



DHRUVA CAPITAL SERVICES LIMITED

Date: 12-02-2025

The General Manager
Department of Corporate Services,
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai-400001

Sub.: Outcome of Board Meeting held on 12.02.2025

Ref.: Scrip Code: 531237

Dear Sir,

Further to our letter dated February 4, 2025 and pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e. Wednesday, February 12, 2025, inter-alia, considered and approved the following businesses:

1. The Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2024. A copy of the same is enclosed herewith.
2. The Limited Review Report on Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2024. A copy of the same is enclosed herewith.

These results have been reviewed by the Audit Committee and taken on record by the Board of Directors of our Company at their respective meetings held today, i.e. on February 12, 2025.

Further, pursuant to Regulation 33 of the Listing Regulations, the Limited Review Report and the Unaudited Standalone Financial Results for the quarter for the quarter and nine months ended December 31, 2024 are also available on the Company's website i.e. <https://dhruvacapital.com/> and on the website of the Stock Exchanges, <https://www.bseindia.com/index.html>

The previous auditor, Mahendra Subhas & Co., a Peer Reviewed firm, resigned effective from February 10, 2025, following its merger with M/s M G T S & Associates, which is not a Peer Review firm. As a result, the merged firm does not meet the necessary requirements to conduct and sign the Limited Review of the company as of December 31, 2024. Accordingly, the Limited Review Report of the company has been signed by M/s M G T S & Associates as the new auditors.



DHRUVA CAPITAL SERVICES LIMITED

Time of Commencement of meeting — 03:30 PM

Time of Conclusion of meeting — 5:30 PM

These are for your kind information and records.

Thanking you,

Yours Faithfully,

For Dhruva Capital Services Limited

Shreeram Bagla

Whole-time director

DIN: 01895499

L. K. SARAF & CO.

Chartered Accountants

Review Report to the Members of DHRUVA CAPITAL SERVICES LIMITED, of 003-A, CIRCLE – VIEW 169, FATEHPURA, UDAIPURA – 313 001 on the Unaudited Financial Results for the quarter ended 31st December 2024.

We have reviewed the accompanying statement of Unaudited Financial Results of **DHRUVA CAPITAL SERVICES LIMITED (CIN L67120RJ1994PLC008593)** for the quarter ended 31st December 2024 which are included in the accompanying "Statement of Unaudited Financial Results for the quarter ended 31st December 2024 together with the notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (the "Listing Regulations 2015), which has been initialed by us for identification purposes. The Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 Statement has not been prepared in all material aspects in accordance with Ins AS and other recognized accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, For L K SARAF & COMPANY
Chartered Accountants
(FRN: 002602C)



BK Goyal
CA Birendra Kumar Goyal
Partner
Membership No. 054631
UDIN: 25054631BMUIXM5619

Date: 12/02/2025

Place: Kolkata

CA Birendra Kr. Goyal
Partner



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DHURVA CAPITAL SERVICES LTD.

CIN : L67120RJ1994PLC008593

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

Statement of Standalone Unaud. Fin. Results (Reviewed) for the Quarter & Nine Months Ended December, 2024

		QUARTER ENDED			9 MONTHS ENDED		(Rs. in Lacs)
PARTICULARS		31.12.24	30.09.24	31.12.23	31.12.24	31.12.23	31.03.24
		UNAUD.	UNAUD.	UNAUD.	UNAUD.	UNAUD.	AUDITED
	Revenue from operations						
	(a) Interest Income	61.55	56.75	31.65	164.08	75.85	113.39
	(b) Dividend Income	0.00	0.00	0.14	0.14	0.68	0.36
	(c) Rental Income	0.00	0.00	0.00	0.00	0.98	0.98
(I)	Total Revenue from operations	61.55	56.75	31.79	164.21	77.51	114.73
	Other Income	0.00	25.37	0.15	1.52	0.15	436.98
	Gain on Sale of Assets and Shares (Exceptional Items)	0.00	0.00	0.00	23.85	150.58	0.00
(II)	Total Revenue from other than Opr.	0.00	25.37	0.15	25.37	150.73	436.98
(III)	Total Revenue (I+II)	61.55	82.12	31.94	189.58	228.24	551.71
	Expenses						
	(a) Finance Costs	0.00	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	0.00
	(c) Employee Benefits Expense	16.83	4.32	2.67	23.85	8.01	10.88
	(d) Depreciation & amortization expenses	0.15	0.15	0.15	0.45	0.45	0.60
	(e) Legal Fees & commission expenses	2.06	1.03	1.65	3.11	4.41	8.06
	(e) Other expenses	31.65	2.34	1.73	36.12	2.65	5.00
(IV)	Total Expenses	50.70	7.83	6.20	63.63	16.82	24.34
(V)	Profit / (Loss) before exceptional items and tax (III-VI)	10.85	74.29	25.74	126.05	212.72	527.37
(VI)	Exceptional Items	0.00	0.00	0.00	0.00	83.94	83.94
(VII)	Profit / (Loss) before tax (V-VI)	10.85	74.28	25.74	126.05	128.78	443.43
(VIII)	Tax expense						
	(1) Current tax	2.71	16.94	0.05	26.30	0.05	17.98
	(2) Prior period tax	0.00	0.00	0.00	0.00	0.00	0.00
	(3) Deferred tax	0.00	0.00	0.00	0.00	0.00	-0.22
(IX)	Profit (Loss) for the period from continuing operation (VII-VIII)	8.14	57.35	25.69	99.75	128.73	425.67
(X)	Profit / (Loss) from discontinued operation	0.00	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	0.00
(XII)	Profit / (Loss) from discontinued operation (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
(XIII)	Profit (Loss) for the period (IX+XII)	8.14	57.35	25.69	99.75	128.73	425.67
(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	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal (A)	0.00	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	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal (B)	0.00	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	0.00
(XV)	Total Comprehensive Income for the period (XIII + XIV)(Comprising Profit / Loss and other Comprehensive Income for the period)	8.14	57.35	25.69	99.75	128.73	425.67
(XVI)	Earnings per equity share						
	Basic (Rs.)	0.20	1.41	0.63	2.46	3.17	10.48
	Diluted (Rs.)	0.20	1.41	0.63	2.46	3.17	10.48

For Dhruva Capital Services Limited

DHURVA CAPITAL SERVICES LIMITED

DHURVA CAPITAL SERVICES LIMITED

Shreeram Bagla
(Shreeram Bagla)

Rachna Suman Shaw
(Rachna Suman Shaw)

Whole Time Director
DIN: 01895499

Whole Time Director
DIN: 10414115

Director

PLACE : UDAIPUR
DATED : 12th Feb' 2025



DHRUVA CAPITAL SERVICES LTD.

CIN No. L67120RJ1994PLC008593

Registered Office 003-A, Circle View Partment
169, Fatehpura, Near Sukhadia Circle, Udaipur,
Rajasthan - 313001

Notes :

- 1 SEGMENT REPORTING AS DEFINED IN AS - 17 IS NOT APPLICABLE ON OUR COMPANY
- 2 PREVIOUS PERIOD FIGURES HAVE BEEN RE-GROUPED, RE-ARRANGED WHEREVER REQUIRED
- 3 THE ABOVE UNAUDITED QUARTELY FINANCIAL RESULTS HAVE BEEN REVIEWED BY AUDIT
- 4 THE BOARD HAS NOT PROPOSED ANY DIVIDEND

Dated : 12th, February, 2025

Place : Udaipur

for and on behalf of the Board of Directors



DHRUVA CAPITAL SERVICES LIMITED

Shreeram Bagla

Director

Shreeram Bagla
(Whole Time Director)
DIN : 1895499

DHRUVA CAPITAL SERVICES LIMITED

Rachna Suman Shaw

Director

Rachna Suman Shaw
(Whole Time Director)
DIN : 10414115