



Registered Office:
"GYAN KIRAN"
6, Hanumantha Rao Street,
North Usman Road,
T.Nagar, Chennai - 600 017.
Ph : 28157644, 9381003930

14.02.2025

To
DCS – CRD
Bombay Stock Exchange
PJ Towers, Dalal Street
Mumbai – 400001

Dear Sir,

**Sub: Integrated Filing (Financial) for the Quarter and Nine Months ended
December 31, 2024**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 dated January 02, 2025, we are herewith submitting the Integrated Filing (Financials) for the Quarter and Nine Months ended December 31, 2024.

We request you to take the document on record.

Thanking you,
Yours faithfully

For **GYAN DEVELOPERS & BUILDERS LIMITED**

T Ashok Raj
Managing Director

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 31.12.2024

(in Rs. Thousands)

Particulars	3 Months ended 01.10.2024 to 31.12.2024 UnAudited	Previous 3 Months ended 01.07.2024 to 30.09.2024 UnAudited	Correspon ding 3 Months Previous year ended 01.10.2023 to 31.12.2023 UnAudited	9 Months ended 01.04.2024 to 31.12.2024 UnAudited	9 Months ended 01.04.2023 to 30.12.2023 UnAudited	Previous year ended 31.03.24 Audited
1 (a). Net sales / Revenue from operations	-	-	-	-	5,550	5,550.00
(b). Other Income	-	-	-	-	-	150
Total Income (1(a) + 1(b))	-	-	-	-	5,550	5,700
2. Expenditure						
a. Changes in Inventories of Finished Goods, stock in trade and work in progress	-	-	-	-	3,047	-
b. Cost of Materials Consumed	-	NIL	-	-	-	3,047
c. Employee benefit expenses	60	91	60	180	180	240
d. Depreciation and Amortisation expenditure	-	-	3	-	9	40
e(i). Audit Fees	-	-	-	-	75	75
e(ii). Fees and Professional charges	451	-	30	517	422	58
f. Printing and stationery	NIL	NIL	NIL	-	NIL	NIL
g. Travelling and conveyance	NIL	NIL	NIL	-	NIL	17
h. Rent	NIL	NIL	NIL	-	NIL	NIL
i. Finance Costs	NIL	NIL	NIL	-	NIL	1
m. Other Expenditure	127	30	124	140	299	768
n. Debts written off	NIL	NIL	NIL	-	NIL	NIL
o. Total	638	121	217	837	4,032	4,246
(Any item exceeding 10% of the total expenditure to be shown separately)				0	0	
3. Profit or Loss before Exceptional Items and Tax	(638)	(121)	(217)	(837)	1,517	1,454
4. Exception items	NIL	NIL	NIL	0	NIL	NIL
5. Profit (+)/ Loss (-) before Tax	(638)	(121)	(217)	(837)	1,517	1,454
6. Tax expense	NIL	NIL	NIL	0	NIL	NIL
(a) Income Tax	NIL	NIL	NIL	0	NIL	NIL
(b) Deferred Tax	NIL	NIL	NIL	0	NIL	15
6. Net Profit from ordinary activities after tax	(638)	(121)	(217)	(837)	1,517	1,439
7. Other comprehensive income	NIL	NIL	NIL	-	NIL	NIL
8. Total comprehensive income (13+14)	(638)	(121)	(217)	(837)	1,517	1,439
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	-0.21	-0.04	-0.07	-0.28	0.51	0.48
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	-0.21	-0.04	-0.07	-0.28	0.51	0.48
extraordinary items for the period for the year to date and for previous year (not to be annualised)						

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 13.02.2025
- The above results have been subject to limited review by the statutory auditors .
- The company is operating only one segment, hence segment

Place : Chennai
Date : 13.02.2025

T. Ashok Raj
Managing Director
(DIN : 00575471)

Notes :

1. The above financial results (“the statement”) for the quarter ended December 31, 2024 were reviewed by Audit Committee and there after approved by the Board of directors at its meeting held on 13th February 2025. The Statutory Auditors have carried out a Limited Review of the above financial results for the quarter ended December 31, 2024.
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: 13.02.2025

T Ashok Raj
Managing Director
(DIN: 00575471)



Partners:

CA GOUTHAM CHAND N
CA RAJESH KUMAR M
CA AKSHUNN DAGA G
CA ADITYA JAIN
CA VARSHA S
CA ANAND M

CA GAURAV AGARWAL
CA PAWAN KUMAR BAID
CA ARUN KUMAR BHANSALI
CA REKHA SUBASHCHAND
CA SWETA CHOUDHARY

BRANCHES:

✳ VILLUPURAM
✳ JODHPUR
✳ RAIPUR
✳ AHMEDABAD
✳ BENGALURU

Limited Review Report – Financials Results

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

We have reviewed the accompanying statement of Unaudited financial results of Gyan Developers & Builders Ltd (“the company”) for the Quarter ended 31.12.2024 (“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 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited 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

AKSHUNN
DAGA
GOUTHAM
CHAND DAGA

Digitally signed by
AKSHUNN DAGA
GOUTHAM CHAND
DAGA
Date: 2025.02.13
16:19:23 +05'30'

CA Akshunn Daga G
Partner
Memb No 235396

UDIN: 25235396BMLYYA5176
Place: Chennai
Date: 13.02.2025



GYAN

DEVELOPERS & BUILDERS LTD.

CIN: L70101TN1992PLCO22624
GSTIN: 33AAACG2558G1ZW



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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

- NOT APPLICABLE

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S.NO.	Particulars	In INR Crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS

- Not Applicable for the Quarter ended 31st December, 2024.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS

- Not Applicable for the Quarter ended 31st December, 2024.

For **GYAN DEVELOPERS & BUILDERS LIMITED**

Place: Chennai

Date: 14.02.2025

T Ashok Raj
Managing Director