

General information about company	
SEI code	531237
NSE Symbol	
MSEI Symbol	
ISIN*	INE972E01014
Name of company	DHRUVA CAPITAL SERVICES LIMITED
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	14-11-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-11-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	FINANCIAL SERVICES
Start date and time of board meeting	14-11-2023 13:00
End date and time of board meeting	14-11-2023 16:45
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results INBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations		
(i)	Interest Income	28.52	44.193
(ii)	Dividend Income	0	0.544
(iii)	Rental Income	0	0.98
(iv)	Fees and commission Income	0	0
(v)	Net gain on fair value changes	0	0
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	0	0
(viii)	Sale of services	0	0
(ix)	Other revenue from operations		
	Total other revenue from operations		
	Total Revenue From Operations	28.52	45.717
	Other income	0	150.583
	Total Income	28.52	196.3
2	Expenses		
	Cost of materials consumed	0	0
	Purchases of stock-in-trade	0	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.67	5.34
	Employee benefit expense	0	0
	Finance costs	0	0
	Depreciation, depletion and amortisation expense	0	0
	Fees and commission expense	1.074	2.322
	Net loss on fair value changes	0	0
	Net loss on derecognition of financial instruments under amortised cost category	0	0
	Impairment on financial instruments	0	0
(f)	Other expenses		
1	AGM Expenses	0.02	0.02
2	Advertisement Exp.	0.242	0.242
3	Rep. & Maintenance Charge	0	0.204
4	Car Running & Maint. Exp.	0.04	0.257
5	News paper & General	0	0
6	Printing & Stationary Expenses	0.079	0.079
7	Office Exp.	0.03	0.042
8	Photocopy Exp.	0.003	0.01
9	Postage Expenses	0.017	0.06
10	Listing Fees Amortized	0.15	0.3
	Total other expenses	0.581	1.214
	Total expenses	4.325	8.876

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3	Total profit before exceptional items and tax		
4	Exceptional items	0	-84.38
5	Total profit before tax	24.195	103.044
7	Tax expense		
8	Current tax	0	0
9	Deferred tax	0	0
10	Total tax expenses		
14	Net Profit/Loss for the period from continuing operations		
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax		
18	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period		
22	Other comprehensive income net of taxes	0	0

Financial Results INBFC			
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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period		
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	406.17	406.17
	Face value of equity share capital	10	10
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings per share from continuing operations	0.595	2.536
	Diluted earnings per share from continuing operations	0.595	2.536
ii	Earnings per equity share for discontinued operations		
	Basic earnings per share from discontinued operations	0	0
	Diluted earnings per share from discontinued operations	0	0
iii	Earnings per equity share		
	Basic earnings per share	0.595	2.536
	Diluted earnings per share	0.595	2.536
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		
		Textual Information(1)	

Text Block	
Textual Information(1)	1.SEGMENT REPORTING AS DEFINED IN AS-17 IS NOT APPLICABLE ON OUR CO. 2.PREVIOUS PERIOD FIGURES HAVE BEEN REGROUPED/REARRANGED WHEREVER REQUIRED. 3.THE ABOVE UNAUDITED QUARTERLY FINANCIAL RESULTS HAVE BEEN REVIEWED BY THE AUDIT COMMITTEE & APPROVED BY THE BOARD OF DIRECTORS AT THEIR RESPECTIVE MEETINGS HELD ON 14.11.2023. 4.THE BOARD HAS NOT PROPOSED ANY DIVIDEND. 5.PROVISION FOR CURRENT TAX & DEFERRED TAX ARE MADE ON 31STMARCH EVERY YEAR FOR FULL FY. 6.TN PRINCIPAL APPROVAL - REG. PREFERENTIAL ALLOTMENT FROM BSE WAS RECEIVED BY OUR CO. ON 03.04.2023 & AFTER RECEIPT OF FULL PAYMENT, BOARD ALLOTTED 8,00,000 EQUITY SHARES OF RS. 10/- EACH AT PRICE OF RS. 40/- (INCL. PREMIUM OF RS. 30/-) EACH ON PREFERENTIAL BASIS TO NON- PROMOTERS ON 13.04.2023. 7.OUR CO. HAS SOLD RURAL AGRICULTURE LAND SITUATED AT RAMA VILLAGE, FOR RS.25 CR AND TRANSFERRED THE GAIN TO RESERVES & SURPLUS SINCE IT IS EXEMPTED CAPITAL GAIN INCOME. 8.OUR CO. HAS SOLD FLAT (OFFICE PREMISES) SITUATED AT CIRCLE VIEW APARTMENT AND TRANSFERRED GAIN TO EXCEPTIONAL INCOME HEAD IN PROFIT & LOSS A/C. 9.LOANS & ADVANCES GIVEN TO TWO PERSONS WERE IRRECOVERABLE AFTER ALL EFFORTS DONE, HENCETRANSFERRED TO BAD DEBTS & TWO PROPERTY SITUATED AT NAVRATNA COMPLEX BHUWANA, UDAPIUR, WERE WRITTEN OFF DUE TO INEXISTENCE OF TITLE OF LAND & SELLER PARTY. 10.SOME INVESTMENTS IN QUOTED SHARES WERE SOLD AND GAIN ON IT WAS TRANSFERRED TO PROFIT AND LOSS ACCOUNT. 11.AN AMOUNT OF RS. 43600/- WHICH WAS WRONGLY CLASSIFIED AS DOCUMENTATION FEES EXPENSES FOR PREFERENTIAL ALLOTMENT IN THE RESULT OF QUARTER I ENDED ON 30.06.2023, NOW CORRECTLY REGROUPED AND RECLASSIFIED IN EXCEPTIONAL ITEM HEAD.

Statement of Asset and Liabilities		
Particulars	Date of start of reporting period	Half year ended (dd-mm-yyyy)
	Date of end of reporting period	30-09-2023
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Assets		
1 Financial Asset		
	Cash and cash equivalents	0.26
	Bank Balance other than (a) above	0.63
	Derivative financial instruments	
	Receivables	
(i)	Trade Receivables	0
(ii)	Other Receivables	0
	Loans	902.04
	Investments	206.24
	Other Financial assets	0.03
2 Non Financial Asset		
	Inventories	0
	Current tax assets (Net)	14.27
	Deferred tax Assets (Net)	0
	Investment Property	10.53
	Biological assets other than bearer plants	0
	Property, Plant and Equipment	4.75
	Capital work-in-progress	0
	Intangible assets under development	0
	Goodwill	0
	Other Intangible assets	0
	Other non-financial assets (to be specified)	0
	Total assets	1138.75
Equity and liabilities		
1 Equity		
	Equity attributable to owners of parent	
	Equity share capital	406.17
	Other equity	654.13
	Total equity attributable to owners of parent	1060.3
	Non controlling interest	
	Total equity	1060.3
2 Liabilities		
2.1 Financial Liabilities		
(a)	Derivative financial instruments	0
(b)	Payables	0
(i)	Trade Payables	
(ii)	total outstanding dues of micro enterprises and small enterprises	0
(iii)	total outstanding dues of creditors other than micro enterprises and small enterprises	51.15
(c)	Other Payables	
(i)	total outstanding dues of micro enterprises and small enterprises	0
(ii)	total outstanding dues of creditors other than micro enterprises and small enterprises	0
(C)	Debt Securities	
(d)	Borrowings (Other than Debt Securities)	3.19
(e)	Deposits	0
(f)	Subordinated Liabilities	0
(g)	Other financial liabilities	1.94
2.2 Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	0.15
(b)	Provisions	21.8
(C)	Deferred tax liabilities (Net)	0.22
(d)	Other non-financial liabilities	0
	Total Liabilities	78.45
	Total equity and liabilities	1138.75
		Textual Information(1)

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Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-07-2023	01-04-2023
	Date of end of reporting period	30-09-2023	30-09-2023
	Whether accounts are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
	Total Profit before tax		
	i. Finance cost		
	ii. Other Unallocable Expenditure net of Unallocable income		
	Profit before tax		
3	Segment Asset - Segment Liabilities		
	Segment Asset		
	Total Segment Asset		
	Un-allocable Assets		
	Net Segment Asset		
4	Segment Liabilities		
	Segment Liabilities		
	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		
	Disclosure of notes on segments		

Cash flow statement, indirect			
Particulars		6 months ended (dd-mm-yyyy)	
A	Date of start of reporting period	01-04-2023	
B	Date of end of reporting period	30-09-2023	
C	Whether results are audited or unaudited	Unaudited	
D	Nature of report standalone or consolidated	Standalone	
Part I	Blue color marked fields are non-mandatory.		
	Statement of cash flows		
	Cash flows from used in operating activities		
	Profit before tax	103.044	
	Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	0	
	Adjustments for decrease (increase) in inventories	0	
	Adjustments for decrease (increase) in trade receivables, current	0	
	Adjustments for decrease (increase) in trade receivables, non-current	0	
	Adjustments for decrease (increase) in other current assets	-7.64	
	Adjustments for decrease (increase) in other non-current assets	0	
	Adjustments for other financial assets, non-current		
	Adjustments for other financial assets, current	-807.82	
	Adjustments for other bank balances	0	
	Adjustments for increase (decrease) in trade payables, current	49.41	
	Adjustments for increase (decrease) in trade payables, non-current	0	
	Adjustments for increase (decrease) in other current liabilities	-4.45	
	Adjustments for increase (decrease) in other non-current liabilities	0	
	Adjustments for depreciation and amortisation expense	0	
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		
	Adjustments for provisions, current	-0.37	
	Adjustments for provisions, non-current	0	
	Adjustments for other financial liabilities, current	0	
	Adjustments for other financial liabilities, non-current	0	
	Adjustments for unrealised foreign exchange losses gains	0	
	Adjustments for dividend income	0	
	Adjustments for share-based payments	0	
	Adjustments for fair value losses (gains)	0	
	Adjustments for undistributed profits of associates	0	
	Other adjustments for which cash effects are investing or financing cash flow	0	
	Other adjustments to reconcile profit (loss)	0	
	Other adjustments for non-cash items	0	
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships		
	Total adjustments for reconcile profit (loss)	-770.87	
	Net cash flows from (used in) operations	-667.826	
	Dividends received	-0.54	
	Interest paid	0	
	Interest received	0	
	Income taxes paid (refund)	0	
	Other inflows (outflows) of cash		
	Net cash flows from (used in) operating activities	-668.366	
	Cash flows from used in investing activities		
	Cash flows from losing control of subsidiaries or other businesses	0	
	Cash flows used in obtaining control of subsidiaries or other businesses	0	
	Other cash receipts from sales of equity or debt instruments of other entities	0	
	Other cash payments to acquire equity or debt instruments of other entities	0	
	Other cash receipts from sales of interests in joint ventures	0	
	Other cash payments to acquire interests in joint ventures	0	
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0	
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0	
	Proceeds from sales of property, plant and equipment	173.28	
	Purchase of property, plant and equipment	0	
	Proceeds from sales of investment property	0	
	Purchase of investment property	0	
	Proceeds from sales of intangible assets	0	
	Purchase of intangible assets	0	
	Proceeds from sales of intangible assets under development	0	
	Purchase of intangible assets under development	0	
	Proceeds from sales of goodwill	0	
	Purchase of goodwill	0	
	Proceeds from biological assets other than bearer plants	0	
	Purchase of biological assets other than bearer plants	0	
	Proceeds from government grants	0	
	Proceeds from sales of other long-term assets	0	
	Purchase of other long-term assets	0	
	Cash advances and loans made to other parties	0	
	Cash receipts from repayment of advances and loans made to other parties	0	
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0	
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0	
	Dividends received	0.54	
	Interest received	0	
	Income taxes paid (refund)	0	
	Other inflows (outflows) of cash		