

To ,  
The Manager  
Listing Deptt.  
CSE Ltd.  
7, Lyons Range  
Kolkata – 700001

Dt.12.02.2025

Dear Sir/Madam

Sub:-Outcome of the Board Meeting held on Feb.12, 2025  
(Script Code:17101)

in terms of regulation of SEBI (Listing obligations and Disclosure Requirement)Regulations 2015,we would like to inform you that Board of directors of the Company in their meeting held on today i.e.Wednesday Feb.12,2025 which was commenced on 2.00 P.M. and concluded on 3.00 P.M.inter alia considered and approved the following business:

The Unaudited Financial Result of the company for the Qtr. Ended 31.12.24,copy of the said results alongwith Limited Review Reports thereon by M/S U S Agarwal & Associates , Chartered Accountants,Kolkata,Auditor of the Company,is submitted herewith in compliance of Regulations of SEBI (Listing obligations and Disclosure Requirement)Regulations 2015.The Results are also being published in the Newspaper.

You are requested to take the same in your records.

Thanking You ,  
Yours Faithfully ,

Gyan Traders Limited

  
Director

Encl. :- As Above

**Independent Auditor's Review Report on the unaudited quarterly financial results of Gyan Traders Limited for the quarter and nine months ended 31<sup>st</sup> December 2024**

**TO**  
**THE BOARD OF DIRECTORS OF GYAN TRADERS LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Gyan Traders Limited ('the Company'), for the quarter and nine months ended 31<sup>st</sup> December 2024, together with the notes thereon ("the statement"), being submitted by the Company pursuant to the requirements of the Regulation 33 of the Securities and Exchange Board of India ("the SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (initially by us for identification)
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India and in compliance with Regulation 33 of Securities Exchange Board of India (LODR) Regulations, 2015. Our responsibility is to express a conclusion on the statements based on our review.
3. 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 Statement is 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. The comparative figures for the previous quarters and previous year have been reviewed and audited by the predecessor auditor and we have relied on these figures and report for comparison.



A handwritten signature in blue ink, appearing to be "U.S. Agarwal".

**U S AGARWAL, FCA, Partner**  
(Membership No. 051895)

*For & On behalf of*

**U.S AGARWAL & ASSOCIATES**

*Chartered Accountants*

Firm Registration No. 314213E

UDIN: 25051895BMNXES7458

Place: Kolkata

Date: 12<sup>th</sup> Day of February 2025


**GYAN TRADERS LIMITED**  
 REGD. OFFICE : 10/4B, LALA LAJPAT RAI SARANI, 3RD FLOOR, KOLKATA-700020  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2024**  
 CIN No : L65993WB1981PLC033435  
 Email : sanjeevbubna@hotmail.com

(Rupees. in lacs)

Sl. No.	PARTICULARS	Quarter ended				Nine Months Ended		Year ended
		31.12.2024	30.09.2024	30.06.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
	<b>Income from operations</b>							
1	Revenue from Operations	306.67	151.45	105.18	326.53	563.30	584.83	1,165.94
2	Other Income	-	-	-	-	-	-	1.27
	<b>Total Income (1+2)</b>	<b>306.67</b>	<b>151.45</b>	<b>105.18</b>	<b>326.53</b>	<b>563.30</b>	<b>584.83</b>	<b>1,167.21</b>
<b>3</b>	<b>Expenses</b>							
	Finance Cost	26.97	34.06	29.83	29.81	90.86	82.78	111.99
	Net Loss on Fair Value Change	-	-	-	-	-	-	-
	Purchases of shares held for trading	-	0.53	-	1.87	0.53	172.01	787.91
	Changes in inventories of shares held for trading	0.38	-0.36	-	124.65	0.02	0.02	16.83
	Employee benefits expense	8.98	9.49	9.25	13.01	27.71	29.11	38.39
	Depreciation and amortisation expense	0.01	0.01	0.01	0.01	0.03	0.04	0.04
	Other expenses	12.03	0.92	1.20	1.20	14.15	9.35	12.49
	<b>Total Expenses</b>	<b>48.37</b>	<b>44.64</b>	<b>40.28</b>	<b>170.55</b>	<b>133.29</b>	<b>293.32</b>	<b>967.64</b>
<b>4</b>	<b>Profit/(Loss) before exceptional items and tax (1+2-3)</b>	<b>258.31</b>	<b>106.81</b>	<b>64.89</b>	<b>155.98</b>	<b>430.01</b>	<b>291.51</b>	<b>199.57</b>
5	Exceptional items - Provision against standard assets & provision for non-performing assets	-0.12	-1.54	-0.14	-1.27	-1.80	-0.59	-0.62
<b>6</b>	<b>Profit / (Loss) before tax (4-5)</b>	<b>258.43</b>	<b>108.35</b>	<b>65.03</b>	<b>157.25</b>	<b>431.80</b>	<b>292.10</b>	<b>200.19</b>
<b>7</b>	<b>Tax expense</b>							
	a) Current Tax	-37.82	-5.38	-2.02	-6.99	-45.22	-21.99	-0.02
	b) Deferred Tax	-0.01	-0.04	0.04	-0.00	-0.02	-0.01	-0.02
	b) Earlier Tax Adjustments	-	-	-	-0.45	-	-0.01	-0.46
	d) Excess/ Short Provision	0.45	-0.45	-	-	-	-0.45	-
<b>8</b>	<b>Profit/ (Loss) for the period (6-7)</b>	<b>220.60</b>	<b>102.92</b>	<b>63.05</b>	<b>149.79</b>	<b>386.57</b>	<b>269.63</b>	<b>199.69</b>
<b>9</b>	<b>Other Comprehensive Income</b>							
	<b>Items that will not be reclassified to Profit or Loss</b>							
	Equity instruments designated through other comprehensive income - net change in fair value	-	-	-	-	-	-	-
	Net Change in Fair Value : Realised	174.43	-2.52	2.52	-	174.43	-	796.44
	Unrealised	1,177.22	510.68	1,939.83	1,355.47	3,627.72	2,460.75	1,653.82
	Tax Impact on above	-	-	-	-	-	-	-
	1) Current Tax	56.68	-31.24	-52.49	-64.33	-27.05	-74.53	-91.96
	2) Deferred tax	359.09	-360.96	-261.05	-118.32	-262.92	-242.22	-239.50
	Total Other Comprehensive Income for the period	1,767.43	115.95	1,628.81	1,172.82	3,512.19	2,144.00	2,302.72
<b>10</b>	<b>Total Comprehensive Income (8+9)</b>	<b>1,988.02</b>	<b>218.87</b>	<b>1,691.86</b>	<b>1,322.61</b>	<b>3,898.76</b>	<b>2,413.63</b>	<b>2,502.41</b>
<b>11</b>	<b>Paid-up equity share capital (Face Value of Rs.10/-each)</b>	<b>110.00</b>	<b>110.00</b>	<b>110.00</b>	<b>110.00</b>	<b>110.00</b>	<b>110.00</b>	<b>110.00</b>
<b>11.i.</b>	<b>Earnings per share (before exceptional items)</b>							
a)	Basic	23.48	9.71	5.73	13.50	39.09	24.46	18.10
b)	Diluted	23.48	9.71	5.73	13.50	39.09	24.46	18.10
<b>11.ii.</b>	<b>Earnings per share (after exceptional items)</b>							
a)	Basic	20.05	9.36	5.72	13.62	39.25	24.51	18.15
b)	Diluted	20.05	9.36	5.72	13.62	39.25	24.51	18.15

Notes:	
1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th February 2025. The Statutory Auditors have carried out a Limited Review of the above results.
2	The above financial results has been prepared in accordance with Indian Accounting Standards ("Ind AS") notified under Section 133 of the Companies Act 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.
3	There have been no investor grievances during the quarter ended 31st December 2024.
4	As the company's business activities falls within a single primary business segment viz. "Non Banking Finance Companies", the disclosure requirements of IND AS -108 "Segment Reporting" , as notified by the Companies (Accounting Standards) Rules 2006 (as amended) are not applicable.
5	Previous Period's figures have been regrouped or rearranged, wherever necessary.

By Order of the Board  
For GYAN TRADERS LIMITED

  
(SANJEEV BUBNA)  
Director  
DIN No : 00031225

Place : Kolkata  
Dated : 12th Day of February, 2025