

DYNAMIC MICROSTEPPERS LIMITED

Regd. Off. : 506, Matharu Arcade, Above Axis Bank, Near Garware Subhash Road,
Vile Parle (East) Mumbai – 400 057

CIN: L45206MH1985PLC036261 Tel. (022) 26831570 Fax. (022) 26840528

February 14, 2025

To,
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Security Code No. 531330

Dear Sir / Madam,

Sub: Integrated Filing (Financials) for the quarter and nine months ended 31st December, 2024:

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2 / CIR/ P/ 2024/ 185 dated 31st December, 2024, read with BSE Circular No. 20250 102 -4, attached is the Integrated Filing (Financials) for quarter and nine months ended 31st December, 2024.

Kindly take the above on record and oblige.

Thanking You,

Regards,
For DYNAMIC MICROSTEPPERS LIMITED



Ashwin Shah
Director
DIN: 03115009



Encl: As below.

S S R V & Associates

Chartered Accountants

Office No. 3 , Shiv Darshan Chs Ltd. Near Siddhivinayak Hospital Navghar Road Bhyander
East Thane- 401105

rakesh_agrval@yahoo.co.in/rakesh_agrval@rediffmail.com

Independent Auditors Limited Review Report on Quarterly Unaudited Standalone Financial Results of **Dynamic Microsteppers Limited** pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To the Board of Directors of

Dynamic Microsteppers Limited

We have reviewed the accompanying statement of unaudited financial results of Dynamic Microsteppers Limited for the quarter ended 31st December 2024 and year to date results for the period from 01.04.2024 to 31.12.2024 attached herewith being submitted by the Company pursuant to the requirements of regulation 33 and 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended ('the Listing Regulation').

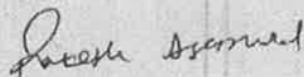
This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 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

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 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 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

FOR SSRV & ASSOCIATES

Chartered Accountants



CA RAKESH AGARWAL

Partner

M No- 129593

Firm Registration No: 135901W

UDIN: 25129593BBIKKL6055

Place: Mumbai

Date: 14/02/2025.



DYNAMIC MICROSTEPPERS LIMITED

506, MARATHU ARCADE, ABOVE AXIS BANK, NEAR GARWARE, SUBHASH ROAD, VILE PARLE (E), MUMBAI 400 057

CIN: L45206MH1985PLC036261 Tel No.: 022-26842631 Fax No.: 022-26843784

Website: www.dynamicmicrosteppers.com Email id: dynamicmicrostepperslimited@gmail.com

Unaudited Standalone Financial Results for the quarter ended December 31, 2024

Part I

Statement of Un-audited Standalone Financial Results for the Quarter ended December 31, 2024

(Amount in Rs.)

Sr. No	Particulars	Quarter ended			Nine Months Ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Income	-	-	-	-	-	-
	(a) Income from Operations (Net of excise duty)	-	-	-	-	-	-
	(b) Other Income	-	-	-	-	-	-
	Total Income	-	-	-	-	-	-
2	Expenses	-	-	-	-	-	-
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	-	-	-	-	-	-
	(e) Finance Cost	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	2,05,330	3,13,430	1,65,123	13,93,124	7,49,634	10,38,376
	Total Expenses	2,05,330	3,13,430	1,65,123	13,93,124	7,49,634	10,38,376
3	Profit / (Loss) exceptional items and tax	(2,05,330)	(3,13,430)	(1,65,123)	(13,93,124)	(7,49,634)	(10,38,376)
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax	(2,05,330)	(3,13,430)	(1,65,123)	(13,93,124)	(7,49,634)	(10,38,376)
	Tax expense:						
6	- Current Tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	-
7	Profit / (Loss) for the period from continuing operations	(2,05,330)	(3,13,430)	(1,65,123)	(13,93,124)	(7,49,634)	(10,38,376)
8	Profit / (Loss) for the period from discontinued operations	-	-	-	-	-	-
9	Tax expense of discontinued operations	-	-	-	-	-	-
10	Profit / (Loss) from discontinuing operations (after tax)	-	-	-	-	-	-
11	Profit/(Loss) for the period	(2,05,330)	(3,13,430)	(1,65,123)	(13,93,124)	(7,49,634)	(10,38,376)
	Other comprehensive income						
	(A) (i) Items that we 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						
12		-	-	-	-	-	-
13	Total Comprehensive Income for the period	(2,05,330)	(3,13,430)	(1,65,123)	(13,93,124)	(7,49,634)	(10,38,376)
14	Paid-up equity share capital (Face Value of Rs. 10/- each)	3,44,88,000	3,44,88,000	3,44,88,000	3,44,88,000	3,44,88,000	3,44,88,000
15	Reserve and Surplus (excluding Revaluation Reserves)						(4,61,01,049)
16	Earnings Per Share (EPS) (Face value of Rs. 10/- each)						
	(a) Basic	(0.06)	(0.09)	(0.05)	(0.40)	(0.22)	(0.30)
	(b) Diluted	(0.06)	(0.09)	(0.05)	(0.40)	(0.22)	(0.30)

NOTE:

- The Company has adopted Indian Accounting Standards ("Ind AS") with effect from 1st April, 2017 and the financial results for the quarter and year ending 31.12.2024 have been prepared in accordance with the recognition and measurement principles laid down in IND AS-34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereof.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14th Feb, 2025. These financial statements are prepared in accordance with the Indian Accounting Standard (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 Companies (Indian Accounting Standards) Amendment Rules, 2016.
- Previous period figures have been regrouped, rearranged and reclassified wherever necessary to confirm current period's classification.
- As per the requirements of Ind AS-108 issued as per Companies (Accounting Standards) Rules, 2006, no disclosure is required as the Company is operating in single business segment.
- The Un-audited Standalone financial results of the Company for the quarter ended December 31, 2024 are available on the Company's website i.e www.dynamicmicrosteppers.com and also available on BSE website i.e. www.bseindia.com.

By order of the Board

For DYNAMIC MICROSTEPPERS LIMITED

A. S. Shah

ASHWIN SHAH

Director

DIN: 03115009

Place : Mumbai
Dated : 14-Feb-25



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- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. **Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: **Not Applicable**

Sr. No.	Particulars	in INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	-

- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable.**

A. S. S. H.

