

DHYAANI INC

Date: 29/05/2023

Manager,
The Bombay Stock Exchange Limited
25th Floor, P.J. Towers,
Dalal Street Fort
Mumbai – 400 001

SUB: OUTCOME OF THE BOARD MEETING HELD ON 29TH MAY, 2023

REF.: DHYAANI TILE AND MARBLEZ LTD (BSE SCRIP CODE – 543516)

Dear Sir/ Ma'am,

Pursuant to the provisions of the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (herein after referred to as "Listing Regulation"), we wish to inform you that, the Board of Directors at its Meeting held today i.e. May 29, 2023, has inter-alia considered and approved the following:

1. Appointment of Ms. Khushbu Bharkatya, as the Company Secretary and Compliance officer of the Company. Further, disclosure pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular No. CIR/CFD/ CMD/4/2015 dated 9th September, 2015 is attached as **Annexure - A**.
2. Audited Financial Results for the half year and the financial year ended March 31, 2023.

We are enclosing herewith:

- a) The Audited Financial Results of the Company for half year and the financial year ended on March 31, 2023;
- b) Unmodified Independent Audit Reports of the Statutory Auditors on the Financial Results of the company for the half year and the financial year ended on 31st March, 2023;
- c) Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as **Annexure-B**.

The Board Meeting commenced at 05:00 P.M. (IST) and concluded at 06:30 P.M. (IST).

You are requested to kindly take the same on record.

Thanking You,

For, DHYAANI TILE AND MARBLEZ LIMITED

CHINTAN NAYAN BHAI RAJYAGURU
MANAGING DIRECTOR
DIN: 08091654

DHYAANI TILE AND
MARBLEZ LIMITED

Regd. Office: 420 Time Square Arcade Opp Rambaug Nr Rajiv Plaza Thaltej-Shilaj Road, Thaltej, Ahmedabad,
380056, Gujarat, IN CIN: U51900GJ2014PTC081004 | info@dhyaaniiinc.com | dhyaaniiinc.com

DHYAANI INC

Annexure – A

DISCLOSURE OF INFORMATION PURSUANT TO REGULATION 30 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, READ WITH SEBI CIRCULAR NO. CIR/CFD/CMD/4/2015 DATED 9TH SEPTEMBER, 2015:

Sr. No.	Particulars	Appointment of Company Secretary and Compliance Officer
1.	Reason for change Viz., Appointment, Resignation, removal, death or otherwise	Ms. Khushbu Bharkatya has been appointed as Company Secretary and Compliance Officer of the Company.
2.	Date of Appointment & terms of Appointment	29 th May 2023 Ms. Khushbu Bharkatya has been appointed as the Company Secretary and Compliance Officer of the Company on such terms and conditions as may be decided by the board.
4.	Brief Profile (in case of appointment)	Ms. Khushbu Bharkatya, is an Associate Member of the Institute of Company Secretaries of India. She has comprehensive and extensive experience in secretarial and compliance management across organizations.
5.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

DHYAANI TILE AND MARBLEZ LIMITED

CIN No. U51900GJ2014PLC081004

Regd(O) : 420 Times Square Arcade, Thaltej- Shilaj Road, Thaltej, Ahmedabad - 380089

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

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR & YEAR ENDED ON MARCH 31, 2023

(Rs. in Lacs except EPS)

Particulars	Half Year Ended			Year Ended	
	31.03.2023	30.09.2022	31.03.2022	31.03.2023	31.03.2022
	Audited	Unaudited	Audited	Audited	Audited
I. Income					
Revenue from Operations	344.73	577.80	984.56	922.53	2,025.83
Other Income	21.25	0.07	154.35	21.32	154.38
Total Income	365.98	577.87	1,138.91	943.85	2,180.21
II. Expenses					
Cost of Materials Consumed/Service Availed			-		-
Purchase of stock in trade/ Cost of Service availed	342.92	521.93	1,004.34	864.85	2,039.30
Changes in Inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	0.01	2.48	22.14	2.49	-23.09
Employee Benefits Expense	14.34	14.58	14.74	28.92	27.56
Finance costs	-	-	-	-	0.29
Depreciation, Amortisation and Depletion Expenses	1.67	-	-	1.67	-
Other Expenses	22.69	29.96	25.64	82.65	32.73
Total Expenses	381.63	568.95	1,066.86	950.58	2,076.79
III. Profit / (Loss) before exceptional items and tax	-15.65	8.92	72.05	-6.73	103.42
IV. Exceptional item	-	-	-	-	-
V. Profit before Tax	-15.65	8.92	72.05	-6.73	103.42
VI. Tax Expense	-1.25	2.23	19.43	0.98	26.50
- Current Tax	-1.25	2.23	18.66	0.98	26.50
- Short / (Excess) provision of Previous Year	-	-	-	-	-
- Deferred Tax	-	-	0.87	-	-
VII. Profit for the Period	-14.40	6.69	52.62	-7.71	76.92
Other comprehensive income (after tax)	-	-	-	-	-
Total Comprehensive Income for the Period	-14.40	6.69	52.62	-7.71	76.92
Paid up Equity Share Capital (Face Value Rs. 10/- Each)	152.000	152.000	104.000	152.000	104.000
Other Equity	274.310	287.730	84.240	274.310	84.240
Earnings per Equity Share (Face Value Rs. 10) (Not annualised)					
(a) Basic	-0.95	0.44	5.06	-0.51	7.40
(b) Diluted	-0.95	0.44	5.06	-0.51	7.40

Notes

- The Audited financial results for the half year & year ended 31st March, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 29th May 2023. 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.
- Figures of Half Year ended 31st March, 2023 and 31st March, 2022 represent the difference between the audited figures in respect of full financial years and the published unaudited figures of six months ended 30th Sept, 2022 and 30th Sept, 2021 respectively.
- The Board of Directors of the Company have not recommended dividend for the financial year 2022-23.
- 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 justifying the prior period transaction/ figures during the current period

For Dhyaan Tile and Marblez Limited

Chintan
Chintan Nayanbhai Rajyaguru
Managing Director
DIN: 08091654

Place : Ahmedabad
Date : 29/05/2023



DHYAANI TILE AND MARBLEZ LIMITED

CIN No. U51900GJ2014PLC081004

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

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

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lacs except EPS)

Particulars	As at 31st March 2023	As at 31st March 2022
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	7.87	7.23
b Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Loans	125.70	-
iv Others (to be specified)	-	-
c Deferred Tax Assets (net)	-	-
d Other Non-current assets	1.05	-
Total Non-current assets	134.62	7.23
2 Current assets		
a Inventories	20.61	23.09
b Financial Assets		
i Trade receivables	1,325.11	1,305.38
ii Cash and cash equivalents	163.49	164.68
iii Loans	-	-
c Other current assets	17.51	12.52
Total Current assets	1,526.72	1,505.67
Total Assets	1,661.34	1,512.90
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	152.00	104.00
b Other Equity	274.31	84.24
Total Equity	426.31	188.24
2 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. Borrowings	-	-
b. Trade payables	1,207.17	1,296.80
c. Other financial liabilities	-	-
ii Other current liabilities	-	-
iii Current Tax Liabilities (Net)	27.86	27.86
Total Current Liabilities	1,235.03	1,324.66
Total Liabilities	1,235.03	1,324.66
TOTAL EQUITY AND LIABILITIES	1,661.34	1,512.90



Place : Ahmedabad
Date : 29/05/2023

For Dhyani Tile and Marblez Limited

Chintan
Chintan Nayanbhai Rajyaguru

Managing Director

DIN: 08091654

DHYAANI TILE AND MARBLEZ LIMITED
Cash Flow Statement for the year ended 31 March 2023

(Rs. in Lacs except EPS)

Particulars	As at 31 March 2023	As at 31 March 2022
Cash flows from Operating Activities		
Profit before tax for the Year	-6.73	103.42
Adjustments to reconcile net profit to net cash provided by operating activities		
Depreciation and Amortization	1.67	-
Interest Income	21.32	-
Operating profit / (loss) before working capital changes	16.26	103.42
Movements in Working Capital:		
(Increase)/decrease in trade receivables	-19.73	421.68
(Increase)/decrease in Inventory	2.48	22.14
(Increase)/decrease in short term loan and advances	-150.47	34.22
(Increase)/decrease in other current assets	-6.04	-12.52
Increase/(decrease) in Trade Payable liabilities	-89.63	232.22
Increase/(decrease) in Other current liabilities	-	-693.44
Increase/(decrease) in Provisions	-	-
Net Cash Generated From/ (Used in) operations	-247.13	107.72
Tax paid (net of refunds)	-	5.60
Net Cash From/(Used in) Operating Activities	(A) -247.13	113.32
Cash Flows from Investing Activities		
Capital Assets	7.87	-7.23
Interest Income	-	-
Net cash from/(Used in) Investing Activities	(B) 7.87	-7.23
Cash flows from Financing Activities		
Equity Capital	48.00	76.00
Borrowings	-	-17.62
Other Equity	190.07	-
Net cash from/(Used in) Financing Activities	(C) 238.07	58.38
Increase in Cash and Cash Equivalents during the year	(A+B+C) -1.19	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	163.49	164.68

Note:

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



For Dhyani Tile and Marblez Limited

Chintan
Chintan Nayanbhai Rajyaguru

Managing Director

DIN: 08091654

Date : 29/05/2023

Place : Ahmedabad



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, 2023 and the year-to-date results for the period from 1st April, 2022 to 31st March, 2023, 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, 2023 as well as the year-to-date results for the period from 01 April, 2022 to 31 March, 2023.

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 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

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 it exists. Misstatement can arise from fraud and error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decision of the users taken based on 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 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, 2023, on which we issued an unmodified audit opinion vide our report dated May 29, 2023.

2. The statement includes the result for the half year ended March 31, 2023, 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 after making reinstated figures wherever required to be made in the Financial for the half year ending 30th Sept 2022 and 31st March 2023. The reinstated and rescheduled figures are required to make necessary disclosure of the prior period items which were missed out to be presented during the previous period. 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

Amit J Joshi

Partner

M. No. 120022



Date: 29th May, 2023

Place: Ahmedabad

UDIN: 23120022BGWWKH8213

DHYAANI INC

Annexure – B

Date: 29/05/2023

Manager,
The Bombay Stock Exchange Limited
25th Floor, P.J. Towers,
Dalal Street Fort
Mumbai – 400 001

SUB: DECLARATION PURSUANT TO REGULATION 33(3)(d) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), 2015

REF.: DHYAANI TILE AND MARBLEZ LTD (BSE SCRIP CODE – 543516)

Dear Sir/ Ma'am,

In Compliance with the provision of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements), 2015 read with SEBI Circular No. CIR/FD/CMD/56/2016 dated May 27, 2016 in respect of disclosure of the impact of audit qualifications, it is hereby declared that the Statutory Auditors of the Company M/s J Singh and Associates, Chartered Accountants have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the financial year ended March 31, 2023.

You are requested to kindly consider the same.

Thanking You,

For, DHYAANI TILE AND MARBLEZ LIMITED

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

DHYAANI TILE AND
MARBLEZ LIMITED