

Date: 24.05.2025

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 Saturday, May 24, 2025.

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at their meeting held today i.e., Saturday, May 24, 2025 at 04.00 P.M and concluded at 05.00 P.M. have considered and approved the following:

1. Considered and approved the Audited financial Statements for the half year and year ended March 31, 2025. The said financial results were reviewed by the audit committee and thereafter approved by the Board of Directors.

Pursuant to regulation 33 and other applicable regulations, if any of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, we are enclosing:

- Auditors Report on the Audited Financial Results for the half year and year ended March 31, 2025.
- Standalone financial Results for the half year and year ended March 31, 2025.
- Declaration on un-modified opinion in respect of Audited Financial Results for the half year and year ended March 31, 2025.

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

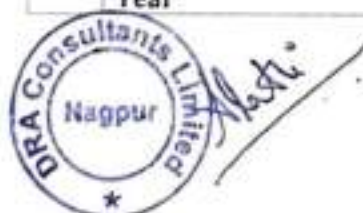
M/S DRA CONSULTANTS LIMITED, NAGPUR

ANNEXURE I

AUDITED FINANCIAL RESULTS FOR THE YEAR AND HALF YEAR ENDED 31ST MARCH, 2025

(Amount In Rs Lakhs)

Sr. No.	Particulars	Year ended 31.03.2025 (Audited)	Year ended 31.03.2024 (Audited)	Half year ended 31-03-2025 (Audited)	Half year ended 30-09-2024 (Unaudited)	Half year ended 31-03-2024 (Audited)
I	Revenue					
	Revenue from operations	2146.08	1962.91	1233.82	912.260	1273.97
II	Other income	84.05	59.76	68.59	15.463	57.12
III	Total Income (I +II)	2230.13	2022.67	1302.41	927.723	1331.09
IV	Expenses					
	Cost of materials consumed	-	-	-	-	-
	Purchases of Stock-in-Trade	-	-	-	-	-
	Changes in inventories of finished goods	-	-	-	-	-
	work-in-progress and Stock-in-Trade	-	-	-	-	-
	Employee benefits expense	642.75	563.65	331.03	311.726	290.05
	Finance costs	27.01	18.59	18.30	8.709	8.97
	Depreciation & amortizations Expenses	89.92	71.28	47.45	42.467	40.01
	Other Expenses	1109.32	1060.36	677.76	431.561	768.79
	Total expenses	1869.01	1713.88	1074.55	794.469	1107.82
V	Profit before exceptional and extraordinary items and tax (III-IV)	361.12	308.79	227.86	133.258	223.27
VI	Exceptional items	-	-	-	-	-
VII	Profit before extraordinary items and tax (V - VI)	361.12	308.79	227.86	133.258	223.27
VIII	Extraordinary items	-	-	-	-	-
IX	Profit before tax (VII-VIII)	361.12	308.79	227.86	133.258	223.27
X	Income for earlier Year	-	-	-	-	-



DRA CONSULTANTS LIMITED

DIN No. L93090MH2009PLC192183

Registered Office: 5B, Ingle Nagar, Opp. Airport, Behind Hotel Pride, Wardha Road, Nagpur-440 005 (M.S.) India

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XI	Tax expense:					
	(1) Current tax	90.90	77.72	57.36	33.538	56.20
	(2) Deferred tax (Asset) / Liability	1.06	(7.00)	0.28	0.778	(9.44)
	(3) Income tax for earlier year	-	-	-	-	-
XII	Profit After Tax from continuing operations	269.17	238.07	170.22	98.941	176.51
XIII	Earning per equity Share					
	(1) Basic & Diluted	2.45	2.17	1.55	0.90	1.61

1. The above results for the half year ended on 31st March, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on Saturday, 24th May, 2025.
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 audited 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


Aditya Rathi
Managing Director
DIN: 08012021



M/S DRA CONSULTANTS LIMITED, NAGPUR
ANNEXURE II
BALANCE SHEET AS AT 31ST MARCH, 2025

(Amount In Rs Lakhs)

Sr. No.	Particulars	31st March, 2025 (Audited)	31st March, 2024 (Audited)
	EQUITY AND LIABILITIES		
1	Shareholder's funds		
	(a) Share Capital	1097.00	1097.00
	(b) Reserves and surplus	2185.23	1916.06
2	Share Application Money Pending Allotment	-	-
3	Non-current liabilities		
	(a) Long-term borrowings	-	-
	(b) Other Long-Term Liabilities	-	-
	(c) Long-term provisions	-	-
4	Current liabilities		
	(a) Short-term borrowings	-	-
	(b) Trade payables		
	(i) Total Outstanding Dues other than Micro Enterprises and Small Enterprises	46.64	235.85
	(ii) Total Outstanding Dues of Micro Enterprises and Small Enterprises	-	-
	(c) Other current liabilities	53.50	50.94
	(d) Short-term provisions	186.61	94.11
	TOTAL	3568.98	3393.96
	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment & Intangible Assets		
	(i) Property, Plant and Equipment	698.95	725.86
	(ii) Intangible Assets	-	-
	(iii) Capital WIP	-	-
	(iv) Tangible assets under development	-	-
	(b) Non-current investments	1022.51	1037.00
	(c) Deferred Tax Asset (net)	(2.26)	(1.21)
	(d) Long-term loans and advances	133.79	125.35



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	(e) Other Non-Current Assets	-	-
	TOTAL (1)	1852.99	1887.00
2	Current assets		
	(a) Current investments	-	-
	(b) Inventories	-	-
	(c) Trade receivables	832.56	961.26
	(d) Cash and cash equivalents	395.05	226.14
	(e) Short-term loans and advances	415.28	253.95
	(f) Other Current Assets	73.10	65.61
	TOTAL (2)	1715.99	1506.96
	TOTAL (1+2)	3568.98	3393.96

For DRA Consultants Limited

Aditya

Aditya Rathi
Managing Director
DIN: 08012021



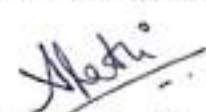
M/S DRA CONSULTANTS LIMITED, NAGPUR
ANNEXURE III
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025
 (Amount In Rs. Lakhs)

Particulars	Year Ended 31/03/2025 (Audited)		Year Ended 31/03/2024 (Audited)	
<u>A. CASH FLOW FROM OPERATING ACTIVITIES:</u>				
Profit Before Tax		361.12		308.80
ADD: Depreciation	89.92		71.28	
Finance Cost	27.01		18.58	
Income from Earlier Year	-	116.93	-	89.86
LESS: Profit on Sale of Investment	20.22		5.07	
Provision for tax write off	-		-	
Rent from Property	-		-	
Interest and Dividend Income from Investments	55.01	75.23	51.25	56.32
Operating Profit Before Working Capital changes		402.82		342.34
ADD: Increase in Trade Payables	-		-	
Increase In Other Current Liabilities	2.56		4.78	
Decrease in in Short Term Loans and Advances	-		-	
Decrease in Trade Receivable	-		-	
Increase in Short Term Provisions	92.50	95.06	23.59	28.37
LESS: Increase in Trade Receivables	(128.70)		24.65	
Decrease in Short Term Borrowings	-		-	
Increase in Short term Loans and Advances	161.32		49.08	
Increase in Other Current Assets	7.49		40.29	
Increase in Current Investments	-		-	
Decrease in Trade Payables	189.21		2.75	
Decrease in Short Term Provisions	-	229.32	-	116.77
CASH FROM OPERATIONS		268.56		253.94
LESS: Direct Tax Paid		90.90		70.72
NET TOTAL (A)		177.66		183.22



B. CASH FLOW FROM INVESTING ACTIVITIES:				
ADD: Change in Fixed Assets	(63.02)		(126.40)	
Change in Long Term Investments	14.49		(33.60)	
Rental Income	-		-	
Profit on Sale of Investment	20.22		5.07	
Interest and Dividend Income from Investments	55.01	26.70	51.25	(103.68)
LESS: Increase in Long Term Loans & Advances	8.44		(28.41)	
Increase in Other Non- Current Assets	-	8.44	7.00	(21.41)
NET TOTAL (B)		18.26		(82.27)
C. CASH FLOW FROM FINANCING ACTIVITIES:				
ADD: Share Application money	-	-	-	-
LESS: Repayment of Borrowing	-		-	
Interest on borrowings	27.01		18.59	
Dividend Paid	-	27.01	-	18.59
NET TOTAL (C)		(27.01)		(18.59)
Increase And Decrease in Cash and Cash Equivalents (A+B+C)		168.91		82.36
Cash (and cash equivalents) at beginning of the year		226.14		143.78
Cash (and cash equivalents) at end of the year		395.05		226.14

For DRA Consultants Limited



Aditya Rathi
Managing Director
DIN: 08012021



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CIN No. L93090MH2005PLC192181

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INDEPENDENT AUDITORS' REPORT ON THE AUDIT OF THE YEARLY
STANDALONE FINANCIAL RESULTS
Pursuant to the Regulation 33 of the SEBI (LODR) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

TO
THE BOARD OF DIRECTORS
DRA CONSULTANTS LIMITED

Opinion

We have audited the accompanying standalone financial results of **DRA CONSULTANTS LIMITED** (the company) for the half and year ended **31st March 2025** ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("the listing regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half and year ended **31st March 2025**

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion

Management's Responsibilities for the Standalone Financial Results

This half yearly and yearly standalone financial results have been prepared on the basis of the interim and annual financial statements, respectively. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in

accordance with the recognition and measurement principles laid down in Accounting Standard 25, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

- i. Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- v. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

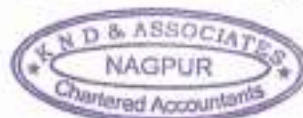
Other Matters:

The annual financial results include the results for the half year ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31,2025 and the published unaudited year to date figures up to the first half year of the current financial year.

PLACE: NAGPUR

**FOR K N D & ASSOCIATES
CHARTERED ACCOUNTANTS**

F.R.No. 112180W



DATED: 24/05/2025

UDIN : 25100187BMJFRV2760

(CA KAILAS KEJGIR)

PARTNER

M.No: 100187

Date: 24.05.2025

To,
Listing Compliance Department
The Bombay Stock Exchange Limited (BSE Ltd)
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Scrip Code: 540144

Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for un-modified opinion with Audit Report on Audited Standalone Financial Results for the half year ended and year ended on March 2025.

We, hereby confirm and declare that the Statutory Auditors of the Company - **M/s K N D & Associates**, Chartered Accountants, Nagpur (FRN: 112180W) has issued **Audit Report with un-modified opinion** in respect of Audited Financial Results for the half year and year ended on **March 31, 2025**.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024.

Please take a note on the above said information for your reference.

Yours faithfully,

For DRA Consultants Limited


Aditya Rathi
Managing Director
DIN: - 08012021



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