

To, Date: 29.06.2021

BSE Limited 25<sup>TH</sup> Floor, PJ Towers, Dalal Street, Mumbai-400001 Scrip Code: 535694 Scrip ID: EDSL

<u>Subject: Submission of Audited Financial Results for the quarter and year ended on 31<sup>st</sup> March, 2021, pursuant to Regulation 33 of SEBI (LODR) Regulation, 2015.</u>

### Dear Sir/ Madam

Please find enclosed herewith Standalone Audited Financial Result for the quarter and year ended on 31<sup>st</sup> March, 2021 approved by the Board of Directors in their meeting held on 24<sup>th</sup> June, 2021, pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 along with Limited Review Report and Cash Flow statement.

You are requested to kindly take note and update the same in your records.

## **Thanking You**

For EDYNAMICS SOLUTIONS LTD.

DIRECTOR OF

Statement of Audited Financial Results for the quarter and Year ended 31.03.2021						
						Amount In Lakhs
			Quarter Ended			Ended
	Particulars	3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended	Current Year Ended	Previous Year Ended
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Total Income from Operations	-	-	35.00	-	35.00
II.	Other Income	0.93	0.93	6.04	5.90	12.24
III.	Total Revenue (I+II)	0.93	0.93	41.04	5.90	47.24
IV.	Expenses					
	a) Cost of Materials consumed		-	-	-	-
	b) Purchase of Stock-in-trade	-	-	36.27	-	36.27
	c) Changes in inventories of finished goods, WIP and stock in trade	-	-	-	-	-
	d) Employee benefits expenses	0.59	0.59	1.05	3.77	5.05
	e) Depreciation and amortization expenses	0.13	0.13	0.19	0.53	0.74
	f) Other expenses	0.36	0.65	1.17	2.22	5.05
	Total Expenses	1.08	1.37	38.67	6.52	47.11
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	(0.15)	(0.44)	2.37	(0.62)	0.13
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	(0.15)	(0.44)	2.37	(0.62)	0.13
VIII	Extraordinary items	-	-	-	ı	-
IX	Profit/(Loss) before tax (VIII-IX)	(0.15)	(0.44)	2.37	(0.62)	0.13
X	Tax expenses					
	a) Current Tax	-	-	1.17	-	-
	a) Income Tax Adjustment	-	-	-	ı	-
	a) MAT Credit Entitlement	-	-	-	-	-
	b) Deferred Tax Liabilities / (Assets)	-	-	0.14	0.16	0.14
XI	Profit (Loss) for the period from continuing operations (IX-X)	(0.15)	(0.44)	1.06	(0.78)	(0.01)
XII	Profit/(loss) from discontinuing operations	-	-	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	(0.15)	(0.44)	1.06	(0.78)	(0.01)
XVI	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	-	-	-	-	-
XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	(0.15)	(0.44)	1.06	(0.78)	(0.01)
XVIII	Earnings per equity share (for continuing operation):					
	(1) Basic	(0.000)	(0.000)	0.021	(0.000)	0.123
	(2) Diluted	(0.000)	(0.000)	0.021	(0.000)	0.123
XIX	Earnings per equity share (for discontinued operation):					
	(1) Basic	(0.000)	(0.000)	0.021	(0.000)	0.123
	(2) Diluted	(0.000)	(0.000)	0.021	(0.000)	0.123
XX	Earning Per Share (for discontinued & continuing operations)					
	a) Basic	(0.000)	(0.000)	0.021	(0.000)	0.123
	b) Diluted	(0.000)	(0.000)	0.021	(0.000)	0.123



Date : 24.06.2021 Place : Delhi

		(Rs. In lac		
S.	Particulars	As at 31.03.2021	As at 31.03.2020	
No.		Audited	Audited	
A	ASSETS			
1	Non- Current Assets			
	(a) Property, Plant and Equipment	1.69	2.22	
	(b) Capital Work-in-Progress	-	-	
	(c) Other Intangible Assets	-	-	
	(d) Financial Assets	-	-	
	(i) Investments	1,008.11	1,008.11	
	(ii) Loan & Advances	1,942.85	2,038.71	
	(iii) Other financial assets	-	-	
	(e) Deferred tax assets (net)	1.02	1.18	
	(f) Other Non-Current Assets	15.60	16.23	
	Total Non-Current Assets	2,969.27	3,066.46	
2	Current Assets			
	(a) Inventories	-	-	
	(b) Financial Assets			
	(i) Trade Receivables	327.82	393.82	
	(ii) Cash and Bank equivalents	0.98	0.89	
	(iii) Bank balances other than (ii) above	-	-	
	(iv) Loan & Advances	711.82	709.12	
	(v) Investment	-	-	
	(c) Other Current Assets	3.86	3.27	
	Total Current Assets	1,044.48	1,107.10	
	TOTAL ASSETS	4,013.75	4,173.56	
	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share Capital	2,555.45	2,555.45	
	(b) Other Equity	992.22	993.00	
	(c) Money received against share warrants	-	-	
	Total Equity	3,547.67	3,548.45	
В	Liabilities			
1	Non-Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	94.00	176.00	
	(b) Deferred Tax Liabilities (Net)	_		

	Total Non-Current Liabilities	94.00	176.00
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	351.39	425.73
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	19.96	22.64
	(c) Provisions	0.73	0.73
	Total Current Liabilities	372.08	449.11
	TOTAL EQUITY AND LIABILITIES	4,013.75	4,173.56

#### Notes:-

- 1) The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on June 24, 2021.
- 2) The Figures are subject to Audit report issued by the statutory auditors of the company.
- 3) The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.
- 4) As the Company's business activity falls within a single segment, therefore segment reporting is not applicable.
- 5) The above results are prepared in accordance with Indian Accounting standard (Ind-AS), the provisions of Companies Act, 2013 as applicable and guidelines issued by the SBEI. The Ind-AS are prescribed under section 133 of Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rule, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

For EDYNAMICS SOLUTIONS LTD.

Date: 24.06.2021 Place: Delhi

Cash Flow Statement for the year ended 31st, March 2021				
		Amounts in Lakhs		
Particulars	Year ended 31.03.2021	Year ended 31.03.2020		
(A)CASH FLOW FROM OPERATING ACTIVITIES:-  1.Net profit before tax	(0.62)	0.13		
_	(0.02)	0.13		
2. Adjustment for:	0.52	0.74		
Add: Depreciation & Amortization Expenses	0.53	0.74		
Add: Amortization Expenses / Written off	0.63	0.63		
<u>Less</u> : Other Income	(5.90)	(12.24)		
Operating Profit before Working capital changes	(5.36)	(10.74)		
3.Working Capital Changes:				
Decrease (Increase) in Trade & Other Receivables	66.00	2.50		
Decrease (Increase) in Other Current Assets	(0.59)	(0.01)		
Decrease (Increase) in Other Non Current Assets	-	-		
Increase (Decrease) in Trade & Other Payables	(74.34)	26.77		
Increase (Decrease) in Current Liabilities & Provisions	-	-		
Increase (Decrease) in Other Liabilities	(2.68)	(3.51)		
Net Changes in Working Capital	(11.61)	25.75		
Cash Generated from Operations	(16.97)	15.00		
Adjustment of Taxes	-	0.11		
Net Cash Flow from Operating Activities (A)	(16.97)	14.89		
(B.) CASH FLOW FROM INVESTING ACTIVITIES:				
Purchase of Property, Plant & Equipment	-	-		
Non Current Financial Assets				
(Increase) Decrease in Loans & Advances	95.86	(28.54)		
Current Financial Assets				
(Increase) Decrease in Loans & Advances	(2.70)	0.81		
Other Income	5.90	12.24		
(Increase) Decrease in Current Investments	-	-		
Net Cash Flow from Investing Activities (B)	99.06	(15.48)		
(C.) CASH FLOW FROM FINANCING ACTIVITIES:				
Issue of share capital and Proceeds from Share Application Money	-	-		
Non Current Financial Assets				
Increase / (Decrease) in Borrowings	-	-		
Current Financial Assets				
Increase / (Decrease) in Borrowings	(82.00)	0.00		
Increase in Preliminary Expenses	-	-		
Net Cash Flow from Financing Activities (C)	(82.00)	0.43		

Net Increase / (Decrease) in Cash & Cash Equivalents (A-B+C)	0.09	(0.59)	
Cash and cash equivalents at the beginning of the year / Period	0.89	1.48	
Cash and cash equivalents at the end of the year/ Period	0.98	0.89	
* Note: The above Cash Flow Statement has been prepared under "Indirect Method" as set out in the Accounting Standard			

For EDYNAMICS SOLUTIONS LTD.

Date: 24.06.2021

Place : Delhi



# G.P. KESHRI & ASSOCIATES

## Chartered Accountants

Head Office: A-215/5, Chawla Complex, Vikas Marg, Shakarpur, New Delhi-110092 (Delhi)
Phone: +91 011 40157199, Mobile: +91 9818433797, Fax: +91 011 40157199,
E-Mail: gopalkeshri@yahoo.com

Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO,
THE BOARD OF DIRECTORS
M/S EDYNAMICS SOLUTIONS LIMITED

We have audited the quarterly financial results of M/S EDYNAMICS SOLUTIONS LIMITED for the ended 31.03.2021 and the year to date results for the period 01.04.2020 to 31.03.2021, 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 modified by circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

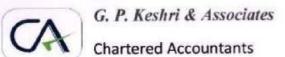
In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:



**Branch Offices:** 

Ghaziabad(U.P.)

Dhanbad(Jharkhand)



- are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- give a true and fair view of the net profit and other financial information for the quarter ended 31.03.2021 and the year to date results for the period 01.04.2020 to 31.03.2021.

For G.P.Keshri & Associates.

**Chartered Accountants** 

CA. Gopal Prasad Keshri

Partner

FRN: 017251N M.NO: 098476

UDIN:21098476AAAABJ7702

Place: New Delhi Date: 24.06.2021

# Branch Offices:

Ghaziabad(U.P.)

Dhanbad(Jharkhand)