

Dynamic Manufacturing Limited (Formerly known as JKM Ferrotech Limited)

CIN: U27310KA2007PLC102763

Balance Sheet as at 31 March 2024

All amounts are in INR lakhs unless otherwise stated

Particulars	As at 31 March 2024	As at 31 March 2023
ASSETS		
Non-current assets		
a) Property, plant and equipment	1,849	846
b) Intangible assets	236	275
c) Capital work in progress	11	615
d) Right-of-use assets	577	659
e) Financial assets		
(i) Investments	33	33
(ii) Other financial assets	221	217
f) Income tax assets (net)	88	85
Total non-current assets	3,015	2,730
Current assets		
a) Inventories	1,673	247
b) Financial assets		
(i) Trade receivables	529	20
(ii) Cash and cash equivalents	21	96
(iv) Loans	25	9
c) Other current assets	791	430
Total current assets	3,039	802
Total Assets	6,054	3,532
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	3,750	250
b) Other equity	(864)	578
Total equity	2,886	828
Liabilities		
Non-current liabilities		
a) Financial liabilities		
(i) Lease liabilities	560	608
b) Provisions	679	657
Total non-current liabilities	1,239	1,265
Current liabilities		
a) Financial liabilities		
(i) Trade Payables		
(a) total outstanding dues of micro and small enterprises	97	6
(b) total outstanding dues of creditors other than micro and small enterprises	559	366
(ii) Lease liabilities	48	42
(iii) Other financial liabilities	1,043	266
b) Provisions	123	58
d) Other current liabilities	59	701
Total current liabilities	1,929	1,439
Total Liabilities	3,168	2,704
Total Equity and Liabilities	6,054	3,532

Sd/-

Chalapathi P

Director

DIN No: 08087615

Dynamic Manufacturing Limited (Formerly known as JKM Ferrotech Limited)**CIN: U27310KA2007PLC102763****Statement of profit and loss for the year ended 31 March 2024****All amounts are in INR lakhs unless otherwise stated except for earnings per share information**

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Income		
Revenue from operations	3,745	43
Other income	4	21
Total Income	3,749	64
Expenses		
Cost of materials and components consumed	2,173	47
Change in inventory of finished goods and work-in-progress	(780)	-
Employee benefits expense	2,537	420
Finance costs	73	77
Depreciation and amortisation expense	188	94
Other expenses	983	301
Total expenses	5,174	939
Loss before tax	(1,425)	(875)
Current tax	-	-
Deferred tax	-	-
Income tax expense	-	-
Loss for the year after tax	(1,425)	(875)
Other Comprehensive Income		
<i>Items that will not to be reclassified subsequently to profit and loss, (net of tax)</i>		
Remeasurement loss on defined benefit plans	(17)	-
Income tax relating to items that will not be reclassified to profit and loss	-	-
<i>Items that will be reclassified subsequently to profit and loss, (net of tax)</i>	-	-
Other comprehensive loss for the year, net of income tax	(17)	-
Total comprehensive loss for the year	(1,442)	(875)
Earning per equity share (of INR 10 each): Basic and Diluted (in INR)	(44.94)	(35.00)
Weighted average number of equity shares outstanding during the year	31,71,233	25,00,000

*Sd/-***Chalapathi P***Director**DIN No: 08087615*