

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

May 27, 2025

To,
The Manager – Listing Department
BSE Limited

Sub: Outcome of Board Meeting – Approval of Audited Financial Results for the Financial Year ended March 31, 2025.

Ref: Regulation 30 and Regulation 33 of SEBI (LODR) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 read with Part A of Schedule III and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today, i.e. May 27, 2025 has, inter alia, considered and approved the audited financial results of the Company for the quarter and financial year ended March 31, 2025.

A copy of the following documents is enclosed herewith:

1. **Audited Financial Results** for the quarter and year ended March 31, 2025, duly reviewed and recommended by the Audit Committee and approved by the Board of Directors;
2. **Auditor's Report** issued by the Statutory Auditors of the Company for the aforesaid period;
3. **Declaration** in respect of Audit Report with unmodified opinion pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015.
4. **Authorised the Board to Sale/Disposal** immovable property situated at Silvassa in furtherance to the approval already granted by the members through a special resolution passed at the Annual General Meeting of the Company held on June 29, 2024

Email Address: dynamicmicrostepperslimited@gmail.com

Web Site: www.dynamicmicrosteppers.com

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The meeting of the Board of Directors commenced at 2:45pm and concluded at 3:15pm

The above is for your information and records.

Thanking You.

Yours faithfully,

For Dynamic Microsteppers Limited

**Ashwin Shah
Director and CEO
DIN: 03115009**

Encl: as above

Email Address: dynamicmicrostepperslimited@gmail.com

Web Site: www.dynamicmicrosteppers.com

S S R V & Associates

Chartered Accountants

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

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

Independent Auditors Report on Quarterly and Year-to-date Audited 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 audited the accompanying statement of quarterly and year-to-date financial results of Dynamic Microsteppers Limited ("the Company") for the quarter ended 31st March 2025 and year-to-date results for the period from 1st April, 2024 to 31st March, 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) Regulation, 2015 as amended.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

1. are presented in accordance with the requirements of regulation 33 of the listing regulations in this regard; and
2. gives a true and fair view in conformity with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules 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 opinion.

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

The annual financial results have been prepared on the basis of annual financial statements.

The Company’s Management and Board of Directors

are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the applicable accounting standards and other accounting principles generally accepted in India. The Board of Directors of the Company are responsible for 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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.

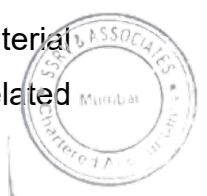
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 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 Statement, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- 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 Statement 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the company to express an opinion on the financial results.

Materiality is the magnitude of misstatements in financial results that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative and qualitative factors in (i) planning the scope and timing of audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified mis-statements in the financial results.

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.



Other Matter

The Statement includes the results for the Quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year which were subject to limited review by us.

FOR SSRV & ASSOCIATES

Chartered Accountants



CA RAKESH AGARWAL

Partner

M No- 129593

Firm Registration No: 135901W

UDIN: 25129593BBIKLR5132

Place: Mumbai

Date: 27.05.2025

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

Quarterly and Year-to-Date Audited Financial Results for the year ended on March 31 2025

Part I

(Amount in Rs.)

Statement of Audited Standalone Financial Results for the Quarter and Year ended March 31, 2025

Sr. No	Particulars	Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Un-Audited)	(Audited)	(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	2,51,730	2,05,330	2,88,742	16,44,854	10,38,376
	Total Expenses	2,51,730	2,05,330	2,88,742	16,44,854	10,38,376
3	Profit / (Loss) exceptional items and tax	(2,51,730)	(2,05,330)	(2,88,742)	(16,44,854)	(10,38,376)
4	Exceptional Items	-	-	-	-	-
5	Profit before tax	(2,51,730)	(2,05,330)	(2,88,742)	(16,44,854)	(10,38,376)
	Tax expense:					
6	- Current Tax	-	-	-	-	-
	- Deferred tax	-	-	-	-	-
7	Profit / (Loss) for the period from continuing operations	(2,51,730)	(2,05,330)	(2,88,742)	(16,44,854)	(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	(2,51,730)	(2,05,330)	(2,88,742)	(16,44,854)	(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	(2,51,730)	(2,05,330)	(2,88,742)	(16,44,854)	(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
15	Reserve and Surplus (excluding Revaluation Reserves)				(4,77,45,903)	(4,61,01,049)
16	Earnings Per Share (EPS) (Face value of Rs. 10/- each)					
	(a) Basic	(0.07)	(0.06)	(0.08)	(0.48)	(0.30)
	(b) Diluted	(0.07)	(0.06)	(0.08)	(0.48)	(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 31.03.2025 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 27th May, 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 Audited Standalone financial results of the Company for the quarter and year ended March 31, 2025 are available on the Company's website i.e www.dynamicmicrosteppers.com and also available on BSE website ie. www.bseindia.com.

By order of the Board

For DYNAMIC MICROSTEPPERS LIMITED

ASHWIN SHAH

Director

DIN: 03115009



Place : Mumbai

Dated : 27.05.2025

Dynamic Microsteppers Ltd CIN: L45206MH1985PLC036261 Reg Office: 506, Marathu Arcade, Above Axis Bank, Near Garware Subhash Road, Vile Parle (East) Mumbai - 400 057, Maharashtra, India. Tel No.: 022-26842631 Fax No.: 022-26842631 Email id: dynamicmicrostepperslimited@gmail.com Website: www.dynamicmicrosteppers.com			
Statement of Assets and Liabilities			
(Amount in '00')			
A	ASSETS	As at 31st March, 2025	As at 31st March, 2024
1	Non-Current Assets		
	(a) Property, Plant and Equipment	37,161	37,161
	(b) Right-of-use assets	-	-
	(c) Capital work-in-progress	-	-
	(d) Goodwill	-	-
	(e) Other intangible assets	-	-
	(f) Financial Assets	-	-
	(g) Deferred tax assets (net)	-	-
	(h) Long-term loans and advances	-	-
	(i) Other non-current assets	-	-
2	Current assets		
	A Inventories		
	B Financial Assets		
	(a) Investments	-	-
	(b) Trade receivables	-	-
	(c) Cash and cash equivalents	352	335
	(d) Loans	-	-
	(e) Other financial assets	-	-
	C Other current assets	56	57
	Total Assets	37,569	37,553
B	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	3,44,880	3,44,880
	(b) Other Equity	-4,77,459	-4,61,010
2	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,63,134	1,46,304
	(ii) Other Financial Liabilities	-	-
	(b) Deferred tax liabilities (Net)	-	-
	(c) Other Long term liabilities	-	-
	(d) Long-term provisions	-	-
3	Current Liabilities		
	(a) Short-Term Borrowings	-	-
	(b) Trade Payables	-	-
	(c) Other Current Liabilities	7,014	7,380
	Total Equity and Liabilities	37,569	37,553

For Dynamic Microsteppers Ltd.


Director.



Dynamic Microsteppers Ltd		
CIN: L45206MH1985PLC036261		
Reg Office: 506, Marathu Arcade, Above Axis Bank, Near Garware Subhash Road, Vile Parle (East) Mumbai - 400 057, Maharashtra, Tel No.: 022-26842631 Fax No.: 022-26842631 Email id: dynamicmicrostepperslimited@gmail.com Website:		
Cash Flow Statement For The Year Ended 31st March, 2025		
	(Amount in '00')	
Particulars	2024-25	2023-24
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax and after Extraordinary items	-16,449	-10,384
Adjustment For :		
Depreciation	-	-
Interest received	-	-
Financial Expenses	-	-
Operative Profit before Working Capital Changes	-16,449	-10,384
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	-57
Increase / (Decrease) in trade creditors	-	-
Increase / (Decrease) in other current liabilities	-366	371
Increase / (Decrease) in short term provisions	-	-
Cash Generation from Operations	-16,813	-10,070
Direct Taxes	-	-
Net Cash Flow from operating activities		
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	16,830	10,110
Net Cash used in financing activities	16,830	10,110
D. NET CHANGE IN CASH AND CASH EQUIVALENTS		
(A+B+C)	17	40
Cash and Cash Equivalents as at Beginning of the Year	335	295
Cash and Cash Equivalents as at Ending of the Year	352	335



For Dynamic Microsteppers Ltd.

A. V. Shinde
Director

DYNAMIC MICROSTEPPERS LIMITED

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May 27, 2025

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

Security Code No. 531330

Dear Sir / Madam,

Sub: Declaration of un-modified opinion - Audit Report on Financial Results for the quarter and financial year ended 31st March, 2025:

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, I hereby confirm that the Statutory Auditors of the Company M/s. SSRV & Associates, Chartered Accountants, Mumbai (FRN - 135901W) have issued Audit Report with unmodified opinion in respect of Financial Results for the quarter and financial year ended 31st March, 2025.

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

Thanking You,

Regards,
For DYNAMIC MICROSTEPPERS LIMITED

Ashwin Shah
Director and CEO

Email Address: dynamicmicrostepperslimited@gmail.com

Web Site: www.dynamicmicrosteppers.com