

DHYAANI INC

Date: 14/11/2024

The Manager

The Bombay Stock Exchange Limited,
25th Floor, PJ Towers, Dalal Street Fort,
Mumbai- 400001

SUB: OUTCOME OF BOARD MEETING HELD ON THURSDAY, 14TH DAY OF NOVEMBER, 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. Thursday, 14th November, 2024, inter-alia, considered the following business:

1. Approved and took on record the Un-audited Financial Results of the Company for the half year ended on 30th September, 2024
2. Limited Review Reports (Standalone basis) for the half year ended 30th September, 2024;

The board meeting commenced at 6.00 P.M. and concluded at 8.35 P.M.

You are requested to kindly take the same on record.

Thanking You,

FOR, DHYAANI TRADEVENTTURES 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@dhyaaniinc.com | 079-35334673 | dhyaaniinc.com

Dhyaani Tradeventures Limited

CIN: U51900GJ2014PLC081004

Registered Office: 420 Time Square Arcade Opp Rambaug Nr Rajiv Plaza Thaltej-Shilaj Road, Thaltej, Ahmedabad, Ahmedabad,
Gujarat, India, 380059

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS ON HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs. In Lacs)

Particulars	As at 30 september 2024 (Unaudited)	As at 31 March 2024 (Audited)
ASSETS		
(1) Non - Current Assets		
(a) Property, Plant and Equipment	9.99	6.69
(b) Financial Assets		
i) Loans	829.81	645.55
(c) Other Non Current Assets	7.87	1.05
(2) Current Assets		
(a) Inventories	20.61	20.61
(b) Financial assets		
(i) Trade receivables	3,567.54	3,042.06
(ii) Cash and cash equivalents	2,947.29	11.41
(iii) Loans	-	-
(c) Other current assets	18.22	22.83
(d) Current Tax Assets (Net)	-	-
TOTAL ASSETS	7,401.33	3,750.20
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	1,702.40	425.60
(b) Other Equity	1,752.24	69.35
LIABILITIES		
(1) Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	534.17	303.22
(b) Deferred tax liabilities (Net)	-	-
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(i) Trade payables	3,327.48	2,887.77
(b) Other current liabilities	16.37	3.83
(c) Provisions	60.42	27.86
(d) Current tax liabilities (Net)	8.24	32.56
TOTAL EQUITY AND LIABILITIES	7,401.33	3,750.20

For, Dhyaani Tradeventures Limited

Date: 14/11/2024
Place: Ahmedababd

Chintan Nayanbhai Rajyaguru
Managing Director
DIN: 08091654

Dhyaani Tradeventures Limited
CIN: U51900GJ2014PLC081004

Registered Office: 420 Time Square Arcade Opp Rambaug Nr Rajiv Plaza Thaltej-Shilaj Road, Thaltej, Ahmedabad, Ahmedabad, Gujarat, India, 380059

UNAUDITED STANDALONE IND AS COMPLIANT FINANCIAL RESULT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

AMOUNT RS. IN LACS

SR.NO.	PARTICULARS	HALF YEAR ENDED		FINANCIAL YEAR
		30/09/2024 UNAUDITED	30/09/2023 UNAUDITED	ENDED 31/03/2024 AUDITED
	INCOMES			
I	Revenue from Operations (Net of Taxes)	1,081.54	1,049.65	2,966.86
II	Other Income	-	-	15.48
III	Total Income (I + II)	1,081.54	1,049.65	2,982.33
	EXPENSES.			
(a)	Purchase of Stock in Trade.	329.52	979.73	2,774.18
(b)	Changes of Inventories of Finished Goods, Work in Progress, Work in Trade	-	-	-
(c)	Employees Cost	10.15	6.46	14.90
(d)	Finance Cost	-	0.08	18.14
(e)	Depreciation and Amortisation Expenses	0.83	-	1.78
(f)	Other Expenses	712.96	34.66	56.59
	TOTAL EXPENSES (IV (a to f))	1,053.46	1,020.93	2,865.59
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	28.08	28.72	116.75
VI	Exceptional Items. & Extraordinary Item	(4.65)	-	15.54
VII	Profit/ (Loss) Before Tax (V-VI)	32.73	28.72	101.21
VIII	TAX EXPENSES			
(a)	Current Tax	8.24	7.18	32.56
(b)	Deferred Tax	-	-	-
(c)	Short/(excess) provision of income tax	1.44	-	-
	Total Tax Expenses	9.68	7.18	32.56
IX	NET PROFIT AFTER TAX FROM BUSINESS OPERATIONS	23.05	21.54	68.64
X	Other Comprehensive Income	-	-	-
XI	Total Comprehensive Income (IX+X)	23.05	21.54	68.64
XII	Paid up Equity Share Capital (Amount in lacs)	425.60	152.00	425.60
	Rs. 10 Face value per share)	10.00	10.00	10.00
XIII	Other Equity Capital (Reserve & Surplus)	-	-	69.35
XIV	Earning Per Share (In Rupees) from Continuing Operations (Not Annualized).			
(i)	Basic	0.54	1.42	1.61
(ii)	Diluted	0.54	1.42	1.61
XV	Income from Discontinuing Operations	-	-	-
XVI	Profit /(Loss) from Discontinuing Operations	-	-	-
XVII	Profit/(loss) for the period After Adjustment of discontinuing Operations with Currnet Operations	23.05	21.54	68.64

NOTES:

- 1 The above Financial Results have been reviewed by the Audit Committee in its meeting held on 14th November 2024 and the same were adopted by the Board of Directors in their meeting held on the same date.
- 2 The statutory auditors have carried out limited review of the standalone unaudited financial results for the half year ended 30th September 2024 and have issued unmodified review report.
- 3 Figures for the previous period have been regrouped/ rearranged/ reclassified wherever considered necessary to correspond with the current period's classification/group's disclosure.

**For,
Dhyaani Tradeventures Limited**

**Date : 14th November, 2024
Place : Ahmedabad**

**Chintan Nayanbhai Rajyaguru
Managing Director
DIN: 08091654**

Dhyaani Tradeventures Limited

CIN: U51900GJ2014PLC081004

Statement of Cash Flow Annexed to the Balance Sheet as at 30th September 2024

Particulars	Half year ended	Financial year ended (Rs. In Lacs)
	30/09/2024	31/03/2024
A. Cash Flow from Operating Activities		
<i>Net Profit before tax and extraordinary Items</i>	32.73	101.21
<i>Adjustments for</i>	-	
Depreciation and amortization expense	0.83	1.78
Interest & Dividend Income	-	(15.48)
Interest and Borrowing cost	-	-
<i>Operating profit before working capital changes</i>	33.57	87.51
<i>Adjustments for</i>		
Increase (Decrease) in Other current Assets	(186.46)	(389.74)
Decrease/ (Increase) in Trade and other receivables	(525.48)	(994.43)
Increase (Decrease) in Trade Payable	439.70	832.43
Increase (Decrease) in Short Term Provisions	0.00	-
Increase (Decrease) in Other current liabilities	12.54	3.38
<i>Cash Generated from operations</i>	(226.14)	(460.85)
Tax Paid	(1.44)	-
<i>Net Cash From Operating Activities</i>	(227.58)	(460.85)
B. Cash Flow From Investing Activities		
Interest & Dividend Income	-	15.48
Sale of Assets	(4.13)	(0.60)
Decrease/(increase) in Loans	-	-
<i>Net Cash from Investing Activities</i>	(4.13)	14.87
C. Cash flow From Financing Activities		
Proceeds/(repayment) from borrowings	230.95	293.90
Issue of Share Capital	2,936.64	-
Financial Expenses	-	-
<i>Net Cash used in Financing Activities</i>	3,167.59	293.90
<i>Net Increase in Cash & Cash Equivalents</i>	2,935.88	(152.07)
<i>Opening Balance of Cash & Cash Equivalents</i>	11.41	163.48
<i>Closing Balance of Cash & Cash Equivalents</i>	2,947.29	11.41

For
Dhyaani Tradeventures Limited

Date : 14th November, 2024
Place : Ahmedabad

Chintan Nayanbhai Rajyaguru
Managing Director
DIN: 08091654

Limited Review Report on unaudited half yearly standalone financial results under Regulation 33 of the Listing Regulations

To

The Board of Directors of **Dhyaani Tradeventures Limited**

1. We have reviewed the accompanying statement of unaudited Ind AS Financial Results of **Dhyaani Tradeventures Limited** ("the Company") for the Half Year Ended September 30, 2024 (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 done 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.
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.

Place: Ahmedabad

Date: 14th November, 2024

For S D P M & Co.

Chartered Accountants



Sunil Dad (Partner)

M.No. 120702

FRN : 126741W

UDIN : 24120702BKHING9142