

GUJARAT CREDIT CORPORATION LIMITED

(CIN: L72900GJ1993PLC020564)

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

Tel (O) 98250 12917

Email: gujaratcredit@gmail.com

Date: 26/10/2026

To,
The Listing Department
Bombay Stock Exchange Limited
25th Floor, Phiroze Jeejeebhoy Tower,
Dalal Street, Fort,
Mumbai - 400001, Maharashtra.

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

REF: GUJARAT CREDIT CORPORATION LIMITED (BSE SCRIP CODE - 511441)

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 hereby 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.) Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended 30th September, 2026.
- 2.) Limited Review Reports in respect of Un-audited (Standalone & Consolidated) Financial Results of the company for the quarter and half year ended 30th September, 2026.

The Board meeting commenced at 05:10 p.m. and concluded 05:35 p.m.

Thanking you,

FOR, GUJARAT CREDIT CORPORATION LIMITED

SHAH AMAM Digitally signed by SHAH
SHREYANS AMAM SHREYANS
Date: 2026.10.26
17:58:19 +05'30'

AMAM SHREYANS SHAH
MANAGING DIRECTOR
DIN: 01617245

Encl.: As stated above

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

Review Report to
The Board of Directors
Gujarat Credit Corporation Limited

1. We have reviewed the accompanying statement of unaudited Standalone financial results of Gujarat Credit Corporation Limited ("the Company") for the quarter and half year 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 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.

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

Chokshi Shreyas B.

CA. Chokshi Shreyas B.
Partner
Membership No.100892
UDIN: 26100892OSVNGA2428



Ahmedabad
October 26, 2026

GUJARAT CREDIT CORPORATION LIMITED

CIN: L72900GJ1993PLC020564

E-mail: gujaratcredit@gmail.com

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

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

(Rs. in Lacs) except per share data

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	-	-	-	-	-	-
	(b) Other Income	9.01	9.00	-	18.01	-	30.02
	Total Income [1]	9.01	9.00	-	18.01	-	30.02
2	Expenses:						
	(a) Employee benefits expense	4.38	4.32	3.86	8.70	7.52	15.04
	(b) Finance costs	-	-	-	-	-	-
	(c) Depreciation and amortisation expense	0.03	0.02	0.05	0.05	0.07	0.10
	(d) Other expenses	3.50	12.36	4.58	15.86	9.95	13.11
	Total Expenses [2]	7.91	16.70	8.49	24.61	17.54	28.25
3	Profit/(Loss) before exceptional and extraordinary items and tax [1-2]	1.10	(7.70)	(8.49)	(6.60)	(17.54)	1.77
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax [3-4]	1.10	(7.70)	(8.49)	(6.60)	(17.54)	1.77
6	Extraordinary items	-	-	-	-	-	-
7	Profit/(Loss) before tax [5-6]	1.10	(7.70)	(8.49)	(6.60)	(17.54)	1.77
8	Tax Expenses						
	- Current tax	-	-	-	-	-	-
	- (Excess)/Short of Provision of earlier years	-	-	-	-	-	-
	- Deferred tax	0.05	(0.45)	-	(0.40)	0.01	0.20
	Total Tax Expense	0.05	(0.45)	-	(0.40)	0.01	0.20
9	Profit/(Loss) for the period [7-8]	1.05	(7.25)	(8.49)	(6.20)	(17.55)	1.57
10	Other Comprehensive Income						
	(a) Items not to be reclassified to profit/(loss)						
	(i) Equity Instruments through Other Comprehensive Income (FVOCI)	(0.19)	1.24	(0.11)	1.05	0.73	(0.36)
	(ii) Income tax related to items no (i) above	0.02	(0.16)	0.02	(0.14)	(0.09)	0.05
	Other Comprehensive Income (net of tax)	(0.17)	1.08	(0.09)	0.91	0.64	(0.31)
11	Total Comprehensive Income for the Period [9+10]	0.88	(6.17)	(8.58)	(5.29)	(16.91)	1.26
12	Paid up Equity Share Capital (at par value of Rs. 10 each)	300.00	300.00	850.00	300.00	850.00	300.00
13	Other Equity	-	-	-	-	-	953.63
14	Earnings per Equity share						
	Basic & Diluted (In Rs.)	0.04	(0.24)	(0.09)	(0.21)	(0.20)	0.02

Notes

- The above standalone 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 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 a single operating business segment of Real Estate Development.
- 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

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

Place: Ahmedabad
Date: October 26, 2026



For **Gujarat Credit Corporation Limited**

(Signature)
Amam Shah
Managing Director
DIN: 01617245

Place: Ahmedabad
Date: October 26, 2026



GUJARAT CREDIT CORPORATION LIMITED		
CIN: L72900GJ1993PLC020564		E-mail: gujaratcredit@gmail.com
A/115 Siddhi Vinayak Towers, B/h DCP Office, Makarba, Ahmedabad- 380051		
Statement of Standalone 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	3,027.48	3,027.53
(b) Financial assets		
(i) Non current Investments	296.70	295.65
Total non-current assets	3,324.18	3,323.18
II. Current assets		
(a) Financial assets		
(i) Cash and cash equivalents	4.74	0.27
(ii) Other financial assets	-	32.27
(b) Current tax assets (net)	5.10	3.00
(c) Other current assets	-	0.09
Total current assets	9.84	35.63
Total Assets	3,334.02	3,358.81
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	300.00	300.00
(b) Other equity	948.34	953.63
Total equity	1,248.34	1,253.63
LIABILITIES		
I. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,947.17	1,867.17
(b) Deferred Tax Liabilities	0.14	0.40
Total non-current liabilities	1,947.31	1,867.57
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	3.16	4.26
(ii) Other financial liabilities	130.00	230.00
(b) Other current liabilities	5.21	3.35
Total current liabilities	138.37	237.61
Total Equity and Liabilities	3,334.02	3,358.81
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 Gujarat Credit Corporation Limited  Amam Shah Managing Director DIN: 01617245 Place: Ahmedabad Date: October 26, 2026 		

Standalone 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)	(6.60)	(17.54)
	Adjustment for:		
	Depreciation and Amortisation	0.05	0.07
	Dividend Income	(0.01)	-
		0.04	0.07
	Operating profit/(loss) before working capital changes	(6.56)	(17.47)
	Changes in working capital:		
	Adjustments for increase/decrease in operating assets		
	Other current assets	0.09	(2.14)
	Other financial assets	32.27	-
	Trade Payables	(1.10)	6.05
	Other financial liabilities	(100.00)	(435.00)
	Other current liabilities	1.86	(1.20)
		(66.88)	(432.29)
	Net income tax (paid)/refund	(2.10)	-
	Net Cash flow from/(used in) operating activities (A)	(75.54)	(449.76)
B	Cash flow from investing activities		
	Dividend Income	0.01	-
	Purchase of property, plant and equipment	-	(17.54)
	Net cash flow from investing activities (B)	0.01	(17.54)
C	Cash flow from financing activities		
	Proceeds from long term borrowings	80.00	467.50
	Net cash flow from financing activities (C)	80.00	467.50
	Net increase/decrease in Cash and Cash Equivalents (A+B+C)	4.47	0.20
	Cash and cash equivalents at beginning of the period	0.27	1.18
	Cash and cash equivalents at end of the period	4.74	1.38
a	Cash and cash equivalents at end of the period	0.05	0.16
b	Cash on hand		
	Balance with banks	4.69	1.22
	i. In current accounts	4.74	1.38

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 Gujarat Credit Corporation Limited

Amam Shah
Amam Shah
Managing Director
Membership No.: 100892

Place: Ahmedabad

Date: October 26, 2026



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 Consolidated Financial Results of Gujarat Credit Corporation Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
Gujarat Credit Corporation Limited

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **Gujarat Credit Corporation Limited** ("the Company") quarter and half year 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. The statement includes the results of the following entities:

Parent Company: Gujarat Credit Corporation Limited
Associate Company: GCCL Infrastructure & Projects Limited
5. 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.

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

Chokshi Shreyas B.

CA. Chokshi Shreyas B.
Partner
Membership No.100892
UDIN: 26100892OZMAUB2015



Ahmedabad
October 26, 2026

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

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

		(Rs. in Lacs) except per share data					
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	-	-	-	-	-	-
	(b) Other income	9.01	9.00	-	18.01	-	30.02
	Total Income [1]	9.01	9.00	-	18.01	-	30.02
2	Expenses:						
	(d) Employee benefits expense	4.38	4.32	3.86	8.70	7.52	15.04
	(e) Finance costs	-	-	-	-	-	-
	(f) Depreciation and amortisation expense	0.03	0.02	0.05	0.05	0.07	0.10
	(g) Other expenses	3.50	12.36	4.58	15.86	9.95	13.11
	Total Expenses [2]	7.91	16.70	8.49	24.61	17.54	28.25
3	Profit/(Loss) before exceptional and extraordinary items and tax [1-2]	1.10	(7.70)	(8.49)	(6.60)	(17.54)	1.77
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax [3-4]	1.10	(7.70)	(8.49)	(6.60)	(17.54)	1.77
6	Extraordinary items	-	-	-	-	-	-
7	Profit/(Loss) before tax [5-6]	1.10	(7.70)	(8.49)	(6.60)	(17.54)	1.77
8	Tax Expenses						
	- Current tax	-	-	-	-	-	-
	- (Excess)/Short of Provision of earlier years	-	-	-	-	-	-
	- Deferred tax	0.05	(0.45)	-	(0.40)	0.01	0.20
	Total Tax Expense	0.05	(0.45)	-	(0.40)	0.01	0.20
9	Profit/(Loss) for the period [7-8]	1.05	(7.25)	(8.49)	(6.20)	(17.55)	1.57
10	Share of Profit/(Loss) from Associate accounted for using Equity Method	(5.96)	(0.87)	(14.54)	(6.83)	(23.10)	6.67
11	Group Net Profit/(Loss) for the period [9+10]	(4.91)	(8.12)	(23.03)	(13.03)	(40.65)	8.24
12	Other Comprehensive Income						
	(a) Items not to be reclassified to profit/(loss)						
	(i) Equity Instruments through Other Comprehensive Income (FVOCI)	(0.19)	1.24	(0.11)	1.05	0.73	(0.36)
	(ii) Income tax related to items no (i) above	0.02	(0.16)	0.02	(0.14)	(0.09)	0.05
	Total Other Comprehensive Income (net of tax)	(0.17)	1.08	(0.09)	0.91	0.64	(0.31)
13	Total Comprehensive Income for the Period [11+12]	(5.08)	(7.04)	(23.12)	(12.12)	(40.01)	7.93
14	Paid up Equity Share Capital (at par value of Rs. 10 each)	300.00	300.00	850.00	300.00	850.00	300.00
15	Other Equity	-	-	-	-	-	867.98
16	Earnings per Equity share Basic & Diluted (in Rs.)	(0.16)	(0.27)	(0.27)	(0.43)	(0.47)	0.10

Notes

- The above consolidated 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 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 a single operating business segment of Real Estate Development
- 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

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

Place: Ahmedabad
Date: October 26, 2026

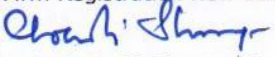
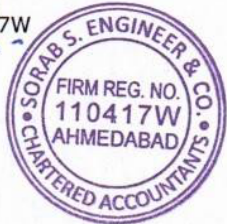
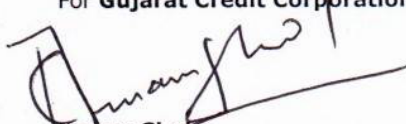


For **Gujarat Credit Corporation Limited**

Amam Shah
Amam Shah
Managing Director
DIN: 01617245

Place: Ahmedabad
Date: October 26, 2026



GUJARAT CREDIT CORPORATION LIMITED		
CIN: L72900GJ1993PLC020564		E-mail: gujaratcredit@gmail.com
A/115 Siddhi Vinayak Towers, B/h DCP Office, Makarba, Ahmedabad- 380051		
Statement of Consolidated 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	3,027.48	3,027.53
(b) Financial assets		
(i) Non current Investments	204.22	210.00
Total non-current assets	3,231.70	3,237.53
II. Current assets		
(b) Financial assets		
(i) Cash and cash equivalents	4.74	0.27
(ii) Other financial assets	-	32.27
(c) Current tax assets (net)	5.10	3.00
(d) Other current assets	-	0.09
Total current assets	9.84	35.63
Total Assets	3,241.54	3,273.16
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	300.00	300.00
(b) Other equity	855.86	867.98
Total equity	1,155.86	1,167.98
LIABILITIES		
I. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,947.17	1,867.17
(b) Deferred Tax Liabilities (net)	0.14	0.40
Total non-current liabilities	1,947.31	1,867.57
II. Current liabilities		
(a) Financial liabilities		
(ii) 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	3.16	4.26
(iii) Other financial liabilities	130.00	230.00
(b) Other current liabilities	5.21	3.35
Total current liabilities	138.37	237.61
Total Equity and Liabilities	3,241.54	3,273.16
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 Gujarat Credit Corporation Limited  Amam Shah Managing Director DIN: 01617245 Place: Ahmedabad Date: October 26, 2026 		

(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)	(6.60)	(17.54)
	Adjustment for:		
	Depreciation and Amortisation	0.05	0.07
	Dividend Income	(0.01)	-
	Operating profit/(loss) before working capital changes	0.04	0.07
	Changes in working capital:	(6.56)	(17.47)
	Adjustments for increase/decrease in operating assets		
	Other current assets	0.09	(2.14)
	Other financial assets	32.27	-
	Trade Payables	(1.10)	6.05
	Other financial liabilities	(100.00)	(435.00)
	Other current liabilities	1.86	(1.20)
	Net income tax (paid)/refund	(66.88)	(432.29)
		(2.10)	-
	Net Cash flow from/(used in) operating activities (A)	(75.54)	(449.76)
B	Cash flow from investing activities		
	Dividend Income	0.01	-
	Purchase of property, plant and equipment	-	(17.54)
	Net cash flow from investing activities (B)	0.01	(17.54)
C	Cash flow from financing activities		
	Proceeds from long term borrowings	80.00	467.50
	Net cash flow from financing activities (C)	80.00	467.50
	Net increase/decrease in Cash and Cash Equivalents (A+B+C)	4.47	0.20
	Cash and cash equivalents at beginning of the period	0.27	1.18
	Cash and cash equivalents at end of the period	4.74	1.38
	Cash and cash equivalents at end of the period		
a	Cash on hand	0.05	0.16
b	Balance with banks		
	i. In current accounts	4.69	1.22
		4.74	1.38

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 Gujarat Credit Corporation Limited

Amam Shah
Amam Shah
Managing Director
DIN: 01617245

Place: Ahmedabad
Date: October 26, 2026

