

GCCL CONSTRUCTION & REALITIES LIMITED

(CIN: L45201GJ1994PLC023414)

Regd. Office: A-115, Siddhi Vinayak Towers, B/h DCP Office, Off SG Highway, Makarba,
Ahmedabad- 380051

Tel (O) 9825012917 Email: gcclconstructionrealities@gmail.com

Date: 26-10-2026

The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400001, Maharashtra.

SUB: OUTCOME OF BOARD MEETING HELD ON
MONDAY, 26TH OCTOBER, 2026

BSE SCRIP CODE: 531953

Dear Sir/Ma'am,

Pursuant to provisions of Regulation 30 & 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, 26th October, 2026, inter-alia, considered and approved the following transactions:

- 1) Considered and approved the standalone unaudited Financial Results for the quarter and half-year ended 30th September, 2026 along with the Limited Review Report on Standalone unaudited Financial Results of the Company.

The meeting of the Board of Directors commenced at 15:45 p.m. and concluded at 16:15 p.m.

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

Thanking You,

FOR, GCCL CONSTRUCTION & REALITIES LIMITED

DEVANG

KIRTIBHAI JHAVERI

Digitally signed by DEVANG
KIRTIBHAI JHAVERI
Date: 2026.10.26 17:03:31
+05'30'

DEVANG KIRTIBHAI JHAVERI

WHOLE TIME DIRECTOR

[DIN: 02372402]

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

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



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

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

Review Report to
The Board of Directors
GCCL Construction and Realities Limited

1. We have reviewed the accompanying statement of unaudited financial results of **GCCL Construction and Realities Limited** ("the Company") for the quarter and half yearly ended September 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. 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 persons 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 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 above, except for the possible effects of our observations referred to in paragraph 4 and 5, 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 Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Chokshi Shreyas B.

CA. Chokshi Shreyas B.
Partner
Membership No.100892
UDIN:26100892EZTLUJ2388



Ahmedabad
October 26, 2026

GCCL CONSTRUCTION AND REALITIES LIMITED

CIN NO.: L45201GJ1994PLC023414

E-mail: info@gcclconstruction.com

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

Statement of Unaudited Financial Results for the Quarter and Half Year ended on September 30, 2026

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	38.60	48.60	36.83	87.20	65.02	141.60
	(b) Other income	14.08	0.57	13.38	14.65	13.99	36.25
	Total Income [1]	52.68	49.17	50.21	101.85	79.01	177.85
2	Expenses:						
	(a) Employee benefits expense	0.30	0.30	0.30	0.60	1.08	1.20
	(b) Finance costs	-	-	(0.01)	-	-	-
	(c) Depreciation and amortisation expense	2.31	2.31	2.32	4.62	4.62	9.26
	(d) Other expenses	6.13	12.03	3.85	18.16	20.26	33.31
	Total Expenses [2]	8.74	14.64	6.46	23.38	25.96	43.77
3	Profit before exceptional and extraordinary items and tax [1-2]	43.94	34.53	43.75	78.47	53.05	134.08
4	Exceptional Items	-	-	-	-	-	-
5	Profit before extraordinary items and tax [3-4]	43.94	34.53	43.75	78.47	53.05	134.08
6	Extraordinary items	-	-	-	-	-	-
7	Profit before tax [5-6]	43.94	34.53	43.75	78.47	53.05	134.08
8	Tax Expenses						
	- Current tax	13.20	8.64	7.89	21.84	10.69	36.77
	- (Excess)/Short of Provision of earlier years	-	-	-	-	-	(0.60)
	- Deferred tax	1.06	1.07	4.88	2.13	6.13	5.00
	Total Tax Expense	14.26	9.71	12.77	23.97	16.82	41.17
9	Profit for the period [7-8]	29.68	24.82	30.98	54.50	36.23	92.91
10	Other Comprehensive Income						
	(A) Items not to be reclassified to profit/(loss)						
	(i) Net Gain/(Loss) on FVOCI equity instruments	(129.54)	(53.49)	69.79	(183.03)	(13.00)	49.87
	(ii) Income tax relating to items not to be reclassified to profit/(loss)	16.84	6.95	(3.33)	23.79	8.51	(6.48)
	(B) Items to be reclassified to profit/(loss)	-	-	-	-	-	-
	Other Comprehensive Income/(Loss) (net of tax)	(112.70)	(46.54)	66.46	(159.24)	(4.49)	43.39
11	Total Comprehensive Income/(Loss) for the Period [9+10]	(83.02)	(21.72)	97.44	(104.74)	31.74	136.30
12	Paid up Equity Share Capital (at par value of Rs. 10 each)	1,200.14	1,200.14	1,200.14	1,200.14	1,200.14	1,200.14
13	Other Equity	-	-	-	-	-	1,351.07
14	Earnings per Equity share Basic & Diluted (in Rs.)	0.25	0.21	0.26	0.45	0.30	0.77

Notes

- The above unaudited 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.
- The above unaudited financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on October 26, 2026 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an unqualified conclusion.
- The Company's business activity falls within single operating business segment of Building and Constructions of Real Estate, "Civil Engineering".
- Previous period figures have been regrouped / re-classified, wherever necessary, to confirm to current period's classification.

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

Chokshi Shreyas B.

CA. Chokshi Shreyas B.
Partner
Membership No.: 100892

Place: Ahmedabad
Date: October 26, 2026



For **GCCL CONSTRUCTION AND REALITIES LIMITED**

Devang Jhaveri

Devang Jhaveri
Whole time Director
DIN: 02372402

Place: Ahmedabad
Date: October 26, 2026



GCCL CONSTRUCTION AND REALITIES LIMITED		
CIN NO.:L45201GJ1994PLC023414		E-mail: info@gcclconstruction.com
A/115 Siddhi Vinayak Towers, B/h DCP Office, Makarba, Ahmedabad- 380051		
Statement of Assets and Liabilities		
(Rs. in Lacs)		
Particulars	As at September 30, 2026 Unaudited	As at March 31, 2026 Audited
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	1,822.01	1,826.61
(b) Capital work in progress	522.17	-
(c) Intangible assets	0.09	0.11
(d) Financial assets		
(i) Non current Investments	1,250.70	1,433.73
(ii) Others	4.42	2.03
Total non-current assets	3,599.39	3,262.48
II. Current assets		
(a) Financial assets		
(i) Trade Receivables	3.38	3.38
(ii) Cash and cash equivalents	117.30	51.09
(iii) Bank balance other than (ii) above	35.00	35.00
(iv) Others	0.54	0.54
(b) Other current assets	71.52	7.06
Total current assets	227.74	97.07
Total Assets	3,827.13	3,359.55
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,200.14	1,200.14
(b) Other equity	1,246.33	1,351.07
Total equity	2,446.47	2,551.21
LIABILITIES		
I. Non-current liabilities		
(a) Deferred Tax Liabilities	132.49	154.15
Total non-current liabilities	132.49	154.15
II. Current liabilities		
(a) Financial liabilities		
(i) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	456.05	436.16
(ii) Other financial liabilities	724.60	200.50
(b) Other current liabilities	62.77	0.26
(c) Current tax liabilities	4.75	17.27
Total current liabilities	1,248.17	654.19
Total Equity and Liabilities	3,827.13	3,359.55
For Sorab S. Engineer & Co. Chartered Accountants Firm Registration No.: 110417W <i>Chokshi Shreyas B.</i> CA. Chokshi Shreyas B. Partner Membership No.: 100892 Place: Ahmedabad Date: October 26, 2026  For GCCL CONSTRUCTION AND REALITIES LIMITED <i>Devang Jhaveri</i> Devang Jhaveri Whole time Director DIN: 02372402 Place: Ahmedabad Date: October 26, 2026 		

Cash Flow Statement

(Rs. in Lacs)

	Particulars	For Period Ended September 30, 2026	For Period Ended September 30, 2025
A	Cash flow from operating activities		
	Net Profit/(Loss)	78.47	53.05
	Adjustment for:		
	Depreciation and amortisation	4.62	4.62
	Interest and dividend income	(14.65)	(13.96)
	Sundry credit balance appropriated	-	(0.03)
		(10.03)	(9.37)
	Operating profit/(loss) before working capital changes	68.44	43.68
	Changes in working capital:		
	Adjustments for increase/decrease in operating assets		
	Other financial assets	(2.39)	-
	Other current assets	(64.46)	10.35
	Trade payables	19.89	(26.23)
	Other financial liabilities	524.10	200.00
	Other current liabilities	62.51	(210.90)
		539.65	(26.78)
	Net income tax (paid)/refund	(34.36)	(9.27)
	Net Cash flow from/(used in) operating activities (A)	573.73	7.63
B	Cash flow from investing activities		
	Changes in property, plant and equipment	-	(0.15)
	Changes in Capital work-in-progress	(522.17)	-
	Interest and dividend income	14.65	13.96
	Net cash flow from investing activities (B)	(507.52)	13.81
C	Cash flow from financing activities		
	Changes in long term borrowings	-	(10.16)
	Net cash flow from financing activities (C)	-	(10.16)
	Net increase/decrease in Cash and Cash Equivalents (A+B+C)	66.21	11.28
	Cash and cash equivalents at beginning of the period	51.09	57.07
	Cash and cash equivalents at end of the period	117.30	68.35
a	Cash and cash equivalents at end of the period		
	Cash on hand	0.29	0.21
b	Balance with banks		
	i. In current accounts	117.01	68.14
	ii. In deposit accounts	-	-
		117.30	68.35

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

CA. Chokshi Shreyas B.
Partner
Membership No.: 100892

Place: Ahmedabad
Date: October 26, 2026



For GCCL CONSTRUCTION AND REALITIES LIMITED

Devang Jhaveri

Devang Jhaveri
Whole time Director
DIN: 02372402

Place: Ahmedabad
Date: October 26, 2026

