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

09.12.2023

To
DCS – CRD
Bombay Stock Exchange
PJ Towers, Dalal Street
Mumbai – 400 001

Dear Sir,

Sub: Discrepancy in Financial Results
Ref: E-mail dated 08.12.2023

With reference to your e-mail dated 08.12.2023, we hereby enclose a copy of the Limited Review Report.

Kindly acknowledge the receipt.

Thanking you,
Yours faithfully

For **GYAN DEVELOPERS & BUILDERS LIMITED**

Ashok Raj. T

Digitally signed by Ashok Raj. T
DN: c=IN, o=Personal, title=5006, pseudonym=d8512156b6e94f8b2e42594fd5d76dc1a2, 2.5.4.20=25d8ffc9103baffb8094117fcce01e5e3bf3d3c8b66a2c4e4c5b6511d5512, postalCode=600017, st=Tamil Nadu, serialNumber=6b0e7b6a0e6c48e2263b9ce1027746e5c6acb2f18bf7208d37d9b71f29e82, cn=Ashok Raj. T
Date: 2023.12.09 19:32:01 +05'30'

T Ashok Raj
Managing Director

Encl: As above

G. C. Daga & Co.,
Chartered Accountants

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

HEAD OFFICE :
SRI BALAJI COMPLEX
14,VEERAPPAN STREET,
SECOND FLOOR,
CHENNAI – 600 001.

BRANCHES :
* VILLUPURAM
* KANCHEEPURAM
* JODHPUR
* THIRUVANNAMALAI
* RAIPUR
* AHMEDABAD

Partners:
CA GOUTHAM CHAND N
CA AKSHUNN DAGA G
CA VARSHA S
CA RAJESH KUMAR M
CA GAURAV AGARWAL
CA ADITYA JAIN
CA ANAND M
CA PAWAN KUMAR BAID
CA ARUN KUMAR BHANSALI

Limited Review Report – Financials Results

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

We have reviewed the accompanying statement of Audited financial results of Gyan Developers & Builders Ltd ("the company") for the Quarter ended 30.09.2023 ("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 provides 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 audited 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

Sd/-

CA Akshunn Daga G
Partner
Memb No 235396

UDIN: 23235396BGSDVY4454
Place : Chennai
Date : 13.11.2023

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

13/11/2023

To
DCS – CRD
Bombay Stock Exchange
PJ Towers, Dalal Street
Mumbai – 400 001

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 13.11.2023 at the registered office of the Company have approved the un-audited results for the quarter ended 30.09.2023.

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

(i) Financial Results and Report for the period ended 30.09.2023

The meeting commenced at 6.00 P.M. and concluded at 7.00 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 30.09.2023

(in Rs. Thousands)

Particulars	3 Months ended 01.07.2022 to 30.09.2022 UnAudited	Previous 3 Months ended 01.04.2023 to 30.06.2023 Unaudited	Corresponding 3 Months Previous year ended 01.07.2022 to 30.09.2022 Audited	Previous year ended 31.03.23 Audited
1 (a). Net sales / Revenue from operations	5,550	-	-	-
(b). Other Income	-	-	-	700
Total Income (1(a) + 1(b))	**5,550**	**-**	**-**	**700**
2. Expenditure				
a. Changes in Inventories of Finished Goods, stock in trade	3,047	-	-	-
and work in progress				
b. Cost of Materials Consumed	-	-	0	-
c. Employee benefit expenses	60	60	80	240
d. Depreciation and Amortisation expenditure	3	3	7	20
e(i). Audit Fees	75	-	-	75
e(ii). Fees and Professional charges	-	392	1,300	1,578
f. Printing and stationery	NIL	NIL	NIL	NIL
g. Travelling and conveyance	NIL	NIL	NIL	NIL
h. Rent	NIL	NIL	NIL	NIL
i. Finance Costs	NIL	NIL	NIL	NIL
m. Other Expenditure	89	86	41	234
n. Debts written off	NIL	NIL	NIL	NIL
o. Total	**3,275**	**542**	**1,428**	**2,147**
(Any item exceeding 10% of the total				
expenditure to be shown separtely)				
3. Profit or Loss before Exceptional Items and Tax	**2,275**	**(542)**	**(1,428)**	**(1,447)**
4. Exception items	NIL	NIL	NIL	NIL
5. Profit (+)/ Loss (-) before Tax	2,275	(542)	(1,428)	(1,447)
6. Tax expense	NIL	NIL	NIL	NIL
(a) Income Tax	NIL	NIL	NIL	NIL
(b) Deferred Tax	NIL	NIL	NIL	14
6. Net Profit from ordinary activities after tax	2,275	(542)	(1,428)	(1,461)
7. Other comperhensive income	NIL	NIL	NIL	NIL
8. Total comperhensive income (13+14)	2,275	(542)	(1,428)	(1,461)
9. Paid up equity share capital (Face value of R. 10/- each)	30,000	30,000	30,000	30,000
10. Earnings per Share (EPS)				
a) Basic and diluted EPS before	0.76	-0.18	-0.48	-0.49
Extra ordinary items for the				
period, for the year to date and				
for the previous year (not to be				
annualised)				
b) Basic and diluted EPS after	0.76	-0.18	-0.48	-0.49
extraordinary items for the period				
for the year to date and for previous				
year (not to be annualised)				

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 13.11.2023
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
4 This Invester complaint received nil, disposed nil, previous pending nil .
5 The figures for previous period have been regrouped / reclassified whereever necessary .

On behalf of board

Ashok Raj. T

Place : Chennai
Date : 13.11.2023

T. Ashok Raj
Managing Director
(DIN : 00575471)

Gyan Developers & Builders Limited.

Statement of Assets and Liabilities for the period ended 30.09.2023

(in Rs. Thousands)

Statement of Assets and Liabilities	As at 30.09.2023 (UnAudited)	As at 31.03.2023 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	5,385	5,300
(b) Intangible Assets	NIL	NIL
(c) Financial Assets		
(i) Loans	1,533	933
(d) Deferred Tax Asset (net)	178	178
Sub Total - Non Current Assets	7,096	6,410
Current Assets		
(a) Inventories	25,055	26,603
(b) Financial Assets		
(i) Trade Receivables	-	562
(ii) Cash & Cash Equivalents	1,317	253
(iii) Loans	-	-
(c) Other Current Assets	6,967	8,005
Sub Total - Current Assets	33,340	35,423
TOTAL ASSETS	**40,436**	**41,833**
EQUITY AND LIABILITIES		
a. Equity Share Capital	30,000	30,000
b. Other Equity	8,334	6,600
Sub Total - Shareholders' Funds	38,334	36,600
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	135	12
(b) Other current liabilities	1,961	5,222
(c) Provisions	6	-
Sub Total - Current Liabilities	2,103	5,234
TOTAL - EQUITY AND LIABILITIES	**40,436**	**41,833**

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 13.11.2023

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 Invester complaint received nil, disposed nil, previous pending nil .

5 The figures for previous period have been regrouped / reclassified whereever necessary .

On behalf of board

Ashok Raj. T

Place : Chennai

Date : 13.11.2023

T. Ashok Raj

Managing Director

(DIN : 00575471)

Cash Flow Statement for the year Quarter ended 30th Sep, 2023

A. Cash flow from Operating Activities	30.09.2023 (Rs.in 1000's)	31.03.2023 (Rs.in 1000's)
Net profit before tax and extraordinary items	1,734	(1,438)
Adjustment for :		
Depreciation	6	117
Loss/(profit) on sale of property, plant and equipment	NIL	NIL
Interest income	NIL	NIL
Operating Profit befor Working Capital changes	1,740	(1,426)
Change in Working Capital		
(Increase)/ decrease in Trade & Other Receivables	1,600	1,073
(increase)/ decrease in Inventories	1,547	0
Increase / (decrease) in Trade & Other Payables	(3,137)	(436)
Cash Generated from Operations	1,750	(790)
Direct Taxes Paid	-	-
Cash Flow before Extra-ordinary Items	1,750	(790)
Extra-ordinary Items	NIL	NIL
Net Cash flow from Operating Activities	1,750	(790)
B. Cash flow from Investing Activities		
Purchase of Property, plant and equipments	(86)	-
Sale of Property, plant and eqipments	NIL	NIL
Interest Receipts	NIL	NIL
Net Cash flow from Investing Activities	(86)	-
C. Cash flow from Financing Activities		
Repayment of long term borrowings	(600)	NIL
Net cash flow from Financing Activities	(600)	-
Net increase / Decrease in cash and cash equivalents	1,064	(790)
Cash and cash equivalents at the beginning of the year	253	1,043
Cash and cash equivalents at the end of the year	1,317	253

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

Ashok Raj. T

T. ASHOK RAJ
Mg. Director
DIN: 00575471