

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

January 27, 2022

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

Sir,

Sub: Regulation 30 of SEBI (LODR) Regulations, 2015

We wish to inform you that the Board of Directors of the Company in its meeting held today the 27.01.2022 have approved the un-audited financial results of the Company for the Third Quarter ended 31.12.2021.

This is for your kind information and records.

Kindly acknowledge the receipt.

Thanking you,
Yours faithfully

For GYAN DEVELOPERS & BUILDERS LIMITED

T Ashok Raj
Managing Director

Encl: As above

SURAJ DHOKA & ASSOCIATES

CHARTERED ACCOUNTANTS

PARTNERS

CA.S.Vikas Kothari, B.Com.,F.C.A.

CA.N.Vikas, B.Com.,F.C.A.



No. 168, Mint Street,
Manibhadra Enclave, 2nd Floor,
Sowcarpet, Chennai - 600 079.
Ph : 044 - 2539 0063, 42052625
E-mail : surajda2007@gmail.com

B.O.: Shop No. 9, Mathaji Complex, 1st Floor,
No.1, Wallers Lane, Mount Road, Chennai - 600 002. Ph.: 044-4214 4771.

Date.....

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 31.12.2021 ("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



UDIN: 22230168AAAADG4831

Place : Chennai

Date : 27-01-2022

S. Vikas Kothari
CA VIKAS KOTHARI
Partner
Memb No: 230168

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 31.12.2021

(in Rs. Thousands)						
Particulars	3 Months ended 01.10.2021 to 31.12.2021 UnAudited	Corresponding 3 Months ended 01.10.2020 to 31.12.2020 UnAudited	6 Months ended 01.04.2021 to 30.09.2021 UnAudited	Current period 9 Months ended 01.04.2021 to 31.12.2021	Corresponding period 9 Months ended 01.04.2020 to 31.12.2020	Previous year ended 31.03.21 Audited
1 (a). Net sales / Revenue from operations	NIL	NIL	NIL	NIL	NIL	-
(b). Other Income	-	33	-	-	86	1,367
Total Income (1(a) + 1(b))	-	33	-	-	86	1,367
2. Expenditure						
a. Changes in Inventories of Finished Goods, stock in trade and work in progress	NIL	NIL	NIL	NIL	NIL	-
b. Cost of Materials Consumed	NIL	NIL	NIL	NIL	NIL	NIL
c. Employee benefit expenses	80	300	743	823	900	1,220
d. Depreciation and Amortisation expenditure	7	11	13	20	33	27
e. Fees and professional charges	30	-	85	115	23	241
f. Printing and stationery	-	-	NIL	NIL	NIL	1
g. Travelling and conveyance	NIL	NIL	NIL	NIL	NIL	16
h. Rent	-	-	NIL	NIL	NIL	-
i. Finance Costs	NIL	NIL	NIL	NIL	NIL	NIL
m. Other Expenditure	49	100	261	310	246	631
n. Debts written off	NIL	NIL	NIL	NIL	NIL	NIL
o. Total	165	411	1,102	1,268	1,202	2,136
(Any item exceeding 10% of the total expenditure to be shown separately)						
3. Profit or Loss before Exceptional Items and Tax	(165)	(378)	(1,102)	(1,268)	(1,116)	(769)
4. Exception items	NIL	NIL	NIL	NIL	NIL	NIL
5. Profit (+) / Loss (-) before Tax	(165)	(378)	(1,102)	(1,268)	(1,116)	(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	(165)	(378)	(1,102)	(1,268)	(1,116)	(790)
7. Other comprehensive income	NIL	NIL	NIL	NIL	NIL	NIL
8. Total comprehensive income (13+14)	(165)	(378)	(1,102)	(1,268)	(1,116)	(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)	-0.06	-0.13	-0.37	-0.42	-0.37	-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)	-0.06	-0.13	-0.37	-0.42	-0.37	-0.26

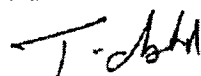
Notes :

- 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 27.01.2022
- 2 The above results have been subject to limited review by the statutory auditors .
- 3 The company is operating only one segment, hence segment
- 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 : 27.01.2022

T. Ashok Raj
Managing Director
(DIN : 00575471)



GYAN DEVELOPERS & BUILDERS LTD.		
Statement of Assets and Liabilities for the period ended 31.12.2021		

Statement of Assets and Liabilities	As at 31.12.2021 (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	10,00,000	10,33,000
(d) Deferred Tax Asset (net)	2,10,785	2,10,785
Sub Total - Non Current Assets	65,52,212	65,82,252
Current Assets		
(a) Inventories	2,66,02,815	2,46,60,715
(b) Financial Assets		
(i) Trade Receivables	26,50,085	26,02,810
(ii) Cash & Cash Equivalents	8,62,131	11,62,223
(iii) Loans	1,02,25,750	1,32,25,750
(c) Other Current Assets	8,13,787	2,46,380
Sub Total - Current Assets	4,11,54,569	4,18,97,878
TOTAL ASSETS	4,77,06,781	4,84,80,130
EQUITY AND LIABILITIES		
a. Equity Share Capital	3,00,00,000	3,00,00,000
b. Other Equity	84,01,661	96,69,182
Sub Total - Shareholders' Funds	3,84,01,661	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	93,673	-
(b) Other current liabilities	91,80,048	88,10,948
(c) Provisions	31,399	-
Sub Total - Current Liabilities	93,05,120	88,10,948
TOTAL - EQUITY AND LIABILITIES	4,77,06,781	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 27.01.2022
- 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

Place : Chennai
Date : 27.01.2022

T. Ashok Raj
Managing Director
(DIN : 00575471)



Cash Flow Statement for the period ended 31st December, 2021(in Rs. Thousands)
31.12.2021**A. Cash flow from Operating Activities**

Net profit before tax and extraordinary items	(1,268)
Adjustment for :	
Depreciation	20
Loss/(profit) on sale of property, plant and equipment	NIL
Interest income	NIL
Operating Profit before Working Capital changes	(1,247)
Change in Working Capital	
(Increase)/ decrease in Trade & Other Receivables	476
(increase)/ decrease in Inventories	-
Increase / (decrease) in Trade & Other Payables	474
Cash Generated from Operations	(297)
Direct Taxes Paid	-
Cash Flow before Extra-ordinary Items	(297)
Extra-ordinary Items	NIL
Net Cash flow from Operating Activities	(297)

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	(300)
Cash and cash equivalents at the beginning of the year	1,162
Cash and cash equivalents at the end	862

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 stand U/s.211(3C) of the companies act,1956.

On behalf of board**T. Ashok Raj**
Managing Director
(DIN : 00575471)Place : Chennai
Date : 27.01.2022

Notes :

1. The above financial results ("the statement") for the quarter ended December 31, 2021 were reviewed by Audit Committee and there after approved by the Board of directors at its meeting held on 27th January 2022. The Statutory Auditors have carried out a Limited Review of the above financial results for the quarter ended December 31, 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.

Place : Chennai
Date : 27-01-2022

For and On behalf of Board of Directors



T Ashok Raj
Managing Director
(DIN : 00575471)



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January 27, 2022

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

Sir,

Sub: Regulation 30 of SEBI (LODR) Regulations, 2015

We wish to inform you that the Board of Directors of the Company in its meeting held today the 27.01.2022 have re-appointed Mr. T Ashok Raj (DIN: 00575471) as Managing Director of the company for a period of 3 years commencing 29.01.2022.

This is for your kind information and records.

Kindly acknowledge the receipt.

Thanking you,
Yours faithfully

For GYAN DEVELOPERS & BUILDERS LIMITED

T Ashok Raj
Managing Director

Encl: As above