



## Dhruv Consultancy Services Limited

501, Plot No. 67, Pujit Plaza, Opp. K-Star Hotel, Sector-11, C.B.D. Belapur, Navi Mumbai – 400 614  
Telefax No. +91 022 27570710, Mobile No. 9619497305, Website : [www.dhruvconsultancy.in](http://www.dhruvconsultancy.in)  
Email ID: [services@dhruvconsultancy.in](mailto:services@dhruvconsultancy.in), [info@dhruvconsultancy.in](mailto:info@dhruvconsultancy.in), CIN No. L74999MH2003PLC141887

DHRUV /OUTWARD/2022-23/2338

November 11, 2022

**Corporate Relationship Department**  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400001  
Fax No. 022-22723121/3027/2039/2061  
Security Code: 541302, Security ID : DHRUV

**Listing Department**  
**National Stock Exchange of India Limited**  
Exchange Plaza, C-1 Block G,  
Bandra Kurla Complex, Bandra (E),  
Mumbai -400 051  
Fax No. 022-26598120/38  
Scrip Symbol: DHRUV

Dear Sir/Ma'am,

Re: ISIN - INE506Z01015

Sub: Outcome of the Board Meeting held on November 11, 2022.

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI (LODR) Regulations") we wish to inform you that the Board of Directors of the Company at its meeting concluded today inter alia, has;

(A) Considered and approved the Un-audited Financial Results for the 2<sup>nd</sup> Quarter and half year ended 30th September, 2022 along with the Limited Review Report pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Results are being uploaded on the Company's website viz [www.dhruvconsultancy.in](http://www.dhruvconsultancy.in) and further the results will be published in the newspapers in terms of Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in due course.

In terms of 'Code of Conduct for Prevention of Insider Trading' framed pursuant to the SEBI (Prohibition of Insider Trading) Regulations, 2015, (as amended), the trading window for dealing in securities of the Company will open 48 hours after the announcement of the results.

We request to take the aforesaid communication on record and arrange to bring this to the notice of all concerned.

The meeting commenced at 7:50 P.M. and concluded at 8:35 P.M.

Thanking you.

Yours faithfully,  
for DHRUV CONSULTANCY SERVICES LIMITED

TANVI T AUTI  
Managing Director  
DIN :07618878



**Limited Review Report on Unaudited Financial Results of Dhruv Consultancy Services Limited for the quarter and Half Year ended 30<sup>th</sup> September 2022 pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

To

**The Board of Directors**

**Dhruv Consultancy Services Limited**

We have reviewed the accompanying statement of unaudited financial results of **Dhruv Consultancy Services Limited** for the quarter and Half year ended 30<sup>th</sup> September 2022, ("the Statement"). This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on 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 financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Mittal & Associates,,  
Chartered Accountants**  
FRN- 106456W

*Hemant*



Hemant  
Chartered Accountant  
Firm No. 106456W  
100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000

**DHRUV CONSULTANCY SERVICES LIMITED**

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**PART I - Statement of unaudited Financial Result for the Quarter and Six-months Ended 30th September 2022**

(Rs. In Lakhs except Earning per Share)

Sr No	PARTICULARS	Quarter Ended			Six Months Ended		Year Ended
		30.9.2022 (Unaudited)	30.6.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.3.2022 (Audited)
1	Income from Operations	2,034.50	1,766.45	2,065.33	3,800.95	3,424.49	7,506.48
2	Other Income	3.41	9.71	12.03	13.12	12.33	50.60
3	<b>Total Revenue (1 + 2)</b>	<b>2,037.91</b>	<b>1,776.16</b>	<b>2,077.36</b>	<b>3,814.07</b>	<b>3,436.82</b>	<b>7,557.08</b>
4	<b>Expenses</b>						
	(a) Cost of Material consumed	-	-	-	-	-	-
	(b) Employee Benefit Expenses	468.16	444.25	621.08	912.41	787.13	1,739.72
	(c) Finance costs	38.62	34.24	25.80	72.86	54.80	105.71
	(d) Depreciation and Amortisation Expenses	59.48	42.73	20.05	102.21	40.09	84.64
	(e) Other Administrative Expenses	1,129.50	1,185.78	1,017.74	2,315.28	1,988.94	4,836.07
	<b>Total Expenses</b>	<b>1,695.76</b>	<b>1,707.00</b>	<b>1,684.67</b>	<b>3,402.76</b>	<b>2,870.96</b>	<b>6,766.14</b>
5	<b>Profit/(Loss) from operations before exceptional items and extraordinary items and tax (3)-(4)</b>	<b>342.15</b>	<b>69.16</b>	<b>392.69</b>	<b>411.31</b>	<b>565.87</b>	<b>790.94</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit before extraordinary items and tax (5)-(6)</b>	<b>342.15</b>	<b>69.16</b>	<b>392.69</b>	<b>411.31</b>	<b>565.87</b>	<b>790.94</b>
8	Extraordinary Items	-	-	-	-	-	-
9	<b>Profit before tax (7)-(8)</b>	<b>342.15</b>	<b>69.16</b>	<b>392.69</b>	<b>411.31</b>	<b>565.87</b>	<b>790.94</b>
10	<b>Tax expense (Including deferred tax)</b>						
	(a) Current Tax	79.02	24.47	23.38	103.49	154.67	258.55
	(b) Deferred Tax	17.39	0.13	(1.36)	17.52	(2.72)	(43.23)
11	<b>Net Profit/(loss) for the period from Ordinary activities (9)-(10)</b>	<b>245.74</b>	<b>44.56</b>	<b>370.67</b>	<b>290.30</b>	<b>413.91</b>	<b>575.62</b>
12	Other Comprehensive Income (OCI)	(2.38)	(2.37)	-	(4.75)	-	50.34
13	<b>Total Comprehensive Income (11)-(12)</b>	<b>243.37</b>	<b>42.19</b>	<b>370.67</b>	<b>285.56</b>	<b>413.91</b>	<b>625.96</b>
14	Paid up equity share capital (Rs.10/- each)	142.96	142.96	142.96	142.96	142.96	142.96
15	Reserve excluding revaluation reserve						3,439.08
16	(i) Basic Earnings per share ( of Rs 10/- each)	1.72	0.31	2.59	2.03	2.90	4.03
	(ii) Diluted Earnings per share ( of Rs. 10/- each)	1.53	0.28	2.59	1.81	2.90	3.59
	(not annualised for quarters)						
	(See accompanying notes to the financial results)						

For Dhruv Consultancy Services Limited



*Tanvi*  
Tanvi Tejas Auti  
Managing Director  
DIN: 07618878

Place: Navi Mumbai  
Date: 11th November, 2022



# DHRUV CONSULTANCY SERVICES LIMITED

501, Pujit Plaza, Palm Beach Road, Sector - 11, Opp.K-Star Hotel, Near Cbd Station, CBD Belapur, Navi Mumbai 400614

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## Balance Sheet as on 30th September 2022

(Rs. In Lacs)

	Particulars	30th September 2022 Amount (Rs)	31st March, 2022 Amount (Rs)
<b>I. ASSETS</b>			
	<b>(1) Non-Current Assets</b>	<b>1,519.15</b>	<b>1,377.36</b>
	a) Property, Plant and Equipment	906.66	670.96
	b) Intangible Assets	10.02	1.21
	c) Financial Assets	-	-
	i) Investments	6.63	6.63
	ii) Loans and advances	-	-
	d) Deferred tax assets (net)	122.88	140.40
	e) Other non-current assets	472.96	558.15
	<b>(2) Current Assets</b>	<b>7,381.53</b>	<b>7,117.81</b>
	a) Inventories	-	-
	b) Financial Assets	-	-
	i) Current investments	-	-
	ii) Trade receivables	766.48	738.38
	iii) Cash and cash equivalents	542.20	424.29
	iv) Loans and advances	20.60	175.53
	v) Others	2,125.46	2,122.57
	c) Other current assets	3,926.79	3,657.05
	<b>Total Assets</b>	<b>8,900.68</b>	<b>8,495.17</b>
<b>II. EQUITY AND LIABILITIES</b>			
	<b>(1) Equity</b>	<b>4,935.27</b>	<b>4,583.12</b>
	(a) Share Capital	1,429.60	1,429.60
	(b) Other Equity	3,439.08	3,153.52
	(c) Share Warrant Application money	66.60	-
	<b>(3) Non-Current Liabilities</b>	<b>410.68</b>	<b>322.72</b>
	a) Financial Liabilities		
	i) Borrowings	262.01	174.05
	b) Other Long Term Liabilities	-	-
	c) Long Term Provisions	148.67	148.67
	<b>(4) Current Liabilities</b>	<b>3,554.73</b>	<b>3,589.33</b>
	a) Financial Liabilities		
	i) Borrowings	1,105.43	961.78
	ii) Trade Payables		
	A) Total outstanding dues of micro enterprises and small enterprises; and	-	-
	B) Total outstanding dues of creditors other than micro enterprises and small enterprises; and	965.62	768.60
	iii) Other Financial Liabilities	766.62	574.05
	b) Other Current Liabilities	671.68	1,254.75
	c) Short-Term Provisions	45.37	30.15
	<b>Total Equity &amp; Liabilities</b>	<b>8,900.68</b>	<b>8,495.17</b>

For Dhruv Consultancy Services Limited



Tanvi Tejas Auti  
Managing Director  
DIN: 07618878

Place: Mumbai

Date: 11th November, 2022

<b>DHRUV CONSULTANCY SERVICES LIMITED</b> 501, Pujit Plaza, Palm Beach Road, Sector - 11, Opp.K-Star Hotel, Near Cbd Station, CBD Belapur, Navi Mumbai 400614 <b>Telfax: +912227570710, Mobile: 09619497305, Website: www.dhruvconsultancy.in</b> <b>Email ID : cs@dhruvconsultancy.in, info@dhruvconsultancy.in, CIN No: - L74999MH2003PLC141887</b>					
<b>Cash Flow Statement for the six months ended 30th Sept, 2022</b> <b>(Rs. In Lacs)</b>					
Sr No.	Particulars	Half Year Ended on 30.09.2022		Half Year Ended on 30.09.2021	
		Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)
<b>I</b>	<b>Cash Flow from Operating Activities</b>				
	Net Profit before tax and extraordinary items as per Statement of Profit & Loss		411.31		565.87
	<b>Add:</b>				
	Depreciation and expenses w/off		102.21		40.09
	Provision for Gratuity and Leave Encashments		-		-
	Finance Cost		72.86		54.80
	<b>Less:</b>				
	Non operating income		(13.12)		(12.33)
	<b>Cash generated from operations</b>		<b>573.26</b>		<b>648.43</b>
	Less: Tax paid during the year		(206.92)		(297.04)
	<b>Cash flow from operating activities before Workings Capital Changes</b>				
	<b>Add:</b>				
	(Increase) / Decrease in Trade Receivables	(28.10)		797.74	
	(Increase) / Decrease in Current Investments	-		-	
	(Increase) / Decrease in Short Term Advances	154.93		671.18	
	(Increase) / Decrease in Other Financial Assets	204.02		(97.72)	
	(Increase) / Decrease in Other Current Assets	(269.74)		197.39	
	Increase / (Decrease) in Long term provision	-		9.57	
	Increase / (Decrease) in Other Financial Liabilities	187.81		(183.92)	
	Increase / (Decrease) in Trade Payables	197.02		(32.35)	
	Inflow/ (Outflow) from Other Non-Current Assets	102.72		(600.13)	
	Increase / (Decrease) in other current liabilities	(704.07)		(930.92)	
	Increase / (Decrease) in Short provision	15.23	(140.19)	(11.61)	(180.77)
<b>II</b>	<b>Net Cash Flow from Operating activities</b>		<b>226.16</b>		<b>170.61</b>
	<b>Cash Flow from Investing Activities</b>				
	Purchase of Fixed Asset	(346.72)		(26.55)	
<b>III</b>	Interest Income	13.12		12.33	
	<b>Net Cash Flow from Investing Activities</b>		<b>(333.60)</b>		<b>(14.21)</b>
	<b>Cash Flow from Financing Activities</b>				
	Loan Repayment made	(175.94)		(144.02)	
	Loan Obtained	407.55		-	
	Finance Cost	(72.86)		(54.80)	
	Share Warrant Application money	66.60			
	<b>Net Cash Flow from Financing Activities</b>		<b>225.35</b>		<b>(198.82)</b>
	<b>NET INCREASE/(DECREASE) IN CASH</b>		<b>117.91</b>		<b>(42.42)</b>
	<b>CASH AT THE BEGINNING</b>		<b>424.29</b>		<b>594.14</b>
	<b>CASH AT THE END</b>		<b>542.20</b>		<b>551.72</b>

For Dhruv Consultancy Services Limited



Tanvi T Auti  
Managing Director  
DIN: 07618878

Place: Navi Mumbai  
Date: 11th November, 2022





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### Notes to Financial Results for the Quarter and Six months ended 30th September

2022, along with a Limited Review Report by the Statutory Auditors have been reviewed and recommended by the Audit Committee and approved and taken on record by the Board of Directors at their respective meetings held on November 11, 2022.

2. The Un-Audited Financial Statements are prepared in accordance with the Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 and the rules made thereunder and, in the format, as prescribed under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The financial information presented above is extracted from and is harmonized to conform with the Un-Audited financial statements.
3. Deferred Tax Liability has been generated to the extent of Rs. 17,52,078/- as on 30th September 2022.
4. The Company deals only in one segment. Hence no separate information for segment wise Disclosure is given in accordance with Ind-AS 108 Operating Segments.
5. During the quarter ended September 30, 2022, the Company has obtained in-principal approval for raising additional capital aggregating to ₹ 5,04,00,000/- on a preferential basis through issuance of 8,00,000 equity shares, fully paid-up, at the price of ₹ 63/- per equity share (including premium). Additionally, the company has issued 922769 share warrants aggregating to Rs 581,34,447/- of which 25% Rs. 1,45,33,611/- has been received by the Company on and before October 12, 2022. The company has used this money as per purpose mentioned under PAS-4.
6. Basic Earnings per share has been calculated based on 1,42,96,000 shares and Diluted Earnings per share for Quarter Ended 30th September 2022 has been calculated based on 1,60,18,769 shares after considering proposed preferential allotment of 8,00,000 shares and 9,22,769 share warrants.
7. Figures relating to the previous year / period have been regrouped / rearranged, wherever necessary, to make them comparable with those of the current year / period.



8. The Un-Audited Financial Results of the Company are available on Company's website i.e. [www.dhruvconsultancy.in](http://www.dhruvconsultancy.in) and also on the website of BSE Limited [www.bseindia.com](http://www.bseindia.com) and National Stock Exchange of India Ltd [www.nseindia.com](http://www.nseindia.com), where the Shares of the Company are listed.

For Dhruv Consultancy Services Limited



*Tanvi*  
**Tanvi Tejas Auti**  
**Managing Director**  
**DIN: 07618878**

**Place: Navi Mumbai**  
**Date: 11<sup>th</sup> November 202**