

# DHYAANI INC

**Date: 10/06/2024**

**The Manager**

**The Bombay Stock Exchange Limited,**  
25<sup>th</sup> Floor, PJ Towers, Dalal Street Fort,  
Mumbai- 400001

**SUB: OUTCOME OF THE BOARD MEETING HELD ON MONDAY, 10<sup>TH</sup> DAY OF JUNE, 2024**

**REF: DHYAANI TRADEVENTTURES LIMITED (BSE SCRIP CODE – 543516/DHYAANITR)**

Dear Sir/Ma'am,

Pursuant to provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and with reference to the captioned subject, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Monday, 10<sup>th</sup> June, 2024, inter-alia, considered the following business:

1. Approved and took on record the Audited Financial Results of the Company for the half year and financial year ended on 31<sup>st</sup> March, 2024 along with Auditors Report.
2. Declaration for unmodified opinion on the Audited Financial Results of the Company for the financial year ended on 31<sup>st</sup> March, 2024.

The meeting of the Board of Directors commenced at 05:00 p.m. and concluded at 18:54 p.m.

Kindly take the same on your record.

**Thanking You,**

**FOR, DHYAANI TRADEVENTTURES LIMITED**  
**(Formerly known as Dhyaani Tile and Marblez Limited)**

**CHINTAN NAYAN BHAI RAJYAGURU**  
**MANAGING DIRECTOR**  
**DIN: 08091654**

**DHYAANI** TRADEVENTTURES LIMITED (Formerly known as Dhyaani Tile and Marblez Limited)

420 Time Square Arcade Opp Rambaug Nr. Rajiv Plaza Thaltej-Shilaj Road, Thaltej, Ahmedabad, 380059, Gujarat, IN  
CIN: U51900GJ2014PLC081004 | cs@dhyaniinc.com | 079-35334673 | [dhyaniinc.com](http://dhyaniinc.com)

# DHYAANI INC

**Date: 10/06/2024**

**The Manager**

**The Bombay Stock Exchange Limited,**  
25<sup>th</sup> Floor, PJ Towers, Dalal Street Fort,  
Mumbai- 400001

**SUB.: DECLARATION IN RESPECT OF AUDITOR'S REPORT WITH UNMODIFIED OPINION RELATED TO THE FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31<sup>ST</sup> MARCH, 2024**

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in compliance with SEBI Circular CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare and confirm that the Joint Statutory Auditors of the Company, M/s. J Singh and Associates, Chartered Accountants, Ahmedabad and M/S. S D P M & CO, Chartered Accountants, Ahmedabad have issued the Audit Reports with Unmodified Opinion in respect of the Audited Financial Statements of the Company for the Half Year and Year ended 31<sup>st</sup> March, 2024.

Kindly take the same on your record and oblige.

**Thanking You,**

**FOR, DHYAANI TRADEVENTTURES LIMITED**  
**(Formerly known as Dhyaani Tile and Marblez Limited)**

**CHINTAN NAYAN BHAI RAJYAGURU**  
**MANAGING DIRECTOR**  
**DIN: 08091654**

**DHYAANI** TRADEVENTTURES LIMITED (Formerly known as Dhyaani Tile and Marblez Limited)

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**DHYAANI TRADEVENTURES LIMITED**  
(Formerly known as Dhyaani Tile and Marblez Limited)  
CIN: U51900GJ2014PLC081004

420, Times Square Arcade, Opp Rambaug, Nr Rajiv Plaza, Thaltej - Shilaj Road, Thaltej, Ahmedabad - 380059  
**Audited Standalone Statement of Assets and Liabilities as at 31.03.2024**

(Rs. In Lacs)

Particulars	As at 31 March 2024 (Audited)	As at 31 March 2023 (Audited)
<b>ASSETS</b>		
(1) Non - Current Assets		
(a) Property, Plant and Equipment	6.69	7.87
(b) Financial Assets		
i) Loans	645.55	260.53
(c) Other Non Current Assets	1.05	1.05
(2) Current Assets		
(a) Inventories	20.61	20.61
(b) Financial assets	-	-
(i) Trade Receivables	3,042.06	2,047.63
(ii) Cash and cash equivalents	11.41	163.49
(d) Other current assets	22.83	18.11
<b>TOTAL ASSETS</b>	<b>3,750.20</b>	<b>2,519.29</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	425.60	152.00
(b) Other Equity	69.35	274.31
<b>LIABILITIES</b>		
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	303.22	9.32
(b) Deferred tax liabilities (Net)	-	-
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Trade payables	2,887.77	2,055.35
(b) Other current liabilities	3.83	0.45
(c) Short Term Provisions	27.86	27.86
(d) Current tax liabilities (Net)	32.56	
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,750.20</b>	<b>2,519.29</b>



For and on behalf of Board of  
DHYAANI TRADEVENTURES LIMITED

*Chintan*

**Director**

Chintan Nayan Bhai Rajyaguru  
Managing Director  
(DIN: 08091654)

Date : 10th June, 2024  
Place : Ahmedabad

**DHYAANI TRADEVENTURES LIMITED**  
(Formerly known as Dhyaani Tile and Marblez Limited)  
420, Times Square Arcade, Opp Rambaug, Nr Rajiv Plaza, Thaltej - Shilaj Road, Thaltej, Ahmedabad - 380059  
CIN: U51900GJ2014PLC081004

(Rs. In Lakhs)

STATEMENT OF STANDALONE AUDITED RESULTS FOR THE YEAR ENDED 31ST MARCH 2024

Sr. No.	Particulars	6 Month Ended			Year Ended	
		31.03.2024 (Audited)	30.09.2023 (Audited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1	Income					
	Revenue from Operation	1,917.21	1,049.65	-	2,966.86	922.53
	Other Income	15.48	-	-	15.48	21.32
	<b>Total Income</b>	<b>1,932.68</b>	<b>1,049.65</b>	<b>-</b>	<b>2,982.33</b>	<b>943.85</b>
2	Expense					
	a) Purchase of Stock in trade	1,794.45	979.73	94.96	2,774.18	864.85
	(b) Change in Inventories of Finished Goods, Work in Progress and Stock-in-trade	-	-	(94.95)	-	2.49
	c) Employee Benefit Expenses	8.44	6.46	-	14.90	13.38
	d) Finance Cost	18.06	0.08	-	18.14	0.10
	e) Depreciation and Amortization Expense	1.78	-	2.26	1.78	1.67
	f) Other Expenses	21.93	34.66	1.40	56.59	68.09
	<b>Total Expenses</b>	<b>1,844.66</b>	<b>1,020.93</b>	<b>3.67</b>	<b>2,865.59</b>	<b>950.58</b>
3	<b>Profit/(Loss) from ordinary activities before Exceptional Items (1-2)</b>	<b>88.03</b>	<b>28.72</b>	<b>(3.67)</b>	<b>116.75</b>	<b>(6.73)</b>
4	Exceptional Items Income/(Expenses)	15.54	-	-	15.54	-
5	<b>Profit/(Loss) from ordinary activities before Tax (3+4)</b>	<b>72.49</b>	<b>28.72</b>	<b>(3.67)</b>	<b>101.21</b>	<b>(6.73)</b>
6	Tax Expense					
	a) Current Tax	25.38	7.18	-	32.56	0.98
	b) Deferred Tax	-	-	-0.16	-	-
7	<b>Net Profit/(Loss) from ordinary activities after tax (5-6)</b>	<b>47.10</b>	<b>21.54</b>	<b>(3.51)</b>	<b>68.64</b>	<b>(7.71)</b>
8	Other Comprehensive Income / (Expenses) for the year, net of tax	-	-	-	-	-
9	<b>Total Comprehensive Income / (Loss) Net of Tax (7+8)</b>	<b>47.10</b>	<b>21.54</b>	<b>(3.51)</b>	<b>68.64</b>	<b>(7.71)</b>
10	Paid up Equity share capital (face value of Rs. 10/-)	425.60	152.00	152.00	425.60	152.00
11	Reserve excluding Revaluation Reserve	-	-	-	69.35	274.31
12	Earning per share of (before extra ordinary items) of Rs. 10 Each					
	a) Basic (Rs.)	1.11	1.42	(0.23)	1.61	(0.51)
	b) Diluted (Rs.)	1.11	1.42	(0.23)	1.61	(0.51)
	Earning per share of (after extra ordinary items) of Rs. 10 Each					
	a) Basic (Rs.)	1.11	1.42	(0.23)	1.61	(0.51)
	b) Diluted (Rs.)	1.11	1.42	(0.23)	1.61	(0.51)

**Notes to Standalone Financial Statement:**

- The above said financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10th June, 2024.
- 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 financial figures for the previous half year/year have been regrouped/reclassified. Whenever necessary to confirm to current period.
- The statement includes figures of half year ended 31st March, 2024 being the balancing figure between the audited figures in respect of full financial year and the unaudited figures of the previous half year.
- The company has only one reportable segment i.e. trading.

For and on behalf of Board of  
Dhyaani Tradeventures Limited  
**DHYAANI TRADEVENTURES LIMITED**  
*Chintan Nayan Bhai Rajyaguru*  
Chintan Nayan Bhai Rajyaguru  
Managing Director  
(DIN: 08091654) **Director**

Date : 10th June, 2024  
Place : Ahmedabad



**DHYAANI TRADEVENTURES LIMITED**  
(Formerly known as Dhyaani Tile and Marblez Limited)  
CIN: U51900GJ2014PLC081004

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**Statement of Cash Flow Annexed to the Balance Sheet as at 31st March 2024**

(Rs. In Lacs)

Particulars	31-03-24	31-03-23
<b>A. Cash Flow from Operating Activities</b>		
Net Profit before tax and extraordinary Items	101.21	-6.73
Adjustments for	-	
Depreciation and amortization expense	1.78	1.67
Interest & Dividend Income	-15.47	-21.31
Income from Investment	-	-
<b>Operating profit before working capital changes</b>	<b>87.52</b>	<b>-26.37</b>
Adjustments for		
Decrease (Increase) in Inventories	-	2.49
Decrease/ (Increase) in Trade and other receivables	-994.43	-0.20
Decrease/ (Increase) in Other Current Assets	-389.74	2.33
Increase (Decrease) in Trade Payable	832.43	-0.90
Increase (Decrease) in Other current liabilities	3.38	-
<b>Cash Generated from operations</b>	<b>-460.84</b>	<b>-22.65</b>
Adjustment for extraordinary items	-	-
<b>Net Cash From Operating Activities</b>	<b>-460.84</b>	<b>-22.65</b>
<b>B. Cash Flow From Investing Activities</b>		
Interest & Dividend Income	15.47	21.31
Sale /(Purchase) of Assets	-0.60	-2.31
<b>Net Cash from Investing Activities</b>	<b>14.87</b>	<b>19.00</b>
<b>C. Cash flow From Financing Activities</b>		
Issue of Share capital	-	2.45
Proceeds from Long Term Borrowings	293.90	-
<b>Net Cash used in Financing Activities</b>	<b>293.90</b>	<b>2.45</b>
<b>Net Increase in Cash &amp; Cash Equivalents</b>	<b>-152.07</b>	<b>-1.20</b>
<b>Opening Balance of Cash &amp; Cash Equivalents</b>	<b>163.48</b>	<b>164.68</b>
<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>11.41</b>	<b>163.48</b>

For and on behalf of Board of  
Dhyaani Tradeventures Limited

DHYAANI TRADEVENTURES LIMITED

*Chintan*  
Chintan Nayan Bhai Rajyaguru  
Managing Director  
(DIN: 08091654)

Director

Date : 10th June, 2024  
Place : Ahmedabad



**Independent Auditor's Report on The Audit of Standalone Financial Results for the half year  
and year ended on March 31, 2024**

To,  
Board of Directors,  
**Dhyaani Tradeventures Limited (Formerly known as Dhyaani Tile and Marblez Limited)**

**Opinion**

We have audited the accompanying standalone financial results of **Dhyaani Tradeventures Limited (Formerly known as Dhyaani Tile and Marblez Limited)** (the company) for half year ended **31/03/2024** and the year to date results for the period from **01/04/2023 to 31/03/2024**, 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 standalone financial results:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the half year ended 31/03/2024 as well as the year to date results for the period from 01/04/2023 to 31/03/2024.

**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 there under, 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 on the financial statements.

#### **Management's Responsibilities for the Standalone Financial Results**

These half yearly financial results as well as the year to date standalone financial results have been prepared on the basis of the annual financial statements for the year ended on March, 31 2024. 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 comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under 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 31<sup>st</sup> March, 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year of the current financial year which were subject to limited review by us.

For, S D P M & Co.  
Chartered Accountants  
FRN : 126741W



Sunil Dad  
Partner  
M.No. 120702  
UDIN: 24120702BKHIGO8383

Date : 10/06/2024  
Place : Ahmedabad

For J Singh & Associates  
Chartered Accountants  
FRN : 110266W



Amit J Joshi  
Partner  
M.No. 120022  
UDIN : 24120022BKAVAT8131

Date : 10/06/2024  
Place : Ahmedabad