

GCCL INFRASTRUCTURE & PROJECTS LIMITED

(CIN: L45400GJ1994PLC023416)

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 DAY OF OCTOBER, 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, 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 thereon;

The meeting of the Board of Directors commenced at 16:30 p.m. and concluded at 16:50 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: 2026.10.26
17:16:43 +05'30'

AMAM SHREYANS SHAH
DIRECTOR
DIN: 01617245

Independent Auditor's Review Report on Quarterly Unaudited Financial Results of GCCL Infrastructure & Projects 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 Infrastructure & Projects Limited

1. We have reviewed the accompanying statement of unaudited financial results of GCCL Infrastructure & Projects 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 people 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.



SORAB S. ENGINEER & CO. (Regd.)

5. The shareholders of the Company 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 process of completing statutory, financial and operational formalities including amalgamation.

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

Chokshi Shreyas B.

CA. Chokshi Shreyas B.
Partner
Membership No.100892
UDIN: 26100892AJRGRO1425



Ahmedabad
October 26, 2026

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	-	-	-	-	-	-
	(b) Other income	-	-	0.24	-	0.48	59.99
	Total Income [1]	-	-	0.24	-	0.48	59.99
2	Expenses:						
	(a) Employee benefits expense	1.42	1.31	0.10	2.73	0.70	2.56
	(b) Finance costs	3.00	3.00	2.50	6.00	4.94	10.98
	(c) Depreciation and amortisation expense	2.93	2.92	3.06	5.85	6.21	13.10
	(d) Other expenses	6.15	1.74	0.48	7.89	12.27	19.83
	Total Expenses [2]	13.50	8.97	6.14	22.47	24.12	46.47
3	Profit/(Loss) before exceptional and extraordinary items and tax [1-2]	(13.50)	(8.97)	(5.90)	(22.47)	(23.64)	13.52
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax [3-4]	(13.50)	(8.97)	(5.90)	(22.47)	(23.64)	13.52
6	Extraordinary items	-	-	-	-	-	-
7	Profit/(Loss) before tax [5-6]	(13.50)	(8.97)	(5.90)	(22.47)	(23.64)	13.52
8	Tax Expenses						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	(1.32)	(7.20)	1.99	(8.52)	1.73	(0.10)
	Total Tax Expense	(1.32)	(7.20)	1.99	(8.52)	1.73	(0.10)
9	Profit/(Loss) for the period [7-8]	(12.18)	(1.77)	(7.89)	(13.95)	(25.37)	13.62
10	Other Comprehensive Income						
	(A) Items not to be reclassified to profit/(loss)	-	-	-	-	-	-
	(i) Net Gain/(Loss) on FVOCI equity instruments	-	-	(22.00)	-	(24.88)	-
	(ii) Income tax relating to items not to be reclassified to profit/(loss)	-	-	2.86	-	3.23	-
	(B) Items to be reclassified to profit/(loss)	-	-	-	-	-	-
	Other Comprehensive Income (net of tax)	-	-	(19.14)	-	(21.65)	-
11	Total Comprehensive Income for the Period [9+10]	(12.18)	(1.77)	(27.03)	(13.95)	(47.02)	13.62
12	Paid up Equity Share Capital (at par value of Rs. 10 each)	38.24	38.24	38.24	38.24	38.24	38.24
13	Other Equity	-	-	-	-	-	388.93
14	Earnings per Equity share						
	Basic & Diluted (in Rs.)	(3.19)	(0.46)	(2.06)	(3.65)	(6.63)	3.56

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 a single operating business segment of trading in Real Estate Materials.
- The shareholders of the Company 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 process of completing statutory, financial and operational formalities including amalgamation.
- 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

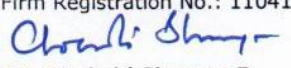
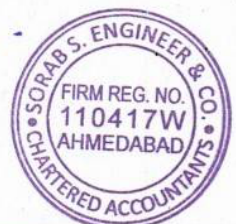
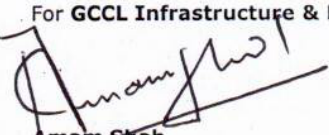


For **GCCL Infrastructure & Projects Limited**

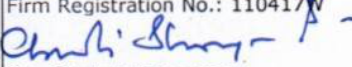
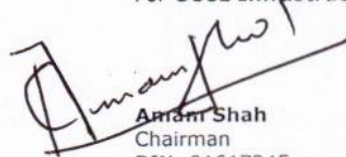
Amam Shah
Chairman
DIN: 01617245

Place: Ahmedabad
Date: October 26, 2026



GCCL Infrastructure & Projects Limited		
CIN NO.: L45400GJ1994PLC023416		E-mail: info@gcclinfra.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	43.85	49.70
(b) Capital work in progress	262.44	262.44
(c) Intangible assets	0.06	0.06
(d) Financial assets		
(i) Non current Investments	204.67	204.67
(e) Deferred Tax Assets	1.96	-
Total non-current assets	512.98	516.87
II. Current assets		
(a) Financial assets		
(i) Trade receivables	5.31	5.31
(ii) Cash and cash equivalents	1.00	83.07
(iii) Bank balance other than (ii) above	17.25	17.25
(b) Current tax assets (net)	1.69	1.69
(c) Other current assets	27.79	27.12
Total current assets	53.04	134.44
Total Assets	566.02	651.31
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	38.24	38.24
(b) Other equity	374.98	388.93
Total equity	413.22	427.17
LIABILITIES		
I. Non-current liabilities		
(a) Deferred Tax Liabilities	-	6.56
Total non-current liabilities	-	6.56
II. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	84.17	149.17
(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	1.91	0.70
(iii) Other financial liabilities	-	0.21
(b) Other current liabilities	66.72	67.50
Total current liabilities	152.80	217.58
Total Equity and Liabilities	566.02	651.31
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 Infrastructure & Projects Limited  Amam Shah Chairman DIN: 01617245 Place: Ahmedabad Date: October 26, 2026 		

GCCL Infrastructure & Projects Limited			
CIN NO.:L45400GJ1994PLC023416		E-mail: info@gcclinfra.com	
A/115 Siddhi Vinayak Towers, B/h DCP Office, Makarba, Ahmedabad- 380051			
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)	(22.47)	(23.64)
	Adjustment for:		
	Depreciation and Amortisation	5.85	6.21
	Loss on sale of property, plant and equipment	-	7.71
	Interest income	-	(0.48)
	Finance Cost	6.00	4.94
		11.85	18.38
	Operating profit/(loss) before working capital changes	(10.62)	(5.26)
	Changes in working capital:		
	Adjustments for increase/decrease in operating assets		
	Trade receivables	-	31.25
	Other current assets	(0.67)	(1.06)
	Trade payables	1.21	0.29
	Other financial liabilities	(0.21)	(0.20)
	Other current liabilities	(0.78)	(18.32)
		(0.45)	11.96
	Net income tax (paid)/refund	-	-
	Net Cash flow from/(used in) operating activities (A)	(11.07)	6.70
B	Cash flow from investing activities		
	Changes in property, plant and equipment	-	17.59
	Interest income	-	0.48
	Net cash flow from investing activities (B)	-	18.07
C	Cash flow from financing activities		
	Changes in short term borrowings	(65.00)	(20.12)
	Finance cost	(6.00)	(4.94)
	Net cash flow from financing activities (C)	(71.00)	(25.06)
	Net increase/decrease in Cash and Cash Equivalents (A+B+C)	(82.07)	(0.29)
	Cash and cash equivalents at beginning of the period	83.07	1.44
	Cash and cash equivalents at end of the period	1.00	1.15
a	Cash and cash equivalents at end of the period		
	Cash on hand	0.66	0.17
b	Balance with banks		
	i. In current accounts	0.34	0.98
	ii. In deposit accounts	-	-
		1.00	1.15

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 Infrastructure & Projects Limited  Anam Shah Chairman DIN: 01617245 Place: Ahmedabad Date: October 26, 2026
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