GCCL INFRASTRUCTURE & PROJECTS LIMITED

(CIN: L45400GJ1994PLC023416)

Date: 10/08/2026

The Manager,
Listing Department
BSE Limited,
25th Floor, PJ Towers,
Dalal Street Fort,
Mumbai- 400 001, Maharashtra.

SUB: OUTCOME OF BOARD MEETING HELD ON MONDAY, 10TH DAY OF AUGUST, 2026

BSE SCRIP CODE: 531375/ GCCLINP

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 read with Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended from time to time, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., Monday, 10th August, 2026, inter-alia, considered and approved the following transactions:

1. Considered and approved the standalone unaudited Financial Results for the quarter ended 30th June, 2026 along with the Limited Review Report thereon;

2. Based on the recommendation of the Audit Committee, the Board of Directors have approved the appointment of M/s. N H Shah & Co, Chartered Accountants, (FRN: 131122W) as the Internal Auditors of the company for the financial year 2026-27.

   Disclosure for appointment as stated above under Regulation 30 of SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated 30th January, 2026, are enclosed as **Annexure - I** to this letter.

The meeting of the Board of Directors commenced at 05:15 P.M. and concluded at 05:45 P.M.

You are requested to please take the same on your record.

Thanking You,

For, GCCL Infrastructure and Projects Limited

SHAH AMAM SHREYANS
Digitally signed by SHAH AMAM SHREYANS
Date: 2026.08.10 19:16:58 +05'30'

AMAM SHREYANS SHAH
DIRECTOR
DIN: 01617245

ANNEXURE – I

DISCLOSURE UNDER REGULATION 30 OF THE SEBI (LODR) REGULATIONS READ WITH SEBI MASTER CIRCULAR NO. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 DATED 30TH JANUARY, 2026

Sl. No.	Particulars	Appointment of Internal Auditor
1.	Reason for change viz. appointment, ~~resignation, removal, death or otherwise~~	To comply with applicable provisions of the Companies Act, 2013 and requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2.	Date of appointment~~/cessation (as applicable)~~ & term of appointment;	10th August, 2026 M/s. N H Shah & Co, Chartered Accountants are appointed as Internal Auditors of the company on such terms and conditions as may be decided by the Board based on the recommendation of Audit Committee.
3.	Term of Appointment /reappointment	Financial Year 2026-27
4.	Brief profile (in case of appointment);	**Firm Registration No.** 131122W **Field of Experience:** M/s N H Shah & Co. is a firm that specializes in tax auditing, GST and project finance and has an experience of more than 15 years.
5.	Disclosure of relationships between directors (in case of appointment of a director).	***Not Applicable***

SORAB S. ENGINEER & CO. (Regd.)
CHARTERED ACCOUNTANTS

TELEPHONE : +91 79 48006782
EMAIL : sbchokshi@sseco.in
sseahm@hotmail.com
WEB : www.sseco.in

INDIA

804-805, SAKAR-IX,
BESIDE CITY GOLD,
ASHRAM ROAD,
AHMEDABAD-380 009

Independent Auditor's Review Report on Quarterly Unaudited Financial Results of GCCL Infrastructure and Projects Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

1. We have reviewed the accompanying statement of Unaudited Financial Results of **GCCL Infrastructure and Projects Limited** ("the Company") for the quarter ended June 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement 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 financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') and other recognised accounting practices generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to Note 4 of the financial results, which indicates that the shareholders of the Company have approved the program have approved the program of initiating a pre-packaged insolvency resolution process under section 54 read with section 10 of the Insolvency and Bankruptcy Code, 2016 as amended vide the Insolvency and Bankruptcy Code (Amendment) Ordinance, 2021 dated April 26, 2021, through special resolution in the extraordinary general meeting held on May 27, 2021. The National Company Law Tribunal, Ahmedabad has passed an order approving the Resolution Plan on September 05, 2023. Pursuant to the order, the Company is in the process of completing statutory, financial and operational formalities including amalgamation. This indicates that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

SORAB S. ENGINEER & CO. FIRM REG. NO. 110417W AHMEDABAD CHARTERED ACCOUNTANTS

6. The Statement includes the results for the quarter ended March 31, 2026, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of that financial year which were subject to limited review by us.

   Our conclusion on the Statement is not modified in respect of the above matter.

For **Sorab S. Engineer & Co.**
Chartered Accountants
Firm Registration No. 110417W

CA. Chokshi Shreyas B.
Partner
Membership No.100892
UDIN: 26100892LJSCEU6328

Ahmedabad
August 10, 2026

GCCL INFRASTRUCTURE & PROJECTS LIMITED

CIN:L45400GJ1994PLC023416 E-mail: gujaratcredit@gmail.com

A/115 Siddhi Vinayak Towers, B/h DCP Office, Makarba, Ahmedabad- 380051

Statement of Unaudited Financial Results for the Quarter ended on June 30, 2026

[Rs. In Lacs]

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-06-2026	31-03-2026	30-06-2025	31-03-2026
		Unaudited	Refer Note 5	Unaudited	Audited
1	**Income from operations**				
	(a) Revenue from Operations	-	-	-	-
	(b) Other Income	-	59.37	0.24	59.99
	Total Income	**-**	**59.37**	**0.24**	**59.99**
2	**Expenses**				
	(a) Cost of materials consumed	-	-	-	-
	(b) Employee benefit expense	1.31	1.26	0.60	2.56
	(c) Finance Cost	3.00	3.60	2.44	10.98
	(d) Depreciation and amortisation expense	2.92	3.28	3.15	13.10
	(e) Other Expenses	1.74	2.65	11.80	19.83
	Total Expenses	**8.97**	**10.79**	**17.99**	**46.47**
3	**Profit / (Loss) before Exceptional Items & Tax (1-2)**	**(8.97)**	**48.58**	**(17.75)**	**13.52**
4	Add/(Less) : Exceptional Item	-	-	-	-
5	**Profit / (Loss) before tax (3+4)**	**(8.97)**	**48.58**	**(17.75)**	**13.52**
6	Tax Expense :				
	Current tax	-	-	-	-
	Short/(Excess)of Provision of earlier years	-	-	-	-
	Deferred Tax expense/(credit)	(7.20)	(0.36)	(0.26)	(0.10)
	Total Tax Expense	**(7.20)**	**(0.36)**	**(0.26)**	**(0.10)**
7	**Net Profit / (Loss) for the period after tax (5-6)**	**(1.77)**	**48.94**	**(17.49)**	**13.62**
8	Other Comprehensive Income (net of tax)				
	(a) Items that will not be classified to profit & Loss				
	(i) Equity Instruments through Other Comprehensive Income (FVOCI)	-	56.96	(2.88)	-
	(ii) Income tax related to items no (i) above	-	(7.40)	0.37	-
	Other Comprehensive Income/(Loss) (net of tax)	**-**	**49.56**	**(2.51)**	**-**
9	**Total Comprehensive Income/(Loss) for the period (7+8)**	**(1.77)**	**98.50**	**(20.00)**	**13.62**
10	Paid-up Equity Share Capital (Face Value Rs. 10/- per share)	38.24	38.24	38.24	38.24
11	Other Equity	-	-	-	388.93
12	Earnings Per Share Rs.-(Not Annualised)				
	- Basic & Diluted	(0.46)	12.80	(4.57)	3.56

Notes:

1. The above financial results have been prepared in accordance with Indian Accounting Standards as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time.
2. The above financial results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on August 10, 2026.
3. The Company's business activity falls within a single operating business segment of Trading in Real Estate Materials.
4. The shareholders of the Company have approved the program of initiating a pre-packaged insolvency resoluation process under section 54 read with Section 10, of the Insolvency and Banktrupcy Code, 2016 as amended vide the Insolvency and Banktrupcy Code (Amendement) Ordinance, 2021 dated April 26, 2021, through special resolution in the extraordinary general meeting held on May 27, 2021. The National Company Law Tribunal, Ahmedabad has passed an order approving the resolution plan on September 05, 2023. Pursuant to the order, the Company is in process of completing statutory, financial and operational formalities including amalgamation.
5. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of that financial year which were subjected to limited review.
6. Previous period figures have been regrouped / re-classified, wherever necessary, to confirm to current period's classification.

For GCCL Infrastructure and Projects Limited

Ahmedabad
August 10, 2026

Amam S Shah
Chairman
DIN: 01617245

SORAB S. ENGINEER & CO.
FIRM REG. NO. 110417W
AHMEDABAD
CHARTERED ACCOUNTANTS

GCCL INFRASTRUCTURE & PROJECTS LTD. ★ AHMEDABAD