



Madhukar Garg & Company

Chartered Accountants

Head Office :

II Floor, K-2B, Raj Apartment, Keshav Path
Ahinsa Circle, C-Scheme, Jaipur-1
Phone : 4005471, 2365513

B. Office :

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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTELRY UNAUDITED FINANCIAL RESULTS

To,
Board of Directors,
Dynamic Cables Limited,
F-260, ROAD NO. 13,
VKI AREA JAIPUR,
RJ 302013 IN

1. We have reviewed the accompanying statement of Unaudited Financial Results of **DYNAMIC CABLES LIMITED** (the 'company') for the quarter ended **30th June, 2021** (the 'statement') 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 regulation').
2. This statement, which is the responsibility of the company's Management and approved by the Board of Directors and have 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 (the act) read with the relevant rules issued under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on review.
3. We conducted our review of the statement in accordance with the Standard review Engagement (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





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4. financial data and thus provided less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
5. 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 the recognition and measurement principals laid down in the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies thereon, has not disclosed the information required to be disclosed in terms of regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015, as amended ('the regulation') including the manner in which it is to be disclosed, or that it contains any material misstatement.

Madhukar Garg & Company
Chartered Accountants
FRN No:-000866C

Shukla

CA Sunil Shukla
Membership No.- 071179
Date:-08th August 2021
Place:- Jaipur
UDIN:- 21071179AAAABZ3546





STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2021

(Rs. in Lakhs)

PARTICULARS	Quarter Ended on			Year Ended on
	30-06-2021	31-03-2021	30-06-2020	31-03-2021
	(Unaudited)	(Audited)	-	(Audited)
I Revenue from operations	11,449.02	13,920.93	-	34,266.20
II Other Income	64.61	69.00	-	801.45
III Total Revenue (I+II)	11,513.63	13,989.93	-	35,067.65
IV Expenses:				
a) Cost of materials consumed	10,510.59	9,869.69	-	27,852.99
b) Purchase of stock in trade	5.47	71.47	-	151.53
c) Changes in inventories of finished goods, work-in-progress and stock-in-Trade	(1,340.21)	1,420.97	-	(227.11)
d) Employee benefit expense	401.06	502.57	-	1,434.46
e) Financial Costs	344.65	266.14	-	1,188.91
f) Depreciation and amortisation expense	191.47	232.60	-	836.87
g) Other Expenses	669.88	898.28	-	2,491.53
Total Expenses (a to g)	10,782.91	13,261.72	-	33,729.18
V Profit /(Loss) before exceptional items & tax	730.72	728.21	-	1,338.47
VI Exceptional items	-	-	-	-
VII Profit before tax (V-VI)	730.72	728.21	-	1,338.47
VIII Tax Expenses :				
(1) Current Tax	196.58	216.06	-	382.57
(2) Deferred Tax	(13.05)	(22.19)	-	(28.60)
XI Profit /(Loss) for the period (VII-VIII)	547.19	534.34	-	984.50
X Other Comprehensive Income				
(a) (i) Items that will not be reclassified to Profit or Loss	3.31	(6.42)	-	3.81
(ii) Tax effect on items that will not be reclassified to Profit or Loss	(0.83)	1.62	-	(0.96)
(b) (i) Items that will be reclassified to Profit or Loss	-	-	-	-
(ii) Tax effect on items that will be reclassified to Profit or Loss	-	-	-	-
XI Total Comprehensive income for the period (IX+X)	549.67	529.54	-	987.35
XII Paid up Equity share capital (at par value of Rs. 10)	2,201.40	2,201.40		2,201.40
XIII Other Equity excluding revaluation reserves				9,515.63
XIV Earning per equity share				
(1) Basic (in INR)	2.49	2.43		4.47
(2) Diluted (in INR)	2.49	2.43		4.47

NOTES:

- The above financial results were reviewed by the Audit Committee and approved by the board of directors at their respective meeting held on 08th August, 2021.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) as notified under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended.
- The Company has opted to avail the relaxations provided by the Securities & Exchange Board of India, vide its circular CIR/CFD/FAC/62/2016 dated 5 July 2016. The Company has migrated from BSE SME Exchange to BSE Main Board w.e.f. 01st October, 2020. Earlier the Company was required to give results on half yearly basis only. Hence, comparative figures for quarter ended 30th June, 2020 are not presented.
- The Company's business activity fall within a single primary business segment.
- The figures for the corresponding previous period have been regrouped/reclassified wherever necessary.
- The above figures are available on the website of the company at www.dynamiccables.co.in and stock exchange viz. www.bseindia.com
- The Company has made an assessment of the impact of continuing COVID 19 pandemic on its current and future operations, liquidity position, cash flow, recoverability and carrying value of its assets giving due consideration to the internal and external factors. The company is continuously monitoring the situation and does not foresee any significant impact on its operations and financial position as at 30th June, 2021.
- The figures of the quarter ended 31st March, 2021 are the balancing figures between audited figures in respect of full financial year upto March 31, 2021 and the unaudited published year-to-date figures upto December 31, 2020, being the date of the end of the third quarter of the financial year which were subjected to limited review.

For & on behalf of Board of Directors
 Dynamic Cables Limited

Date: 08th August, 2021
 Place : Jaipur



Ashish Mangal
 Managing Director
 DIN 00432213