

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: 21/05/2026

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

Dear Sir,

SUB: OUTCOME OF BOARD MEETING HELD ON
THURSDAY, 21st MAY, 2026

BSE SCRIP CODE: 531953

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"), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Thursday, 21st May, 2026, inter-alia, considered the following business:

1. Approved and took on record the Standalone Audited Financial Results of the Company for the quarter and financial year ended on 31st March, 2026 along with Auditors Report thereon;
2. Declaration for unmodified/modified opinion on the Standalone Audited Financial Results of the Company for the financial year ended on 31st March, 2026.

The meeting of the Board of Directors commenced at 04:00 p.m. and concluded at 05:30 p.m.

You are requested to kindly take the same on record.

Thanking You,

FOR, GCCL CONSTRUCTION & REALITIES LIMITED

DEVANG KIRTIBHAI JHAVERI
WHOLE TIME DIRECTOR
[DIN: 02372402]

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Date: 21/05/2026

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

Dear Sir,

SUB: DECLARATION PURSUANT TO REGULATION 33(3)(D) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

BSE SCRIP CODE: 531953

Dear Sir/Ma'am,

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 issued by the Securities and Exchange Board of India (SEBI); we hereby confirm that the Audit Report issued by M/s. Sorab S. Engineer & Co., Chartered Accountants, Ahmedabad i.e. Standalone Audited Financial Results of the Company for the quarter and financial year ended on 31st March, 2026 is with an Unmodified Opinion.

You are requested to kindly take the same on record.

Thanking You,

FOR, GCCL CONSTRUCTION & REALITIES LIMITED

DEVANG KIRTIBHAI JHAVERI
WHOLE TIME DIRECTOR
[DIN: 02372402]

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF GCCL CONSTRUCTION AND REALITIES LIMITED

Report on the audit of the Financial Results

Opinion

1. We have audited the accompanying financial results of **GCCL CONSTRUCTION AND REALITIES LIMITED** ("the Company") for the year ended March 31, 2026 and the statement of assets and liabilities and the statement of cash flows as at and for year ended on that date ("financial results"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:
 - i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India of profit and other comprehensive income and other financial information for the year ended March 31, 2026, and the statement of assets and liabilities and the statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the ICAI together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

4. These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of financial results that give a true and fair view of the profit and other comprehensive income and other financial information of the Company and the statement of assets and liabilities and the statement of cash flows in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



SORAB S. ENGINEER & CO. (Regd.)

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

5. In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors are also responsible for overseeing the Company's financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

7. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.
8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our



SORAB S. ENGINEER & CO. (Regd.)

conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
 10. The financial results include the results for the quarter ended March 31, 2026, being the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.
 11. The financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges on which the Company's shares are listed. These results are based on and should be read with the audited financial statement of the Company for the year ended March 31, 2026, on which we issued an unmodified audit opinion vide our report dated May 21, 2026.

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

Chokshi Shreyas B.



CA. Chokshi Shreyas B.

Partner

Membership No. 100892

UDIN: **26100892EVHHKL6545**

Ahmedabad

May 21, 2026

GCCL CONSTRUCTION AND REALITIES LIMITED

CIN: L45201GJI994PLC023414

E-mail: gujaratcredit@gmail.com

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

Statement of Audited Financial Results for the Quarter and Year ended on March 31, 2026

Sr. No.	Particulars	(Rs. In Lacs) except per share data				
		Quarter Ended			Year Ended	
		31-03-2026 (Refer Note 5)	31-12-2025 Unaudited	31-03-2025 (Refer Note 5)	31-03-2026 Audited	31-03-2025 Audited
1	Income					
	(a) Revenue from Operations	38.39	38.19	-	141.60	-
	(b) Other income	11.15	11.11	28.03	36.25	51.51
	Total Income [1]	49.54	49.30	28.03	177.85	51.51
2	Expenses:					
	(a) Employee benefits expense	(2.17)	2.29	1.20	1.20	1.20
	(b) Finance costs	-	-	0.15	-	0.18
	(c) Depreciation and amortisation expense	2.31	2.33	-	9.26	-
	(d) Other expenses	8.75	4.30	8.64	33.31	19.41
	Total Expenses [2]	8.89	8.92	9.99	43.77	20.79
3	Profit before exceptional and extraordinary items and tax [1-2]	40.65	40.38	18.04	134.08	30.72
4	Exceptional Items	-	-	-	-	-
5	Profit before extraordinary items and tax [3-4]	40.65	40.38	18.04	134.08	30.72
6	Extraordinary items	-	-	-	-	-
7	Profit before tax [5-6]	40.65	40.38	18.04	134.08	30.72
8	Tax Expenses					
	- Current tax	22.50	3.58	10.00	36.77	10.00
	- (Excess)/Short of Provision of earlier years	0.01	(0.61)	-	(0.60)	3.22
	- Deferred tax charge/(credit)	1.25	(2.38)	-	5.00	-
	Total Tax Expense	23.76	0.59	10.00	41.17	13.22
9	Profit for the period [7-8]	16.89	39.79	8.04	92.91	17.50
10	Other Comprehensive Income					
	Items not to be reclassified to profit and loss					
	(i) Net Gain/(Loss) on FVOCI equity instruments	104.52	(41.65)	92.66	49.87	1,097.50
	(ii) Income tax relating to above	(20.41)	5.42	(12.04)	(6.48)	(142.67)
	Other Comprehensive Income (net of tax)	84.11	(36.23)	80.62	43.39	954.83
11	Total Comprehensive Income for the Period [9+10]	101.00	3.56	88.66	136.30	972.33
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
13	Other Equity	-	-	-	1,351.07	1,214.77
14	Earnings per Equity share					
	Basic & Diluted (in Rs.)	0.14	0.33	0.07	0.77	0.15

Notes to Financial Results

- The above audited 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 audited financial results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their meeting held on May 21, 2026. The Statutory Auditors have expressed an unqualified audit opinion.
- The Company's business activity falls within a single operating business segment of "Building of complete constructions or part thereof, Civil
- Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the "New Labour Codes". However there is no significant impact in provision for employee benefits on account of recognition of past service costs. Upon notification of the related Rules to the New Labour Codes by the Government and any further clarification from the Government on other aspects of the New Labour Codes, the Company will evaluate and account for additional impact if any, determined in
- The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the respective financial years which were subjected to limited review by the statutory auditors.
- Previous period figures have been regrouped/ re-classified, wherever necessary, to confirm to current period's classification.
- Refer Annexure - I for Audited Statement of Assets and Liabilities as at March 31, 2026.
- Refer Annexure - II for Audited Statement of Cash Flows for the Year Ended March 31, 2026.

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 : May 21, 2026



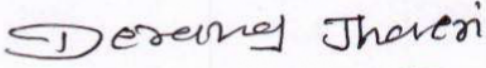


For **GCCL Construction & Realities Limited**

Devana Jhaveri

Devana Jhaveri
Whole time Director
DIN: 02372402

Place : Ahmedabad
Date : May 21, 2026



GCCL CONSTRUCTION AND REALITIES LIMITED		
CIN: L45201GJI994PLC023414		E-mail: gujaratcredit@gmail.com
A/115 Siddhi Vinayak Towers, B/h DCP Office, Makarba, Ahmedabad- 380051		
Annexure I - Audited Statement of Assets and Liabilities		
Particulars	(Rs. In Lacs)	
	As at March 31, 2026 Audited	As at March 31, 2025 Audited
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	1,826.61	1,545.30
(b) Capital work in progress	-	290.53
(c) Intangible assets	0.11	-
(c) Financial assets		
(i) Non current Investments	1,433.73	1,383.86
(ii) Others	2.03	2.03
Total non-current assets	3,262.48	3,221.72
II. Current assets		
(a) Financial assets		
(i) Trade Receivables	3.38	-
(ii) Cash and cash equivalents	51.09	57.07
(iii) Bank balance other than (ii) above	35.00	35.00
(iv) Others	0.54	0.46
(b) Other current assets	7.06	32.33
Total current assets	97.07	124.86
Total Assets	3,359.55	3,346.58
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,200.14	1,200.14
(b) Other equity	1,351.07	1,214.77
Total equity	2,551.21	2,414.91
LIABILITIES		
I. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	10.16
(b) Deferred Tax Liabilities (Net)	154.15	142.67
Total non-current liabilities	154.15	152.83
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	436.16	653.31
(ii) Other financial liabilities	200.50	0.10
(b) Other current liabilities	0.26	120.98
(c) Current tax liabilities (Net)	17.27	4.45
Total current liabilities	654.19	778.84
Total Equity and Liabilities	3,359.55	3,346.58
For GCCL Construction & Realities Limited		
		
Devang Jhaveri Whole time Director DIN: 02372402		
Place : Ahmedabad Date : May 21, 2026		
 		

GCCL CONSTRUCTION AND REALITIES LIMITED

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Annexure II - Audited Cash Flow Statement**(Rs. In Lacs)**

	Particulars	For Year Ended March 31, 2026	For Year Ended March 31, 2025
A	Cash flow from operating activities		
	Net Profit/(Loss) before Tax	134.08	30.72
	<i>Adjustment for:</i>		
	Dividend	(33.82)	(31.52)
	Interest income	(2.43)	(19.99)
	Depreciation	9.26	-
	Sundry balance written off	0.02	-
	Finance cost	-	0.18
	Operating profit/(loss) before working capital changes	(26.97)	(51.33)
	<i>Changes in working capital:</i>		
	Adjustments for increase/decrease in operating assets		
	Trade receivable	(3.38)	-
	Other financial assets	(0.08)	9.94
	Other current assets	25.25	(16.34)
	Trade payables	(217.15)	62.87
	Other financial liabilities	200.40	(2.90)
	Other current liabilities	(120.72)	0.88
	Net income tax (paid)/refund	(115.68)	54.45
		(23.35)	(14.72)
	Net Cash flow from/(used in) operating activities (A)	(31.92)	19.12
B	Cash flow from investing activities		
	Changes Non-current investments	-	45.92
	Dividend Income	33.82	31.52
	Interest Income	2.43	4.07
	Purchase of property, plant and equipment	(0.15)	(132.45)
		36.10	(50.94)
	Net cash flow from investing activities (B)	36.10	(50.94)
C	Cash flow from financing activities		
	Repayment of long term borrowings	(10.16)	(11.66)
	Finance cost	-	(0.18)
		(10.16)	(11.84)
	Net cash flow from financing activities (C)	(10.16)	(11.84)
	Net increase/decrease in Cash and Cash Equivalents (A+B+C)	(5.98)	(43.66)
	Cash and cash equivalents at beginning of the period	57.07	100.73
	Cash and cash equivalents at end of the period	51.09	57.07
	Cash and cash equivalents at end of the period		
a	Cash on hand	0.21	0.23
b	Balance with banks		
	i. In current accounts	50.88	56.84
		51.09	57.07

For GCCL Construction & Realities Limited



Devang Jhaveri

Devang Jhaveri

Whole time Director

DIN: 02372402

Place : Ahmedabad

Date : May 21, 2026

