosh & Associates
Chartered Accountants
Firm Registration No. : 323214E

Bijan Ghosh & Associates ★ Chartered Accountants ★ Kolkata

(Mr. Bijan Ghosh)
Proprietor
Membership No. 009491
UDIN: 25009491BMHYHF6438

Dynamic Services & Security Limited

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

Annexure 1

List of entities included in the Statement

Name of the Entity	Relationship
Mehai Technology Limited	Subsidiary
The Bharat Battery Mfg. Co Private Limited	Subsidiary
Momentous Retails Private Limited	Step Down Subsidiary
Mehai Aqua Private Limited	Step Down Subsidiary
KBS Corporates Private Limited	Step Down Subsidiary
Dynamic Solar Green Limited	Associate



DYNAMIC SERVICES & SECURITY LIMITED

CIN: L43222WB2016PLC218387

Reg. Office: 375, Dakshindari Road, Kolkata – 700048, West Bengal

Contact No. 033-40087463, Email: cs@dssl.ind.in, Website: www.dssl.ind.in

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED ON 31ST MARCH, 2025

(Rs. in lakhs)

Sr No	Particulars	Half Year ended March 31, 2025	Half Year ended September 30, 2024	Half Year ended March 31, 2024	Year ended March 31, 2025	Year ended March 31, 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	**Income**					
	a. Revenue from Operations	20,141.29	7,332.46	6,470.99	27,473.75	11,934.59
	b. Other Income	155.35	54.61	0.33	209.96	38.50
	Total Income	**20,296.64**	**7,387.07**	**6,471.32**	**27,683.71**	**11,973.09**
2	**Expenses**					
	a. Cost of Materials Consumed	5,899.63	-	-	5,899.63	-
	b. Purchases of Stock-in-trade	3,379.10	5,331.14	3,674.89	8,710.24	7,872.13
	c. Changes in inventories of Stock-in-Trade	(1,046.94)	(503.03)	101.24	(1,549.97)	-261.12
	d. Employee benefits expenses	1,884.01	882.84	898.16	2,766.85	1,556.19
	e. Finance Cost	389.97	328.79	209.04	718.76	397.93
	f. Depreciation and Amortization Expenses	45.04	32.42	16.72	77.46	42.72
	g. Other Expenses	7,661.25	338.56	834.20	7,999.81	1,044.61
	Total Expenses	**18,212.06**	**6,410.72**	**5,734.25**	**24,622.78**	**10,652.46**
3	**Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)**	**2,084.58**	**976.35**	**737.07**	**3,060.93**	**1,320.63**
4	Exceptional Items & Extraordinary Items	-	-	-	-	-
	Profit /(Loss) before Tax and share of profit/(loss) in associate (3-4)	**2,084.58**	**976.35**	**737.07**	**3,060.93**	**1,320.63**
	Share of Profit/(Loss) in associate (net of tax)	(3.45)	3.80	-	0.35	-
5	**Profit/(Loss) Before Tax (3-4)**	**2,081.13**	**980.15**	**737.07**	**3,061.28**	**1,320.63**
6	**Tax Expenses**					
	(a) Current Tax	721.96	253.71	254.98	975.67	408.33
	(b) Deferred Tax	(1.58)	6.05	(0.95)	4.47	(1.74)
	Total Tax Expenses	**720.38**	**259.76**	**254.03**	**980.14**	**406.59**
7	**Net Profit/(Loss) for the period (5-6)**	**1,360.75**	**720.39**	**483.04**	**2,081.14**	**914.04**
	Profit / (Loss) for the Year attributable to :					
	Equityholders of the Parent	1,023.39	673.25	474.03	1,696.64	886.88
	Non-Controlling Interest	337.36	47.14	9.01	384.50	27.16
8	**Other Comprehensive Income from operations**					
	(a) (i) Items that will not be reclassified to profit or loss	(14.81)	-	-	(14.81)	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	4.29	-	-	4.29	-
	(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	-	-	-	-	-
9	**Total Comprehensive Income for the period**	**1,350.23**	**720.39**	**483.04**	**2,070.62**	**914.04**
	Total Comprehensive Income for the period attributable to the owners of the Parent Company					
	Equityholders of the Parent	1,012.87	673.25	474.03	1,686.76	886.88
	Non-Controlling Interest	337.36	47.14	9.01	383.86	27.16
10	**Paid up Equity Share Capital (Face Value of Rs. 10/-)**	2,351.82	1,547.12	1,374.62	2,351.82	1,374.62
11	**Other Equity**				16,202.03	7,125.63
12	**Earning per Shares (EPS) (in Rs.)**					
	Basic EPS	2.55	4.66	3.52	7.21	6.63
	Diluted EPS	2.55	4.66	2.04	7.21	3.83

Note:

1. The above Audited Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 30th May, 2025. The Statutory Auditors have issued an unmodified audit opinion on these consolidated financial results.
2. The Annual Consolidated Financial Results have been audited by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
3. The figures for the half year ended 31st March, 2025 and 31st March, 2024 are the balancing figures between audited figures in respect of the full financial year and the published figures upto the half year ended 30th September, 2024.
4. Figures for the previous periods have been regrouped to conform to the figures of the current periods as and when required in limited context of format of financial results and disclosures thereon specified by SEBI.

Place: Kolkata
Date: 30th May, 2025

Bijan Ghosh & Associates ★ Chartered Accountants ★ Kolkata

For DYNAMIC SERVICES & SECURITY LIMITED

DYNAMIC SERVICES & SECURITY LIMITED ★ Kolkata

Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director

DYNAMIC SERVICES & SECURITY LIMITED

CIN: L43222WB2016PLC218387

Reg. Office: 375, Dakshindari Road, Kolkata – 700048, West Bengal

Contact No. 033-40087463, Email: cs@dssl.ind.in, Website: www.dssl.ind.in

AUDITED CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT 31ST MARCH, 2025

(Rs. In lakhs)

	Particulars	As at 31.03.2025 (Audited)	As at 31.03.2024 (Audited)
	Assets		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment	3,943.22	294.36
	(b) Capital Work-in-Progress	3,166.86	1,733.75
	(c) Financial Assets		
	(i) Investments	621.85	-
	(i) Other Financial Assets	3,036.51	1,625.55
	(d) Deferred Tax Assets (Net)	19.08	10.02
	(d) Other Non Current Assets	6,642.60	3,668.74
	Sub total	**17,430.12**	**7,332.42**
2	**Current assets**		
	(a) Inventories	2,797.42	1,304.61
	(b) Financial Assets		
	(i) Trade receivables	8,951.59	3,510.55
	(ii) Cash and cash equivalents	74.05	94.92
	(iii) Other Bank Balance	1,018.26	0.15
	(iv) Other financial assets	44.34	40.46
	(c) Current Tax Assets (Net)	18.00	5.39
	(d) Other Current Assets	8,543.84	3,397.68
	Sub total	**21,447.50**	**8,353.76**
	Total Assets	**38,877.62**	**15,686.18**
	EQUITY AND LIABILITIES		
1	**Shareholders' Funds**		
	(a) Equity Share capital	2,351.82	1,374.62
	(b) Other Equity	16,202.03	7,125.63
	(c) Non Controlling Interest	5,042.67	2,013.75
	Sub total	**23,596.52**	**10,514.00**
2	**LIABILITIES**		
	Non-current liabilities		
	(a) Financial Liability		
	(i) Borrowings	2,551.58	477.53
	(i) Other Financial Liabilties	424.53	-
	(b) Provisions	22.75	4.12
	(c) Deferred tax liabilities (net)	24.93	19.36
	Sub total	**3,023.79**	**501.01**
3	**Current liabilities**		
	(a) Financial Liability		
	(i) Borrowings	9,340.22	2,956.07
	(ii) Trade payables		
	- total outstanding dues of micro enterprises and small enterprises	-	-
	- total outstanding dues of creditors other than micro enterprises and small enterprises	1,370.62	935.72
	(iii) Other financial liabilities	84.94	6.14
	(c) Other current liabilities	375.06	449.98
	(d) Current Tax Liabilities (Net)	1,086.47	323.26
	Sub total	**12,257.31**	**4,671.17**
	Total Equity and Liabilities	**38,877.62**	**15,686.18**

Place: Kolkata
Date: 28th May, 2024

For DYNAMIC SERVICES & SECURITY LIMITED

Bijan Ghosh & Associates ★ Chartered Accountants ★ Kolkata

DYNAMIC SERVICES & SECURITY LIMITED ★ Kolkata

Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director

DYNAMIC SERVICES & SECURITY LIMITED

CIN: L43222WB2016PLC218387

Reg. Office: 375, Dakshindari Road, Kolkata – 700048, West Bengal

Contact No. 033-40087463, Email: cs@dssl.ind.in, Website: www.dssl.ind.in

AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR YEAR ENDED 31ST MARCH, 2025

(Rs. In Lakhs)

Particulars		Year ended March 31, 2025 (Audited)	Year ended March 31, 2024 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES:			
Profit/(Loss) before Tax		3,061.28	1,320.63
Adjustments for:			
Share of Profit of Associates		(0.35)	-
Depreciation and amortization expense		77.46	42.72
Finance Cost		718.76	397.93
Interest Income		(32.17)	(28.11)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		**3,824.98**	**1,733.17**
Changes in Working Capital			
Increase / (Decrease) in Trade Payables		434.90	(132.66)
Increase / (Decrease) in Other current liabilities		6,367.04	346.87
Increase / (Decrease) in Provision		18.63	4.12
(Increase) / Decrease in Inventories		(1,492.81)	(788.08)
(Increase) / Decrease in Trade Receivable		(5,441.04)	(405.63)
(Increase) / Decrease in other current assets		(3.88)	(590.09)
(Increase) / Decrease in other non current assets		(1,410.96)	(3,151.06)
CASH GENERATED FROM / (USED IN) OPERATIONS		**2,296.86**	**(2,983.36)**
Direct taxes paid (net of refunds)		(225.07)	(485.80)
NET CASH FLOW FROM/ (USED IN) OPERATING ACTIVITIES	**(A)**	**2,071.79**	**(3,469.16)**
B. CASH FLOW FROM INVESTING ACTIVITIES:			
Payment against acquisition of Property, Plant & Equipment		(5,159.44)	(1,222.60)
Interest Income		32.17	10.72
Investment in Fixed Deposits		(1,018.11)	-
Payment against acquisition of Investments & other advances		(8,741.87)	-
NET CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES	**(B)**	**(14,887.25)**	**(1,211.88)**
C. CASH FLOWS FROM FINANCING ACTIVITIES:			
Proceeds from/ (repayment of) non current borrowings (Net)		2,074.05	(192.37)
Proceeds from/ (repayment of) current borrowings (Net)		6,384.15	1,637.68
Finance Cost		(718.76)	(397.93)
Transaction with non-controlling interests		657.75	1,331.35
Proceeds from issue of equity shares and share warrants		4,397.40	1,602.60
NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES	**(C)**	**12,794.59**	**3,981.33**
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	**(A+B+C)**	**(20.87)**	**(699.71)**
Opening Cash and Cash Equivalents		94.92	794.63
Closing Cash and Cash Equivalents		**74.05**	**94.92**
Notes:			
Components of Cash and Cash Equivalents			
Cash on hand		18.85	12.81
Balances with Banks:			
On Current Accounts		55.20	82.11
In Fixed Deposit		-	-
Total Cash and Cash Equivalents		**74.05**	**94.92**

Place: Kolkata
Date: 30th May, 2025

For DYNAMIC SERVICES & SECURITY LIMITED

Bijan Ghosh & Associates ★ Chartered Accountants ★ Kolkata

DYNAMIC SERVICES & SECURITY LIMITED ★ Kolkata

Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director

DYNAMIC SERVICES & SECURITY LIMITED

CIN: L43222WB2016PLC218387

Reg. Office: 375, Dakshindari Road, Kolkata – 700048, West Bengal

Contact No. 033-40087463, Email: cs@dssl.ind.in, Website: www.dssl.ind.in

SEGMENTWISE REVENUE, RESULT, ASSETS AND LIABILITIES FOR THE YEAR ENDED ON 31ST MARCH, 2025

(Rs. in lakhs)

Sr No	Particulars	Half Year ended March 31, 2025	Half Year ended September 30, 2024	Half Year ended March 31, 2024	Year ended March 31, 2025	Year ended March 31, 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	**Segment Revenue**					
	a. Transport	-	-	5.07	-	32.00
	b. Manpower & Other Contractual Services	7,142.07	3,680.68	1,796.55	10,822.75	3,758.59
	c. Sales	12,999.22	3,651.78	4,669.37	16,651.00	8,144.00
	Total	**20,141.29**	**7,332.46**	**6,470.99**	**27,473.75**	**11,934.59**
	Less: Inter Segment Revenue	-	-	-	-	-
	Sales/ Income from Operations	**20,141.29**	**7,332.46**	**6,470.99**	**27,473.75**	**11,934.59**
2	**Segment Result**					
	a. Transport	-	-	1.44		2.25
	b. Manpower & Other Contractual Services	7,335.96	676.96	-173.84	8,012.92	11.25
	c. Sales	2,671.44	962.99	2,514.83	3,634.43	2,711.17
	Total	**10,007.40**	**1,639.95**	**2,342.43**	**11,647.35**	**2,724.67**
	Less: Finance Cost	389.97	328.79	209.04	718.76	397.93
	Less: Unallocable Expenditure net off unallocable Income	7,536.30	331.01	1,396.32	7,867.31	1,006.11
	Total Profit before Tax	**2,081.13**	**980.15**	**737.07**	**3,061.28**	**1,320.63**
3	**Segment Assets**					
	a. Transport	-	-	-	-	-
	b. Manpower & Other Contractual Services	9,620.88	11,054.10	7,311.79	9,620.88	7,311.79
	c. Sales	16,808.74	12,470.65	6,706.09	16,808.74	6,706.09
	d. Unallocable Assets	12,448.00	9,345.42	1,668.30	12,448.00	1,668.30
	Total	**38,877.62**	**32,870.17**	**15,686.18**	**38,877.62**	**15,686.18**
4	**Segment Liabilities**					
	a. Transport	-	-	-	-	-
	b. Manpower & Other Contractual Services	1,191.89	355.63	637.05	1,191.89	637.05
	c. Sales	892.50	830.95	754.80	892.50	754.80
	d. Unallocable Liabilities	13,196.71	11,068.15	3,780.33	13,196.71	3,780.33
	Total	**15,281.10**	**12,254.73**	**5,172.18**	**15,281.10**	**5,172.18**

For DYNAMIC SERVICES & SECURITY LIMITED

Place: Kolkata
Date: 30th May, 2025

Bijan Ghosh & Associates ★ Chartered Accountants ★ Kolkata

DYNAMIC SERVICES & SECURITY LIMITED ★ Kolkata

Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director

Date: 30.05.2025

To,
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1,
G Block, Bandra- Kurla Complex, Bandra,
Mumbai-400051,
Maharashtra

Symbol: - DYNAMIC

Dear Sir,

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirement) Regulations, 2015.

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditors of the Company, M/s. Bijan Ghosh & Associates, Chartered Accountants, have issued the Audit Report on Standalone & Consolidated Financial Statements for the financial year ended on March 31, 2025 with unmodified opinion.

You are requested to take the same on record.

Thanking You.
Yours Faithfully,
For Dynamic Services & Security Limited

JUGAL KISHORE BHAGAT

Digitally signed by JUGAL KISHORE BHAGAT
Date: 2025.05.30 21:10:55 +05'30'

Jugal Kishore Bhagat
Managing Director
DIN: 02218545