

DHYAANI INC

DHYAANI TILE AND MARBLEZ LIMITED

(Formerly known as Dhyaani Tile And Marblez Private Limited)

CIN: U51900GJ2014PLC081004

Regd. Office: 420, Times Square Arcade, Opp. Rambaug, Thaltej-Shilaj Road, Ahmedabad – 380059,
Gujarat, India

Tel: 079-35334673 Email: cs@dhyaaniinc.com Website: www.dhyaaniinc.com

Date: 14.11.2022

REF: DHYAANI/BSE-SME/2022

To,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai: 400 001
Scrip code: 543516

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 14.11.2022.

With respect to the above captioned subject, we hereby inform you that the Board of Directors of the Company at its meeting held today at registered office i.e. on Monday, November 14, 2022, have inter alia considered and approved the Standalone Unaudited Financial Results along with Limited Review Report thereon for the Half Year ended on September 30, 2022.

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, and other applicable regulations, please find enclosed Un-Audited Financial Results for the Half- Year ended September 30, 2022 along with Limited Review Report thereon:

The meeting commenced at 03:00 P.M. and concluded at 06.45 P.M.

Thanking You,

Yours Faithfully,
For Dhyaani Tile And Marblez Limited,

Chintan Nayan Bhai Rajyaguru
Managing Director
DIN: 08091654
Encl A/a



Limited Review Report On Unaudited Quarterly Standalone Financial Results Of Dhyaani Tile and Marblez Limited Pursuant To Regulation 33 Of Securities Exchange Board of India (Listing Obligation And Disclosure Requirements) Regulation 2015 For The Half Year Ended 30th September 2022

**Review Report to
The Board of Directors of,
Dhyaani Tile and Marblez Limited**

- 1. We have reviewed the accompanying statement of Standalone Un-audited Ind AS Financial Results of Dhyaani Tile and Marblez Limited ("the Company") for the Half Year Ended September 30, 2022 (the statement) attached herewith, being submitted by Company pursuant to the requirements of Regulation 33 of SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').**
- 2. 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 of principles laid down in Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our Responsibility is to issue a report on the statement based on our review.**
- 3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.**



J SINGH & Associates
Chartered Accountants

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Standalone 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.

For, J SINGH & ASSOCIATES
Chartered Accountants
[Firm Reg. No. 110266W]



Amit J Joshi
Partner

M. No. 120022

UDIN: 22120022BDCORV1174

Date: 14/11/2022
Place: Ahmedabad

DHYAANI TILE AND MARBLEZ LIMITED

CIN No. U51900GJ2014PLC081004

Regd(O) : 420 Times Square Arcade, Thaltej- Shilaj Road, Thaltej, Ahmedabad - 380059

Email: info@dhyaaninc.com Website: www.dhyaaninc.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR & YEAR ENDED ON SEPTEMBER 30, 2022

Particulars	Half Year Ended on		Year Ended
	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Audited
I. Income			
Revenue from Operations	577.80	1,041.27	2,025.83
Other Income	0.07	0.03	154.38
Total Income	577.87	1,041.30	2,180.21
II. Expenses			
Cost of Materials Consumed/Service Aailed		-	
Purchase of stock in trade/ Cost of Service aailed	521.93	1,034.96	2,039.30
Changes in Inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	2.48	(45.230)	(23.090)
Employee Benefits Expense	14.58	12.82	27.56
Finance costs	-	0.29	0.29
Depreciation, Amortisation and Depletion Expenses	-	-	-
Other Expenses	29.96	7.09	32.73
Total Expenses	568.95	1,009.93	2,076.79
III. Profit / (Loss) before exceptional items and tax	8.92	31.37	103.42
IV. Exceptional item			
		-	-
V. Profit before Tax	8.92	31.37	103.42
VI. Tax Expense	2.23	7.07	26.50
- Current Tax	-	7.94	26.50
- Short / (Excess) provision of Previous Year	-	-	-
- Deferred Tax	-	(0.870)	-
VII. Profit for the Period	6.69	24.30	76.92
Other comprehensive income (after tax)			
		-	-
Total Comprehensive Income for the Period	6.69	24.30	76.92
Paid up Equity Share Capital (Face Value Rs. 10/- Each)	104.000	5.000	104.000
Other Equity	84.240	53.430	84.240
Earnings per Equity Share (Face Value Rs. 10) (Not annualised)			
(a) Basic	0.64	48.60	7.40
(b) Diluted	0.64	48.60	7.40

Notes

- The Audited financial results for the half year & year ended 31st March, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 9th June 2022. The Statutory Auditors have expressed an unmodified audit opinion. The Financial Results are prepared in accordance with Companies (Indian Accounting Standard) Rule, 2015 as prescribed under Section 133 of the Companies Act, 2013.
- The figures of the last quarter are the balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the third quarter of the respective financial year.
- The Board of Directors of the Company have not recommended dividend for the financial year 2021-22.
- The Company has only one reportable segment i.e Trading. In accordance with Indian Accounting Standards (Ind-AS 108).
- The Figures have been regrouped and/or reclassified wherever necessary.

FOR, DHYAANI TILE AND MARBLEZ LTD

Chintan Nayabhai Baguru
(Managing Director)Place : Ahmedabad
Date : 14/11/2022

DIN: 08091654

DHYAANI TILE AND MARBLEZ LIMITED

CIN No. L27109GJ1980PLC100420

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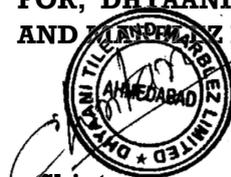
STATEMENT OF ASSETS AND LIABILITIES

Particulars	As at 30th Sept. 2022	As at 31st March 2022
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	9.02	7.23
b Financial Assets		
i Investments		-
ii Trade receivables		-
iii Loans		-
iv Others-		-
c Deferred Tax Assets (net)		
d Other Non-current assets	9.16	-
Total Non-current assets	18.18	7.23
2 Current assets		
a Inventories	20.61	23.09
b Financial Assets		
i Trade receivables	755.93	1,305.38
ii Cash and cash equivalents	172.57	164.68
iii Loans	143.45	-
c Other current assets	8.83	12.52
Total Current assets	1,101.39	1,505.67
Total Assets	1,119.57	1,512.90
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	152.00	104.00
b Other Equity	289.96	84.24
Total Equity	441.96	188.24
2 LIABILITIES		
a Non-current liabilities		
i Financial Liabilities		
a. Borrowings	5.00	-
ii Deferred tax liabilities (Net)	-	-
iii Other Non-current liabilities	-	-
Total Non-Current Liabilities	5.00	-
b Current liabilities		
i Financial Liabilities		
a. Short Term Borrowings		-
b. Trade payables	644.75	1,296.80
c. Other financial liabilities		-
ii Other current liabilities		-
iii Current Tax Liabilities (Net)	27.86	27.86
Total Current Liabilities	672.61	1,324.66
Total Liabilities	677.61	1,324.66
TOTAL EQUITY AND LIABILITIES	1,119.57	1,512.90

Place : Ahmedabad

Date : 14/11/2022

FOR, DHYAANI TILE
AND MARBLEZ LTD



Chintan Nayan Bhai
Rajyaguru
Managing Director
DIN : 08091654

DHYAANI TILE AND MARBLEZ LIMITED

Cash Flow Statement for the year ended 31 March 2022

Particulars	As at 30 Sept 2022	As at 31 March 2022
Cash flows from Operating Activities		
Profit before tax for the Year	8.92	103.42
Adjustments to reconcile net profit to net cash provided by operating activities		
Provision for B & D Debt	-	-
Interest Income	-0.07	-
Operating profit / (loss) before working capital changes	8.85	103.42
Movements in Working Capital:		
(Increase)/decrease in trade receivables	549.45	421.68
(Increase)/decrease in Inventory	2.48	22.14
(Increase)/decrease in short term loan and advances	143.45	34.22
(Increase)/decrease in other current assets	-5.47	(12.520)
Increase/(decrease) in Trade Payable liabilities	-661.10	232.22
Increase/(decrease) in other current liabilities	-33.05	(693.440)
Increase/(decrease) in Provisions	-	-
Net Cash Generated From/ (Used in) operations	4.61	107.72
Tax paid (net of refunds)	-	5.60
Net Cash From/(Used in) Operating Activities (A)	4.61	113.32
Cash Flows from Investing Activities		
Capital Assets	-1.79	(7.230)
Interest Income	0.07	-
Net cash from/(Used in) Investing Activities (B)	(1.720)	(7.230)
Cash flows from Financing Activities		
Equity Capital	0.00	76.00
Other Equity	0.00	-
Borrowings	5.0	(17.620)
Net cash from/(Used in) Financing Activities (C)	5.00	58.38
Increase in Cash and Cash Equivalents during the year (A+B+C)	7.89	164.47
Cash and Cash Equivalents at the beginning of the year	164.68	0.21
Cash and Cash Equivalents at the end of the year	172.57	164.68

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the

(a) Indian Accounting Standard (Ind AS-7) - Statement of Cash Flow.

FOR, DHYAANI TILE AND MARBLEZ LTD



Chintan Nayan Dhai Rajyaguru
(Managing Director)
DIN : 08091654

Place : Ahmedabad

Date : 14/11/2022