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
Email ID: services@dhruvconsultancy.in, info@dhruvconsultancy.in, CIN No. L42204MH2003PLC141887

DHRUV /OUTWARD/2026-27/4899

November 5, 2026

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 5, 2026.

Pursuant to Regulation 30, and Regulation 33, 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI (LODR) Regulations,2015") we wish to inform you that the Board of Directors of the Company at its meeting concluded today inter alia, has;

1. Considered and approved the Un-Audited Standalone and Consolidated Financial Results for the 2nd Quarter and half year ended September 30, 2026 along with the Limited Review Report issued by the Statutory Auditors pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. A copy of the Results and Limited Review Reports are enclosed herewith.

The Results are being uploaded on the Company's website viz. 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.

Kindly treat communication in this letter in compliance of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting commenced at 1:30 P.M. and concluded at 3:50 P.M.

Thanking you,
Yours faithfully,

for **DHRUV CONSULTANCY SERVICES LIMITED**

TANVI TEJAS AUTI Digitally signed by TANVI TEJAS AUTI
Date: 2026.11.05 16:10:37 +05'30'

MRS. TANVI T AUTI
MANAGING DIRECTOR
DIN :07618878

S.N. Karani & Co. – Chartered Accountants
304, Vardhman Chambers, 17 G Cawasji Patel Street, Fort Mumbai – 400 001

Independent Auditor's Limited Review Report on Unaudited Standalone financial results of Dhruv Consultancy Services Limited for Quarter Ended 30th September 2026 pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended

To,
The Board of Directors
Dhruv Consultancy Services Limited,

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Dhruv Consultancy Services Limited** ("the Company"), for the Quarter ended 30th September, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. 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 stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

S N Karani & Co.,
Chartered Accountants
Firm Regn No 104828W

Hitendra A Vithlani Hitendra A Vithlani

Hitendra Vithlani
Partner
Membership No 153757
UDIN: 26153757KKEYSM6233

DATE: 05th November, 2026
Place: Mumbai

DHRUV CONSULTANCY SERVICES LIMITED

501, Pujit Plaza, Palm Beach Road, Sector -11, Opp. K Star Hotel, Near CBD Station Belapur, Navi Mumbai-400614
Telfax: +912227570710, Mobile: 09619497305, Website: www.dhruvconsultancy.in
Email ID : cs@dhruvconsultancy.in, info@dhruvconsultancy.in, CIN No: - L42204MH2003PLC141887

Statement of Standalone Unaudited Financial Results for the Half Year ended 30th Sept, 2026

(Rs. In Lakhs except Earning per Share)

Sr No	PARTICULARS	Quarter Ended			Half Year ended		Year Ended
		30.09.26 (Unaudited)	30.06.26 (Unaudited)	30.09.25 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.3.2026 (Audited)
1	Income from Operations	1,796.39	1,555.43	1,923.10	3,351.82	4,026.72	4,290.40
2	Other Income	23.04	38.67	17.31	61.71	53.75	105.20
3	**Total Revenue (1 + 2)**	**1,819.43**	**1,594.10**	**1,940.41**	**3,413.53**	**4,080.47**	**4,395.60**
4	**Expenses**						
	(a) Project Management Services	1,228.08	1,029.08	804.04	2,257.16	1,794.70	4,173.35
	(b) Employee Benefit Expenses	495.67	531.85	524.84	1,027.52	1,064.03	2,103.69
	(c) Finance costs	66.03	53.24	42.36	119.27	83.71	148.69
	(d) Depreciation and Amortisation Expenses	65.92	73.09	107.73	139.01	214.44	435.35
	(e) Other Administrative Expenses	323.92	354.20	395.98	678.12	648.39	1,308.29
	Total Expenses	**2,179.62**	**2,041.46**	**1,874.97**	**4,221.08**	**3,805.27**	**8,169.37**
5	**Profit/(Loss) from operations before exceptional items and extraordinary items and tax (3)-(4)**	**(360.19)**	**(447.36)**	**65.45**	**(807.55)**	**275.20**	**(3,773.77)**
6	Exceptional items	-	-	-	-	-	
7	**Profit before extraordinary items and tax (5)-(6)**	**(360.19)**	**(447.36)**	**65.45**	**(807.55)**	**275.20**	**(3,773.77)**
8	Extraordinary Items	-	-	-	-	-	
9	**Profit before tax (7)-(8)**	**(360.19)**	**(447.36)**	**65.45**	**(807.55)**	**275.20**	**(3,773.77)**
10	**Tax expense (Including deferred tax)**						
	(a) Current Tax	-	-	21.00		76.00	-
	(b) Deferred Tax	-	-	(56.29)		(61.21)	(986.16)
	(c) Prior Period Tax Adjustments	-	26.90	-	26.90	-	54.52
11	**Net Profit/(loss) for the period from Ordinary activites (9)-(10)**	**(360.19)**	**(474.26)**	**100.74**	**(834.45)**	**260.41**	**(2,842.12)**
12	**Other Comprehensive Income (OCI)**						
	(i) Items that will not be reclassified subsequently to profit and loss	-	-	(4.12)	-	(8.25)	43.44
	(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-	-	
13	**Total Comprehensive Income (11)+(12)**	**(360.19)**	**(474.26)**	**96.62**	**(834.45)**	**252.16**	**(2,798.68)**
14	Paid up equity share capital (Rs.10/- each)	1,896.66	1,896.66	1,896.66	1,896.66	1,896.66	1,896.66
15	Reserve excluding revaluation reserve						5,339.50
16	(i) Basic Earnings per share (of Rs 10/- each)	(1.90)	(2.50)	0.51	(4.40)	1.33	(14.76)
	(ii) Diluted Earnings per share (of Rs. 10/- each)	(1.90)	(2.50)	0.51	(4.40)	1.33	(14.76)
	(not annualised for quarters)						
	(See accompanying notes to the financial results)						
	Interim Dividend on Equity Shares (Rs.)	-	-	-	-	-	-
	Final Dividend on Equity Shares (Rs.)	-	-	-	-	-	-
	Total Dividend on Equity Shares (Rs.)	-	-	-	-	-	-
	Percentage of Equity Dividend	-	-	-	-	-	-

For Dhruv Consultancy Services Limited



Tanvi Tejas Auti
Managing Director
DIN: 07618878

Place: CBD Belapur, Navi Mumbai
Date: 05th November, 2026

DHRUV CONSULTANCY SERVICES LIMITED
501, Pujit Plaza, Palm Beach Road, Sector - 11, Opp.K-Star Hotel, Near Cbd Station, CBD Belapur, Navi Mumbai 400614
Telfax: +912227570710, Mobile: 09619497305, Website: www.dhruvconsultancy.in
Email ID : cs@dhruvconsultancy.in, info@dhruvconsultancy.in, CIN No: - L42204MH2003PLC141887

Standalone Balance Sheet as on 30th Sept 2026

(Rs. In Lacs)

	Particulars	30th Sept, 2026 Unaudited	31st March, 2026 Audited
I.	ASSETS		
	(1) Non-Current Assets	**3,458.36**	**3,414.07**
	a) Property, Plant and Equipment	717.69	763.76
	b) Intangible Assets	9.83	11.74
	c) Non - Current Investment	6.05	-
	d) Right of Use Assets	302.76	355.35
	e) Financial Assets	211.29	80.36
	f) Deferred tax assets (net)	1,182.14	1,182.14
	g) Other non-current assets	1,028.60	1,020.72
	(2) Current Assets	**8,441.55**	**8,455.06**
	a) Inventories	-	-
	b) Financial Assets		
	i) Trade receivables	2,261.23	2,128.60
	ii) Cash and cash equivalents	41.87	72.70
	iii) Other balances with banks	491.68	502.79
	iv) Loans and advances	59.18	43.91
	v) Others	2,003.91	2,234.30
	c) Other current assets	3,583.67	3,472.75
	Total Assets	**11,899.91**	**11,869.13**
II.	EQUITY AND LIABILITIES		
	(1) Equity	**6,401.71**	**7,236.16**
	(a) Share Capital	1,896.66	1,896.66
	(b) Other Equity	4,505.05	5,339.50
	(2) Non-Current Liabilities	**905.84**	**937.56**
	a) Financial Liabilities		
	Borrowings	406.42	397.51
	b) Long Term Lease Liabilities	237.51	273.39
	c) Long Term Provisions	261.91	266.66
	(3) Current Liabilities	**4,592.36**	**3,695.41**
	a) Financial Liabilities		
	i) Borrowings	1,461.73	1,564.64
	ii) Trade Payables		
	A) Total oustanding dues of micro enterprises and small enterprises; and	676.49	378.80
	B) Total oustanding dues of creditors other than micro enterprises and small enterprises	1,229.88	926.01
	iii) Other Financial Liabilities	71.75	570.04
	iv) Current Maturities of Lease Liabilities	858.22	86.12
	b) Other Current Liabilities	212.93	91.88
	c) Short-Term Provisions	81.36	77.92
	Total Equity & Liabilities	**11,899.91**	**11,869.13**

For Dhruv Consultancy Services Limited

Dhruv Consultancy Services Ltd. Navi Mumbai

Tanvi Tejas Anti
Managing Director
DIN: 07618878

Place: CBD Belapur, Navi Mumbai
Date: 5th November, 2026

DHRUV CONSULTANCY SERVICES LIMITED
501, Pujit Plaza, Palm Beach Road, Sector - 11, Opp.K-Star Hotel, Near Cbd Station, CBD Belapur, Navi Mumbai 400614
Telfax: +912227570710, Mobile: 09619497305, Website: www.dhruvconsultancy.in
Email ID : cs@dhruvconsultancy.in, info@dhruvconsultancy.in, CIN No: - L42204MH2003PLC141887

Standalone Cash Flow Statement for the Period ended 30th September, 2026

(Rs. In Lacs)

Sr No.	Particulars	Half Year Ended on 30.09.2026		Half Year Ended on 30.09.2025	
		Unaudited	Unaudited	Unaudited	Unaudited
I	**Cash Flow from Operating Activities**				
	Net Profit before tax and extraordinary items as per Statement of Profit & Loss		**(807.55)**		**275.20**
	Add:				
	Depreciation		139.01		214.44
	Finance Cost		100.91		73.77
	ECL provision on Receivables / Amount write off		-		15.08
	Less:				
	Profit on Sale of FA		-		(7.33)
	Non operating income		(21.26)		(23.47)
	Cash generated from operations				
	Less: Income Tax (Expense)/Refund		63.05		(236.80)
	Cash flow from operating activities before Workings Capital Changes		**(525.83)**		**310.89**
	Add:				
	(Increase) / Decrease in Trade Receivables	(132.62)		(830.59)	
	(Increase) / Decrease in Short Term Advances	(15.27)		(11.68)	
	(Increase) / Decrease in Other Financial Assets	112.18		73.29	
	(Increase) / Decrease in Other Current Assets	(65.97)		(1,029.87)	
	Increase / (Decrease) in Long term provision	(4.75)		13.31	
	Increase / (Decrease) in Other Financial Liabilities	237.93		(4.24)	
	Increase / (Decrease) in Trade Payables	601.56		226.06	
	Inflow/ (Outflow) from Other Non-Current Assets	(7.88)		(1.00)	
	Increase / (Decrease) in Other Current Liabilities	121.04		(102.31)	
	Increase / (Decrease) in Current Provisions	3.44	849.66	-	(1,667.03)
	Net Cash Flow from Operating activities		**323.82**		**(1,356.13)**
II	**Cash Flow from Investing Activities**				
	Purchase of Fixed Asset	(38.44)		(49.67)	
	Non-Current Investment	(6.05)		-	
	Bank Fixed Deposits Withdrawals	23.83		-	
	Bank Fixed Deposits Placed	(143.65)		-	
	Sale of Property, Plant and Equipment	-		10.06	
	Interest Income	21.26		23.47	
	Net Cash Flow from Investing Activities		**(143.05)**		**(16.14)**
III	**Cash Flow from Financing Activities**				
	Loan Repayment made	(242.21)		(106.56)	
	Proceeds from Borrowings	148.22		244.56	
	Share Issue Expenses	-		-	
	ICD Issued	(16.69)		(10.18)	
	Finance Cost	(100.91)		(73.77)	
	Net Cash Flow from Financing Activities		**(211.60)**		**54.05**
	Net Increase/(Decrease) In Cash		**(30.82)**		**(1,318.23)**
	Cash and Cash Equivalent at the beginning of the period		**72.70**		**1,413.83**
	Cash and Cash Equivalent at the end of the period		**41.87**		**95.61**
	Components of Cash and Cash Equivalents				
	Cash on Hand		39.85		52.25
	Balances with Banks				
	In Current Accounts		2.02		43.36
	Total Cash and Cash Equivalents		**41.87**		**95.61**

For Dhruv Consultancy Services Limited

Dhruv Consultancy Services Ltd. Navi Mumbai

Tanvi Tejas Shah
Managing Director
DIN: 07618878

Place: CBD Belapur, Navi Mumbai
Date: 05th November, 2026

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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Email ID: cs@dhruvconsultancy.in, info@dhruvconsultancy.in, CIN No: - L42204MH2003PLC141887

Notes to Unaudited Standalone Financial Results for the Half Year ended September 30, 2026

1. The Unaudited Standalone Financial Statements for the Half Year ended September 30, 2026, 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 5, 2026. The statutory auditors of the Company have conducted limited review of the said standalone financial results for the Half Year ended September 30, 2026.

2. The Unaudited Standalone Financial Statements are prepared in accordance with the Indian Accounting Standards (IND AS) 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 Unaudited Standalone financial statements.

3. The figures for the corresponding previous periods have been regrouped and rearranged wherever necessary to make them comparable.

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. The Honourable High Court of Madras, pursuant to the order dated 6th August, 2025, granted an interim stay on the debarment order dated 11th March, 2025 issued by NHAI. The interim protection remains in force until a further order of the Honourable High Court. Accordingly, the case is adjourned.

6. The Unaudited Standalone Financial Results of the Company are available on Company's website i.e. www.dhruvconsultancy.in and on the website of BSE Limited www.bseindia.com and The National Stock Exchange of India Ltd www.nseindia.com, where the Shares of the Company are listed.

For and on behalf of the Board of Directors of Dhruv Consultancy Services Limited



Place: Navi Mumbai
Date: November 05, 2026

Tanvi T Auti
Managing Director
DIN: 07618878

S.N. Karani & Co. – Chartered Accountants
304, Vardhman Chambers, 17 G Cawasji Patel Street, Fort Mumbai – 400 001

Independent Auditor's Limited Review Report on Unaudited Consolidated financial results of Dhruv Consultancy Services Limited for Quarter Ended 30th September 2026 pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended

To,
The Board of Directors
Dhruv Consultancy Services Limited,

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Dhruv Consultancy Services Limited** ("the Company"), for the Quarter ended 30th September, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. 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.

S.N. Karani & Co. – Chartered Accountants
304, Vardhman Chambers, 17 G Cawasji Patel Street, Fort Mumbai – 400 001

The Statement includes the results of the following entities:
1. Dhruv Consultancy Services Limited
2. Dhruv International Private Limited

Other Matters:

The consolidated unaudited financial results include interim financial information of wholly owned subsidiary which has not been reviewed by their auditors and have been certified by holding company's management. The Financial Statements include total assets of Rs. 23.55 Lakhs and net assets of Rs. NIL as at September 30, 2026 and total revenues of Rs NIL for the quarter ended on that date. These Financial Statements furnished to us, and our opinion, in so far as it relates to the amount and disclosures included in respect of the said Subsidiary is also based solely on these Certified Financial Statements. According to the information and explanations given to us by the management, this interim financial information is not material to the group.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

S N Karani & Co.,
Chartered Accountants
Firm Regn No 104828W

Hitendra A Vithlani Hitendra A Vithlani

Hitendra Vithlani
Partner
Membership No 153757
UDIN: 26153757KYQYZW3448

DATE: 05th November, 2026
Place: Mumbai

DHRUV CONSULTANCY SERVICES LIMITED
501, Pujit Plaza, Palm Beach Road, Sector -11, Opp. K Star Hotel, Near CBD Station Belapur, Navi Mumbai-400614
Telfax: +912227570710, Mobile: 09619497305, Website: www.dhruvconsultancy.in
Email ID : cs@dhruvconsultancy.in, info@dhruvconsultancy.in, CIN No: - L42204MH2003PLC141887

Statement of Consolidated Unaudited Financial Result for the Quarter ended 30th Sept, 2026

(Rs. In Lakhs except Earning per Share)

Sr No	PARTICULARS	Quarter Ended			Half Year ended		Year ended
		30.09.26	30.06.26	30.09.25	30.09.2026	30.09.2025	31.3.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operations	1,796.39	1,555.43	1,923.10	3,351.82	4,026.72	4,290.40
2	Other Income	19.34	38.67	17.31	58.01	53.75	105.20
3	**Total Revenue (1 + 2)**	**1,815.73**	**1,594.10**	**1,940.41**	**3,409.83**	**4,080.47**	**4,395.60**
4	**Expenses**						
	(a) Project Management Costs	1,248.24	1,048.99	804.04	2,297.23	1,794.70	4,242.39
	(b) Employee Benefit Expenses	495.67	531.85	524.84	1,027.52	1,064.03	2,103.69
	(c) Finance costs	66.03	53.24	42.36	119.27	83.71	148.69
	(d) Depreciation and Amortisation Expenses	65.92	73.09	107.73	139.01	214.44	435.35
	(e) Other Administrative Expenses	305.32	336.00	395.98	641.32	648.39	1,245.55
	Total Expenses	**2,181.18**	**2,043.17**	**1,874.97**	**4,224.35**	**3,805.27**	**8,175.67**
5	**Profit/(Loss) from operations before exceptional items and extraordinary items and tax (3)-(4)**	**(365.45)**	**(449.07)**	**65.45**	**(814.52)**	**275.20**	**(3,780.06)**
6	Exceptional items	-	-	-	-	-	-
7	**Profit before extraordinary items and tax (5)-(6)**	**(365.45)**	**(449.07)**	**65.45**	**(814.52)**	**275.20**	**(3,780.06)**
8	Extraordinary Items	-	-	-	-	-	-
9	**Profit before tax (7)-(8)**	**(365.45)**	**(449.07)**	**65.45**	**(814.52)**	**275.20**	**(3,780.06)**
10	Tax expense (Including deferred tax)						
	(a) Current Tax	-	-	21.00	-	76.00	-
	(b) Deferred Tax	-	-	(56.29)	-	(61.21)	(986.16)
	(c) Prior Period Tax Adjustments	(0.00)	26.90	-	26.90	-	54.52
11	**Net Profit/(loss) for the period from Ordinary activites (9)-(10)**	**(365.45)**	**(475.97)**	**100.74**	**(841.42)**	**260.41**	**(2,848.42)**
12	Other Comprehensive Income (OCI)						
A	(i) Items that will not be reclassified subsequently to profit and loss	-	-	(4.12)	-	(8.25)	43.44
	(ii) Income tax related to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B	(i) Exchange differences on translation of foreign operations	0.03	(0.03)	-	-	-	0.51
	(ii) Income tax relating to above items			-		-	
13	**Total Comprehensive Income (11)+(12)**	**(365.42)**	**(476.00)**	**96.61**	**(841.42)**	**252.16**	**(2,804.47)**
14	Paid up equity share capital (Rs.10/- each)	1,896.66	1,896.66	1,896.66	1,896.66	1,896.66	1,896.66
15	Reserve excluding revaluation reserve	-	-	-	-	-	4,485.19
16	(i) Basic Earnings per share (of Rs 10/- each)	(1.93)	(2.51)	0.52	(4.44)	2.92	(4.44)
	(ii) Diluted Earnings per share (of Rs. 10/- each)	(1.93)	(2.51)	0.52	(4.44)	2.92	(4.44)
	(not annualised for quarters)						
	(See accompanying notes to the financial results)						
	Interim Dividend on Equity Shares (Rs.)	-	-	-	-	-	-
	Final Dividend on Equity Shares (Rs.)	-	-	-	-	-	-
	Total Dividend on Equity Shares (Rs.)	-	-	-	-	-	-
	Percentage of Equity Dividend	-	-	-	-	-	-

For Dhruv Consultancy Services Limited

Tanvi Tejas Auti
Managing Director
DIN: 07618878

Place: CBD Belapur, Navi Mumbai
Date: 5th November, 2026

DHRUV CONSULTANCY SERVICES LIMITED
501, Pujit Plaza, Palm Beach Road, Sector - 11, Opp.K-Star Hotel, Near Cbd Station, CBD Belapur, Navi Mumbai 400614
Telfax: +912227570710, Mobile: 09619497305, Website: www.dhruvconsultancy.in
Email ID : cs@dhruvconsultancy.in, info@dhruvconsultancy.in, CIN No: - L42204MH2003PLC141887

Consolidated Balance Sheet as on 30th September, 2026

(Rs. In Lacs)

	Particulars	30th September, 2026 (Unaudited)	31st March, 2026 (Audited)
I.	**ASSETS**		
	(1) Non-Current Assets	**3,520.18**	**3,414.07**
	a) Property, Plant and Equipment	717.69	763.76
	b) Intangible Assets	9.83	11.74
	d) Right of Use Assets	302.76	355.35
	e) Financial Assets	211.29	80.36
	f) Deferred tax assets (net)	1,182.14	1,182.14
	g) Other non-current assets	1,096.46	1,020.72
	(2) Current Assets	**8,359.16**	**8,452.21**
	a) Inventories	-	-
	b) Financial Assets		
	i) Trade receivables	2,194.04	2,128.60
	ii) Cash and cash equivalents	41.87	72.70
	iii) Other balances with banks	491.68	502.79
	iv) Loans and advances	43.59	41.09
	v) Others	2,003.91	2,234.30
	c) Other current assets	3,584.07	3,472.72
	Total Assets	**11,879.34**	**11,866.26**
II.	**EQUITY AND LIABILITIES**		
	(1) Equity	**6,386.80**	**7,220.72**
	a) Share Capital	1,896.66	1,896.66
	b) Other Equity	4,485.19	5,324.06
	c) Non-Controlling interest	4.95	-
	(3) Non-Current Liabilities	**909.28**	**937.56**
	a) Financial Liabilities		
	Borrowings	406.41	397.51
	b) Long Term Lease Liabilities	237.51	273.39
	c) Long Term Provisions	265.36	266.66
	(4) Current Liabilities	**4,583.26**	**3,707.99**
	a) Financial Liabilities		
	i) Borrowings	1,453.32	1,564.64
	ii) Trade Payables		
	A) Total oustanding dues of micro enterprises and small enterprises; and	676.49	378.80
	B) Total oustanding dues of creditors other than micro enterprises and small enterprises	1,232.63	938.58
	iii) Other Financial Liabilities	71.75	570.04
	iv) Current Maturities of Lease Liabilities	858.22	86.12
	b) Other Current Liabilities	212.93	91.88
	c) Short-Term Provisions	77.92	77.92
	Total Equity & Liabilities	**11,879.34**	**11,866.26**

For Dhruv Consultancy Services Limited

Dhruv Consultancy Services Ltd. Navi Mumbai

Tanvi Tejas Auti
Managing Director
DIN: 07618878

Place: CBD Belapur, Navi Mumbai
Date: 5th November, 2026

DHRUV CONSULTANCY SERVICES LIMITED

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Consolidated Cash Flow Statement for the Year ended 30th September, 2026

(Rs. In Lacs)

Sr No.	Particulars	Half Year Ended on 30.09.2026		Half Year Ended on 30.09.2025	
		Unaudited	Unaudited	Audited	Audited
I	**Cash Flow from Operating Activities**				
	Net Profit before tax and extraordinary items as per Statement of Profit & Loss		(814.52)		275.20
	Add:				
	Depreciation and expenses w/off		139.01		214.44
	Provison for Gratuity and Leave Encashment		-		-
	Finance Cost		100.91		73.77
	ECL provision on Receivables / Amount write off		-		15.08
	Less:				
	Non operating income		(21.26)		(23.47)
	Profit on Sale of FA		-		(7.33)
	Cash generated from operations		**(595.86)**		**547.70**
	Less: Income Tax (Expense)/Refund		63.05		(236.80)
	Cash flow from operating activities before Workings Capital Changes		**(532.81)**		**310.89**
	Add:				
	(Increase) / Decrease in Trade Receivables	(65.43)		(830.59)	
	(Increase) / Decrease in Current Investments	-		-	
	(Increase) / Decrease in Short Term Advances	(2.51)		(11.68)	
	(Increase) / Decrease in Other Financial Assets	112.18		73.29	
	(Increase) / Decrease in Other Current Assets	(66.41)		(1,029.46)	
	Increase / (Decrease) in Long term provision	(1.31)		13.31	
	Increase / (Decrease) in Other Financial Liabilities	237.93		(4.24)	
	Increase / (Decrease) in Trade Payables	594.28		225.64	
	Inflow/ (Outflow) from Other Non-Current Assets	(7.88)		(1.00)	
	Increase / (Decrease) in Other Current Liabilities	121.04		(102.31)	
	Increase / (Decrease) in Current Provisions	-	921.90	-	(1,667.03)
	Net Cash Flow from Operating activities		**389.09**		**(1,356.14)**
II	**Cash Flow from Investing Activities**				
	Purchase of Fixed Asset	(38.44)		(49.67)	
	Advance towards capital expenditure	(67.87)		-	
	Non-Current Investments	-		-	
	Bank Fixed Deposits Withdrawals	23.83		-	
	Bank Fixed Deposits Placed	(143.65)		-	
	Sale of Property, Plant and Equipment	-		10.06	
	Interest Income	21.26		23.47	
	Net Cash Flow from Investing Activities		**(204.86)**		**(16.14)**
III	**Cash Flow from Financing Activities**				
	Proceeds from Issue of Equity Share Capital	-		-	
	Proceeds from Issue of Share Warrants	-		-	
	Repayment of Borrowings	(242.21)		(106.56)	
	Proceeds from Borrowings	148.22		244.56	
	Capital contribution received from NCI shareholders	4.95			
	ICD Issued	(16.69)		(10.18)	
	Finance Cost	(100.91)		(73.77)	
	Net Cash Flow from Financing Activities		**(206.65)**		**54.05**
	NET INCREASE/(DECREASE) IN CASH		**(22.42)**		**(1,318.24)**
	CASH AT THE BEGINNING		72.70		1,413.83
	CASH AT THE END		**50.28**		**95.61**
	Components of Cash and Cash Equivalents				
	Cash on Hand		39.85		52.25
	Balances with Banks				
	In Current Accounts		10.43		43.36
	Total Cash and Cash Equivalents		**50.28**		**95.61**

For Dhruv Consultancy Services Limited

Tanvi Tejas Auti
Managing Director
DIN: 07618878

Place: CBD Belapur, Navi Mumbai
Date: 05th November, 2026

DHRUV CONSULTANCY SERVICES LIMITED
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Notes to Unaudited Consolidated Financial Results for the Half Year ended September 30, 2026

1. The Unaudited Consolidated financial results comprise the results of Dhruv Consultancy Services Limited ("Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"). The Unaudited Consolidated Financial results for the Half Year ended September 30, 2026, 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 05, 2026. The statutory auditors of the Company have conducted audit of the said Consolidated financial results for the Half Year ended September 30, 2026.

2. The Unaudited Consolidated Financial Statements are prepared in accordance with the Indian Accounting Standards (IND AS) 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 Unaudited Consolidated financial statements.

3. The figures for the corresponding previous periods have been regrouped and rearranged wherever necessary to make them comparable.

4. The Parent 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. The Honourable High Court of Madras, pursuant to the order dated 6th August, 2025, granted an interim stay on the debarment order dated 11th March, 2025 issued by NHAI. The interim protection remains in force until a further order of the Honourable High Court and the case is adjourned.

6. The Unaudited Consolidated Financial Results of the Holding Company are available on Company's website i.e. www.dhruvconsultancy.in and on the website of BSE Limited www.bseindia.com and The National Stock Exchange of India Ltd www.nseindia.com, where the Shares of the Parent Company are listed.

For and on behalf of the Board of Directors of Dhruv Consultancy Services Limited

Dhruv Consultancy Services Ltd. Navi Mumbai

Tanvi T Auti
Managing Director
DIN: 07618878

Place: Navi Mumbai
Date: November 05, 2026