



INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF DYNAMIC SERVICES & SECURITY LIMITED

Report on the Audit of the Standalone Financial Results Opinion

We have audited the accompanying standalone half yearly financial Results of **DYNAMIC SERVICES & SECURITY LIMITED** (the company) for the half year ended 31st March-2026 and the year –to- date results for the period from 1st April-2025 to 31st March-2026 , attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (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 these aforesaid standalone 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 accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the half year ended 31st March, 2026 as well as the year to date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 (ICAI) together with the ethical requirements that are relevant to our audit of the financial Results under the provisions of the Companies Act, 2013 and the Rules made 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 audit opinion.

Our opinion is not modified in respect of this matter.

Management's Responsibility for the Standalone Financial Results

These half yearly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these 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 Standard 34, 'Interim Financial Reporting' 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. This responsibility also includes 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 standalone 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- 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 standalone 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 standalone financial results, including the disclosures, and whether the standalone 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.

The Standalone annual financial result include the results for the half year ended 31st March 2026 being the balancing figures between the audited figures in respect of full financial year ended 31st March 2026 and the published audited year to date figures up to the half year of the current financial year which were subject to Limited review by us.

Place: Kolkata

Dated: 29th day of May, 2026

For M/s. Bijan Ghosh & Associates
Chartered Accountants
Firm Registration No. : 323214E



(Mr. Bijan Ghosh)
Proprietor
Membership No. 009491
UDIN: 26009491PNRZLJ3534

DYNAMIC SERVICES & SECURITY LIMITED

CIN: L43222WB2016PLC218387

Reg. Office: 375, Dakshindari Road, Kolkata – 700048, West Bengal

Contact No. 033-40087463, Email: cs@dssl.ind.in, Website: www.dssl.ind.in

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED ON 31ST MARCH 2026

Sr No	Particulars	(Rs. in lakhs)				
		Half Year ended March 31, 2026 (Audited)	Half Year ended September 30, 2025 (Unaudited)	Half Year ended March 31, 2025 (Audited)	Year ended March 31, 2026 (Audited)	Year ended March 31, 2025 (Audited)
1	Income					
	a. Revenue from Operations	22,356.33	9,131.49	9,185.13	31,487.82	15,301.70
	b. Other Income	114.81	7.56	24.18	122.37	31.65
	Total Income	22,471.14	9,139.05	9,209.31	31,610.19	15,333.35
2	Expenses					
	a. Cost of Materials Consumed	-	-	-	-	-
	b. Purchases of Stock-in-trade	6,780.40	3,817.51	330.77	10,597.91	4,389.37
	c. Changes in inventories of Stock-in-Trade	(199.13)	(1,165.40)	(381.73)	(1,364.53)	(482.73)
	d. Employee benefits expenses	2,617.78	2,742.25	1,723.45	5,360.03	2,587.85
	e. Finance Cost	436.89	345.98	213.54	782.87	479.46
	f. Depreciation and Amortization Expenses	29.39	14.86	1.75	44.25	19.60
	g. Other Expenses	9,895.08	2,344.34	6,416.26	12,239.42	6,598.47
	Total Expenses	19,560.41	8,099.54	8,304.04	27,659.95	13,592.02
3	Profit/(Loss) before Exceptional and Extraordinary items and tax (1-2)	2,910.73	1,039.51	905.27	3,950.24	1,741.33
4	Exceptional Items & Extraordinary Items	-	-	-	-	-
5	Profit/(Loss) Before Tax (3-4)	2,910.73	1,039.51	905.27	3,950.24	1,741.33
6	Tax Expenses					
	(a) Current Tax	848.11	288.31	287.74	1,136.42	506.75
	(b) Deferred Tax	5.86	6.15	4.75	12.01	4.12
	Total Tax Expenses	853.97	294.46	292.49	1,148.43	510.87
7	Net Profit/(Loss) for the period (5-6)	2,056.76	745.05	612.78	2,801.81	1,230.46
8	Other Comprehensive Income from operations					
	(a) (i) Items that will not be reclassified to profit or loss	-0.58	-	(13.04)	(0.58)	(13.04)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.17	-	3.80	0.17	3.80
	(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	-	-	-	-	-
9	Total Comprehensive Income for the period	2,056.35	745.05	603.54	2,801.40	1,221.22
10	Paid up Equity Share Capital (Face Value of Rs. 10/-)	2,351.82	2,351.82	2,351.82	2,351.82	2,351.82
11	Other Equity				14,049.07	11,247.67
12	Earning per Shares (EPS) (in Rs.)					
	Basic EPS	8.75	3.17	1.24	11.91	5.23
	Diluted EPS	8.75	3.17	1.24	11.91	5.23

Note:

- The above Audited Standalone Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 29th May, 2026. The Statutory Auditors have audited these Standalone Financial Results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have issued an unmodified audit opinion thereon.
- The figures for the half year ended 31st March, 2026 are the balancing figures between audited figures in respect of the full financial year and the published figures upto the half year ended 30th September, 2025.
- Figures for the previous periods have been regrouped to conform to the figures of the current periods as and when required in limited context of format of financial results and disclosures thereon specified by SEBI.

Place: Kolkata

Date: 29th May, 2026



J. K. Bhagat

Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director

DYNAMIC SERVICES & SECURITY LIMITED

CIN: L43222WB2016PLC218387

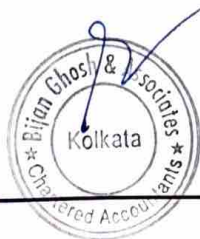
Reg. Office: 375, Dakshindari Road, Kolkata – 700048, West Bengal

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AUDITED STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT 31st March, 2026

		(Rs. In lakhs)	
	Particulars	31.03.2026	As at 31.03.2025
		(Audited)	(Audited)
	Assets		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	1,192.94	260.90
	(b) Capital Work-in-Progress	50.18	1,245.56
	(c) Financial Assets		
	(i) Investments	10,563.79	6,523.06
	(ii) Other Financial Assets	1,108.68	1,249.96
	(d) Deferred Tax Assets (Net)	-	9.70
	(e) Other Non Current Assets	674.22	1,129.89
	Sub total	13,589.81	10,419.07
2	Current assets		
	(a) Inventories	2,074.59	710.06
	(b) Financial Assets		
	(i) Trade receivables	12,212.43	4,803.11
	(ii) Cash and cash equivalents	169.60	13.35
	(iii) Other Bank Balance	3,268.43	1,004.26
	(iv) Other financial assets	122.80	8.79
	(c) Other Current Assets	5,007.39	6,674.95
	Sub total	22,855.24	13,214.52
	Total Assets	36,445.05	23,633.59
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	2,351.82	2,351.82
	(b) Other Equity	14,049.07	11,247.67
	Sub total	16,400.89	13,599.49
2	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liability		
	(i) Borrowings	3,516.42	1,957.36
	(b) Provisions	21.38	17.36
	(c) Deferred tax liabilities (net)	2.14	-
	Sub total	3,539.94	1,974.72
3	Current liabilities		
	(a) Financial Liability		
	(i) Borrowings	11,922.34	6,078.81
	(ii) Trade payables		
	- total outstanding dues of micro enterprises and small enterprises	-	-
	- total outstanding dues of creditors other than micro enterprises and small enterprises	1,634.26	1,088.79
	(iii) Other financial liabilities	-	-
	(c) Other current liabilities	1,811.20	177.54
	(d) Current Tax Liabilities (Net)	1,136.42	714.24
	Sub total	16,504.22	8,059.38
	Total Equity and Liabilities	36,445.05	23,633.59

Place: Kolkata
Date: 29th May, 2026




Mr. Jugal Kishore Bhagat
 DIN: 02218545
 Managing Director

DYNAMIC SERVICES & SECURITY LIMITED

CIN: L43222WB2016PLC218387

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Contact No. 033-40087463, Email: cs@dssl.ind.in, Website: www.dssl.ind.in

AUDITED STANDALONE CASH FLOW STATEMENT FOR YEAR ENDED 31st March 2026

(Rs. In Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
	(Audited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit/(Loss) before Tax	3,950.24	1,741.33
Adjustments for:		
Depreciation and amortization expense	44.25	19.60
Finance Cost	782.87	479.46
Interest Income	(114.37)	(28.42)
Profit on sale of shares	(3.04)	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	4,659.95	2,211.97
Changes in Working Capital		
Increase / (Decrease) in Trade Payables	545.47	337.38
Increase / (Decrease) in Other current liabilities	1,633.67	84.60
Increase / (Decrease) in Provision	3.43	2.00
(Increase) / Decrease in Inventories	(1,364.53)	(482.74)
(Increase) / Decrease in Trade Receivable	(7,409.32)	(1,547.74)
(Increase) / Decrease in other current assets	1,694.84	-
(Increase) / Decrease in other non current assets	455.67	-
CASH GENERATED FROM / (USED IN) OPERATIONS	219.18	605.47
Direct taxes paid (net of refunds)	(25.00)	(82.44)
NET CASH FLOW FROM/ (USED IN) OPERATING ACTIVITIES (A)	194.18	523.03
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Payment/Receipt against acquisition of Property, Plant & Equipment and Capital work in progress	219.09	(1,020.84)
Interest Income	114.37	28.42
Investment in Fixed Deposits	(2,953.42)	(1,004.26)
Payment against acquisition of Investments and other advances	(4,061.25)	(7,969.83)
Proceeds from sale of shares	23.56	-
NET CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES (B)	(6,657.65)	(9,966.51)
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from/ (repayment of) non current borrowings (Net)	1,559.06	1,507.06
Proceeds from/ (repayment of) current borrowings (Net)	5,843.53	3,980.92
Finance Cost	(782.87)	(479.46)
Proceeds from issue of equity shares & share warrants	-	4,397.40
NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES (C)	6,619.72	9,405.92
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	156.25	(37.56)
Opening Cash and Cash Equivalents	13.35	50.91
Closing Cash and Cash Equivalents	169.60	13.35
Notes:		
Components of Cash and Cash Equivalents		
Cash on hand	11.81	11.07
Balances with Banks:		
On Current Accounts	157.79	2.28
In Fixed Deposit	-	-
Total Cash and Cash Equivalents	169.60	13.35

Place: Kolkata
Date: 29th May, 2026



For DYNAMIC SERVICES & SECURITY LIMITED

J.K. Bhagat
Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director



**INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF THE CONSOLIDATED
ANNUAL FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
DYNAMIC SERVICES & SECURITY LIMITED**

Opinion

We have audited the accompanying Consolidated Annual Financial Results of **DYNAMIC SERVICES & SECURITY LIMITED** (hereinafter referred to as the 'Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') and its Step Down Subsidiary included in the statement (refer Annexure 1 for the list of subsidiary & Step Down Subsidiary included in the Statement) for the half year ended 31st March-2026 and the year –to-date results for the period from 1st April-2025 to 31st March-202 , attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (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 these aforesaid standalone financial Results:

- (i) include the annual financial results of the following subsidiaries and associates:
 - M/s. Mehai Technology Limited. (Subsidiary)**
 - M/s. The Bharat Battery Mfg Co Private Limited (Subsidiary)**
 - M/s. Mehai Aqua Private Limited (Step Down Subsidiary)**
 - M/s. KBS Corporates Private Limited (Step Down Subsidiary)**
 - M/s. Dynamic Solar Green Limited (Associate)**
- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) give a true and fair view in conformity with the recognition and measurement Principles laid down in the applicable India Accounting Standards, and other accounting principles generally accepted in India, of Consolidated net profit/loss and other comprehensive income and other





Bijan Ghosh & Associates
CHARTERED ACCOUNTANTS

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E-mail : bijanghosh1967@gmail.com

financial information of the Group for the half year ended 31st March, 2026 as well as 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. Our responsibilities under those SAs are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report.

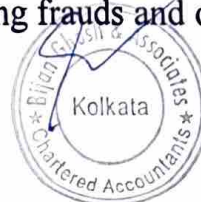
We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Consolidated financial Statements under the provisions of the Companies Act, 2013 and the Rules made 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 audit opinion on the consolidated annual financial Results.

Our opinion is not modified in respect of this matter.

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

These Consolidated Annual financial results prepared on the basis of the Consolidated annual financial statements.

The Holding Company’s Management and Board of Directors are responsible for the preparation and preparation of these Consolidated annual financial results that give a true and fair view of the Consolidated net profit/loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ‘Interim Financial Reporting’ 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 respective Management and Board of Director of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the each Company and for preventing and detecting frauds and other irregularities; selection





Bijan Ghosh & Associates

CHARTERED ACCOUNTANTS

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and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Directors of the Holding Company, as aforesaid. In preparing the Consolidated annual financial results, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing the Company's ability of each 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 respective Management and Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated 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 Consolidated 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 Consolidated 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 controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- 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 Consolidated 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 Consolidated Annual financial results, including the disclosures, and whether the Consolidated 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.





Other Matter (S)

1. We did not audit the financial statements of The Bharat Battery Mfg Co Private Limited, a Subsidiary, Mehai Aqua Private Limited, a Step down subsidiary included in the consolidated financial statements, whose Financial statements reflects group's share in net profit and total comprehensive income for the half year and year ended March 31, 2026, respectively, as considered in the consolidated financial statements. The financial statements of Dynamic Solar Green Limited, an associate have not been audited and the draft financials has been furnished to us by the Management and our opinion on the consolidated financial statements , in so far as it relates to the amounts and disclosures included in respect of the said associate.
2. The Consolidated annual financial result include the results for the half year ended 31st March 2026 being the balancing figures between the audited figures in respect of full financial year ended 31st March 2026 and the published audited year to date figures up to the half yearly of the current financial year which were subject to Limited review by us.

Place: Kolkata

Dated: 29th day of May, 2026

For M/s. Bijan Ghosh & Associates
Chartered Accountants

Firm Registration No. : 323214E



(Mr. Bijan Ghosh)
Proprietor

Membership No. 009491

UDIN: 26009491UGRJMP4980



Dynamic Services & Security Limited

Independent Auditor's Review Report on Consolidated Audited Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Annexure 1

List of entities included in the Statement

Name of the Entity	Relationship
Mehai Technology Limited	Subsidiary
The Bharat Battery Mfg Co Private Limited	Subsidiary
Mehai Aqua Private Limited	Step Down Subsidiary
M/s. KBS Corporates Private Limited	Step Down Subsidiary (Upto 30 th September, 2025)
M/s. Dynamic Solar Green Limited	Associate



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STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED ON 31st March 2026

(Rs. in lakhs)						
Sr No	Particulars	Half Year ended March 31, 2026	Half Year ended September 30, 2025	Half Year ended March 31, 2025	Year ended March 31, 2026	Year ended March 31, 2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	a. Revenue from Operations	34,508.55	14,583.93	20,141.29	49,092.48	27,473.75
	b. Other Income	166.63	65.81	155.35	232.44	209.96
	Total Income	34,675.18	14,649.74	20,296.64	49,324.92	27,683.71
2	Expenses					
	a. Cost of Materials Consumed	4,401.53	1,876.22	5,899.63	6,277.75	5,899.63
	b. Purchases of Stock-in-trade	9,661.50	6,456.29	3,379.10	16,117.79	8,710.24
	c. Changes in inventories of Stock-in-Trade	514.24	(2,123.47)	(1,046.94)	(1,609.23)	(1,549.97)
	d. Employee benefits expenses	2,988.59	2,987.84	1,884.01	5,976.43	2,766.85
	e. Finance Cost	683.91	601.94	389.97	1,285.85	718.76
	f. Depreciation and Amortization Expenses	81.27	87.40	45.04	168.67	77.46
	g. Other Expenses	11,668.54	2,835.84	7,661.25	14,504.38	7,999.81
	Total Expenses	29,999.58	12,722.06	18,212.06	42,721.64	24,622.78
3	Profit/(Loss) before Exceptional and Extraordinary Items and tax (1-2)	4,675.60	1,927.68	2,084.58	6,603.28	3,060.93
4	Exceptional Items & Extraordinary Items	-	-	-	-	-
5	Profit/(Loss) before Tax and share of profit/(loss) in associate (3-4)	4,675.60	1,927.68	2,084.58	6,603.28	3,060.93
6	Share of Profit/(Loss) in associate (net of tax)	2.05	(0.48)	-3.45	1.57	0.35
7	Profit/(Loss) Before Tax (5+6)	4,677.65	1,927.20	2,081.13	6,604.85	3,061.28
8	Tax Expenses					
	(a) Current Tax	1,380.01	518.40	721.96	1,898.41	975.67
	(b) Deferred Tax	5.78	19.43	(1.58)	25.22	4.47
	Total Tax Expenses	1,385.80	537.83	720.38	1,923.63	980.14
9	Net Profit/(Loss) for the period (7-8)	3,291.86	1,389.37	1,360.75	4,681.22	2,081.14
	Profit / (Loss) for the Year attributable to :					
	Equityholders of the Parent	3,053.46	1,263.56	1,023.39	4,317.02	1,696.64
	Non-Controlling Interest	238.39	125.81	337.36	364.20	384.50
10	Other Comprehensive Income from operations					
	(a) (i) Items that will not be reclassified to profit or loss	(7.66)	-	(14.81)	(7.66)	(14.81)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	2.21	-	4.29	2.21	4.29
	(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 (9+10)	3,286.40	1,389.37	1,350.23	4,675.77	2,070.62
	Total Comprehensive Income for the period attributable to the owners of the Parent Company					
	Equityholders of the Parent	3,048.01	1,263.56	1,012.87	4,311.57	1,686.76
	Non-Controlling Interest	238.39	125.81	337.36	364.20	383.86
12	Paid up Equity Share Capital (Face Value of Rs. 10/-)	2,351.82	2,351.82	2,351.82	2,351.82	2,351.82
13	Other Equity				27,636.30	16,202.03
14	Earning per Shares (EPS) (in Rs.)					
	Basic EPS	14.00	5.91	2.55	19.90	7.21
	Diluted EPS	14.00	5.91	2.55	19.90	7.21

Note:

- The above Audited Consolidated Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 29th May, 2026. The Statutory Auditors have audited these Consolidated Financial Results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and have issued an unmodified audit opinion thereon.
- The figures for the half year ended 31st March, 2026 are the balancing figures between audited figures in respect of the full financial year and the published figures upto the half year ended 30th September, 2025.
- Figures for the previous periods have been regrouped to conform to the figures of the current periods as and when required in limited context of format of financial results and disclosures thereon specified by SEBI.

Place: Kolkata
Date: 29th May, 2026



For DYNAMIC SERVICES & SECURITY LIMITED
Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director

DYNAMIC SERVICES & SECURITY LIMITED

CIN: L43222WB2016PLC218387

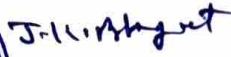
Reg. Office: 375, Dakshindari Road, Kolkata – 700048, West Bengal
Contact No. 033-40087463, Email: cs@dssl.ind.in, Website: www.dssl.ind.in

AUDITED CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT 31st March 2026

		(Rs. in lakhs)	
Particulars	As at 31.03.2026	As at 31.03.2025	
	(Audited)	(Audited)	
Assets			
1 Non-Current Assets			
(a) Property, Plant and Equipment	5,590.03	3,943.22	
(b) Capital Work-in-Progress	2,648.79	3,166.86	
(c) Financial Assets			
(i) Investments	631.77	621.85	
(ii) Other Financial Assets	4,065.64	3,036.51	
(d) Deferred Tax Assets (Net)	-	19.08	
(e) Other Non Current Assets	9,735.22	6,642.60	
Sub total	22,671.45	17,430.12	
2 Current assets			
(a) Inventories	4,745.53	2,797.42	
(b) Financial Assets			
(i) Trade receivables	18,000.76	8,951.59	
(ii) Cash and cash equivalents	486.85	74.05	
(iii) Other Bank Balance	6,245.46	1,018.26	
(iv) Other financial assets	5,340.80	44.34	
(c) Current Tax Assets (Net)	-	18.00	
(d) Other Current Assets	8,659.87	8,543.84	
Sub total	43,479.27	21,447.50	
Total Assets	66,150.72	38,877.62	
EQUITY AND LIABILITIES			
1 Equity			
(a) Equity Share capital	2,351.82	2,351.82	
(b) Other Equity	27,636.30	16,202.03	
(c) Non Controlling Interest	5,509.05	5,042.67	
Sub total	35,497.17	23,596.52	
2 LIABILITIES			
Non-current liabilities			
(a) Financial Liability			
(i) Borrowings	4,163.97	2,551.58	
(ii) Other Financial Liabilities	40.56	424.53	
(b) Provisions	24.12	22.75	
(b) Deferred tax liabilities (net)	41.49	24.93	
Sub total	4,270.14	3,023.79	
3 Current liabilities			
(a) Financial Liability			
(i) Borrowings	19,195.26	9,340.22	
(ii) Trade payables			
- total outstanding dues of micro enterprises and small enterprises	-	-	
- total outstanding dues of creditors other than micro enterprises and small enterprises	2,030.45	1,370.62	
(iii) Other financial liabilities	785.98	84.94	
(c) Other current liabilities	2,531.92	375.06	
(d) Current Tax Liabilities (Net)	1,839.81	1,086.47	
Sub total	26,383.41	12,257.31	
Total Equity and Liabilities	66,150.72	38,877.62	

Place: Kolkata
Date: 29th May, 2026




Mr. Jugal Kishore Bhagat
 DIN: 02218545
 Managing Director

DYNAMIC SERVICES & SECURITY LIMITED

CIN: L43222WB2016PLC218387

Reg. Office: 375, Dakshindari Road, Kolkata – 700048, West Bengal

Contact No. 033-40087463, Email: cs@dssl.ind.in, Website: www.dssl.ind.in

AUDITED CONSOLIDATED CASH FLOW STATEMENT FOR YEAR ENDED 31st March 2026

(Rs. In Lakhs)

Particulars	Year ended March 31, 2026	Year ended March 31, 2025
	(Audited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit/(Loss) before Tax	6,604.85	3,061.28
Adjustments for:		
Share of profit of associate	(1.57)	(0.35)
Depreciation and amortization expense	168.67	77.46
Finance Cost	1,285.85	718.76
Interest Income	(232.44)	(32.17)
Profit on sale of shares	(3.04)	
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	7,822.31	3,824.98
Changes in Working Capital		
Increase / (Decrease) in Trade Payables	659.83	434.90
Increase / (Decrease) in Other current liabilities	2,857.89	6,367.04
Increase / (Decrease) in Provision	1.37	18.63
(Increase) / Decrease in Inventories	(1,948.11)	(1,492.81)
(Increase) / Decrease in Trade Receivable	(9,049.17)	(5,441.04)
(Increase) / Decrease in other current assets	(98.03)	(3.88)
(Increase) / Decrease in other non current assets	518.07	(1,410.96)
CASH GENERATED FROM / (USED IN) OPERATIONS	764.17	2,296.86
Direct taxes paid (net of refunds)	(551.69)	(225.07)
NET CASH FLOW FROM/ (USED IN) OPERATING ACTIVITIES (A)	212.48	2,071.79
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Payment against acquisition of Property, Plant & Equipment	(11,286.12)	(5,159.44)
Interest Income	232.44	32.17
Investment in Fixed Deposits	(6,300.41)	(1,018.11)
Payment against acquisition of Investments	(9.92)	(8,741.87)
Proceeds from sale of shares	23.56	-
NET CASH FLOW FROM/ (USED IN) INVESTING ACTIVITIES (B)	(17,340.45)	(14,887.25)
C. CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from/ (repayment of) non current borrowings (Net)	1,612.39	2,074.05
Proceeds from/ (repayment of) current borrowings (Net)	9,855.04	6,384.15
Finance Cost	(1,285.85)	(718.76)
Transaction with non-controlling interests	-	657.75
Proceeds from issue of equity shares and share warrants	7,359.20	4,397.40
NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES (C)	17,540.77	12,794.59
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)	412.80	(20.87)
Opening Cash and Cash Equivalents	74.05	94.92
Closing Cash and Cash Equivalents	486.85	74.05
Notes:		
Components of Cash and Cash Equivalents		
Cash on hand	11.81	18.85
Balances with Banks:		
On Current Accounts	475.03	55.20
Total Cash and Cash Equivalents	486.85	74.05

Place: Kolkata
Date: 29th May, 2026



DYNAMIC SERVICES & SECURITY LIMITED
J. K. Bhagat
Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director

DYNAMIC SERVICES & SECURITY LIMITED

CIN: L43222WB2016PLC218387

Reg. Office: 375, Dakshindari Road, Kolkata – 700048, West Bengal

Contact No. 033-40087463, Email: cs@dssl.ind.in, Website: www.dssl.ind.in

SEGMENTWISE REVENUE, RESULT, ASSETS AND LIABILITIES FOR THE YEAR ENDED ON 31st March 2026

Sr No	Particulars	(Rs. in lakhs)				
		Half Year ended March 31, 2026	Half Year ended September 30, 2025	Half Year ended March 31, 2025	Year ended March 31, 2026	Year ended March 31, 2025
		(Audited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Segment Revenue					
	a. Transport	-	-	-	-	-
	b. Manpower	25,992.92	6,889.45	7,142.07	32,882.37	10,822.75
	c. Sales	8,515.62	7,694.48	12,999.22	16,210.10	16,651.00
	Total	34,508.55	14,583.93	20,141.29	49,092.48	27,473.75
	Less: Inter Segment Revenue	-	-	-	-	-
	Sales/ Income from Operations	34,508.55	14,583.93	20,141.29	49,092.48	27,473.75
2	Segment Result					
	a. Transport	-	-	-	-	-
	b. Manpower	7,874.56	1,372.23	7,335.96	9,246.79	8,012.92
	c. Sales	5,254.77	1,680.32	2,671.44	6,935.09	3,634.43
	Total	13,129.33	3,052.55	10,007.40	16,181.88	11,647.35
	Less: Finance Cost	552.54	733.31	389.97	1,285.85	718.76
	Less: Unallocable Expenditure net off unallocable Income	7,899.14	392.04	7,536.30	8,291.18	7,867.31
	Total Profit before Tax	4,677.65	1,927.20	2,081.13	6,604.85	3,061.28
3	Segment Assets					
	a. Transport	-	-	-	-	-
	b. Manpower	16,369.51	11,976.87	9,620.88	16,369.51	9,620.88
	c. Sales	28,599.34	19,113.07	16,808.74	28,599.34	16,808.74
	d. Unallocable Assets	21,181.87	13,102.73	12,448.00	21,181.87	12,448.00
	Total	66,150.72	44,192.66	38,877.62	66,150.72	38,877.62
4	Segment Liabilities					
	a. Transport	-	-	-	-	-
	b. Manpower	2,390.74	1,359.07	1,191.89	2,390.74	1,191.89
	c. Sales	1,790.21	1,940.74	892.50	1,790.21	892.50
	d. Unallocable Liabilities	26,472.60	15,975.39	13,196.71	26,472.60	13,196.71
	Total	30,653.55	19,275.20	15,281.10	30,653.55	15,281.10

Place: Kolkata
Date: 29th May, 2026



Mr. Jugal Kishore Bhagat
DIN: 02218545
Managing Director