



GYAN

DEVELOPERS & BUILDERS LTD.

CIN: L70101TN1992PLCO22624

GSTIN: 33AAACG2558G1ZW

14/11/2022

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
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 14.11.2022 at the registered office of the Company have approved the un-audited results for the quarter ended 30.09.2022

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 30.09.2022

The meeting commenced at 4.00 P.M. and concluded at 6.00 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 Limited.
Statement of Assets and Liabilities for the period ended 30.09.2022
(in Rs. Thousands)

Statement of Assets and Liabilities	As at 30.09.2022 (UnAudited)	As at 31.03.2022 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	5,320	5,320
(b) Intangible Assets	NIL	NIL
(c) Financial Assets		
(i) Loans	1,033	1,033
(d) Deferred Tax Asset (net)	192	192
Sub Total - Non Current Assets	6,545	6,545
Current Assets		
(a) Inventories	26,603	26,603
(b) Financial Assets		
(i) Trade Receivables	1,363	1,406
(ii) Cash & Cash Equivalents	277	1,043
(iii) Loans	-	-
(c) Other Current Assets	8,014	8,134
Sub Total - Current Assets	36,257	37,186
TOTAL ASSETS	42,801	43,730
EQUITY AND LIABILITIES		
a. Equity Share Capital	30,000	30,000
b. Other Equity	6,650	8,061
Sub Total - Shareholders' Funds	36,650	38,061
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	48	1
(b) Other current liabilities	6,090	5,669
(c) Provisions	13	-
Sub Total - Current Liabilities	6,151	5,670
TOTAL - EQUITY AND LIABILITIES	42,801	43,730

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 14.11.2022
- 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



T. Ashok Raj
Managing Director
(DIN : 00575471)

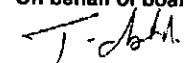
Place : Chennai
Date : 14.11.2022

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 30.09.2022				
(in Rs. Thousands)				
Particulars	3 Months ended 01.07.2022 to 30.09.2022 UnAudited	Previous 3 Months ended 01.04.2022 to 30.06.2022 Unaudited	Corresponding 3 Months Previous year ended 01.07.2021 to 30.09.2021 Audited	Previous year ended 31.03.22 Audited
1 (a). Net sales / Revenue from operations	-	-	-	-
(b). Other Income	-	-	-	325
Total Income (1(a) + 1(b))	-	-	-	325
2. Expenditure				
a. Changes in Inventories of Finished Goods, stock in trade and work in progress	-	-	-	-
b. Cost of Materials Consumed	-	-	NIL	-
c. Employee benefit expenses	40	40	382	883
d. Depreciation and Amortisation expenditure	7	7	7	19
e. Fees and professional charges	7	1,254	27	201
f. Printing and stationery	NIL	NIL	NIL	-
g. Travelling and conveyance	NIL	NIL	NIL	-
h. Rent	NIL	NIL	NIL	-
i. Finance Costs	NIL	NIL	NIL	-
m. Other Expenditure	38	18	149	812
n. Debts written off	NIL	NIL	NIL	-
o. Total	92	1,318	565	1,915
(Any item exceeding 10% of the total expenditure to be shown separately)				
3. Profit or Loss before Exceptional Items and Tax	(92)	(1,318)	(565)	(1,590)
4. Exception items	NIL	NIL		NIL
5. Profit (+)/ Loss (-) before Tax	(92)	(1,318)	(565)	(1,590)
6. Tax expense	NIL	NIL	NIL	NIL
(a) Income Tax	NIL	NIL	NIL	0
(b) Deferred Tax	NIL	NIL	NIL	19
6. Net Profit from ordinary activities after tax	(92)	(1,318)	(565)	(1,609)
7. Other comprehensive income	NIL	NIL	NIL	NIL
8. Total comprehensive income (13+14)	(92)	(1,318)	(565)	(1,609)
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 Extra ordinary items for the period, for the year to date and for the previous year (not to be annualised)	-0.03	-0.44	-0.19	-0.54
b) Basic and diluted EPS after extraordinary items for the period for the year to date and for previous year (not to be annualised)	-0.03	-0.44	-0.19	-0.54

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 14.11.2022
- 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


T. Ashok Raj
Managing Director
(DIN : 00575471)

Place : Chennai
Date : 14.11.2022

Cash Flow Statement for the period ended 30th September, 2022

(in Rs. Thousands)

A. Cash flow from Operating Activities**30.09.2022**

Net profit before tax and extraordinary items	(1,410)
Adjustment for :	
Depreciation	13
Loss/(profit) on sale of property, plant and equipment	NIL
Interest income	NIL
Operating Profit before Working Capital changes	(1,397)
Change in Working Capital	
(Increase)/ decrease in Trade & Other Receivables	163
(increase)/ decrease in Inventories	NIL
Increase / (decrease) in Trade & Other Payables	468
Cash Generated from Operations	(766)
Direct Taxes Paid	NIL
Cash Flow before Extra-ordinary Items	(766)
Extra-ordinary Items	NIL
Net Cash flow from Operating Activities	(766)

B. Cash flow from Investing Activities

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

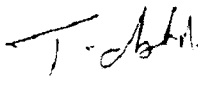
C. Cash flow from Financing Activities

Repayment of long term borrowings	NIL
Net cash flow from Financing Activities	-
Net increase / Decrease in cash and cash equivalents	(766)
Cash and cash equivalents at the beginning of the year	1,043
Cash and cash equivalents at the end	277

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.

Place: Chennai
Date 14.11.2022


T. Ashok Raj
Managing Director
(DIN:00575471)

LIMITED REVIEW REPORT

We have reviewed the accompanying statement of unaudited financial results of **GYAN DEVELOPERS & BUILDERS LTD**, Chennai for the quarter ended 30th September, 2022 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 and has been initiated by us for identification purpose.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors in meeting held on 14th November 2022, 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.

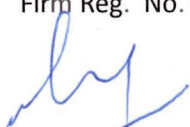
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of The Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the applicable Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under 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 read with SEBI 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 MARDIA & ASSOCIATES

Chartered Accountants

Firm Reg. No. 007888S



(Manish Mardia)

Proprietor

Membership No. 205307

Place: Chennai

Date: 14.11.2022

UDIN: 22205307BDDPJN3525

