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

15.07.2026

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 at its meeting held on 15.07.2026 have approved the unaudited results for the quarter ended 30.06.2026.

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

(i) Unaudited Financial Results for the Q1 FY 2026-2027 and
(ii) Limited Review Report issued by M/s. G C Daga and Co, Statutory Auditors of the Company for the period ended 30.06.2026

Kindly acknowledge the receipt.

The meeting commenced at 06.00 P.M. and concluded at 06.30 P.M.

Thanking you,
Yours faithfully

For **GYAN DEVELOPERS & BUILDERS LIMITED**

Ashok Raj. T
Digitally signed by Ashok Raj. T
Date: 2026.07.15 19:40:40 +05'30'

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 30.06.2026

(in Rs. Thousands)

Particulars	3 Months ended 01.04.2026 to 30.06.2026 UnAudited	Previous 3 Months ended 01.01.2026 to 31.03.2026 Audited	Corresponding 3 Months Previous year ended 01.04.2025 to 30.06.2025 UnAudited	Previous year ended 31.03.26 Audited
1 (a). Net sales / Revenue from operations	-	-	900	900.00
(b). Other Income	-	93	-	650.00
Total Income (1(a) + 1(b))	**-**	**93**	**900**	**1,550**
2. Expenditure				
a. Changes in Inventories of Finished Goods, stock in trade	-	-	352	352
and work in progress				
b. Cost of Materials Consumed	-	-	-	-
c. Employee benefit expenses	60	150	150	600
d. Depreciation and Amortisation expenditure	-	21	-	21
e(i). Audit Fees	38	68	38	180
e(ii). Fees and Professional charges	325	46	-	376
f. Printing and stationery	-	30	-	30
g. Travelling and conveyance	-	-	-	-
h. Rent	-	-	-	-
i. Finance Costs	-	-	-	-
m. Other Expenditure	147	168	469	435
n. Debts written off	-		-	-
o. Total	**570**	**483**	**1,008**	**1,994**
(Any item exceeding 10% of the total				
expenditure to be shown separtely)				
3. Profit or Loss before Exceptional Items and Tax	**(570)**	**(390)**	**(108)**	**(444)**
4. Exception items	-	-	-	-
5. Profit (+)/ Loss (-) before Tax	(570)	(390)	(108)	(444)
6. Tax expense	-	-	-	(442)
(a) Income Tax	-	-	-	(459)
(b) Deferred Tax	-	18	-	18
6. Net Profit from ordinary activities after tax	(570)	(408)	(108)	(2)
7. Other comperhensive income	-	-	-	-
8. Total comperhensive income (13+14)	(570)	(408)	(108)	(2)
9. Paid up equity share capital (Face value of R. 10/- each)	30,000	30,000	30,000	30,000
10. Earnings per Share (EPS)				
a) Basic and diluted EPS before	-0.19	-0.14	-0.04	0.00
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	-0.19	-0.14	-0.04	0.00
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 15.07.26
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: 2026.07.15 19:36:17 +05'30'

Place : Chennai
Date : 15.07.26

T. Ashok Raj
Managing Director
(DIN : 00575471)

Gyan Developers & Builders Limited.
Statement of Assets and Liabilities for the period ended 30.06.2026
(in Rs. Thousands)

Statement of Assets and Liabilities	**As at 30.06.2026 (UnAudited)**	**As at 31.03.2026 (Audited)**
ASSETS		
Non-current assets		
(a) Property, plant and equipment	5,220	5,220
(b) Intangible Assets	NIL	NIL
(c) Financial Assets		
(i) Loans	23,143	3,333
(d) Deferred Tax Asset (net)	129	129
Sub Total - Non Current Assets	28,491	8,681
Current Assets		
(a) Inventories	15,388	15,388
(b) Financial Assets		
(i) Trade Receivables	-	32
(ii) Cash & Cash Equivalents	1,160	1,524
(iii) Loans	-	-
(c) Other Current Assets	2,100	22,112
Sub Total - Current Assets	18,647	39,055
TOTAL ASSETS	**47,138**	**47,737**
EQUITY AND LIABILITIES		
a. Equity Share Capital	30,000	30,000
b. Other Equity	17,048	17,618
Sub Total - Shareholders' Funds	47,048	47,618
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	-	-
(b) Other current liabilities	91	119
(c) Provisions	-	-
Sub Total - Current Liabilities	91	119
TOTAL - EQUITY AND LIABILITIES	**47,139**	**47,737**

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 15.07.26

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: 2026.07.15 19:36:34 +05'30'

Place : Chennai
Date : 15.07.26

T. Ashok Raj
Managing Director
(DIN : 00575471)

Cash Flow Statement for the year ended 30th June 2026

A. Cash flow from Operating Activities	30.06.2026 (Rs.in 100's)	31.03.2026 (Rs.in 100's)
Net profit before tax and extraordinary items	(5,696)	(4,441)
Adjustment for :		
Depreciation	NIL	214
Loss/(profit) on sale of property, plant and equipment	NIL	214
Interest income	NIL	NIL
Operating Profit befor Working Capital changes	(5,696)	(4,013)
Change in Working Capital		
(Increase)/ decrease in Trade & Other Receivables	2,337	(1,60,059)
(increase)/ decrease in Inventories	-	(36,479)
Increase / (decrease) in Trade & Other Payables	(280)	837
Cash Generated from Operations	2,057	(1,99,714)
Direct Taxes Paid	-	(36,280)
Cash Flow before Extra-ordinary Items	2,057	(2,35,993)
Extra-ordinary Items		
Net Cash flow from Operating Activities	2,057	(2,35,993)
B. Cash flow from Investing Activities		
Purchase of Property, plant and equipments	-	(297)
Sale of Property, plant and eqipments	-	-
Interest Receipts	-	NIL
Net Cash flow from Investing Activities	-	(297)
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	(3,639)	(2,36,290)
Cash and cash equivalents at the beginning of the year	15,237	2,51,527
Cash and cash equivalents at the end of the year	11,598	15,237

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 and on Behalf of the Board

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

Ashok Raj. T
Digitally signed by Ashok Raj. T
Date: 2026.07.15 19:36:49 +05'30'

T. ASHOK RAJ
Mg. Director
DIN: 00575471

CA AKSHUNN DAGA G
Partner
Memb No. 235396
UDIN : 26235396FEMUJP3824
Place : Chennai
Date : 15.07.2026

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

Notes :

1. The above financial results ("the statement") for the quarter ended June 30, 2026 were reviewed by Audit Committee and there after approved by the Board of directors at its meeting held on 15th July 2026. The Statutory Auditors have carried out a Limited Review of the above financial results for the quarter ended June 30, 2026.

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: 15.07.2026

Ashok Raj. T

Digitally signed by Ashok Raj. T
Date: 2026.07.15 19:37:01 +05'30'

T Ashok Raj
Managing 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

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 period ended **30.06.2026** ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 **"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"**, 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 to 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 unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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

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

CA Akshunn Daga G
Partner
Memb No 235396

UDIN: 26235396FEMUJP3824
Place: Chennai
Date: 15.07.2026

G. C. Daga & Co.,
Chartered Accountants

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

CA INDIA

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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	30th June 2026
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	Sunita
	c. Auditor of the Company	Refer our Audit Report Dated 15.07.2026 on the Standalone Financial statements of the Company For G C Daga and Co., Chartered Accountants Firm's registration number: 000668S (CA Akshunn Daga G) Partner Membership number: 235396 UDIN: 26235396FEMUJP3824 Place: Chennai Date: 15.07.2026

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