

DHYAANI INC

Date: 09.06.2022

REF: DHYAANI/BSE-SME/2022-07

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 09.06.2022

With respect to the above captioned subject, we hereby inform you that the Board of Directors of the Company at its meeting held today i.e. Thursday, June 09, 2022, have inter alia considered and approved the Audited Financial Results of the Company for the Half and Year ended March 31, 2022.

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, and other applicable regulations, please find enclosed the following:

- Audited Financial Results for the half and year ended March 31, 2022 along with Auditor's Report thereon; and
- Unmodified Independent Audit Reports of the Statutory Auditors on the Financial Results of the company for the half and year ended on 31st March, 2022.

Further Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is also enclosed herewith.

The meeting commenced at 03:00 P.M. and concluded at 05 :15 P.M.

This is for your information and record.

Thanking You,

Yours Faithfully,
For Dhyaani Tile And Marblez Limited,

Foram Ajmeri
Company Secretary & Compliance Officer
M. No: 64483
ENCL A/A



DHYAANI TILE AND
MARBLEZ LIMITED

Regd. Office: 420 Times Square Arcade, Thaltej-Shilaj Road, Thaltej, Ahmedabad, 380059, Gujarat (INDIA)
CIN : U51900GJ2014PLC081004 | Email : info@dhyaaniinc.com | Web : www.dhyaaniinc.com | Phone: 079 4100 5865

DHYAANI INC

Date: 09.06.2022

REF: DHYAANI/BSE-SME/2022-08

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

Dear Sir/ Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

In terms of the Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we confirm and declare that the Statutory Auditors of the Company have given an Unmodified Opinion on the Annual Audited Financial Results of the Company for the Financial Year ended 31st March, 2022.

This is for your information and record.

Thanking You,

Yours Faithfully,
For Dhyaani Tile And Marblez Limited,

Chintan

Chintan Nayan Bhai Rajyaguru
Managing Director
DIN: 08091654



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DHYAANI INC

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR & YEAR ENDED ON MARCH 31, 2022

(Rs. in Lacs except EPS)

Particulars	Half Year Ended on		Year Ended	
	31.03.2022	30.09.2021	31.03.2022	31.03.2021
	Audited	Unaudited	Audited	Audited
I. Income				
Revenue from Operations	984.56	1,041.27	2,025.83	1,457.53
Other Income	154.35	0.03	154.38	53.80
Total Income	1,138.91	1,041.30	2,180.21	1,511.33
II. Expenses				
Cost of Materials Consumed/Service Availed	-	-	-	-
Purchase of stock in trade/ Cost of Service availed	1,004.34	1,034.96	2,039.30	1,431.71
Changes in Inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	22.14	(45.230)	(23.090)	18.61
Employee Benefits Expense	14.74	12.82	27.56	18.48
Finance costs	-	0.29	0.29	0.29
Depreciation, Amortisation and Depletion Expenses	-	-	-	-
Other Expenses	25.64	7.09	32.73	5.71
Total Expenses	1,066.86	1,009.93	2,076.79	1,474.80
III. Profit / (Loss) before exceptional items and tax	72.05	31.37	103.42	36.53
IV. Exceptional item	-	-	-	-
V. Profit before Tax	72.05	31.37	103.42	36.53
VI. Tax Expense	19.43	7.07	26.50	9.57
- Current Tax	18.56	7.94	26.50	7.17
- Short / (Excess) provision of Previous Year	-	-	-	-
- Deferred Tax	0.87	(0.870)	-	2.40
VII. Profit for the Period	52.62	24.30	76.92	26.96
Other comprehensive income (after tax)	-	-	-	-
Total Comprehensive Income for the Period	52.62	24.30	76.92	26.96
Paid up Equity Share Capital (Face Value Rs. 10/- Each)	104.000	5.000	104.000	5.000
Other Equity	30.810	53.430	84.240	29.130
Earnings per Equity Share (Face Value Rs. 10) (Not annualised)				
(a) Basic	5.06	48.60	7.40	53.92
(b) Diluted	5.06	48.60	7.40	53.92

For, DHYAANI TILE AND MARBLEZ LTD

Chintan Nayan Bhai Rajyagnru
(Director)

DIN: 08091654

Place : Ahmedabad
Date : 09/06/2022



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MARBLEZ LIMITED

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DHYAANI TILE AND MARBLEZ LIMITED
Cash Flow Statement for the year ended 31 March 2022

Particulars	As at 31 March 2022	As at 31 March 2021
Cash flows from Operating Activities		
Profit before tax for the Year	103.42	31.37
Adjustments to reconcile net profit to net cash provided by operating		
Provision for B & D Debt	-	(0.250)
Interest Income	-	(0.030)
Operating profit / (loss) before working capital changes	103.42	31.09
Movements in Working Capital:		
(Increase)/decrease in trade receivables	421.68	(1,120.600)
(Increase)/decrease in Inventory	22.14	(45.230)
(Increase)/decrease in short term loan and advances	34.22	(5.120)
(Increase)/decrease in other current assets	(12.520)	0.20
Increase/(decrease) in Trade Payable liabilities	232.22	484.53
Increase/(decrease) in other current liabilities	(693.440)	635.83
Increase/(decrease) in Provisions	-	-
Net Cash Generated From/ (Used in) operations	107.72	(19.300)
Tax paid (net of refunds)	5.60	1.20
Net Cash From/(Used in) Operating Activities	(A) 113.32	(18.100)
Cash Flows from Investing Activities		
Capital Assets	(7.230)	0.00
Interest Income	-	0.03
Net cash from/(Used in) Investing Activities	(B) (7.230)	0.03
Cash flows from Financing Activities		
Equity Capital	76.00	
Borrowings	(17.620)	17.62
Net cash from/(Used in) Financing Activities	(C) 58.38	17.62
Increase in Cash and Cash Equivalents during the year	(A+B+C) 164.47	(0.447)
Cash and Cash Equivalents at the beginning of the year	0.21	0.66
Cash and Cash Equivalents at the end of the year	164.68	0.21

Note:

(a) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS-7) - Statement of Cash Flow.

For, DHYAANI TILE AND MARBLEZ LTD



Chintan

Chintan Nayan Bhai Rajyaguru
(Director)
DIN : 08091654

Place : Ahmedabad
Date : 09/06/2022

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STATEMENT OF ASSETS AND LIABILITIES		
	(Rs. in Lacs)	
Particulars	As at 31st March 2022	As at 31st March 2021
ASSETS		
Non-current assets		
a Property, Plant and Equipment	7.23	-
b Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Loans	-	0.45
iv Others-	-	-
c Deferred Tax Assets (net)		1.02
d Other Non-current assets	-	-
Total Non-current assets	7.23	1.47
Current assets		
a Inventories	23.09	45.23
b Financial Assets		
i Trade receivables	1,305.38	1,727.06
ii Cash and cash equivalents	164.68	0.21
iii Loans	-	34.22
c Other current assets	12.52	-
Total Current assets	1,505.67	1,806.72
Total Assets	1,512.90	1,808.19
EQUITY AND LIABILITIES		
Equity		
a Equity Share capital	104.00	5.00
b Other Equity	84.24	53.43
Total Equity	188.24	58.43
LIABILITIES		
a Non-current liabilities		
i Financial Liabilities		
a. Borrowings	-	-
ii Deferred tax liabilities (Net)	-	-
iii Other Non-current liabilities	-	-
Total Non-Current Liabilities	-	-
b Current liabilities		
i Financial Liabilities		
a. Short Term Borrowings	-	17.62
b. Trade payables	1,296.80	1,064.58
c. Other financial liabilities	-	-
ii Other current liabilities	-	660.39
ii Current Tax Liabilities (Net)	27.86	7.17
Total Current Liabilities	1,324.66	1,749.76
Total Liabilities	1,324.66	1,749.76
TOTAL EQUITY AND LIABILITIES	1,512.90	1,808.19

Place : Ahmedabad

Date : 09/06/2022

FOR: DHYAANI TILE AND MARBLEZ LTD

Chintan
Chintan Nayan Bhai Rajyaguru

Director

DIN : 08091654



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Notes

1. 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.
2. 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.
3. The Board of Directors of the Company have not recommended dividend for the financial year 2021-22.
4. The Company has only one reportable segment i.e Trading. In accordance with Indian Accounting Standards (Ind-AS 108).
5. The Figures have been regrouped and/or reclassified wherever necessary.

For, DHYAANI TILE AND MARBLEZ LTD

Chintan Nayan Bhai Rajyaguru

(Director)

Place : Ahmedabad

Date : 09/06/2022

Chintan
DIN: 08091654



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J SINGH & ASSOCIATES (Regd.)
CHARTERED ACCOUNTANTS

505/506/507, **HUBTOWN** Viva, Shankarwadi,
Western Express Highway
Between Andheri & Jogeshwari (East),
Mumbai - 400060.
Tel : 022-66994618 | 66994619 | 28361081
Fax : 91-22-6699 4617 Web : www.cajsingh.com
Email :ca_jsingh@rediffmail.com

INDEPENDENT AUDITOR'S REPORT ON THE HALF YEARLY AND YEAR TO DATE AUDITED FINANCIAL RESULT OF THE COMPANY PURSUANT TO THE REGULATIONS 33 AND 52 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENT) REGULATIONS, 2015 AS AMENDED.

To
The Board of Directors,
DHYAANI TILE AND MARBLEZ LIMITED

Report on the Audit of the Financial Results

We have audited the accompanying statement of Half Yearly and year to date financial results of **Dhyaani Tile and Marblez Limited** ("the Company") for the half year ended March 31,2022 and the year-to-date results for the period from 1st April, 2021 to 31st March, 2022, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

1. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
2. give 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/loss and other comprehensive income and other financial information for the half year ended March 31,2022 as well as the year to date results for the period from 01 April, 2021 to 31 March, 2022.

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 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

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ASBON

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.

Our Opinion is not modified in respect of this matter.

Management's Responsibilities for the Financial Results

These half yearly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statements. 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/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principle laid down in Indian Accounting Std. 34 'Interim Financial Reporting' prescribed under Sec 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 Listing regulations.

This responsibilities also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding or the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the 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 Financial Results

Auditor's Responsibilities for the Audit of the Financial Results

Our Objectives are to obtain reasonable assurance about whether the 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

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it exists. Misstatement can arise from fraud and error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of the users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the 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.
- 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- 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.
- Evaluate the overall presentation, structure, and content of the 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

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safeguards.

Other Matters:

1. The annual financial result dealt with by this report has been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited financial statements of the Company for the year ended March 31, 2022, on which we issued an unmodified audit opinion vide our report dated June 09, 2022
2. The statement includes the result for the half year ended March 31, 2022, being the balancing figure between audited figures in respect of full financial year and the year to date figures up to half year of the current financial year. Our report on the statement is not modified in respect of this matter.

Our conclusion is not modified with respect to this matter.

For
M/S J. Singh & Associates
Chartered Accountants
FRN: 110266W



A handwritten signature in blue ink, appearing to read "Amitkumar Joshi", written over a horizontal line.

CA Amitkumar Joshi
PARTNER
M No. 120022

Date: 09.06.2022
Place: Ahmedabad
UDIN: 22120022AKQDQH7864

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A handwritten signature in blue ink, appearing to read "Amitkumar Joshi", written over a horizontal line.