

DHYAANI INC

Date: 06/11/2023

The Manager
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400001, Maharashtra.

SUB.: OUTCOME OF BOARD MEETING HELD TODAY I.E. MONDAY, 06TH DAY OF NOVEMBER, 2023.

REF: Dhyaani Tile and Marblez Limited (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. Monday, November 06, 2023 has inter-alia, considered and approved the Unaudited Financial Results of the Company for the half year ended on 30th September, 2023.

Please find enclosed herewith the same along with Limited Review Report of the Statutory Auditors.

The meeting commenced at 06:00 pm and concluded at 09:20 pm.

You are requested to take the above intimation on record and acknowledge the receipt.

Thanking You,

Yours Faithfully,

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: U51900GJ2014PLC081004 | info@dhyaaniinc.com | dhyaaniinc.com | +91 9924383115

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 UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2023

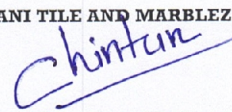
(Rs. in Lakhs)

Particulars	Half Year Ended		Year Ended
	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Audited
I. Income			
Revenue from Operations	1,049.65	577.80	922.53
Other Income	0.00	0.07	21.32
Total Income	1,049.65	577.87	943.85
II. Expenses			
Cost of Materials Consumed/Service Availed			
Purchase of stock in trade/ Cost of Service availed	979.73	521.93	864.85
Changes in Inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	-	2.48	2.49
Employee Benefits Expense	15.46	14.58	28.92
Finance costs	0.08	-	-
Depreciation, Amortisation and Depletion Expenses	-	-	1.67
Other Expenses	25.66	29.96	52.65
Total Expenses	1,020.93	568.95	950.58
III. Profit / (Loss) before exceptional items and tax	28.72	8.92	-6.73
IV. Exceptional item			
V. Profit before Tax	28.72	8.92	-6.73
VI. Tax Expense	7.18	2.23	0.98
- Current Tax	7.18	2.23	0.98
- Short / (Excess) provision of Previous Year	-	-	-
- Deferred Tax	-	-	-
VII. Profit for the Period	21.54	6.69	-7.71
Other comprehensive income (after tax)			
Total Comprehensive Income for the Period	21.54	6.69	-7.71
Paid up Equity Share Capital (Face Value Rs. 10/- Each)	152.000	152.000	152.000
Other Equity	294.870	287.730	274.310
Earnings per Equity Share (Face Value Rs. 10) (Not annualised)			
(a) Basic	1.42	0.44	-0.51
(b) Diluted	1.42	0.44	-0.51

Notes

- The UnAudited financial results for the half year ended 30th September, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 08th Nov 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.
- 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 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, DHYAANI TILE AND MARBLEZ LTD


Chintan Nayan Bhai Rajyaguru
(Director)

DIN: 08091654

Place : Ahmedabad
Date : 06/11/2023

DHYAANI TILE AND MARBLEZ LIMITED

CIN No. L27109GJ1980PLC100420

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

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

STATEMENT OF ASSETS AND LIABILITIES


(Rs. in Lakhs)

Particulars	As at 30th Sept. 2023	As at 31st March 2023
ASSETS		
1 Non-current assets		
a Property, Plant and Equipment	8.48	7.87
b Financial Assets		
i Investments	-	-
ii Trade receivables	-	-
iii Loans	123.09	125.70
iv Others-	-	-
c Deferred Tax Assets (net)		
d Other Non-current assets	1.05	1.05
Total Non-current assets	132.62	134.62
2 Current assets		
a Inventories	20.61	20.61
b Financial Assets		
i Trade receivables	2289.93	1,325.11
ii Cash and cash equivalents	162.76	163.49
iii Loans	-	-
c Other current assets	18.34	17.51
Total Current assets	2,491.64	1,526.72
Total Assets	2,624.26	1,661.34
EQUITY AND LIABILITIES		
1 Equity		
a Equity Share capital	152.00	152.00
b Other Equity	294.87	274.31
Total Equity	446.87	426.31
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. Short Term Borrowings	56.94	-
b. Trade payables	2085.41	1,207.17
c. Other financial liabilities	-	-
ii Other current liabilities	-	-
iii Current Tax Liabilities (Net)	35.04	27.86
Total Current Liabilities	2,177.39	1,235.03
Total Liabilities	2,177.39	1,235.03
TOTAL EQUITY AND LIABILITIES	2,624.26	1,661.34

Place : Ahmedabad

Date : 06/11/2023

FOR, DHYAANI TILE AND MARBLEZ LTD


Chintan Nayan Bhai Rajyaguru
Director

DIN : 08091654



DHYAANI TILE AND MARBLEZ LIMITED

Cash Flow Statement for the half year ended 30 Sept 2023

(Rs. in Lakhs)

Particulars	As at 30 Sept 2023	As at 31 March 2023
Cash flows from Operating Activities		
Profit before tax for the Year	28.72	-6.73
Adjustments to reconcile net profit to net cash provided by operating activities		
Depreciation & Amortisation	-	1.67
Interest Income	0.00	21.32
Operating profit / (loss) before working capital changes	28.73	16.26
Movements in Working Capital:		
(Increase)/decrease in trade receivables	-964.82	-19.73
(Increase)/decrease in Inventory	0.00	2.48
(Increase)/decrease in short term loan and advances	2.61	-150.47
(Increase)/decrease in other current assets	-0.83	(6.04)
Increase/(decrease) in Trade Payable liabilities	878.24	-89.63
Increase/(decrease) in other current liabilities	54.73	-
Increase/(decrease) in Provisions	-	-
Net Cash Generated From/ (Used in) operations	-1.34	-247.13
Tax paid (net of refunds)	-	-
Net Cash From/(Used in) Operating Activities (A)	-1.34	-247.13
Cash Flows from Investing Activities		
Capital Assets	0.61	7.87
Interest Income	0.00	-
Net cash from/(Used in) Investing Activities (B)	0.61	7.87
Cash flows from Financing Activities		
Equity Capital	0.00	48.00
Other Equity	0.00	190.07
Borrowings	0.00	-
Net cash from/(Used in) Financing Activities (C)	-	238.07
Increase in Cash and Cash Equivalents during the year (A+B+C)	-0.73	-1.19
Cash and Cash Equivalents at the beginning of the year	163.49	164.68
Cash and Cash Equivalents at the end of the year	162.76	163.49

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
Chintan Nayan Bhai Rajyaguru
(Director)

DIN : 08091654

Place : Ahmedabad

Date : 06/11/2023





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 2023

**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, 2023 (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: 23120022BGWWMV4751

Date: 06/11/2023
Place: Ahmedabad