

Date: 13.11.2024

To.

The Bombay Stock Exchange Limited (BSE Ltd)

Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001

BSE Scrip Code: 540144

Sub: Outcome of Board Meeting held on Wednesday, November 13, 2024.

Dear Sir/Madam,

This is to inform you that the board of Directors of the Company at their meeting held today i.e., Wednesday, 13th November, 2024 have considered and approved the Unaudited financial Results for the half year ended on 30th September, 2024. The meeting commenced at 5.00 PM and concluded at 8.00 PM.

1. The Un-audited financial Results for the half year ended on 30th September, 2024. In view of the above, please find enclosed herewith the following:

i) Considered and approved the Un-audited Financial Results of the Company for the half year ended on 30th September, 2024.

ii) Considered and approved Limited Review Report on un-audited financial results for the half year ended on 30th September, 2024.

You are requested to take the above on your records.

For DRA Consultants Limited

Ravina Modi **Company Secretary & Compliance Officer** Mem. No. A68996

Encl: As above



M/S DRA CONSULTANTS LTD., NAGPUR ANNEXURE I UNAUDITED FINANCIAL RESULTS FOR THE SIX MONTHS ENDED 30TH SEPTEMBER 2024

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PARTICULARS		Six Month ended on 30-09-2024 (Unaudited)	Six Month ended on 31-03-2024 (Audited)	Six Month ended on 30-09-2023 (Unaudited)	Year ended 31-03-2024 (Audited)	
l	Revenue from operations	912.260	1273.969	688.942	1962.911	
II	Other Income	15.463	57.121	2.640	59.761	
111	Total Revenue (I +II)	927.723	1331.09	691.582	2022.672	
IV	Expenses:					
	Cost of materials consumed	-			-	
	Purchase of Stock-in-Trade	-			-	
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-			-	
	Employee benefit Expenses	311.726	290.050	273.600	563.650	
	Financial costs	8.709	8.967	9.619	18.586	
à	Depreciation and amortization expense	42.467	40.012	31.266	71.278	
	Other expenses	431.561	768.783	291.574	1060.357	
	Total Expenses (IV)	794.469	1107.812	606.059	1713.871	
V	Profit before exceptional and extraordinary items and tax	133.258	223.278	85.522	308.799	
VI	Exceptional Items	, taliforni i di non			-	
VII	Profit before extraordinary items and tax	133.258	223.278	85.522	308.799	
VIII	Extraordinary Items	-			-	
IX	Profit before tax	133.258	223.278	85.522	308.799	
X	Income for earlier Year					
XI	Tax Expense:					
	(1) Current tax	33.538	56.195	21.524	77.719	
	(2) Deferred tax	0.778	(9.435)	2.436	(6.999)	
XII	Profit (Loss) After Tax from continuing operations	98.941	176.518	61.561	238.080	
	Earning per equity share					

DRA CONSULTANTS LIMITED

CIN No. L93090MH2009PLC192183

Registered Office: 58, Ingole Nagar, Opp. Airport, Behind Hotel Pride, Wardha Road, Nagpur-440 005 (M.S.) India. M:+91-9922954932 | e:cs@dra.net.in | www.dra.net.in



(1) Basic & Diluted	0.90	1.61	0.56	2.17
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- 1. The above results for the half year ended on 30th September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on Thursday, 13th November 2024.
- 2. The company is operating as a single segment company, engaged in consultancy business, and hence there is no separate reportable business segment.
- 3. Figures for the previous period have been regrouped wherever necessary.
- 4. The aforesaid unaudited financial results will be available on the website of BSE Limited for benefit of shareholders and Investors.
- 5. The Company has not adopted the Indian Accounting Standard (IND AS) in terms of Exemption available to the Companies listed with the SME Exchange.

For DRA Consultants Limited

Acitya D. Rathi Managing Directo DIN: 08012021



M/S DRA CONSULTANTS LTD., NAGPUR ANNEXURE II

BALANCE SHEET AS AT 30th SEPTEMBER 2024

-			(AMOUNT IN Rs. Lakh)				
PA	RTICULARS		30-09-2024 (Unaudited)	31-03-2024 (Audited)			
	A. EQUITY AND LIABILITIES						
1	Shareholder's Funds						
	(a) Share Capital		1097.00	1097.00			
	(b) Reserves and Surplus		2015.00	1916.06			
2	Non-Current Liabilities		2015.00	1510.00			
	(a) Long-term Borrowings		-				
_	(b) Deferred Tax Liabilities (Net)			_			
	(c) Other Long-Term Liabilities		-				
	(d) Long Term Provisions						
3	Current Liabilities						
	(a) Short Term Borrowings						
	(b) Trade Payables						
	(i) Total Outstanding Dues of Other than Micro Enterprises and Small Enterprises		205.18	235.85			
	(ii) Total Outstanding Dues of Micro Enterprises and Small Enterprises						
	(c) Other Current Liabilities		52.73	50.94			
	(d) Short Term Provisions	,	129.52	94.10			
		Total:	3499.43	3393.95			
	B. ASSETS						
1	Non-Current Assets						
	(a) Property, Plant and Equipment & Intangible Assets						
	(i) Property, Plant and Equipment		717.56	725.85			
	(ii) Intangible assets			-			
	(iii) Capital WIP		-	-			
	(iv) Tangible assets under development		-	-			
	(b) Non-current investments		1097.31	1037.00			
	(c) Deferred Tax Asset (net)		(1.98)	(1.20)			
	(d) Long term loans and advances		103.09	125.35			
	(d) Other non-current assets						
		Total (1)	1915.98	1887.00			

2	Current Assets	A Secretaria	a lange	
	(a) Current investments			
	(b) Inventories		No. 1	100
	(c) Trade receivables		1093.88	961.26
	(d) Cash and cash equivalents		88.92	226.14
	(e) Short-term loans and advances		354.34	253.95
196	(f) Other current assets	11.1	46.31	65.60
		Total (2)	1583.45	1506.95
\$2°		Total (1+2)	3499.43	3393.95

For DRA Consultants Limited

Nagpur

Aditya D. Rathi Managing Director

DIN: 08012021



ANNEXURE III

DRA CONSULTANTS LIMITED, NAGPUR

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2024

(Rs In Lac)

						Rs. In La	
	As At 30/09/2024			As At 31/03/2024		As At 30/09/202	
Particulars	(Unaudited)		(Audited)		(Unaudited)		
	Amount	Amount	Amount	Amount	Amount		
A CASH ELOW EDOM	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	
A. CASH FLOW FROM OPERATING ACTIVITIES:	-	-	-	-			
Profit Before Tax		133.26		308.79		85.52	
ADD: Depreciation	42.47		71.28		31.27		
Finance Cost	8.71		18.59		9.62		
Income from Earlier Year	0.00	51.18	0.00	89.87	0.00	40.89	
LESS: Profit On Sale Of Investment	5.24		5.08		1.74		
Provision for tax write off	0.00		0.00		0.00		
Rent from Property	,						
Interest and dividend Income from Investments	6.63	11.87	51.25	56.33	0.59	2.34	
Operating Profit Before Working Capital changes		172.57		342.33		124.07	
ADD: Increase In Trade payables	0.00		0.00		0.00		
Increase In Other Current Liabilities	1.80	()	4.78	100	0.33	5.50	
Decrease in Short term loans and advances	0.00		0.00		0.00		
Decrease in Trade Receivable	19.29		0.00		0.00		
Increase in Short Term Provisions	35.41	56.51	23.58	28.36	18.58	18.81	
LESS: Increase in Trade Receivables	132.63		24.65		70.76		
Decrease in Short Term Borrowings	0.00		0.00		(60.73)		
Increase in Short term loans and advances	100.39		49.08		56.79	January Spinson	
Increase in Other current Assets	0.00		40.29		0.00		
Increase in Current Investments	0.00		0.00		0.00		
Decrease in Trade payables	30.67		2.76		31.91		
Decrease in Short Term Provisions	0.00	263.69	0.00	116.78	0.00	97.83	
CASH FROM OPERATIONS		(34.61)		253.91		45.15	

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LESS: Direct Tax Paid		34.32		70.72	1-9	23.96
NET TOTAL (A)		(68.93)		183.19		21.19
B. CASH FLOW FROM INVESTING ACTIVITIES:						
ADD: Change in Fixed Assets	(33.40)		(126.40)		(63.90)	
Change in Long Term Investments	(60.31)		(33.59)	140	(42.36)	
Rental Income	0.00		0.00		0.00	
Profit On Sale Of Investment	5.24		5.08		1.74	
Interest and Dividend Income from Investments	6.63	(81.84)	51.25	(103.66)	0.59	(103.92
LESS: Increase in Long Term Loans & Advances	(22.26)		(28.42)		(14.88)	
Increase in Other Non- Current Assets	0.00	(22.26)	7.00	(21.42)	(2.44)	(17.32)
NET TOTAL (B)		(59.58)		(82.24)		(86.60)
C. CASH FLOW FROM FINANCING ACTIVITIES:						
ADD: Share Application money	0.00	0.00	0.00	0.00	0.00	0.00
LESS: Repayment of Borrowing	0.00		0.00		0.00	
Interest on borrowings	8.71		18.59		9.62	
Dividend Paid	0.00	8.71	0.00	18.59	0.00	9.62
NET TOTAL (C)		(8.71)		(18.59)		(9.62)
Increase And Decrease In Cash And		(137.21)		82.36		(75.03)
Cash Equivalents (A+B+C) Cash (and cash equivalents) at beginning of the year		226.14		143.78	- 100 M	143.78
Cash (and cash equivalents) at end of the year		88.93		226.14		68.75

For DRA Consultants Limited

Aditya D. Rathi Managing Direct Managing Director (Nagpur DIN: 08012021



LIMITED REVIEW REPORT

Review Report to the Board of Directors of DRA Consultants Limited Nagpur

We have reviewed the accompanying statement of unaudited financial results of **M/s. DRA Consultants Limited** for the period ended **30/09/2024**, being submitted by the company pursuant to the requirement of the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015. This 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 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 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 accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement

Our conclusion is not modified in respect of this matter.

NAGPUR

NAGPUR

Chartered Accountants

For KND & ASSOCIATES Chartered Accountants F R N:-112180W

DATED:13/11/2024

(SUMIT AGRAWAL)

Partner

Mem. No. 165871 UDIN: 24165871BJZWFY5741