

General information about company

Scrip code	531237
NSE Symbol	
NSEI Symbol	
ISIN*	INE972E01014
Name of company	DHRUVA CAPITAL SERVICES LIMITED
Class of security	Equity
Date of start of financial year	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	14-11-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	10-10-2022
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	14-11-2022 14:00
End date and time of board meeting	14-11-2022 15:40
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 NBFC

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	01-07-2022	01-04-2022
B Date of end of reporting period	30-09-2022	30-09-2022
C Whether results are audited or unaudited	Unaudited	Unaudited
D Nature of report standalone or consolidated	Standalone	Standalone
Part I / 6 months ended, in such case zero shall be inserted in the said column.		
1 Income		
Revenue from operations		
(i) Interest Income	4.911	9.659
(ii) Dividend Income	0.471	0.471
(iii) Rental Income	0.93	1.86
(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	6.312	11.99
Other income	0	0.113
Total income	6.312	12.103
2 Expenses		
Cost of materials consumed	0	0
Purchases of stocks-in-trade	0	0
Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
Employee benefit expense	2.32	4.932
Finance costs	0	0
Depreciation, depletion and amortisation expense	0.046	0.092
Fees and commission expense	0.986	2.072
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 Advertisement Exp.	0.014	0.08
2 Rep. & Maintenance Charge	0.051	0.102
3 Car Running & Maint. Exp.	0.111	0.486
4 News paper & General	0	0
5 Printing & Stationary Expenses	0.101	0.101
6 Office expenses	0	0.015
7 Photocopy Exp.	0	0
8 Postage Expenses	0.036	0.036
9 AGM Expenses	0.012	0.012
Total other expenses	0.325	0.832
Total expenses	3.677	7.928

Financial Results NBFC

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Part I / 6 months ended, in such case zero shall be inserted in the said column.		
3 Total profit before exceptional items and tax	2.635	4.175
4 Exceptional items	0	0
Total profit before tax	2.635	4.175
7 Tax expense		
8 Current tax	0	0
9 Deferred tax	0	0
Total tax expenses	0	0
14 Net Profit Loss for the period from continuing operations	2.635	4.175
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	0	0
19 Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21 Total profit (loss) for period	2.635	4.175
22 Other comprehensive income net of taxes	0	0

Financial Results NBFC

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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D Nature of report standalone or consolidated	Standalone	Standalone
Part I / 6 months ended, in such case zero shall be inserted in the said column.		
23 Total Comprehensive Income for the period	2.635	4.175
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	326.17	326.17
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	0.08	0.13
Diluted earnings per share from continuing operations	0.08	0.13
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
ii Earnings per equity share		
Basic earnings per share	0.08	0.13
Diluted earnings per share	0.08	0.13
30 Debt equity ratio	0	0
31 Debt service coverage ratio	0	0
32 Interest service coverage ratio	0	0
33 Disclosure of notes on financial results	Textual Information(1)	

Text Block

SEGMENT REPORTING AS DEFINED IN AS - 17 IS NOT APPLICABLE ON OUR COMPANY.

PREVIOUS PERIOD FIGURES HAVE BEEN REGROUPED / REARRANGED WHEREVER REQUIRED.

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 14-11-2022.

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 FIRST QUARTER OF FY. 2022-23 OF THE COMPANY. THE COMPANY CONTINUES TO CLOSELY MONITOR CURRENT & RAPIDLY CHANGING SITUATION.

Statement of Asset and Liabilities

Particulars	Half year ended (dd-mm-yyyy)	
	Date of start of reporting period	01-04-2022
	Date of end of reporting period	30-09-2022
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Assets		
1 Financial Asset		
Cash and cash equivalents		0.136
Bank Balance other than (a) above		0.371
Derivative financial instruments		0
Receivables		
(I) Trade Receivables		0
(II) Other Receivables		0
Loans		238.113
Investments		66.59
Other Financial assets		0.232
2 Non Financial Asset		
Inventories		0
Current tax assets (Net)		2.637
Deferred tax Assets (Net)		0
Investment Property		180.236
Biological assets other than bearer plants		0
Property, Plant and Equipment		11.293
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		499.608
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital		326.17
Other equity		142.861
Total equity attributable to owners of parent		469.031
Non controlling interest		
Total equity		469.031
2 Liabilities		
2.1 Financial Liabilities		
(a) Derivative financial instruments		0
(b) Payables		0
(I) Trade 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		1.019
(II) 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		0
(d) Borrowings (Other than Debt Securities)		3.195
(e) Deposits		0
(f) Subordinated Liabilities		0
(g) Other financial liabilities		5.141
2.2 Non-Financial Liabilities		
(a) Current tax Liabilities (Net)		0.15
(b) Provisions		21.072
(C) Deferred tax liabilities (Net)		0
(d) Other non-financial liabilities		0
Total liabilities		30.577
Total equity and liabilities		499.608

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Particulars	3 months/ 6 months ended (dd-mm-yyyy)		Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-07-2022	01-04-2022
	Date of end of reporting period	30-09-2022	30-09-2022
	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 off 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)	
	Date of start of reporting period	01-04-2022
	Date of end of reporting period	30-09-2022
	Whether results are audited or unaudited	Unaudited
	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		4.175
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		3.912
Adjustments for decrease (increase) in other non-current assets		0
Adjustments for other financial assets, non-current		0
Adjustments for other financial assets, current		-8.413
Adjustments for other bank balances		0
Adjustments for increase (decrease) in trade payables, current		-0.459
Adjustments for increase (decrease) in trade payables, non-current		0
Adjustments for increase (decrease) in other current liabilities		0
Adjustments for increase (decrease) in other non-current liabilities		0
Adjustments for depreciation and amortisation expense		0.091
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss		0
Adjustments for provisions, current		-2.038
Adjustments for provisions, non-current		0
Adjustments for other financial liabilities, current		2.882
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 redistributed 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		0
Total adjustments for reconcile profit (loss)		-1.025
Net cash flows from (used in) operations		0.15
Dividends received		0
Interest paid		0
Interest received		0
Income taxes paid (refund)		0
Other inflows (outflows) of cash		0
Net cash flows from (used in) operating activities		0.15
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		0
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
Interest received		0
Income taxes paid (refund)		0
Other inflows (outflows) of cash		0
Net cash flows from (used in) investing activities		0
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries		0
Payments from changes in ownership interests in subsidiaries		0
Proceeds from issuing shares		0
Proceeds from issuing other equity instruments		0
Payments to acquire or redeem entity's shares		0
Payments of other equity instruments		0
Proceeds from exercise of stock options		0
Proceeds from issuing debentures notes bonds etc		0
Proceeds from borrowings		0
Repayments of borrowings		0
Payments of finance lease liabilities		0
Payments of lease liabilities		0
Dividends paid		0
Interest paid		0
Income taxes paid (refund)		0
Other inflows (outflows) of cash		0
Net cash flows from (used in) financing activities		0
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes		0.15
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents		0
Net increase (decrease) in cash and cash equivalents		0.15
Cash and cash equivalents cash flow statement at beginning of period		0.356
Cash and cash equivalents cash flow statement at end of period		0.506