

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

November 13, 2025

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

Security Code No.: 531330

Dear Sir / Madam,

Sub: Proceedings of the Board Meeting of Dynamic Microsteppers Limited (“the Company”) held on November 13, 2025:

With reference to the subject captioned above, and in compliance with Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please note that the Board of Directors of the Company at their meeting held on Thursday, November 13, 2025 which commenced at 06:00 p.m. and concluded at 06:30 p.m., have amongst other matters considered and approved the un-audited financial results of the Company for the quarter and half year ended on September 30, 2025.

A copy of the aforesaid financial results as approved by the Board along with the limited review report is enclosed herewith for your record.

You are requested to kindly take the note of the same and oblige.

Thanking You,

Regards,
For DYNAMIC MICROSTEPPERS LIMITED

Ashwin Shantilal Shah
Director and CEO

Encl: As below.

Email Address: dynamicmicrostepperslimited@gmail.com

Web Site: www.dynamicmicrosteppers.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

1. We have reviewed the accompanying statement of unaudited financial results of [**Dynamic Microsteppers Limited**] (the "Company") for the quarter ended **30th September 2025** (the "Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the **SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from 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, prepared in accordance with applicable Indian 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR SSRV & ASSOCIATES

Chartered Accountants

Firm Registration No: 135901W



CA VISHNU KANT KABRA

Partner

Membership No- 403437

Place: Mumbai

Date: 13th November, 2025

UDIN: 25403437BMIQMX5292

DYNAMIC MICROSTEPPERS LIMITED
CIN: L45206MH1985PLC036261
Statement of Assets and Liabilities as at September 30, 2025

(Amount in Rs.)

Particulars	As at 30.09.2025	As at 31.03.2025
A ASSETS		
1 Non-Current Assets		
Property, Plant and Equipment	37,16,064	37,16,064
Right-of-use assets	-	-
Capital work-in-progress	-	-
Goodwill	-	-
Other intangible assets	-	-
Financial Assets	-	-
Deferred tax assets (net)	-	-
Long-term loans and advances	-	-
Other non-current assets	-	-
Total Non Current Assets	37,16,064	37,16,064
2 Current assets		
Financial Assets		
Investments	-	-
Trade receivables	-	-
Cash and cash equivalents	50,587	35,188
Loans	-	-
Other financial assets	-	-
Other current assets	3860	5601
Total Current Assets	54,447	40,789
	37,70,511	37,56,853
B EQUITY AND LIABILITIES		
1 Shareholders' Funds		
(a) Share Capital	3,44,88,000	3,44,88,000
(b) Other Equity	-4,93,35,746	-4,77,45,905
Total Equity	-1,48,47,746	-1,32,57,905
2 Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,68,35,224	1,63,13,374
(ii) Other Financial Liabilities	-	-
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	-	-
(d) Long-term provisions	-	-
Total Non-current Liabilities	1,68,35,224	1,63,13,374
3 Current Liabilities		
(a) Short-Term Borrowings	-	-
(b) Trade Payables	-	-
(c) Other Current Liabilities	17,83,033	7,01,384
Total Current Liabilities	17,83,033	7,01,384
Total Equity and Liabilities	37,70,511	37,56,853

For DYNAMIC MICROSTEPPERS LIMITED

Ashwin
ASHWIN SHAH
 Director
 DIN: 03115009

Place : Mumbai
 Dated : 13.11.2025



DYNAMIC MICROSTEPPERS LIMITED

CIN: L45206MH1985PLC036261

Cash Flow Statement For The Half Year Ended 30th September, 2025

(Amount in Rs.)

Particulars	Half year ended 30.09.2025	Year Ended 31.03.2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax and after Extraordinary items	-15,89,841	-16,44,854
Adjustment For :		
Depreciation	-	-
Interest received	-	-
Financial Expenses	-	-
Operative Profit before Working Capital Changes	-15,89,841	-16,44,854
Adjustment For :		
Decrease/ (Increase) in trade receivables	-	-
Decrease/ (Increase) in short term loans & advances	-	-
Decrease/ (Increase) in Inventory	-	-
Decrease/ (Increase) in Other current assets	1,741	128
Increase / (Decrease) in trade creditors	-	-
Increase / (Decrease) in other current liabilities	10,81,649	-36,586
Increase / (Decrease) in short term provisions	-	-
Cash Generation from Operations	-5,06,451	-16,81,312
Direct Taxes	-	-
Net Cash Flow from operating activities	-5,06,451	-16,81,312
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets and Others	-	-
Interest Received	-	-
Changes in Loans & Advances	-	-
Net Cash used in investing activities	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Financial Expenses	-	-
Increase (decrease) in Borrowings	5,21,850	16,83,020
Net Cash used in financing activities	5,21,850	16,83,020
D. NET CHANGE IN CASH AND CASH EQUIVALENTS		
(A+B+C)	15,399	1,708
Cash and Cash Equivalents as at Beginning of the Year	35,188	33,480
Cash and Cash Equivalents as at Ending of the Year	50,587	35,188

Place : Mumbai
Dated : 13.11.2025

By Order of the Board
For DYNAMIC MICROSTEPPERS LIMITED

A. Shah

ASHWIN SHAH
Director
DIN: 03115009



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 and Half Year Ended September 30, 2025

Part I

(Amount in Rs.)

Statement of Un-audited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2025

Sr. No	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(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	3,42,100	12,47,741	3,13,430	15,89,841	11,87,794	16,44,854
	Total Expenses	3,42,100	12,47,741	3,13,430	15,89,841	11,87,794	16,44,854
3	Profit / (Loss) exceptional items and tax	(3,42,100)	(12,47,741)	(3,13,430)	(15,89,841)	(11,87,794)	(16,44,854)
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax	(3,42,100)	(12,47,741)	(3,13,430)	(15,89,841)	(11,87,794)	(16,44,854)
	Tax expense:						
	- Current Tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	-
6	Profit / (Loss) for the period from continuing operations	(3,42,100)	(12,47,741)	(3,13,430)	(15,89,841)	(11,87,794)	(16,44,854)
7	Profit / (Loss) for the period from discontinued operations	-	-	-	-	-	-
8	Tax expense of discontinued operations	-	-	-	-	-	-
9	Profit / (Loss) from discontinuing operations (after tax)	-	-	-	-	-	-
10	Profit/(Loss) for the period	(3,42,100)	(12,47,741)	(3,13,430)	(15,89,841)	(11,87,794)	(16,44,854)
	Other comprehensive income						
	(A) (i) Items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	(B) (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
11	Total Comprehensive Income for the period	(3,42,100)	(12,47,741)	(3,13,430)	(15,89,841)	(11,87,794)	(16,44,854)
12	Paid-up equity share capital (Face Value of Rs. 10/- each)	3,44,88,000	3,44,88,000	3,44,88,000	3,44,86,000	3,44,88,000	3,44,88,000
13	Reserve and Surplus (excluding Revaluation Reserves)						(4,77,45,903)
14	Earnings Per Share (EPS) (Face value of Rs. 10/- each)						
	(a) Basic	(0.10)	(0.36)	(0.09)	(0.46)	(0.34)	(0.48)
	(b) Diluted	(0.10)	(0.36)	(0.09)	(0.46)	(0.34)	(0.48)

NOTE:

- The Company has adopted Indian Accounting Standards ("Ind AS") with effect from 1st April, 2017 and the financial results for the quarter and half year ending 30.09.2025 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 13th November, 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, 2008, 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 and Half year ended September 30, 2025 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

Ashwin Shah
ASHWIN SHAH
Director
DIN: 03115009



Place : Mumbai
Dated : 13.11.2025