

GYAN

DEVELOPERS & BUILDERS LTD.

CIN: L70101TN1992PLCO22624
GSTIN: 33AAACG2558G1ZW



Registered Office:

"GYAN KIRAN"

6, Hanumantha Rao Street,
North Usman Road,

T.Nagar, Chennai - 600 017.

Ph : 28157644, 9381003930

12/11/2024

To
DCS - CRD
Bombay Stock Exchange
PJ Towers, Dalal Street
Mumbai - 400001

Dear Sir,

Sub: Regulation 33 of SEBI (LODR) Regulations, 2015

We wish to inform you that the Board of Directors of the Company in its meeting held on 12.11.2024 at the registered office of the Company have approved the unaudited results for the quarter ended 30.09.2024

We enclose the following:

(i) Financial Results and Report for the quarter ended 30.09.2024

The meeting commenced at 7.30 P.M. and concluded at 8.30 P.M.

Kindly acknowledge the receipt.

Thanking you,
Yours faithfully

For GYAN DEVELOPERS & BUILDERS LIMITED

T Ashok Raj
Managing Director

Encl: As above

GYAN DEVELOPERS & BUILDERS LTD.

Registered Office: "Gyan Kiran" 6, Hanumantha Rao Street, North Usman Road,
T.nagar, Chennai - 600 017.

CIN: L70101TN1992PLC022624

GSTIN: 33AAACG2558G1ZW

UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDING 30.09.2024

(in Rs. Thousands)

Particulars	3 Months ended 01.07.2024 to 30.09.2024 UnAudited	Previous 3 Months ended 01.04.2024 to 30.06.2024 UnAudited	Correspon ding 3 Months Previous year ended 01.07.2023 to 30.09.2023 UnAudited	6 Months ended 01.04.2024 to 30.09.2024 UnAudited	6 Months ended 01.04.2023 to 30.09.2023 UnAudited	Previous year ended 31.03.24 Audited
1 (a). Net sales / Revenue from operations	-	-	5,550	-	5,550	5,550.00
(b). Other Income	-	-	-	-	-	150
Total Income (1(a) + 1(b))	-	-	5,550	-	5,550	5,700
2. Expenditure						
a. Changes in Inventories of Finished Goods, stock in trade and work in progress	-	-	3,047	-	3,047	-
b. Cost of Materials Consumed	-	NIL	-	-	-	3,047
c. Employee benefit expenses	91	40	60	131	120	240
d. Depreciation and Amortisation expenditure	-	-	3	-	6	40
e(i). Audit Fees	-	-	75	-	75	75
e(ii). Fees and Professional charges	-	-	-	-	392	58
f. Printing and stationery	NIL	NIL	NIL	-	NIL	NIL
g. Travelling and conveyance	NIL	NIL	NIL	-	NIL	17
h. Rent	NIL	NIL	NIL	-	NIL	NIL
i. Finance Costs	NIL	NIL	NIL	-	NIL	1
m. Other Expenditure	30	38	89	68	176	768
n. Debts written off	NIL	NIL	NIL	-	NIL	NIL
o. Total	121	78	3,275	199	3,816	4,246
(Any item exceeding 10% of the total expenditure to be shown separately)				0		
				0		
3. Profit or Loss before Exceptional Items and Tax	(121)	(78)	2,275	(199)	1,734	1,454
4. Exception items	NIL	NIL	NIL	0	NIL	NIL
5. Profit (+)/ Loss (-) before Tax	(121)	(78)	2,275	(199)	1,734	1,454
6. Tax expense	NIL	NIL	NIL	0	NIL	NIL
(a) Income Tax	NIL	NIL	NIL	0	NIL	NIL
(b) Deferred Tax	NIL	NIL	NIL	0	NIL	15
6. Net Profit from ordinary activities after tax	(121)	(78)	2,275	(199)	1,734	1,439
7. Other comprehensive income	NIL	NIL	NIL	-	NIL	NIL
8. Total comprehensive income (13+14)	(121)	(78)	2,275	(199)	1,734	1,439
9. Paid up equity share capital (Face value of R. 10/- each)	30,000	30,000	30,000	30,000	30,000	30,000
10. Earnings per Share (EPS)						
a) Basic and diluted EPS before Extra ordinary items for the period, for the year to date and for the previous year (not to be annualised)	-0.04	-0.03	0.76	-0.07	0.58	0.48
b) Basic and diluted EPS after extraordinary items for the period for the year to date and for previous year (not to be annualised)	-0.04	-0.03	0.76	-0.07	0.58	0.48

Notes :

- The above result, as reviewed by the audit committee were taken on record and approved by the board of directors at the meeting held on 12.11.2024
- The above results have been subject to limited review by the statutory auditors .
- The company is operating only one segment, hence segment
- This Investor complaint received nil, disposed nil, previous pending nil .
- The figures for previous period have been regrouped / reclassified wherever necessary .

On behalf of board

Place : Chennai
Date : 12-11-2024

T. Ashok Raj
Managing Director
(DIN : 00575471)

T. Ashok Raj

Gyan Developers & Builders Limited.
Statement of Assets and Liabilities for the period ended 30.09.2024
(in Rs. Thousands)

Statement of Assets and Liabilities	As at 30.09.2024 (UnAudited)	As at 31.03.2024 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	5,299	5,299
(b) Intangible Assets	NIL	NIL
(c) Financial Assets		
(i) Loans	1,761	1,400
(d) Deferred Tax Asset (net)	162	162
Sub Total - Non Current Assets	7,222	6,861
Current Assets		
(a) Inventories	25,055	25,055
(b) Financial Assets		
(i) Trade Receivables	4	4
(ii) Cash & Cash Equivalents	248	577
(iii) Loans	-	-
(c) Other Current Assets	6,086	6,525
Sub Total - Current Assets	31,393	32,161
TOTAL ASSETS	38,615	39,022
EQUITY AND LIABILITIES		
a. Equity Share Capital	30,000	30,000
b. Other Equity	8,018	8,018
Sub Total - Shareholders' Funds	38,018	38,018
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	NIL	NIL
Sub Total - Non-Current Liabilities	NIL	NIL
Current Liabilities		
(a) Financial Liabilities		
(i) Trade payables	27	35
(b) Other current liabilities	570	970
(c) Provisions	-	-
Sub Total - Current Liabilities	597	1,004
TOTAL - EQUITY AND LIABILITIES	38,615	39,022

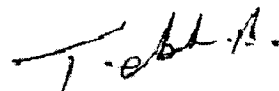
Notes :

- 1 The above result, as reviewed by the audit committee were taken on record and approved by the board of directors at the meeting held on 02.08.2023
- 2 The above results have been subject to limited review by the statutory auditors .
- 3 The company is operating only one segment, hence segment wise details is not applicable .
- 4 This Investor complaint received nil, disposed nil, previous pending nil .
- 5 The figures for previous period have been regrouped / reclassified wherever necessary .

On behalf of board

Place : Chennai
Date : 12-11-2024

T. Ashok Raj
Managing Director
(DIN : 00575471)



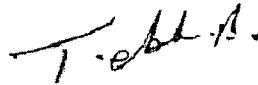
Cash Flow Statement for the year Quarter ended 30th Sep, 2024

A. Cash flow from Operating Activities	30.09.2024	31.03.2024
	(Rs.in 1000's)	(Rs.in 1000's)
Net profit before tax and extraordinary items	(199)	1,433
Adjustment for :		
Depreciation	NIL	39
Loss/(profit) on sale of property, plant and equipment	NIL	NIL
Interest income	NIL	NIL
Operating Profit before Working Capital changes	<u>(199)</u>	<u>1,472</u>
Change in Working Capital		
(Increase)/ decrease in Trade & Other Receivables	439	1,568
(increase)/ decrease in Inventories	0	1,547
Increase / (decrease) in Trade & Other Payables	<u>407</u>	<u>(4,226)</u>
Cash Generated from Operations	648	361
Direct Taxes Paid	-	-
Cash Flow before Extra-ordinary Items	<u>648</u>	<u>361</u>
Extra-ordinary Items	NIL	NIL
Net Cash flow from Operating Activities	<u>648</u>	<u>361</u>
B. Cash flow from Investing Activities		
Purchase of Property, plant and equipments	-	(116)
Sale of Property, plant and equipments	NIL	77
Interest Receipts	NIL	NIL
Net Cash flow from Investing Activities	<u>-</u>	<u>(39)</u>
C. Cash flow from Financing Activities		
Repayment of long term borrowings	(361)	NIL
Net cash flow from Financing Activities	<u>(361)</u>	<u>-</u>
Net increase / Decrease in cash and cash equivalents	287	323
Cash and cash equivalents at the beginning of the year	248	253
Cash and cash equivalents at the end of the year	<u>535</u>	<u>576</u>

Notes:

- 1 Cash and cash equivalents include cash and bank balances.
- 2 Figures in brackets indicate cash outgo.
- 3 Figures for the Previous Year have been regrouped /rearranged wherever found necessary.

For and on Behalf of the Board



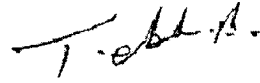
T. ASHOK RAJ
Mg. Director
DIN: 00575471

Notes :

1. The above financial results ("the statement") for the quarter ended September 30, 2024 were reviewed by Audit Committee and there after approved by the Board of directors at its meeting held on 12th November 2024. The Statutory Auditors have carried out a Limited Review of the above financial results for the quarter ended September 30, 2024.
2. The statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended by the Companies (Indian Accounting Standards) Rules 2016.
3. The figures for the previous period have been reclassified regrouped wherever necessary.

Place: Chennai
Date: 12.11.2024

For and On behalf of Board of Directors



T Ashok Raj
Managing Director
(DIN: 00575471)

G. C. Daga & Co.,
Chartered Accountants

Firm Registration No.: 000668S
Email: cagcdaga@gmail.com
Mob: 94444 07423, 86952 34818



HEAD OFFICE:
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14, VEERAPPAN STREET,
SECOND FLOOR,
CHENNAI – 600 001.
☎: 044 2955 6788

Partners:

CA GOUTHAM CHAND N
CA RAJESH KUMAR M
CA AKSHUNN DAGA G
CA ADITYA JAIN
CA VARSHA S
CA ANAND M

CA GAURAV AGARWAL
CA PAWAN KUMAR BAID
CA ARUN KUMAR BHANSALI
CA REKHA SUBASHCHAND
CA SWETA CHOUDHARY

BRANCHES:

* VILLUPURAM
* JODHPUR
* RAIPUR
* AHMEDABAD
* BENGALURU

Limited Review Report – Financials Results

To the Board of Directors of Gyan Developers & Builders Ltd,

We have reviewed the accompanying statement of Unaudited financial results of Gyan Developers & Builders Ltd (“the company”) for the Quarter ended 30.09.2024 (“the Statement”), being submitted by the company Pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This statement is the responsibility of the company’s management and has been approved by the Board of Directors/committee of Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 Engagement to Review Financial Statements 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 of 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G C Daga and Co.,
Chartered Accountants
FRNo 000668S

AKSHUNN DAGA
GOUTHAM
CHAND DAGA

Digitally signed by
AKSHUNN DAGA
GOUTHAM CHAND
DAGA
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CA Akshunn Daga G
Partner
Memb No 235396

UDIN: 24235396BKFGAV4532

Place: Chennai

Date: 12.11.2024