

# GYAN

DEVELOPERS & BUILDERS LTD.

CIN: L70101TN1992PLCO22624

Date: 30.07.2018



**Registered Office:**

"GYAN KIRAN"

6, Hanumantha Rao Street,

North Usman Road,

T.Nagar, Chennai - 600 017.

Ph : 28157644, 9381003930

To  
DCS - CRD  
Bombay Stock Exchange  
P J Towers, Dalal Street  
Mumbai - 400 001.

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 Monday the 30<sup>th</sup> day of July, 2018 at 4.30 PM and concluded at 7.30 PM at the Registered Office, had approved the un-audited financial results of the Company for the First Quarter ended June 30, 2018

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

- (i) Un-Audited Financial Results for the quarter ended June 30, 2018
- (ii) Limited review report for the quarter ended June 30, 2018

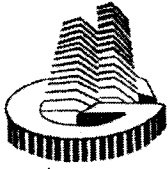
Kindly acknowledge the receipt.

Thanking you,  
Yours faithfully

For GYAN DEVELOPERS & BUILDERS LIMITED

Managing Director

Encl: As above



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GYAN DEVELOPERS & BUILDERS LTD.				
Registered Office: "Gyan Kiran" 6, Hanumantha Rao Street, North Usman Road, T.nagar, Chennai - 600 017.				
CIN: L70101TN1992PLCO22624				
GSTIN: 33AAACG2558G1ZW				
AUDITED FINANCIAL RESULT FOR THE QUARTER ENDING 30.06.2018				
(in Rs. Thousands)				
Particulars	3 Months ended 01.04.2018 to 30.06.2018 UnAudited	3 Months ended 01.01.2018 to 31.03.2018 Audited	Correspon ding 3 Months Previous year ended 01.04.2017 to 30.06.2017 UnAudited	Previous year ended 31.03.18 Audited
1 (a). Net sales / Revenue from operations	7,003	7,819	3,795	17,240
(b). Other Income	NIL	NIL	NIL	NIL
<b>Total Income (1(a) + 1(b))</b>	<b>7,003</b>	<b>7,819</b>	<b>3,795</b>	<b>17,240</b>
2. Expenditure				
a. Increase/Decrease in stock in trade and work in progress	4,703	5,437	2,329	10,014
b. Consumption of raw materials	NIL	NIL	NIL	NIL
c. Commission	NIL	1000	NIL	2,000
d. Employees cost	360	360	390	1,140
e. Depreciation	33	(71)	67	132
f. Directors Remuneration	135	60	60	270
g. Fees and professional charges	286	35	72	121
h. Printing and stationery	3	NIL	1	61
i. Travelling and conveyance	NIL	NIL	NIL	NIL
j. Rent	75	45	45	180
l. Employee Bonus	NIL	NIL	NIL	NIL
m. Other Expenditure	226	505	438	1,463
n. Debts written off	NIL	NIL	NIL	NIL
<b>o. Total</b>	<b>5,821</b>	<b>7,372</b>	<b>3,402</b>	<b>15,381</b>
(Any item exceeding 10% of the total expenditure to be shown separately)				
3. Profit from Operation before Other Income, Interest and Exceptional item ( 1 -2 )	<b>1,181</b>	<b>447</b>	<b>393</b>	<b>1,859</b>

For GYAN DEVELOPERS & BUILDERS LIMITED

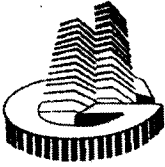
T. Ashok Raj  
Managing Director

e-mail: gyandevlopers@yahoo.com

website: www.gyandevloper.com

Script Code No.530141

ISIN - INE 487G01018



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4. Other Income	NIL	NIL	NIL	NIL
5. Profit from Ordinary activities before finance costs and Exceptional items (3+4)	1,181	447	393	1,859
6. Finance Costs	0	0	0	0
7. Profit from Ordinary activities after Finance Costs but before Exception items (5-6)	1,181	447	393	1,859
8. Exception items	NIL	NIL	NIL	NIL
9. Profit (+) / Loss (-) from ordinary Activities before tax (7+8)	1,181	447	393	1,859
10. Tax expense	NIL	NIL	0	NIL
11. Net Profit (+) / Loss (-) from ordinary activities after tax (9-10)	1,181	447	393	1,859
12. Extraordinary items (net of tax expense Rs. )	NIL	NIL	NIL	NIL
13. Net Profit(+) / Loss (-) for the period (11-12)	1,181	447	393	1,859
14. Other comprehensive income	NIL	NIL	NIL	NIL
15. Total comprehensive income (13+14)	1,181	447	393	1,859
16. 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)	0.39	0.15	0.13	0.62
b) Basic and diluted EPS after extraordinary items for the period for the year to date and for previous year (not to be annualised)	0.39	0.15	0.13	0.62
17. Paid up equity share capital (Face value of R. 10/- each )	30,000	30,000	30,000	30,000
18. Net Worth	39,406	39,406	38,424	39,405

For GYAN DEVELOPERS & BUILDERS LIMITED

T. Ashok Raj  
Managing Director

e-mail: [gyandevlopers@yahoo.com](mailto:gyandevlopers@yahoo.com)

website: [www.gyandevloper.com](http://www.gyandevloper.com)

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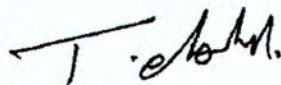
ISIN - INE 487G01018

**Notes :**

1. The above financial results ("the statement") for the quarter ended June,30,2018 were reviewed by Audit Committee and there after approved by the Board of directors at its meeting held on 30<sup>th</sup>July 2018. The Statutory Auditors have carried out a Limited Review of the above financial results for the quarter ended June,30, 2018.
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. The Company adopted Ind AS from April 01, 2017, with a transition date of April 01, 2016. And accordingly, these financial results (including for all the periods presented in accordance with Ind AS 101 – First-time Adoption of Indian Accounting Standards) have been prepared in accordance with the recognition and measurement principles in Ind AS 34 – Interim Financial Reporting, prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3. The Reconciliation of net profit reported in accordance with previous GAAP to total comprehensive income in accordance with Ind AS is given below: (Rs. In thousands)

Particulars	Notes	Quarter Ended		Year Ended
		30-06-2018	31-03-2018	31-03-2017
Net profit as per Indian GAAP		1181	1859	318
Reconciling Items				
Adjustment for amortized cost on financial assets - rental deposits and employee loans		NIL	NIL	NIL
Reclassification of actuarial (gains)/losses arising in respect of employee benefit plans, to others after tax		NIL	NIL	NIL
Profit after tax (PAT) as per Ind AS		1181	1859	318
Other Comprehensive income ("OCI")				
Reclassification of actuarial (gains)/losses arising in respect of employee benefit plans, from the statement of profit and loss – net of tax.		NIL	NIL	NIL
Total comprehensive income as per Ind AS		1181	1859	318

For GYAN DEVELOPERS &amp; BUILDERS LIMITED

T. Ashok Raj  
Managing Director

4. The Reconciliation of Equity as at 30<sup>th</sup> June 2018 under previous GAAP and Ind As is summarised:

Particulars	(Rs. In thousands)
	As at June 30, 2018
Equity as per previous GAAP	40,586.35
Reconciling Items	
Adjustment for proposed dividend (including tax thereon)	NIL
Others	NIL
Equity as per Ind AS	40,586.35

- 1) Ind AS 101 (First-time Adoption of Indian Accounting Standards) provides a suitable starting point for accounting in accordance with Ind AS is required to be mandatorily followed by first-time adopters. Ind AS 101 allows first-time adopters exemptions from the retrospective application of certain requirements under Ind AS. The Company has applied the following exemption in its financial results.
- a) Property, plant and Equipment, as well as Intangible Assets (referred to as "fixed assets" in aggregate) were carried in the statement of financial position prepared under previous GAAP as at March 31, 2016. The Company has elected to regard such carrying amount as deemed cost as at the date of transition i.e., April 1, 2016.
- 2) The Company has opted not to disclose reserves at March 31, 2017 based on the exemption provided in the Notification CIR/CFD/FAC/62/2016, dated July 5, 2016 as issued by SEBI.

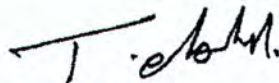
For and On behalf of Board of Directors

Place : Chennai

Date : 30.07.2018

For GYAN DEVELOPERS & BUILDERS LIMITED

Sd/-



T. Ashok Raj  
Managing Director

T Ashok Raj  
Managing Director  
(DIN : 00575471)