



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

November 13, 2021

To
DCS - CRD
Bombay Stock Exchange
PJ 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 today the 13.11.2021 at 11.00 A.M and concluded at 1.45 P.M. at the Registered Office, had approved the un-audited financial results of the Company for the quarter ended 30.09.2021

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the financial results and limited review report for the period ended 30.09.2021

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 30.09.2021

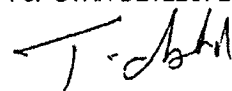
(in Rs. Thousands)						
Particulars	Previous 3 Months ended 01.04.2021 to 30.06.2021 UnAudited	3 Months ended 01.07.2021 to 30.09.2021 UnAudited	Corresponding 3 Months Previous year ended 01.07.2020 to 30.09.2020 UnAudited	6 Months ended 01.04.2021 to 30.09.2021 UnAudited	Previous 6 Months ended 01.04.2020 to 30.09.2020 Audited	Previous year ended 31.03.21 Audited
1 (a). Net sales / Revenue from operations	-	-	-	-	-	-
(b). Other Income	-	-	20	-	53	1,367
Total Income (1(a) + 1(b))	-	-	20	-		1,367
2. Expenditure						
a. Changes in Inventories of Finished Goods, stock in trade and work in progress	-	-	-	-	-	-
b. Cost of Materials Consumed	NIL	NIL	NIL	NIL	NIL	NIL
c. Employee benefit expenses	360	392	300	742	600	1,220
d. Depreciation and Amortisation expenditure	7	7	11	14	22	27
e. Fees and professional charges	28	27	NIL	55	23	241
f. Printing and stationery	NIL	NIL	NIL	NIL	NIL	1
g. Travelling and conveyance	NIL	NIL	8	NIL	8	16
h. Rent	NIL	NIL	NIL	NIL	NIL	-
i. Finance Costs	NIL	NIL	NIL	NIL	NIL	NIL
m. Other Expenditure	77	149	133	226	145	631
n. Debts written off	NIL	NIL	NIL	NIL	NIL	NIL
o. Total	472	565	452	1,037	798	2,136
(Any item exceeding 10% of the total expenditure to be shown separately)						
3. Profit or Loss before Exceptional Items and Tax	(472)	(565)	(432)	(1,037)	(745)	(769)
4. Exception items	NIL					NIL
5. Profit (+)/ Loss (-) before Tax	(472)	(565)	(432)	(1,037)	(745)	(769)
6. Tax expense	NIL	NIL	NIL	NIL	NIL	NIL
(a) Income Tax	NIL	NIL	NIL	NIL	NIL	0
(b) Deferred Tax	NIL	NIL	NIL	NIL	NIL	22
6. Net Profit from ordinary activities after tax	(472)	(565)	(432)	(1,037)	(745)	(790)
7. Other comprehensive income	NIL	NIL	NIL	NIL	NIL	NIL
8. Total comprehensive income (13+14)	(472)	(565)	(432)	(1,037)	(745)	(790)
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)	-0.16	-0.19	-0.14	-0.35	-0.25	-0.26
b) Basic and diluted EPS after extraordinary items for the period for the year to date and for previous year (not to be annualised)	-0.16	-0.19	-0.14	-0.35	-0.25	-0.26

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 13.11.2021
- 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 .

For GYAN DEVELOPERS & BUILDERS LIMITED

Place : Chennai
Date : 13.11.2021


T Ashok Raj
Managing Director

Gyan Developers & Builders Limited.
Statement of Assets and Liabilities for the period ended 30.09.2021

Statement of Assets and Liabilities	As at 30.09.2021 (UnAudited)	As at 31.03.2021 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	53,41,427	53,38,467
(b) Intangible Assets	NIL	NIL
(c) Financial Assets		
(i) Loans	10,03,000	10,33,000
(d) Deferred Tax Asset (net)	2,10,785	2,10,785
Sub Total - Non Current Assets	65,55,212	65,82,252
Current Assets		
(a) Inventories	2,65,60,715	2,46,60,715
(b) Financial Assets		
(i) Trade Receivables	26,02,810	26,02,810
(ii) Cash & Cash Equivalents	5,53,015	11,62,223
(iii) Loans	1,07,25,750	1,32,25,750
(c) Other Current Assets	4,87,725	2,46,380
Sub Total - Current Assets	4,09,30,016	4,18,97,878
TOTAL ASSETS	4,74,85,228	4,84,80,130
EQUITY AND LIABILITIES		
a. Equity Share Capital	3,00,00,000	3,00,00,000
b. Other Equity	86,06,856	96,69,182
Sub Total - Shareholders' Funds	3,86,06,856	3,96,69,182
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	23,238	
(b) Other current liabilities	88,06,819	88,10,948
(c) Provisions	48,314	-
Sub Total - Current Liabilities	88,78,371	88,10,948
TOTAL - EQUITY AND LIABILITIES	4,74,85,228	4,84,80,130

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 13.11.2021
- 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

Sd/-

T. Ashok Raj

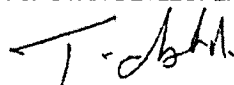
Managing Director

(DIN : 00575471)

Place : Chennai

Date : 13.11.2021

For GYAN DEVELOPERS & BUILDERS LIMITED



T Ashok Raj

Managing Director

Cash Flow Statement for the period ended 30th September, 2021

(in Rs. Thousands)
30.09.2021

A. Cash flow from Operating Activities

Net profit before tax and extraordinary items	(1,037)
Adjustment for :	
Depreciation	13
Loss/(profit) on sale of property, plant and equipment	NIL
Interest income	NIL
Operating Profit before Working Capital changes	(1,024)
Change in Working Capital	
(Increase)/ decrease in Trade & Other Receivables	363
(increase)/ decrease in Inventories	-
Increase / (decrease) in Trade & Other Payables	54
Cash Generated from Operations	(606)
Direct Taxes Paid	-
Cash Flow before Extra-ordinary Items	(606)
Extra-ordinary Items	NIL
Net Cash flow from Operating Activities	(606)

B. Cash flow from Investing Activities

Purchase of Property, plant and equipments	(3)
Sale of Property, plant and equipments	NIL
Interest Receipts	NIL
Net Cash flow from Investing Activities	(3)

C. Cash flow from Financing Activities

Repayment of long term borrowings	NIL
Net cash flow from Financing Activities	-
Net increase / Decrease in cash and cash equivalents	(609)
Cash and cash equivalents at the beginning of the year	1,162
Cash and cash equivalents at the end	553

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.
- 4 The above cash has been prepared under indirect method in accordance with the accounting standards 3 as notified U/s.211(3C) of the companies act,1956.

For GYAN DEVELOPERS & BUILDERS LIMITED



T Ashok Raj
Managing Director

Notes :

1. The above financial results ("the statement") for the quarter ended September,30,2021 were reviewed by Audit Committee and there after approved by the Board of directors at its meeting held on 13th November 2021. The Statutory Auditors have carried out a Limited Review of the above financial results for the quarter ended September,30, 2021.
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.

For and On behalf of Board of Directors

Place: Chennai
Date: 13.11.2021

Sd/-

For GYAN DEVELOPERS & BUILDERS LIMITED



T Ashok Raj
Managing Director

T Ashok Raj
Managing Director
(DIN: 00575471)

PARTNERS
CA. VIKAS KOTHARI, B.COM., F.C.A.
CA. VIKAS N., B.COM., F.C.A.

CELL : 9841894771
CELL : 9710128805

CA SURAJ DHOKA & ASSOCIATES
CHARTERED ACCOUNTANTS

HEAD OFFICE : NO. 168, Mint Street, Manibhardra Enclave, 2nd Floor, Sowcarpet, Chennai - 600 079, Ph : 25390063
BRANCH OFFICE : NO:2A, Mambalam High Road, North T.Nagar, Chennai - 600 017, Ph: 43554771
BRANCH OFFICE : NO:25, K.B.Complex, 2nd Floor, Narasinghapuram Street, Mount Road, Ch - 600 002, Ph: 42144771
Fax : 91-44-42052625, e-mail : surajda2007@gmail.com

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 30.09.2021 ("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 Suraj Dhoka & Associates
Chartered Accountants,
FRNo. 009707S

Vikas
Kothari S
Digitally signed
by Vikas Kothari
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Date: 2021.11.13
13:06:36 +05'30'

UDIN: 21230168AAAAQN2003
Place: Chennai
Date: 13.11.2021

CA VIKAS KOTHARI
Partner
Memb No: 230168