

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

Dt.14.11.2024

Dear Sir/Madam

Sub:-Outcome of the Board Meeting held on Nov.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.eThursday Nov.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 30.09.24,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 ,

SANJEEV Digitally signed by
SANJEEV BUBNA
BUBNA Date: 2024.11.14
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Encl. :- As Above

Independent Auditor's Limited Review Report on the Unaudited Quarterly financial results of Gyan Traders Ltd. for the Quarter and Half Year ended 30th September,2024

TO THE BOARD OF DIRECTORS OF
GYAN TRADERS LTD.

10/4B, Lala Lajpat Rai Sarani, 3rd Floor,
Kolkata-700020

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Gyan Traders Ltd. ('the Company'), for the quarter and half year ended 30th September 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. 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: 24051895BKDFZY5558

Place: Kolkata
Date: 14th Day of November 2024

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

(Rupees. in lacs)

Sl. No.	PARTICULARS	Quarter ended			Six Months Ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
	Income from operations						
1	Revenue from Operations	151.45	105.18	146.95	256.63	258.30	1,165.94
2	Other Income	-	-	-	-	-	1.27
	Total Income (1+2)	151.45	105.18	146.95	256.63	258.30	1,167.21
	Expenses						
	Finance Cost	34.06	29.83	29.67	63.89	52.97	111.99
	Purchases of shares held for trading	0.53	-	170.15	0.53	170.15	787.91
	Changes in inventories of shares held for trading	(0.36)	-	(124.63)	(0.36)	(124.63)	16.83
	Employee benefits expense	9.49	9.25	6.26	18.74	16.10	38.39
	Depreciation and amortisation expense	0.01	0.01	0.01	0.01	0.02	0.04
	Other expenses	0.92	1.20	1.12	2.12	8.15	12.49
	Total Expenses	44.64	40.28	82.57	84.93	122.77	967.64
4	Profit/(Loss) before exceptional items and tax (1+2-3)	106.81	64.89	64.39	171.70	135.53	199.57
5	Exceptional items - Provision against standard assets & provision for non- performing assets	(1.54)	(0.14)	0.58	(1.68)	0.68	(0.62)
6	Profit / (Loss) before tax (4-5)	108.35	65.03	63.81	173.38	134.85	200.19
7	Tax expense						
	a) Current Tax	(5.38)	(2.02)	(10.63)	(7.40)	(15.00)	(0.02)
	b) Deferred Tax	(0.04)	0.04	(0.05)	(0.01)	(0.01)	(0.02)
	b) Earlier Tax Adjustments	-	-	(0.01)	-	(0.01)	(0.46)
8	Profit/ (Loss) for the period (6-7)	102.92	63.05	53.12	165.97	119.84	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	-	-	529.79	-	1,105.28	-
	Net Change in Fair Value : Realised	(2.52)	2.52	-	-	-	796.44
	Unrealised	510.68	1,939.83	-	2,450.50	-	1,653.82
	Tax Impact on above	-	-	-	-	-	-
	1) Current Tax	(31.24)	(52.49)	(4.42)	(83.73)	(10.20)	(91.96)
	2) Deferred tax	(360.96)	(261.05)	(75.40)	(622.01)	(123.90)	(239.50)
	Total Other Comprehensive Income for the period	115.95	1,628.81	449.97	1,744.76	971.19	2,302.72
10	Total Comprehensive Income (8+9)	218.87	1,691.86	503.08	1,910.73	1,091.02	2,502.41
11	Paid-up equity share capital (Face Value of Rs.10/-each)	110.00	110.00	110.00	110.00	110.00	110.00
11.i.	Earnings per share (before exceptional items)						
	a) Basic	9.71	5.73	4.88	15.61	10.96	18.10
	b) Diluted	9.71	5.73	4.88	15.61	10.96	18.10
11.ii.	Earnings per share (after exceptional items)						
	a) Basic	9.36	5.72	4.83	15.76	10.89	18.15
	b) Diluted	9.36	5.72	4.83	15.76	10.89	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 14th November 2024. 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 30th September 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 Digitally signed by SANJEEV BUBNA
Date: 2024.11.14 17:41:45 +05'30'

(SANJEEV BUBNA)
Director
DIN No : 00031225

Place : Kolkata
Dated : 14th November, 2024

GYAN TRADERS LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2024

(Rupees. in lacs)

Sl. No.	Particulars	For the half year ended 30th September, 2024		For the half year ended 30th September, 2023	
A)	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Profit / (Loss) before tax		171.70		135.53
	<u>Adjustments for :</u>				
	Depreciation and amortization	0.01		0.02	
	Interest income	(59.91)		(82.08)	
	Dividend income	(30.46)		(42.64)	
	Impact of Fair Value changes of Stock in Trade	(200.34)		(124.63)	
	Impact of Fair Value changes of Current Investment at FVTPL	(3.65)		(81.93)	
	Loss/(Profit) on sale of investments	34.98	(259.37)	(6.43)	(337.68)
	OPERATING PROFIT BEFORE CHANGES IN WORKING CAPITAL		(87.67)		(202.15)
	Changes in working capital				
	<u>Adjustments for (Increase)/ Decrease in operating assets:</u>				
	Investment held for Trading			-	
	Other Financial Assets	49.27		(75.98)	
	Movement in loans and advance	607.70		(204.60)	
	<u>Adjustments for Increase/ (Decrease) in operating liabilities:</u>				
	Other non-financial liability	(4.79)		(12.77)	
	Short-term borrowings	180.16		333.11	
	Other Financial Liability	(0.81)	831.53	(71.00)	(31.24)
	Cash generated from operations		743.86		(233.39)
	Net Income taxes (paid)/ refunds		(36.55)		(12.81)
	Cash generated from/(used in) Operating Activities (A)		707.31		(246.20)
B)	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of investments	(3,767.17)		(1,419.64)	
	Proceeds from Sale of investments	2,973.54		1,328.03	
	Interest income	59.91		82.08	
	Dividend income	30.46		42.64	
	Net Cash from/(used in) investing activities (B)		(703.26)		33.10
C)	CASH FLOW FROM FINANCING ACTIVITIES				
	Repayment of long-term borrowings/ Written Back	-		-	
	Net Cash from/(used in) financing activities (C)		-		-
	Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+ C)		4.06		(213.10)
	Opening balance of cash and cash equivalents		6.88		265.26
	Closing balance of cash and cash equivalents		10.94		52.16
Cash & Cash Equivalents as per Balance Sheet at the year end comprise:					
	a) Balance with Scheduled Banks in Current Accounts		4.83		49.06
	b) Cash-in-hand		6.11		3.11
			10.94		52.16

By Order of the Board
For GYAN TRADERS LIMITED

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(SANJEEV BUBNA)

Director

DIN No : 00031225

Place : Kolkata

Dated : 14th November, 2024

GYAN TRADERS LIMITED
BALANCE SHEET AS AT 30TH SEPTEMBER 2024

(Rupees. in lacs)

Sl. No.	Particulars	As at 30th September, 2024	As at 31st March, 2024
	ASSETS		
I	FINANCIAL ASSETS		
	(a) Cash & cash equivalents	10.94	6.88
	(b) Investments	12,133.05	8,220.46
	(c) Loans	1,292.30	1,900.00
	(d) Other Financial Assets	58.51	107.78
II.	NON-FINANCIAL ASSET		
	(a) Current Tax Asset (Net)	69.23	123.81
	(b) Property, Plant and Equipment	0.21	0.23
	Total Assets	13,564.25	10,359.16
	LIABILITIES AND EQUITY		
	LIABILITIES		
I	FINANCIAL LIABILITIES		
	(a) Borrowings	1,505.16	1,325.00
	(b) Others Financial Liability	78.83	79.64
II	NON-FINANCIAL LIABILITIES		
	(a) Current Tax Liabilities (Net)	-	-
	(b) Provisions	3.34	5.02
	(c) Deferred tax Liabilities (Net)	1,014.26	392.24
	(d) Other Non Financial Liability	1.32	6.11
III	EQUITY		
	(a) Equity Share Capital	110.00	110.00
	(b) Other Equity	10,851.33	8,441.15
	Total Liabilities and Equity	13,564.25	10,359.16

By Order of the Board
For GYAN TRADERS LIMITED

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(SANJEEV BUBNA)
Director

Place : Kolkata
Dated : 14th November, 2024

DIN No : 00031225