

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: 13/11/2025

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

SUB: OUTCOME OF BOARD MEETING HELD ON THURSDAY, 13TH DAY OF NOVEMBER, 2025

REF: GCCL CONSTRUCTION & REALITIES LIMITED (BSE SCRIP CODE - 531953)

Dear Sir/Ma'am,

Pursuant to Regulation 30 & Regulation 33 read with Schedule III of the Securities and Exchange Board of India (Listing and Obligations and Disclosures Requirements) Regulations, 2015 ("Listing Regulations"), we hereby inform you that the Board of Directors of the Company at its meeting held today i.e. Thursday, 13th November, 2025 inter-alia, considered and approved the Un-audited Standalone Financial Results for the quarter and half year ended September 30, 2025. We are enclosing herewith the following;

- 1.) Unaudited Standalone Financial Results of the Company for the quarter and half year ended 30th September, 2025.
- 2.) Limited Review Report in respect of Un-audited Standalone Financial Results of the company for the quarter and half year ended 30th September, 2025.

The Board meeting commenced at 03:30 p.m. and concluded 04:00 p.m.

Thanking you,

FOR, GCCL CONSTRUCTION & REALITIES LIMITED

DEVANG KIRTIBHAI JHAVERI
WHOLE-TIME DIRECTOR
DIN: 02372402

Encl.: As stated above

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, 2025							
(Rs. in Lacs) except per share data							
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	36.83	28.19	-	65.02	-	-
	(b) Other income	13.38	0.61	12.72	13.99	13.29	51.51
	Total Income [1]	50.21	28.80	12.72	79.01	13.29	51.51
2	Expenses:						
	(a) Employee benefits expense	0.30	0.78	-	1.08	-	1.20
	(b) Finance costs	(0.01)	0.01	0.02	-	0.02	0.18
	(c) Depreciation and amortisation expense	2.32	2.30	-	4.62	-	-
	(d) Other expenses	3.85	16.41	2.46	20.26	9.84	19.41
	Total Expenses [2]	6.46	19.50	2.48	25.96	9.86	20.79
3	Profit before exceptional and extraordinary items and tax [1-2]	43.75	9.30	10.24	53.05	3.43	30.72
4	Exceptional Items	-	-	-	-	-	-
5	Profit before extraordinary items and tax [3-4]	43.75	9.30	10.24	53.05	3.43	30.72
6	Extraordinary items	-	-	-	-	-	-
7	Profit before tax [5-6]	43.75	9.30	10.24	53.05	3.43	30.72
8	Tax Expenses						
	- Current tax	7.89	2.80	-	10.69	-	10.00
	- (Excess)/Short of Provision of earlier years	-	-	3.22	-	3.22	3.22
	- Deferred tax	4.88	1.25	-	6.13	-	-
	Total Tax Expense	12.77	4.05	3.22	16.82	3.22	13.22
9	Profit for the period [7-8]	30.98	5.25	7.02	36.23	0.21	17.50
10	Other Comprehensive Income						
	(A) Items not to be reclassified to profit/(loss)						
	(i) Net Gain/(Loss) on FVOCI equity instruments	69.79	(82.79)	1,477.10	(13.00)	1,477.10	1,097.50
	(ii) Income tax relating to above	(3.33)	11.84	(185.19)	8.51	(185.19)	(142.67)
	(B) Items to be reclassified to profit/(loss)	-	-	-	-	-	-
	Other Comprehensive Income/(Loss) (net of tax)	66.46	(70.95)	1,291.91	(4.49)	1,291.91	954.83
11	Total Comprehensive Income/(Loss) for the Period [9+10]	97.44	(65.70)	1,298.93	31.74	1,292.12	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	1,200.14
13	Other Equity	-	-	-	-	-	1,214.78
14	Earnings per Equity share						
	Basic & Diluted (in Rs.)	0.26	0.04	0.06	0.30	0.00	0.15

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 November 13, 2025 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

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

Place: Ahmedabad
Date: November 13, 2025



For **GCCL CONSTRUCTION AND REALITIES LIMITED**

Devang Jhaveri

DEVANG KIRTIBHAI JHAVERI
Whole time Director
DIN: 02372402

Place: Ahmedabad
Date: November 13, 2025



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

Cash Flow Statement

(Rs. in Lacs)

	Particulars	For Period Ended September 30, 2025	For Period Ended September 30, 2024
A	Cash flow from operating activities		
	Net Profit/(Loss)	53.05	3.43
	Adjustment for:		
	Depreciation and amortisation	4.62	-
	Interest and dividend income	(13.96)	(12.42)
	Sundry credit balance appropriated	(0.03)	-
	Finance cost	-	0.02
		(9.37)	(12.40)
	Operating profit/(loss) before working capital changes	43.68	(8.97)
	Changes in working capital:		
	Adjustments for increase/decrease in operating assets		
	Inventories	-	(42.16)
	Loans & advances	-	18.49
	Other current assets	10.35	(7.52)
	Trade payables	(26.23)	0.01
	Short term provisions	-	(5.95)
	Other financial liabilities	200.00	3.00
	Other current liabilities	(210.90)	(3.06)
		(26.78)	(37.19)
	Net income tax (paid)/refund	(9.27)	(3.22)
	Net Cash flow from/(used in) operating activities (A)	7.63	(49.38)
8	Cash flow from investing activities		
	Changes in non-current investments	-	30.00
	Changes in property, plant and equipment	(0.15)	-
	Interest and dividend income	13.96	12.42
	Net cash flow from investing activities (8)	13.81	42.42
C	Cash flow from financing activities		
	Changes in long term borrowings	(10.16)	(21.82)
	Finance cost	-	(0.02)
	Net cash flow from financing activities (C)	(10.16)	(21.84)
	Net increase/decrease in Cash and Cash Equivalents (A+B+C)	11.28	(28.80)
	Cash and cash equivalents at beginning of the period	57.07	65.73
	Cash and cash equivalents at end of the period	68.35	36.93
a	Cash and cash equivalents at end of the period		
	Cash on hand	0.21	1.30
b	Balance with banks		
	i. In current accounts	68.14	35.63
	ii. In deposit accounts	-	-
		68.35	36.93

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: November 13, 2025



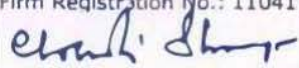



For **GCCL CONSTRUCTION AND REALITIES LIMITED**

Devang Jhaveri

DEVANG KIRTIBHAI JHAVERI
Whole time Director
DIN: 02372402

Place: Ahmedabad
Date: November 13, 2025



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, 2025 Unaudited	As at March 31, 2025 Audited
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	1,831.23	1,545.30
(b) Capital work in progress	-	290.53
(c) Intangible assets	0.13	-
(d) Financial assets		
(i) Non current Investments	1,318.33	1,383.86
(ii) Others	2.03	2.03
Total non-current assets	3,151.72	3,221.72
II. Current assets		
(a) Financial assets		
(i) Cash and cash equivalents	68.35	57.07
(ii) Bank balance other than (i) above	35.00	35.00
(iii) Others	0.46	0.46
(b) Other current assets	21.98	32.33
Total current assets	125.79	124.86
Total Assets	3,277.51	3,346.58
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	1,200.14	1,200.14
(b) Other equity	1,193.99	1,214.78
Total equity	2,394.13	2,414.92
LIABILITIES		
I. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	-	10.16
(ii) Other financial liabilities	200.10	-
(b) Deferred Tax Liabilities	140.29	142.67
Total non-current liabilities	340.39	152.83
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	37.04	63.30
(iii) Other financial liabilities	-	0.10
(b) Other current liabilities	500.08	710.98
(c) Current tax liabilities	5.87	4.45
Total current liabilities	542.99	778.83
Total Equity and Liabilities	3,277.51	3,346.58
<div> <div> For Sorab S. Engineer & Co. Chartered Accountants Firm Registration No.: 110417W  CA. Chokshi Shreyas B. Partner Membership No.: 100892 Place: Ahmedabad Date: November 13, 2025 </div> <div>  </div> </div> <div> <div> For GCCL CONSTRUCTION AND REALITIES LIMITED  DEVANG KIRTIBHAI JHAVERI Whole time Director DIN: 02372402 Place: Ahmedabad Date: November 13, 2025 </div> <div>  </div> </div>		

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

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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, 2025 ("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: 25100892BMIBAB 5473

Ahmedabad
November 13, 2025

