

DCSL/2021-22/ 11

Dated : 30-06-2021

The Secretary,
Department of Corporate Services,
Bombay Stock Exchange Ltd.,
MUMBAI - 400 001

Sub.:- Standalone Audited Financial Results of our Company (Scrip Code 531237) for the quarter & year ended on 31.03.2021.

Dear Sir,

With reference to the above subject, attached please find herewith the Standalone Audited Financial Results of our Company along with the Statement of Assets & Liabilities for the quarter & year ended on 31st March, 2021.

These results have been reviewed by the Audit Committee and approved by the Board of Directors of our Company at their respective meetings held today, i.e. 30/06/2021.

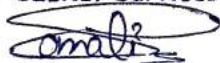
Audit Report of these results, given by the Auditor's of our Co., Form A, Certificate regarding Unmodified opinion of the Auditor, Cash Flow Statement & News Paper Publication format are also attached herewith.

These are for your kind information & records.

Thanking you.

Yours truly,

For Dhruva Capital Services Ltd.
For Dhruva Capital Services Limited


Director/Authorised Signatory

(Somali Jain)

M. No. - 45054

Wholetime Company Secretary
& Compliance Officer

Attached : As above.

DHRUVA CAPITAL SERVICES LTD.

CIN : L67120RJ1994PLC008593

REGD. OFF. : 003-A, "CIRCLE -VIEW", SUKHADIA CIRCLE, UDAIPUR -313001


Statement of Standalone Audited Financial Results for the Quarter & Year ended on 31/03/2021

PART I

(Rs. In Lacs)

	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		AUDITED	UNAUD.	AUDITED	AUDITED	AUDITED
	Revenue from operations					
	(a) Interest Income	4.55	4.64	4.37	18.09	16.92
	(b) Dividend Income	0.41	0.00	0.03	0.66	0.70
	(c) Rental Income	0.84	0.84	0.84	3.30	3.36
(I)	Total Revenue from operations	5.80	5.48	5.24	22.05	20.98
(II)	Other income	0.12	0.00	0.30	0.19	1.51
(III)	Total Revenue (I+II)	5.92	5.48	5.54	22.24	22.49
	Expenses					
	(a) Finance Costs	0.00	0.00	0.00	0.00	0.00
	(b) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
	(c) Employee Benefits Expense	2.65	2.67	2.37	10.19	9.24
	(d) Depreciation & amortization expenses	0.68	0.68	1.07	2.71	4.28
	(e) Legal Fees & commission expenses	1.00	1.24	1.22	4.24	4.32
	(e) Other expenses	0.46	0.14	0.26	1.12	1.29
(IV)	Total Expenses	4.79	4.73	4.92	18.26	19.13
(V)	Profit / (Loss) before exceptional items and tax (III-VI)	1.13	0.75	0.62	3.98	3.36
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00
(VII)	Profit / (Loss) before tax (V-VI)	1.13	0.75	0.62	3.98	3.36
(VIII)	Tax expense					
	(1) Current tax	0.00	0.00	0.00	0.88	0.98
	(2) Prior period tax	0.00	0.00	0.00	0.00	0.00
	(3) Deferred tax	0.00	0.00	0.00	-0.27	-0.60
(IX)	Profit (Loss) for the period from continuing operation (VII-VIII)	1.13	0.75	0.62	3.37	2.98
(X)	Profit / (Loss) from discontinued operation	0.00	0.00	0.00	0.00	0.00
(XI)	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
(XII)	Profit / (Loss) from discontinued operation (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
(XIII)	Profit (Loss) for the period (IX+XII)	1.13	0.75	0.62	3.37	2.98
(XIV)	Other Comprehensive Income					
	(A) (i) Items that will not be reclassified to profit or loss (specify items and amounts)	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss					
	Subtotal (A)	0.00	0.00	0.00	0.00	0.00
	(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss					
	Subtotal (B)	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income (A + B)	0.00	0.00	0.00	0.00	0.00
(XV)	Total Comprehensive Income for the period (XIII + XIV)(Comprising Profit / Loss and other Comprehensive Income for the period)	1.13	0.75	0.62	3.37	2.98
(XVI)	Earnings per equity share					
	Basic (Rs.)	0.03	0.02	0.02	0.10	0.09
	Diluted (Rs.)	0.03	0.02	0.02	0.10	0.09

For DHRUVA CAPITAL SERVICES LTD.


MANAGING DIRECTOR

For Dhruva Capital Services Limited


Director / Authorised Signatory

DHRUVA CAPITAL SERVICES LTD.

CIN : L67120RJ1994PLC008593

REGD. OFF.: 003-A, "CIRCLE -VIEW", SUKHADIA CIRCLE, UDAIPUR -313001

Statement of Standalone Audited Financial Results for the Quarter & Year ended on 31/03/2021

PART II Continued from previous page :: 2 ::

A		NO. OF SHARES	1060900	1060900	1060900	1060900	1060900	1060900
1	PUBLIC SHAREHOLDING	PERCENTAGE OF SHARE HOLDING	32.53%	32.53%	32.53%	32.53%	32.53%	32.53%
2	PROMOTER & PROMOTER GROUP SHAREHOLDING							
	PLEGGED / ENCUMBERED	NO. OF SHARES	0	0	0	0	0	0
	% OF SHARES (AS A % OF TOTAL HOLDING OF PROMOTER GROUP)		0	0	0	0	0	0
	% OF SHARES (AS A % OF TOTAL SHARE CAPITAL OF COMPANY)		0	0	0	0	0	0
	NON - ENCUMBERED	NO. OF SHARES	2200800	2200800	2200800	2200800	2200800	2200800
	% OF SHARES (AS A % OF TOTAL HOLDING OF PROMOTER GROUP)		100%	100%	100%	100%	100%	100%
	% OF SHARES (AS A % OF TOTAL SHARE CAPITAL OF COMPANY)		67.47%	67.47%	67.47%	67.47%	67.47%	67.47%

B. INVESTOR COMPLAINTS FOR QUARTER ENDED 31.03.2021		OPENING	RECEIVED	TOTAL	DISPOSED	UNRESOLVED
		NIL	NIL	NIL	NIL	NIL

Statement of Assets & Liabilities (Rs. In Lacs) Period Ended

PARTICULARS	Period Ended	
	31.03.21	31.03.20
	UNAUD.	AUDIT.
ASSETS		
(1) Financial Assets		
(a) Cash and cash equivalents	0.25	1.08
(b) Bank Balance other than (a) above	2.30	0.44
(c) Derivative financial instruments	0.00	0.00
(d) Receivables		0.00
(i) Trade Receivables	0.00	0.00
(ii) Other Receivables	0.00	0.00
(e) Loans	225.75	219.71
(f) Investments	66.59	66.59
(g) Other Financial assets		
(i) Telecommunication SSD	0.03	0.03
(ii) Circle View Appt. Owners Society	0.10	0.10
(2) Non - Financial assets		
(a) Inventories	0.00	0.00
(b) Current tax assets (Net)	2.73	3.03
(c) Deferred tax Assets (Net)	0.00	0.00
(d) Investment Property	180.24	180.24
(e) Biological assets other than bearer plants	0.00	0.00
(f) Property, Plant and Equipment	11.57	14.28
(g) Capital work - in-progress	0.00	0.00
(h) Intangible assets under development	0.00	0.00
(i) Goodwill	0.00	0.00
(j) Other Intangible assets	0.00	0.00
(k) Other non-financial assets (to be specified)	0.00	0.00
Total Assets	489.56	485.50
LIABILITIES AND EQUITY		
LIABILITIES		
(1) Financial Liabilities		
(a) Derivative financial instruments	0.00	0.00
(b) Payables		
(i) Trade Payables		
(i) total outstanding dues of micro enterprises and small enterprises	0.00	0.00
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.65	0.74
(ii) Other Payables		
(i) total outstanding dues of micro enterprises and small enterprises	0.00	0.00
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
(c) Debt Securities	0.00	0.00
(d) Borrowings (Other than Debt Securities)	3.19	3.50
(e) Deposits	0.00	0.00
(f) Subordinated Liabilities	0.00	0.00
(g) Other financial liabilities (to be specified)		
(i) Salary Payable	0.29	0.38
(ii) Director Remuneration	5.95	4.55
(2) Non- Financial Liabilities		
(a) Current tax liabilities (Net)	0.15	0.04
(b) Provisions	21.98	22.03
(c) Deferred tax liabilities (Net)	2.06	2.33
(d) Other non - financial liabilities (to be specified)	0.00	0.00
(3) Equity		
(a) Equity Share Capital	326.17	326.17
(b) Other Equity	129.12	125.76
Total Liabilities and Equity	489.56	485.50

NOTES :

- ** SEGMENT REPORTING AS DEFINED IN AS - 17 IS NOT APPLICABLE ON OUR COMPANY.
- ** PREVIOUS PERIOD FIGURES HAVE BEEN REGROUPED / REARRANGED WHEREVER REQUIRED.
- ** THE ABOVE AUDITED QUARTERLY AND ANNUAL FINANCIAL RESULTS HAVE BEEN REVIEWED BY THE AUDIT COMMITTEE & APPROVED BY THE BOARD OF DIRECTORS AT THEIR RESPECTIVE MEETINGS HELD ON 30.06.2021.
- ** THE BOARD HAS NOT PROPOSED ANY DIVIDEND.
- ** PROVISION OF TAXATION IS MADE ON 31ST MARCH EVERY YEAR FOR FULL FINANCIAL YEAR.
- ** THERE IS NO SIGNIFICANT IMPACT OF COVID - 19 PANDEMIC ON THE FINANCIAL RESULTS OF FY 2020-21 OF THE COMPANY. THE COMPANY CONTINUES TO CLOSELY MONITOR CURRENT & RAPIDLY CHANGING SITUATION.

FOR DHRUVA CAPITAL SERVICES LIMITED



(KAILASH KARNAWAT)
MANAGING DIRECTOR
DIN - 00300998


PLACE : UDAIPUR
DATED : 30TH JUNE' 2021

For Dhruva Capital Services Limited



Director / Authorised Signatory

For DHRUVA CAPITAL SERVICES LTD.



MANAGING DIRECTOR



INDEPENDENT AUDITOR'S REPORT on the Quarterly and year to Date Audited Standalone Financial Results of the Company Pursuant to Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

TO,

**THE BOARD OF DIRECTORS,
DHURVA CAPITAL SERVICES LTD.
CIN- L67120RJ1994PLC008593
UDAIPUR (RAJ.)**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **DHURVA CAPITAL SERVICES LIMITED (CIN- L67120RJ1994PLC008593)** ("the company") for the quarter and year ended on 31st March, 2021 ("statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 and 52 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 standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter and year ended on 31st March, 2021

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 (the Act). 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

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T.K. Bohara & Co.

Chartered Accountants

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 there under, 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 opinion.

Emphasis of Matter

We draw attention to Notes to the financial results, as regards the management's evaluation of COVID-19 impact on the preparation and assets of the company. Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

This Statement which includes financial results for the Quarter and year ended 31st March 2021 have been compiled from the annual audited financial statements. The Board of Directors of the Company 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 Financial statements, 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 the Financial statements 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

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T.K. Bohara & Co.

Chartered Accountants

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 statement.

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 control 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 company'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, we are of the opinion that the company is able to continue as a going concern. 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 financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, Individually or in aggregate, makes it probable that the economic decisions of a reasonably Knowledgeable user of the financial statements may be influenced .we consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.





T.K. Bohara & Co.

Chartered Accountants

The statement includes the result for the quarter ended on 31st March, 2021 being the balancing figure between the audited figures in respect of full financial year ended on 31st March, 2021 and the published unaudited year – to-date figures upto the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

FOR T.K. BOHARA & CO.
CHARTERED ACCOUNTANTS
FRN: 000798C

(CA MUKESH BOHARA)
PARTNER
M.No. - 401253

Place: Udaipur
Date : 30th June, 2021
UDIN: 21401253AAAABB4335



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CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2021

PARTICULARS	As at 31-03-2021 Rs.	As at 31-03-2020 Rs.
(A) CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit (After Tax) as per Profit & Loss A/c	336848.74	298222.04
Adjustment for :-		
Depreciation	271132.00	427824.00
Deferred Tax	-27307.00	-60619.00
Dividend Income	-66605.52	-70381.50
Operating Profit before working capital changes	514068.22	595045.54
Adjustment for :-		
Short Term Loans & Advances	-602925.00	-399496.00
Trade Payables	-8780.00	9765.00
Other Payables	131032.00	75000.00
Short Term Borrowings	-30000.00	30000.00
Other Current Liabilities	10682.54	-10682.54
Provisions	-5876.00	-134578.00
Other Current Assets	28921.24	-302793.00
Net Cash From Operating Activities (A)	37123.00	-137739.00
(B) CASH FLOW FROM INVESTING ACTIVITIES :		
Dividend Income	66605.52	70381.50
Purchase/sale of Fixed Assets	0.00	0.00
Investment in FDR	0.00	0.00
Investment in Real Estate	0.00	0.00
Net Cash From Investing Activities	66605.52	70381.50
(C) CASH FLOW FROM FINANCING ACTIVITIES :		
Long Term Borrowings/Advances	0.00	0.00
Long Term Loans & Advances	0.00	120000.00
Net Cash from financing Activities (C)	0.00	120000.00
Net increase in cash & cash equivalents(A+B+C)	103728.52	52642.50
Opening Balance of Cash & Cash Equivalents	151823.20	99180.70
Closing Balance of Cash & Cash Equivalents	255551.72	151823.20
Note: Figures in Brackets Represents cash outflow		

For and on behalf of the Board of Directors
For DHRUVA CAPITAL SERVICES LTD. Dhruva Capital Services Limited

Kailash
MANAGING DIRECTOR

Meena
Director/Authorised Signatory

(Kailash Karnawat) (Meena Karnawat)
Managing Director Director
DIN No.- 00300998 DIN No. - 00301108

Place:- Udaipur
Dated:- 30th June, 2021



DCSL / 2021-22 / 13

Dated : 30-06-2021


FORM - A

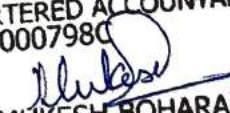
Format of covering letter of the Annual Audit Report to be filed with the BSE Ltd. (Bombay Stock Exchange, Mumbai)

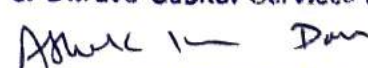
1. Name of the Company : DHRUVA CAPITAL SERVICES LTD.
2. Annual Financial Statements for the Year ended : 31st March, 2021
3. Type of Audit Observation : UN-QUALIFIED
4. Frequency of Observation : Not Applicable
5. To be signed by

• Managing Director : For DHRUVA CAPITAL SERVICES LTD.

MANAGING DIRECTOR

• CFO : For Dhruva Capital Services Limited

Director / Authorised Signatory

• Auditor of the Company : DR T.K. BOHARA & Co.
CHARTERED ACCOUNTANTS
FRN 0007980

(CA. MUKESH BOHARA)
Partner
M.No- 401253

• Audit Committee Chairman : For Dhruva Capital Services Limited

Director / Authorised Signatory



CIN-L67120RJ1994PLC008593

CIN-L67120RJ1994PLC008593

DHRUVA
CAPITAL SERVICES LIMITED

CERTIFICATE

It is hereby certified that for the Financial Year ended on 31st March, 2021, the Audit Report dated 30th June, 2021, given by M/s T. K. Bohara & Co. (Chartered Accountants), the Statutory Auditors of our Co., having their office situated at 4th Floor, 534-535, Lodha Complex, Court Circle, Udaipur (Raj.), does not contain any Audit Qualification.

It means that the Audit Report given by the Statutory Auditors of our Company is having their Unmodified Opinion.

For Dhruva Capital Services Ltd.

For DHRUVA CAPITAL SERVICES LTD.

MANAGING DIRECTOR

(Kailash Karnawat)

Managing Director

DIN - 00300998

Dated : 30.06.2021

Place: Udaipur

DHRUVA CAPITAL SERVICES LTD.

REGD. OFF. : 003-A, "CIRCLE -VIEW", SUKHADIA CIRCLE, UDAIPUR - 313001

CIN - L67120RJ1994PLC008593

Statement of Standalone Audited Financial Results for the quarter & year ended on 31/03/2021 (Rs. In Lakhs)						
S.NO.	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		31.03.21	31.12.20	31.03.20	31.03.21	31.03.20
		AUDITED	UNAUD.	AUDITED	AUDITED	AUDITED
1	Total income from operations (NET)	5.80	5.48	5.24	22.05	20.98
2	Net Profit / (Loss) for the period (before tax*, exceptional &/or extraordinary Items #)	1.13	0.75	0.62	3.98	3.36
3	Net Profit / (Loss) for the period before tax* (after exceptional &/or extraord. Items #)	1.13	0.75	0.62	3.98	3.36
4	Net Profit / (Loss) for the period after tax* (after exceptional &/or extraord. Items #)	1.13	0.75	0.62	3.37	2.98
5	Total Comprehensive Income for the period [Compr-ising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	1.13	0.75	0.62	3.37	2.98
6	Equity Share Capital	326.17	326.17	326.17	326.17	326.17
7	Reserves (excluding Revaluation Reserve as shown in the Balance Sheet of previous year)	129.12	125.76	125.76	129.12	125.76
8	Earnings Per Share (before & after extraordinary items) (basic & diluted)	0.03	0.02	0.02	0.10	0.09

Note: The above is an extract of the detailed format of Audited Financial Results for the quarter & year ended on 31.03.2021, filed with the BSE Limited (Bombay Stock Exchange) under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Audited Financial Results is available on the Bombay Stock Exchange (BSE Limited) & Company websites (www.bseindia.com / scrip code : 531237 & www.dhruvacapital.com).

There is no significant impact of COVID - 19 pandemic on the Financial Results of FY 2020-21 of the Company. The Company continues to closely monitor the rapidly changing situation.

* - Provision of taxation is made on 31st March every year.

- Exceptional and/or Extraordinary items adjusted in the Statement of Profit and Loss in accordance with Ind-AS Rules / AS Rules, whichever is applicable.

FOR DHRUVA CAPITAL SERVICES LIMITED
Sd/-

(KAILASH KARNAWAT)
MANAGING DIRECTOR

PLACE : UDAIPUR
DATED : 30th JUNE, 2021

For DHRUVA CAPITAL SERVICES LTD.


MANAGING DIRECTOR