



DYNAMIC INDUSTRIES LIMITED

(A Govt. Recognised Export House)

Manufacturers & Exporters of Dyes, Pigments & Dye Intermediates

Regd. Office : Plot No. 5501/2, Phase III,
Nr. Trikampura Cross Road, G.I.D.C.,
Vatva, Ahmedabad - 382 445. Gujarat (INDIA)
Tel. : 91-79-2589 7221-22-23
E-mail : info@dynaind.com

Factory : Plot No. 125, Phase I,
G.I.D.C. Estate, Vatva,
Ahmedabad - 382 445. Gujarat (INDIA)
Tel. : 91-79-2583 3835, 2589 1835
Our Website : www.dynaind.com



CIN : L24110GJ1989PLC011989
PAN : AAACD9872E
GSTIN : 24AAACD9872E1ZN

Date: May 27, 2026

| | |
|--|--|
| BSE Limited 14th Floor, P. J. Towers, Dalal Street, Fort, Mumbai - 400001. | Stock ID: DYNAMIND Scrip Code: 524818 |
|--|--|

Sub.: Outcome of Board Meeting held on May 27, 2026.

Dear Sir/Ma'am,

In terms of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors of the Company in its meeting held today i.e., May 27, 2026, have, inter alia, approved the following matters:

- 1 Audited Standalone Financial Results for the quarter and year ended March 31, 2026.

In terms of Regulation 33 of SEBI Listing Regulations, we enclose herewith the copy of:

- a) Audited Standalone Financial Results for the quarter and year ended March 31, 2026;
- b) Independent Auditors' Report on the Financial Results for the quarter and year ended March 31, 2026.

Further, pursuant to Regulation 33(3)(d) of SEBI Listing Regulations and in accordance with the SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that M/s. G.K. CHOKSI & CO, Chartered Accountants (FRN: 101895W), Statutory Auditors of the Company, have issued the audit reports with unmodified opinion in respect of Audited Standalone Financial Results for the quarter and year ended March 31, 2026.

2. Recommended Final Dividend of Rs. 1 per share (10%) for the Financial Year ended on 31 March, 2026 on Equity Shares of Rs. 10 each subject to approval of the members at ensuring Annual General Meeting.

The final dividend would be paid within 30 days from the date of its declaration at the AGM. The Record Date for the final dividend will be intimated separately.

3. To appoint M/s. Khoda Rupareliya & Co., Chartered Accountants as Internal Auditor of the company from the F.Y. 2026-27.



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Further, Meeting was commenced on **3:00 P.M.** IST and concluded on **5.30 P.M.** IST.

Kindly take the same on your record.

Thanking You,
Your Sincerely,

FOR, DYNAMIC INDUSTRIES LIMITED

NEERAJ SHAH
MANAGING DIRECTOR
DIN: 05112261

Encl.: As Above

G. K. Choksi & Co.
Chartered Accountants

1201 - 901, North Tower, One42, Chhanalal Joshi Marg,
Opp. Jayantlal Park BRTS, Off. Ambli BRTS Road, Ahmedabad 380 054.
Dial : 91 - 79 - 6819 8900 - 901 ; E-mail : info@gkcco.com

Independent auditor's report on the annual financial results pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended)

To
The Board of Directors of
Dynamic Industries Limited

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying annual financial results of **Dynamic Industries Limited** (hereinafter referred to as the 'Company') for the year ended 31st March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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, the aforesaid annual 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 Indian Accounting Standards, and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information for the year ended 31st March 2026.

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 ("Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Annual 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 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 obtained by us, is sufficient and appropriate to provide a basis for our opinion.

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

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

The Company's Management and Board of Directors are responsible for the preparation and presentation of these annual 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 Standards 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 Management and Board of Directors are also 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 annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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514/515, Tolstoy House, Tolstoy Marg, Janpath, New Delhi - 110 001.
Dial : 91 - 11 - 4371 7773 - 74

'Surya Bhavan', Station Road, Patlad - 388 450. Dial : 91 - 2697 - 224 108

E-mail : info@gkcco.com



In preparing the annual financial results, the Management and Board of Directors are responsible for assessing the ability of the 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 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 Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 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 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 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 through a separate report on the complete set of financial statements 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 Management and Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by The Board of Directors in terms of the requirements specified under Regulation 33 of Listing Regulations.
- Conclude on the appropriateness of the Management's and 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 ability of the Company 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 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 annual financial results, including the disclosures, and whether the 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.



Other Matter

The annual financial results include the results for the quarter ended 31st March 2026 being the balancing figure 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 G. K. CHOKSI & CO.
[Firm Registration No. 101895W]
Chartered Accountants

Rohit Choksi
ROHIT K. CHOKSI
Partner

Mem. No. 031103

UDIN : 26031103JHEUIH7438

Place : Ahmedabad

Date : **27 MAY 2026**





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CIN : L24110GJ1989PLC011989
PAN : AAACD9872E
GSTIN : 24AAACD9872E1ZN

| DYNAMIC INDUSTRIES LIMITED | | | |
|--|--|--------------------------------------|--------------------------------------|
| Statement of Assets and Liabilities as at 31st March, 2026 | | | |
| (Rs. In Lakhs) | | | |
| No. | Particulars | As at 31st March, 2026 Audited | As at 31st March, 2025 Audited |
| I | ASSETS | | |
| 1 | Non-current Assets | | |
| | (a) Property, plant and equipment | 2,621.30 | 2,723.98 |
| | (b) Capital work in progress | 173.19 | 28.09 |
| | (c) Right of use assets | 1,487.32 | 1,504.92 |
| | (d) Intangible assets | - | - |
| | (e) Financial Assets | | |
| | (i) Investments | 106.58 | 115.90 |
| | (ii) Other Financial Assets | 60.12 | 60.12 |
| | (f) Other non-current assets | 22.67 | 94.22 |
| | Total Non-current Assets | 4,471.18 | 4,527.23 |
| 2 | Current Assets | | |
| | (a) Inventories | 1,529.55 | 1,701.05 |
| | (b) Financial assets | - | - |
| | (i) Trade receivables | 1,542.71 | 1,486.41 |
| | (ii) Cash and cash equivalents | 7.81 | 28.17 |
| | (iii) Bank balance other than above | 22.67 | 21.20 |
| | (iv) Loans | 13.96 | 8.71 |
| | (v) Other financial assets | 39.62 | 75.02 |
| | (c) Current tax assets (net) | 30.71 | 36.69 |
| | (d) Other current assets | 62.96 | 272.73 |
| | Total Current Assets | 3,249.99 | 3,629.98 |
| | TOTAL ASSETS(1+2) | 7,721.17 | 8,157.21 |
| II | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | (i) Equity Share Capital | 302.85 | 302.85 |
| | (ii) Other Equity | 4,688.97 | 4,511.61 |
| | Total Equity | 4,991.82 | 4,814.46 |
| 2 | Liabilities | | |
| | Non-current liabilities | | |
| | (a) Financial liabilities | | |
| | (i) Borrowings | 935.60 | 1,129.49 |
| | (b) Provisions | 36.67 | 34.80 |
| | (c) Deferred tax liabilities (net) | 109.07 | 87.99 |
| | Total Non-current Liabilities | 1,081.34 | 1,252.28 |
| | Current liabilities | | |
| | (a) Financial Liabilities | | |
| | (i) Borrowings | 441.01 | 522.66 |
| | (ii) Trade Payables | | |
| | - Total outstanding dues of Small Enterprises and Micro enterprises | 69.43 | 55.55 |
| | - Total outstanding dues of creditors other than Small Enterprises and Micro enterprises | 1,075.91 | 1,455.61 |
| | (iii) Other financial liabilities | 27.30 | 19.66 |
| | (b) Other current liabilities | 5.23 | 8.93 |
| | (c) Provisions | 29.13 | 28.06 |
| | Total Current Liabilities | 1,648.01 | 2,090.47 |
| | TOTAL EQUITY AND LIABILITIES(1+2) | 7,721.17 | 8,157.21 |

For and on behalf of Board of Directors,
Dynamic Industries Limited

NEERAJ SHAH
Managing Director
DIN: 0005112261

Date : 27th May 2026
Place : Ahmedabad



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DYNAMIC INDUSTRIES LIMITED

Statement of Audited Financial Result for the Quarter and Year ended on 31st March, 2026

(Rs. In Lakhs except per share data)

| No. | Particulars | For the quarter ended | | | For the year ended | |
|-------|--|---------------------------|-----------------|---------------------------|--------------------|-----------------|
| | | 31/03/2026 | 31/12/2025 | 31/03/2025 | 31/03/2026 | 31/03/2025 |
| | | Audited (Refer Note 6) | Unaudited | Audited (Refer Note 6) | Audited | Audited |
| I | Income: | | | | | |
| [a] | Revenue From Operations | 1 732.79 | 1 410.11 | 1,898.12 | 7 158.37 | 7 265.30 |
| [b] | Other Income | 28.56 | 2.86 | 10.69 | 55.34 | 40.66 |
| II | Total Income(a+b) | 1 761.35 | 1 412.97 | 1 908.81 | 7 213.71 | 7 305.96 |
| III | Expenses: | | | | | |
| [a] | Cost of materials consumed | 1 339.37 | 1 074.46 | 1 154.58 | 5 024.69 | 5 099.53 |
| [b] | Purchase of Stock in Trade | 41.22 | 15.89 | 114.08 | 246.84 | 407.65 |
| [c] | Changes in inventories of finished goods, work in progress and stock in -trade | (50.90) | (84.60) | 171.41 | 21.55 | (70.48) |
| [d] | Employees benefits expenses | 102.51 | 91.71 | 87.10 | 378.04 | 365.20 |
| [e] | Finance costs | 27.55 | 29.25 | 39.40 | 127.37 | 153.35 |
| [f] | Depreciation and amortisation expenses | 54.03 | 53.05 | 51.08 | 211.66 | 202.32 |
| [g] | Other expenses | 164.88 | 224.94 | 223.61 | 950.60 | 944.24 |
| IV | Total Expenses | 1 678.66 | 1 404.70 | 1 841.26 | 6 960.75 | 7 101.81 |
| V | Profit before exceptional items and tax (II-IV) | 82.69 | 8.27 | 67.55 | 252.96 | 204.15 |
| VI | Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| VII | Profit before tax (V-VI) | 82.69 | 8.27 | 67.55 | 252.96 | 204.15 |
| VIII | Tax Expenses: | | | | | |
| (a) | Current Tax | 4.26 | (5.23) | 0.00 | 58.03 | 8.99 |
| (b) | Deferred Tax | 16.62 | 8.10 | 0.98 | 12.71 | 36.59 |
| (c) | Tax in respect of earlier years | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Tax Expenses | 20.88 | 2.87 | 0.98 | 70.74 | 45.58 |
| IX | Profit for the Period from Continuing operations (VII-VIII) | 61.81 | 5.40 | 66.57 | 182.22 | 158.57 |
| X | (Loss) / Profit for the Period from Discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XI | Tax expenses of Discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XII | (Loss) / Profit for the Period from discontinuing operations (after tax) (X-XI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XIII | Profit for the Period (IX-XII) | 61.81 | 5.40 | 66.57 | 182.22 | 158.57 |
| XIV | Other Comprehensive Income / (Loss) | | | | | |
| [a] | Items that will not be reclassified to Profit or Loss (Net of Tax) | (6.28) | 31.45 | 0.63 | 25.43 | 1.10 |
| [b] | Items that will be reclassified to Profit or Loss (Net of tax) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XV | Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit and other Comprehensive income/(Loss) for the period) | 55.53 | 36.85 | 67.20 | 207.65 | 159.67 |
| XVI | Paid-up equity share capital (face value of Rs.10) | 302.85 | 302.85 | 302.85 | 302.85 | 302.85 |
| XVII | Reserves/Other Equity | | | | 4 688.97 | 4 511.61 |
| XVIII | Earning per equity Shares(For Continuing Operation) (of Rs 10 each) (not annualised) | | | | | |
| [a] | Basic | 2.04 | 0.18 | 2.20 | 6.02 | 5.24 |
| [b] | Diluted | 2.04 | 0.18 | 2.20 | 6.02 | 5.24 |
| XIX | Earning per equity Shares(For Discontinuing Operation) (of Rs 10 each) (not annualised) | | | | | |
| [a] | Basic | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| [b] | Diluted | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XX | Earning per equity Shares (of Rs 10 each) (not annualised) | | | | | |
| [a] | Basic | 2.04 | 0.18 | 2.20 | 6.02 | 5.24 |
| [b] | Diluted | 2.04 | 0.18 | 2.20 | 6.02 | 5.24 |

For and on behalf of Board of Directors,
Dynamic Industries Limited

NEERAJ SHAH
Managing Director
DIN: 0005112261

Date : 27th May 2026
Place : Ahmedabad



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DYNAMIC INDUSTRIES LIMITED

Statement of Cash Flows for the Year ended on 31st March, 2026

(Rs. In Lakhs)

| Particulars | For the year ended 31st March, 2026 Audited | For the year ended 31st March, 2025 Audited |
|--|---|---|
| [A] Cash flow from operating activities | | |
| Profit for the year before taxation | 252.96 | 204.15 |
| Adjustments for | | |
| Depreciation and amortisation expenses | 211.66 | 202.31 |
| Loss on sale/discard of property, plant and equipment | 1.30 | 2.18 |
| Finance costs | 127.37 | 153.35 |
| Loss / (Profit) from investments measured at FVTPL | 33.51 | (4.46) |
| Dividend Income | (1.00) | (0.86) |
| Interest Income from financial assets measured at amortised cost | | |
| - on fixed deposits with Bank | (0.95) | (0.90) |
| - on other financial assets | (3.96) | (9.07) |
| - on Income Tax Refund | (0.50) | - |
| Unrealised Gain on Foreign Exchange | (30.98) | - |
| Provision for Service Tax | 16.49 | - |
| Sundry Balances Written Off (net) | 1.00 | - |
| Allowance for expected credit losses | 2.42 | (3.93) |
| Operating profit before working capital changes | 609.32 | 542.77 |
| Adjustments for | | |
| Inventories | 171.50 | (266.57) |
| Trade and Other Receivables | 264.77 | (401.25) |
| Trade and Other Payables | (356.28) | 454.88 |
| Cash generated from operations | 689.31 | 329.83 |
| Direct taxes Refund / (paid) | (52.05) | (26.74) |
| Net Cash generated from Operating Activities | [A] 637.26 | 303.09 |
| [B] Cash flow from investing activities | | |
| Purchase of property, plant and equipment (Including Capital work in progress) | (242.01) | (408.23) |
| Sale of property, plant and equipment | 4.23 | 2.50 |
| Sale of investments | 6.95 | 138.59 |
| Dividend received | 1.00 | 0.86 |
| Interest received | 5.41 | 8.51 |
| Net Cash (used in) investing activities | [B] (224.42) | (257.77) |
| [C] Cash flow from financing activities | | |
| Proceeds from / (Repayment of) Long-term borrowings | (167.71) | 83.94 |
| Proceeds from / (Repayment of) Short-term borrowings (net) | (107.83) | 63.93 |
| Dividend paid | (30.29) | (154.50) |
| Finance Cost Paid | (127.37) | (15.14) |
| Net cash (used in) financial activities | [C] (433.20) | (21.77) |
| Net Increase/(Decrease) in cash and cash equivalents | [A+B+C] (20.36) | 23.55 |
| Cash and cash equivalents beginning of the year | 28.17 | 4.62 |
| Cash and cash equivalents end of the year | 7.81 | 28.17 |
| Components of Cash and cash equivalents | | |
| Balances with scheduled banks | 6.98 | 27.69 |
| Cash in hand | 0.83 | 0.48 |
| | 7.81 | 28.17 |

For and on behalf of Board of
Directors,
Dynamic Industries Limited

NEERAJ SHAH
Managing Director
DIN: 0005112261

Date : 27th May 2026
Place : Ahmedabad



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Notes:

- 1 The financial results of Dynamic Industries Limited ('the Company') have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with the relevant rules thereunder and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2 The financial results of the company for the quarter and year ended on 31st March, 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 27th May, 2026.
- 3 These financial results have been prepared in accordance with Indian Accounting Standards (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 relevant amendments thereafter.
- 4 The Company operates in a single segment and in line with Ind AS - 108 - "Operating Segments", the operations of the Company fall under "Dyes and Chemicals" which is considered to be the only reportable business segment.
- 5 On November 21, 2025, the Government of India notified four Labour Codes – the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the New Labour Codes) – consolidating 29 existing labour laws, which became effective immediately.

Following the implementation of the New Labour Codes, the Company has recognized a provision for defined benefit obligations in its financial results for the year ended March 31, 2026, based on management's assessment and estimates of liabilities.

The Company continues to monitor the finalization of Central and State Rules, as well as Government clarification on other aspects of the Labour Codes, and will recognize the consequential impact, if any, based on such developments.
- 6 The Figures for the quarter ended March 31, 2026 and March 31, 2025 represents the difference between the audited figures in respect of the financial year ended March 31, 2026 and March 31, 2025 respectively and the published unaudited figures of nine months ended December 31, 2025 and December 31, 2024 respectively which were subject to limited review by the Statutory Auditors.
- 7 The Company does not have any subsidiary company including an associate and joint venture. Accordingly, preparation of consolidated financial results is not applicable.
- 8 The Board of Directors has recommended a dividend of ₹ 1 per share (10% of ₹ 10/- each subject to approval of shareholders at the ensuing Annual General Meeting.
- 9 The figures of previous periods / year are reclassified, regrouped and rearranged wherever necessary so as to make them comparable with current period's figures.

For and on behalf of Board of Directors,
Dynamic Industries Limited

NEERAJ SHAH
Managing Director
DIN: 0005112261

Date : 27th May 2026
Place : Ahmedabad