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

30.05.2026

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 30.05.2026 at the registered office of the Company have approved the audited results for the quarter / year ended 31.03.2026

We enclose the following:

(i) Financial Results and Report for the year ended 31.03.2026
(ii) Declaration of unmodified opinion.

The meeting commenced at 4.00 P.M. and concluded at 4.50 P.M.

Kindly acknowledge the receipt.

Thanking you,
Yours faithfully

For **GYAN DEVELOPERS & BUILDERS LIMITED**

Ashok Raj. T
Digitally signed by Ashok Raj. T
Date: 2026.05.30 18:42:00 +05'30'

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 31.03.2026

(in Rs. Thousands)

Particulars	3 Months ended 01.01.2026 to 31.03.2026 Audited	Previous 3 Months ended 01.10.2025 to 31.12.2025 Unaudited	Corresponding 3 Months Previous year ended 01.01.2025 to 31.03.2025 Audited	Current period 12 Months ended 01.04.2025 to 31.03.2026 Audited	Previous year ended 31.03.25 Audited
1 (a). Net sales / Revenue from operations	-		35,167	900	35,167
(b). Other Income	93	-	1	650	1
Total Income (1(a) + 1(b))	**93**	**-**	**35,168**	**1,550**	**35,168**
2. Expenditure					
a. Changes in Inventories of Finished Goods, stock in trade	-	-	16,118	352	16,118
and work in progress					
b. Cost of Materials Consumed	-	-	-	-	-
c. Employee benefit expenses	150	150	420	600	600
d. Depreciation and Amortisation expenditure	21	-	-	21	54
e(i). Audit Fees	68	38	-	180	300
e(ii). Fees and Professional charges	46	-	225	395	643
f. Printing and stationery	30	-	-	30	-
g. Travelling and conveyance		-	-	-	-
h. Rent	-	-	-	-	-
i. Finance Costs	-	-	-	-	-
m. Other Expenditure	168	394	466	416	3,747
n. Debts written off	-	-	-	-	-
o. Total	**483**	**582**	**17,229**	**1,994**	**21,462**
(Any item exceeding 10% of the total					
expenditure to be shown separtely)					
3. Profit or Loss before Exceptional Items and Tax	**(390)**	**(582)**	**17,939**	**(444)**	**13,706**
4. Exception items	NIL	NIL	NIL	NIL	NIL
5. Profit (+)/ Loss (-) before Tax	(390)	(582)	17,939	(444)	13,706
6. Tax expense	-	NIL	4087	(459)	4087
(a) Income Tax	NIL	NIL	NIL	NIL	NIL
(b) Deferred Tax	18	NIL	16	18	16
6. Net Profit from ordinary activities after tax	(408)	(582)	13,836	(2)	9,602
7. Other comperhensive income	NIL	NIL	NIL	NIL	NIL
8. Total comperhensive income (13+14)	(408)	(582)	13,836	(2)	9,602
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	17620	8018
11. Earnings per Share (EPS)					
a) Basic and diluted EPS before	-0.14	-0.19	4.61	0.00	3.20
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	-0.14	-0.19	4.61	0.00	3.20
extraordinary items for the period					
for the year to date and for previous					
year (not to be annualised)					

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 30.05.2026
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 applicable
4 This Invester complaint received nil, disposed nil, previous pending nil .
5 The figures for previous period have been regrouped / reclassified whereever necessary .

On behalf of board

Place : Chennai
Date : 30.05.2026

T. Ashok Raj
Managing Director
(DIN : 00575471)

Ashok Raj. T
Digitally signed by Ashok Raj. T
Date: 2026.05.30 18:42:19 +05'30'

Gyan Developers & Builders Limited.

Statement of Assets and Liabilities for the period ended 31.03.2026

(in Rs. Thousands)

Statement of Assets and Liabilities	**As at 31.03.2026 (Audited)**	**As at 31.03.2025 (Audited)**
ASSETS		
Non-current assets		
(a) Property, plant and equipment	5,219	5,233
(b) Intangible Assets	-	-
(c) Financial Assets		
(i) Other Financial Asset	3,333	2,033
(d) Deferred Tax Asset (net)	128	146
Sub Total - Non Current Assets	8,680	7,412
Current Assets		
(a) Inventories	15,388	11,740
(b) Financial Assets		
(i) Trade Receivables	32	1
(ii) Cash & Cash Equivalents	1,524	25,153
(iii) Loans	-	-
(c) Other Current Assets	22,111	7,437
Sub Total - Current Assets	39,055	44,331
TOTAL ASSETS	**47,735**	**51,743**
EQUITY AND LIABILITIES		
a. Equity Share Capital	30,000	30,000
b. Other Equity	17,616	17,620
Sub Total - Shareholders' Funds	47,616	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	119	25
(c) Provisions	-	4,087
Sub Total - Current Liabilities	119	4,123
TOTAL - EQUITY AND LIABILITIES	**47,735**	**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 30.05.2026

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 applicable .

4 This Invester complaint received nil, disposed nil, previous pending nil .

5 The figures for previous period have been regrouped / reclassified whereever necessary .

On behalf of board

Ashok Raj. T

Digitally signed by Ashok Raj. T
Date: 2026.05.30 18:42:33 +05'30'

Place : Chennai
Date : 30.05.2026

T. Ashok Raj
Managing Director
(DIN : 00575471)

Cash Flow Statement for the year ended 31st March, 2026

A. Cash flow from Operating Activities	31.03.2026 (Rs.in 100's)	31.03.2025 (Rs.in 100's)
Net profit before tax and extraordinary items	(4,441)	1,37,057
Adjustment for :		
Depreciation	214	539
Loss/(profit) on sale of property, plant and equipment	214	NIL
Interest income	NIL	NIL
Operating Profit befor Working Capital changes	(4,013)	1,37,596
Change in Working Capital		
(Increase)/ decrease in Trade & Other Receivables	(1,60,059)	(15,384)
(increase)/ decrease in Inventories	(36,479)	1,33,152
Increase / (decrease) in Trade & Other Payables	837	(9,720)
Cash Generated from Operations	(1,99,714)	2,45,642
Direct Taxes Paid	(36,280)	-
Cash Flow before Extra-ordinary Items	(2,35,993)	2,45,642
Extra-ordinary Items		NIL
Net Cash flow from Operating Activities	(2,35,993)	2,45,642
B. Cash flow from Investing Activities		
Purchase of Property, plant and equipments	(297)	-
Sale of Property, plant and eqipments	-	119
Interest Receipts	NIL	NIL
Net Cash flow from Investing Activities	(297)	119
C. Cash flow from Financing Activities		
Repayment of long term borrowings	NIL	NIL
Net cash flow from Financing Activities	-	-
Net increase / Decrease in cash and cash equivalents	(2,36,290)	2,45,762
Cash and cash equivalents at the beginning of the year	2,51,527	5,765
Cash and cash equivalents at the end of the year	15,237	2,51,527

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 DAGA G
Proprietor
Memb No. 235396
UDIN : 26235396GZAWHD2490
Place : Chennai
Date : 30.05.2026

G. C. DAGA & CO.
CHENNAI
FIRM REGN No.
000668S
CHARTERED ACCOUNTANTS

For and on Behalf of the Board

Ashok Raj. T

Digitally signed by Ashok Raj. T
Date: 2026.05.30 18:42:46 +05'30'

T. ASHOK RAJ
Mg. Director
DIN: 00575471

G.C.Daga & Co.,
Chartered Accountants

Firm Registration No.: 000668S
Email: cagcdaga@gmail.com
Mob: 94444 07423, 86952 34818

HEAD OFFICE:
SAUBHAGYAM
41/23 MILLERS ROAD,
FIRST FLOOR,KILPAUK
CHENNAI – 600 010.
✆: 044 2955 6788

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, 2026 and the year to date results for the period April 2025 to March 2026 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 loss and other financial information for the quarter ended March 31, 2026 as well as the year to date results for the period from April 1, 2025 to March 31, 2026

For G C DAGA& Co.,
Chartered Accountants
FRNo. 000668S

G. C. DAGA & CO. CHENNAI FIRM REGN No: 000668S CHARTERED ACCOUNTANTS

UDIN: 26235396GZAWHD2490
Place : Chennai
Date : 30.05.2026

CA AKSHUNN DAGA G
Partner
Memb No. 235396

GYAN
DEVELOPERS & BUILDERS LTD.
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Ph : 28157644, 9381003930

30.05.2026

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, 2026, 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, 2026.

Please take the above declaration on record.

Thanking You.
Yours faithfully

For **GYAN DEVELOPERS & BUILDERS LIMITED**

Ashok Raj. T
Digitally signed by Ashok Raj. T
Date: 2026.05.30 18:43:00 +05'30'

T Ashok Raj
Managing Director