



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

28.05.2025

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 28.05.2025 at the registered office of the Company have approved the audited results for the quarter / year ended 31.03.2025

We enclose the following:

- (i) Financial Results and Report for the year ended 31.03.2025
- (ii) Declaration of unmodified opinion.

The meeting commenced at 6.00 P.M. and concluded at 6.45 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 LTD.					
Registered Office: "Gyan Kiran" 6, Hanumantha Rao Street, North Usman Road, T.nagar, Chennai - 600 017.					
CIN: L70101TN1992PLC022624					
GSTIN: 33AAACG2558G1ZW					
AUDITED FINANCIAL RESULT FOR THE QUARTER ENDING 31.03.2025					
(in Rs. Thousands)					
Particulars	3 Months ended 01.01.2025 to 31.03.2025 Audited	Previous 3 Months ended 01.10.2024 to 31.12.2024 Unaudited	Correspon ding 3 Months Previous year ended 01.01.2024 to 31.03.2024 Audited	Current period 12 Months ended 01.04.2024 to 31.03.2025 Audited	Previous year ended 31.03.24 Audited
1 (a). Net sales / Revenue from operations	35,167		-	35,167	5,550
(b). Other Income	1	-	150	1	150
Total Income (1(a) + 1(b))	35,168	-	150	35,168	5,700
2. Expenditure					
a. Changes in Inventories of Finished Goods, stock in trade and work in progress	16,118	-	-	16,118	3,047
b. Cost of Materials Consumed	-	-	-	-	-
c. Employee benefit expenses	420	60	60	600	240
d. Depreciation and Amortisation expenditure	-	-	31	54	20
e(i). Audit Fees	-	-	-	300	75
e(ii). Fees and Professional charges	225	451	75	643	75
f. Printing and stationery	-	NIL	-	NIL	NIL
g. Travelling and conveyance	-	NIL	-	NIL	NIL
h. Rent	-	NIL	-	-	NIL
i. Finance Costs	-	NIL	-	NIL	NIL
m. Other Expenditure	466	127	68	3,747	790
n. Debts written off		NIL		NIL	NIL
o. Total	17,229	638	233	21,462	4,267
(Any item exceeding 10% of the total expenditure to be shown separately)					
3. Profit or Loss before Exceptional Items and Tax	17,939	(638)	(83)	13,706	1,433
4. Exception items	NIL	NIL	NIL	NIL	NIL
5. Profit (+)/ Loss (-) before Tax	17,939	(638)	(83)	13,706	1,433
6. Tax expense	4087	NIL	15	4087	15
(a) Income Tax	NIL	NIL	NIL	NIL	NIL
(b) Deferred Tax	16	NIL	15	16	15
6. Net Profit from ordinary activities after tax	13,835	(638)	(99)	9,602	1,418
7. Other comprehensive income	NIL	NIL	NIL	NIL	NIL
8. Total comprehensive income (13+14)	13,835	(638)	(99)	9,602	1,418
9. Paid up equity share capital (Face value of R. 10/- each)	30,000	30,000	30,000	30,000	30,000
10. Reserves excluding revaluation reserves as per balance sheet of previous accounting year	NIL	NIL	NIL	8018	7656
11. 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)	4.61	-0.21	-0.03	3.20	0.47
b) Basic and diluted EPS after extraordinary items for the period for the year to date and for previous year (not to be annualised)	4.61	-0.21	-0.03	3.20	0.47

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 28.05.2025
- 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 : 28.05.2025

T. Ashok Raj
Managing Director
(DIN : 00575471)

Gyan Developers & Builders Limited.
Statement of Assets and Liabilities for the period ended 31.03.2025
(in Rs. Thousands)

Statement of Assets and Liabilities	As at 31.03.2025 (Audited)	As at 31.03.2024 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	5,233	5,299
(b) Intangible Assets	NIL	NIL
(c) Financial Assets		
(i) Loans	2,033	1,433
(d) Deferred Tax Asset (net)	146	162
Sub Total - Non Current Assets	7,412	6,894
Current Assets		
(a) Inventories	11,740	25,055
(b) Financial Assets		
(i) Trade Receivables	1	55
(ii) Cash & Cash Equivalents	25,153	577
(iii) Loans	-	-
(c) Other Current Assets	7,437	6,444
Sub Total - Current Assets	44,330	32,131
TOTAL ASSETS	51,743	39,025
EQUITY AND LIABILITIES		
a. Equity Share Capital		
b. Other Equity	17,620	7,656
Sub Total - Shareholders' Funds	47,620	37,656
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	11	1
(b) Other current liabilities	25	1,006
(c) Provisions	4,087	362
Sub Total - Current Liabilities	4,123	1,370
TOTAL - EQUITY AND LIABILITIES	51,743	39,025

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 28.05.2025
- 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 : 28.05.2025

T. Ashok Raj
Managing Director
(DIN : 00575471)

Cash Flow Statement for the year ended 31st March, 2025

A. Cash flow from Operating Activities	31.03.2025 (Rs.in 100's)	31.03.2024 (Rs.in 100's)
Net profit before tax and extraordinary items	1,37,057	14,333
Adjustment for :		
Depreciation	539	397
Loss/(profit) on sale of property, plant and equipment	NIL	NIL
Interest income	NIL	NIL
Operating Profit before Working Capital changes	<u>1,37,596</u>	<u>14,731</u>
Change in Working Capital		
(Increase)/ decrease in Trade & Other Receivables	(15,384)	15,681
(increase)/ decrease in Inventories	1,33,152	15,474
Increase / (decrease) in Trade & Other Payables	(9,720)	(42,261)
Cash Generated from Operations	<u>2,45,642</u>	<u>3,625</u>
Direct Taxes Paid	-	-
Cash Flow before Extra-ordinary Items	<u>2,45,642</u>	<u>3,625</u>
Extra-ordinary Items	NIL	NIL
Net Cash flow from Operating Activities	<u>2,45,642</u>	<u>3,625</u>
B. Cash flow from Investing Activities		
Purchase of Property, plant and equipments	-	(1,167)
Sale of Property, plant and equipments	119	777
Interest Receipts	NIL	NIL
Net Cash flow from Investing Activities	<u>119</u>	<u>(390)</u>
C. Cash flow from Financing Activities		
Repayment of long term borrowings	NIL	NIL
Net cash flow from Financing Activities	<u>-</u>	<u>-</u>
Net increase / Decrease in cash and cash equivalents	2,45,761	3,234
Cash and cash equivalents at the beginning of the year	5,765	2,531
Cash and cash equivalents at the end of the year	<u>2,51,527</u>	<u>5,765</u>

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.

As per our Report attached

For G C Daga and Co.,
Chartered Accountants
FRN No : 000668S

CA AKSHUNN DAG
Partner
Memb No. 235396
UDIN : 25235396BMLYZR4240
Place : Chennai
Date : 28th May 2025



For and on Behalf of the Board

T. ASHOK RAJ
Mg. 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

Auditor's Report on Quarterly Financial Results and year to date results of the M/s. Gyan Developers and Builders Limited Pursuant to the regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To

Board of Directors of M/s. **GYAN DEVELOPERS AND BUILDERS LIMITED**

We have audited the quarterly financial results of M/s. **GYAN DEVELOPERS AND BUILDERS LIMITED** (the company) for the quarter ended March 31, 2025 and the year to date results for the period April 2024 to March 2025 attached herewith, being submitted by the company pursuant to the requirement of regulations 33 of the SEBI (listing obligation and disclosure requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statement, which have been prepared in accordance with the recognition and measurement principles laid down in accounting standards for interim financial reporting (AS) 25, prescribed under section 133 of the companies act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.

We conducted our review in accordance with auditing standards generally accepted in India. Those standards requires that we plan and perform the review to obtain moderate assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amount disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by the management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanation given to us these quarterly financial results as well as the year to date results:

have been presented in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015 in this regard; and

give a true and fair view of the net profit and other financial information for the quarter ended March 31, 2025 as well as the year to date results for the period from April 1, 2024 to March 31, 2025

For G C DAGA & Co
Chartered Accountant
FRNo. 000668S



UDIN: 25235396BMLYZR4240
Place : Chennai
Date : 28.05.2025

CA AKSHUNN DAGA
Partner
Memb No. 235396



GYAN

DEVELOPERS & BUILDERS LTD.

CIN: L70101TN1992PLCO22624
GSTIN: 33AAACG2558G1ZW



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"GYAN KIRAN"
6, Hanumantha Rao Street,
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Ph : 28157644, 9381003930

28.05.2025

To
The Bombay Stock Exchange Limited
P J Towers, Dalal Street
Mumbai – 400 001

Dear Sir / Madam,

Sub: Declaration relating to the Unmodified Opinion by the Statutory Auditors on the Audited Financial Statements for the Fourth quarter and year ended 31st March, 2025, in accordance with the regulation 33(3) (d) of the SEBI (LODR) Regulations, 2015

We hereby declare that the Statutory Auditors of the company have given their **Unmodified Opinion** on the Audited Financial Statements for the year ended 31st March, 2025.

Please take the above declaration on record.

Thanking You.
Yours faithfully

For **GYAN DEVELOPERS & BUILDERS LIMITED**

T Ashok Raj
Managing Director