

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

Dt.14.08.2024

Dear Sir/Madam

Sub:-Outcome of the Board Meeting held on Aug.14, 2024

(Script Code:10017101)

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 Aug.14,2024 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 30.06.24,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 Ltd. for the Quarter ended 30th June 2024

TO
BOARD OF DIRECTORS OF GYAN TRADERS LTD.

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Gyan Traders Ltd. ('the Company'), for the quarter ended 30th June 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Attention is drawn to the fact that the figures for the three months ended 31 March 2024 as reported in these unaudited financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of the previous financial year had only been reviewed and not subjected to audit.
5. 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.



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

For & On behalf of

U.S AGARWAL & ASSOCIATES
Chartered Accountants

Firm Registration No. 314213E
UDIN: 24051895BKDFVU1111

Place: Kolkata
Date: 14th Day of August 2024

GYAN TRADERS LIMITED
REGD. OFFICE : 10/4B, LALA LAJPAT RAI SARANI, 3RD FLOOR, KOLKATA-700020
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024
CIN No : L65993WB1981PLC033435
Email : sanjeevbubna@hotmail.com

(Rupees in lacs)

Sl. No.	PARTICULARS	Quarter ended on			Year ended on
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Un Audited	Audited	Un Audited	Audited
	Income from operations				
1	Revenue from Operations	105.18	581.11	111.35	1,165.94
2	Other Income		1.27	-	1.27
	Total Income (1+2)	105.18	582.38	111.35	1,167.21
	Expenses				
	Finance Cost	29.83	29.21	23.31	111.99
	Net Loss on Fair Value Change		-	-	-
	Purchases of shares held for trading		615.90	-	787.91
	Changes in inventories of shares held for trading	-	16.81	-	16.83
	Employee benefits expense	9.25	9.28	9.85	38.39
	Depreciation and amortisation expense	0.01	(0.00)	0.01	0.04
	Other expenses	1.20	3.14	7.03	12.49
	Total Expenses	40.29	674.33	40.20	967.64
4	Profit/(Loss) before exceptional items and tax (1+2-3)	64.89	(91.95)	71.15	199.57
5	Exceptional items - Provision against standard assets & provision for non- performing assets	(0.14)	(0.031)	0.10	(0.62)
6	Profit / (Loss) before tax (4-5)	65.03	(91.92)	71.04	200.19
7	Tax expense				
	a) Current Tax	(2.02)	21.97	(4.37)	(0.02)
	b) Deferred Tax	0.04	(0.01)	0.04	(0.02)
	b) Earlier Tax Adjustments		-	-	(0.46)
8	Profit/ (Loss) for the period (6-7)	63.05	(69.96)	66.72	199.69
9	Other Comprehensive Income				
	Items that will not be reclassified to Profit or Loss				
	Equity instruments designated through other comprehensive income - net change in fair value		(10.49)	-	-
	Net Change in Fair Value : Realised	2.52	796.44	116.60	796.44
	Unrealised	1,939.83	1,653.82	458.90	1,653.82
	Tax Impact on above				
	1) Current Tax	(52.49)	(17.43)	(5.78)	(91.96)
	2) Deferred tax	(259.58)	2.72	(48.50)	(239.50)
	Total Other Comprehensive Income for the period	1,630.28	2,425.07	521.22	2,118.80
10	Total Comprehensive Income (8+9)	1,693.33	2,355.11	587.94	2,318.49
11	Paid-up equity share capital (Face Value of Rs.10/-each)	110.00	110.00	110.00	110.00
11.i.	Earnings per share (before exceptional items)				
	a) Basic	5.73	(6.36)	6.07	18.10
	b) Diluted	5.73	(6.36)	6.07	18.10
11.ii.	Earnings per share (after exceptional items)				
	a) Basic	5.72	(6.36)	6.07	18.15
	b) Diluted	5.72	(6.36)	6.07	18.15

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th August, 2024. The Statutory Auditors have carried out a audit of the above results.
- The Financial Results of the company have been prepared in accordance with the Indian Accounting Standards ("IND AS") as prescribed under Section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standard) Rules, 2015, as amended.
- The figures for the quarter ended 31.03.2024 are the balancing figures between the audited figures in respect of full financial year and the published year to date figures upto the 3rd quarter of the relevant financial year.
- There have been no investor grievances during the year ended 30th June 2024.
- 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.
- The ERP has the audit Trail feature as mandated from 01.04.2023 vide MCA circular dated 31.03.2023
- Previous period figures have been regrouped, re-arranged and re-classified wherever necessary in order to make them comparable.

By order of the Board
For GYAN TRADERS LTD

Place : Kolkata
Dated : 14th August, 2024



Sanjeev Bubna
SANJEEV BUBNA
(DIN : 00031225)

Whole Time
Director

GYAN TRADERS LIMITED
STATEMENT OF ASSETS AND LIABILITIES AS AT 30th JUNE 2024

Sl. No.	Particulars	As at 31st June, 2024
	ASSETS	
I	FINANCIAL ASSETS	
	(a) Cash & cash equivalents	7.62
	(b) Investments	9,983.78
	(c) Loans	2,111.94
	(d) Other Financial Assets	32.38
II.	NON-FINANCIAL ASSET	
	(a) Current Tax Asset (Net)	161.45
	(b) Property, Plant and Equipment	0.22
	Total Assets	12,297.39
	LIABILITIES AND EQUITY	
	LIABILITIES	
I	FINANCIAL LIABILITIES	
	(a) Borrowings	1,225.00
	(b) Others Financial Liability	77.23
II	NON-FINANCIAL LIABILITIES	
	(a) Provisions	96.86
	(b) Deferred tax Liabilities (Net)	651.79
	(c) Other Non Financial Liability	2.03
III	EQUITY	
	(a) Equity Share Capital	110.00
	(b) Other Equity	10,134.48
	Total Liabilities and Equity	12,297.39



Sanjeev Bubna

SANJEEV BUBNA
(DIN : 00031225)

Whole Time
Director