



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

13.02.2026

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

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 13.02.2026 at the registered office of the Company have approved the unaudited results for the quarter ended 31.12.2025.

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), 2015, we enclose the following:

- (i) Financial Results and Report for the period ended 31.12.2025

The meeting commenced at 04.30 P.M. and concluded at 05.30 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

UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDING 31.12.2025

(in Rs. Thousands)

Particulars	3 Months ended 01.10.2025 to 31.12.2025 UnAudited	Previous 3 Months ended 01.07.2025 to 30.09.2025 UnAudited	Correspon ding 3 Months Previous year ended 01.10.2024 to 31.12.2024 UnAudited	9 Months ended 01.04.2025 to 31.12.2025 UnAudited	9 Months ended 01.04.2024 to 30.12.2024 UnAudited	Previous year ended 31.03.25 Audited
1 (a). Net sales / Revenue from operations	-	-	-	900	-	35,167.00
(b). Other Income	-	-	-	-	-	1
Total Income (1(a) + 1(b))	-	-	-	900	-	35,168
2. Expenditure						
a. Changes in Inventories of Finished Goods, stock in trade and work in progress	-	-	-	352	-	16,118
b. Cost of Materials Consumed	-	-	-	-	-	-
c. Employee benefit expenses	150	150	60	450	180	600
d. Depreciation and Amortisation expenditure	-	-	-	-	-	54
e(i). Audit Fees	38	38	-	113	-	300
e(ii). Fees and Professional charges	-	-	451	-	517	643
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	394	27	127	890	140	3,747
n. Debts written off	NIL	-	NIL	-	-	NIL
o. Total	581	215	638	1,804	837	21,462
(Any item exceeding 10% of the total expenditure to be shown separately)				0	0	
3. Profit or Loss before Exceptional Items and Tax	(581)	(215)	(638)	(904)	(837)	13,706
4. Exception items	NIL	NIL	NIL	0	0	NIL
5. Profit (+)/ Loss (-) before Tax	(581)	(215)	(638)	(904)	(837)	13,706
6. Tax expense	NIL	NIL	NIL	0	0	4,087
(a) Income Tax	NIL	NIL	NIL	0	0	NIL
(b) Deferred Tax	NIL	NIL	NIL	0	0	16
6. Net Profit from ordinary activities after tax	(581)	(215)	(638)	(904)	(837)	9,602
7. Other comprehensive income	NIL	NIL	NIL	-	-	NIL
8. Total comprehensive income (13+14)	(581)	(215)	(638)	(904)	(837)	9,602
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)	-0.19	-0.07	-0.21	-0.30	-0.28	3.20
b) Basic and diluted EPS after extraordinary items for the period for the year to date and for previous year (not to be annualised)	-0.19	-0.07	-0.21	-0.30	-0.28	3.20

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 13.02.2026
- 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 : 13.02.2026

T. Ashok Raj
Managing Director
(DIN : 00575471)

Statement of Assets and Liabilities for the period ended 31.12.2025
(in Rs. Thousands)

Statement of Assets and Liabilities	As at 31.12.2025 (UnAudited)	As at 31.03.2025 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipment	5,233	5,233
(b) Intangible Assets	NIL	NIL
(c) Financial Assets		
(i) Loans	2,000	2,033
(d) Deferred Tax Asset (net)	146	146
Sub Total - Non Current Assets	7,379	7,412
Current Assets		
(a) Inventories	15,388	11,740
(b) Financial Assets		
(i) Trade Receivables	-	1
(ii) Cash & Cash Equivalents	1,884	25,153
(iii) Loans	-	-
(c) Other Current Assets	26,430	7,437
Sub Total - Current Assets	43,702	44,330
TOTAL ASSETS	51,081	51,743
EQUITY AND LIABILITIES		
a. Equity Share Capital	30,000	30,000
b. Other Equity	16,716	17,620
Sub Total - Shareholders' Funds	46,716	47,620
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
(b) Other current liabilities	278	25
(c) Provisions	4,087	4,087
Sub Total - Current Liabilities	4,365	4,123
TOTAL - EQUITY AND LIABILITIES	51,081	51,743

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 13.02.2026
- 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
- 4 This Investor complaint received nil, disposed nil, previous pending nil .
- 5 The figures for previous period have been regrouped / reclassified wherever

On behalf of board

Place : Chennai
Date : 13-02-2026

T. Ashok Raj
Managing Director
(DIN : 00575471)

GYAN DEVELOPERS & BUILDERS LTD.
Cash Flow Statement for the year Quarter ended 31th Dec, 2025

A. Cash flow from Operating Activities	31.12.2025 (Rs.in 1000's)	31.03.2025 (Rs.in 1000's)
Net profit before tax and extraordinary items	(904)	13,706
Adjustment for :		
Depreciation	NIL	54
Loss/(profit) on sale of property, plant and equipment	NIL	NIL
Interest income	NIL	NIL
Operating Profit before Working Capital changes	<u>(904)</u>	<u>13,760</u>
Change in Working Capital		
(Increase)/ decrease in Trade & Other Receivables	(18,993)	(1,538)
(increase)/ decrease in Inventories	(3,648)	13,315
Increase / (decrease) in Trade & Other Payables	243	(972)
Cash Generated from Operations	<u>(23,302)</u>	<u>24,564</u>
Direct Taxes Paid	-	-
Cash Flow before Extra-ordinary Items	<u>(23,302)</u>	<u>24,564</u>
Extra-ordinary Items	NIL	NIL
Net Cash flow from Operating Activities	<u>(23,302)</u>	<u>24,564</u>
B. Cash flow from Investing Activities		
Purchase of Property, plant and equipments	-	-
Sale of Property, plant and equipments	NIL	12
Interest Receipts	NIL	NIL
Net Cash flow from Investing Activities	<u>-</u>	<u>12</u>
C. Cash flow from Financing Activities		
Repayment of long term borrowings	33	NIL
Net cash flow from Financing Activities	<u>33</u>	<u>-</u>
Net increase / Decrease in cash and cash equivalents	(23,269)	24,576
Cash and cash equivalents at the beginning of the year	25,153	577
Cash and cash equivalents at the end of the year	<u>1,883</u>	<u>25,153</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.

For and on Behalf of the Board

Place : Chennai
Date : 13-02-2026

T. ASHOK RAJ
Mg. Director
DIN: 00575471

Notes :

1. The above financial results (“the statement”) for the quarter ended December 31, 2025 were reviewed by Audit Committee and there after approved by the Board of directors at its meeting held on 13th February 2026. The Statutory Auditors have carried out a Limited Review of the above financial results for the quarter ended December 31, 2025.
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: 13.02.2026

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

FORM A

(Pursuant to Clause 31(a) of the listing Agreement)

No.	Particulars	Details
1.	Name of the Company	GYAN DEVELOPERS AND BUILDERS LIMITED
2.	Annual Financial Statement for the Quarter ended	31 st December 2025
3.	Type of Audit Observation	Our Opinion is not qualified for any of the Matters.
4.	Frequency of Observation	N.A.
5.	Signed	
	a. Managing Director	T. Ashok Raj
	b. Audit Committee	R. Chandrasekar
	c. Auditor of the Company	Refer our Audit Report Dated 13.02.2026 on the Standalone Financial statements of the Company For G C Daga and Co., Chartered Accountants Firm's registration number: 000668S AKSHUNN DAGA GOUTHAM CHAND DAGA (CA Akshunn Daga G) Partner Membership number: 235396 UDIN: 26235396SMMSHC1326 Place: Chennai Date: 13.02.2026

Digitally signed by AKSHUNN
DAGA GOUTHAM CHAND DAGA
Date: 2026.02.13 17:45:16
+05'30'



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 31.12.2025 (“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.

UDIN: 26235396SMMSHC1326
Place: Chennai
Date: 13.02.2026

For G C Daga and Co.,
Chartered Accountants

FRNo 000668S

AKSHUNN
DAGA

GOUTHAM

CHAND DAGA
CA Akshunn Daga G

Partner

Memb No 235396

Digitally signed by
AKSHUNN DAGA
GOUTHAM CHAND
DAGA
Date: 2026.02.13
17:45:43 +05'30'