

GCCL CONSTRUCTION & REALITIES LIMITED

(CIN: L45201GJ1994PLC023414)

Date: 21/02/2025

To

BSE Limited,

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai- 400001

Dear Sir,

Sub: Integrated Filing (Financials) for the quarter ended December 31, 2024

BSE Scrip Code: 531953

Dear Sir/Ma'am,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025 we are submitting herewith the Integrated Filing (Financial) for the quarter ended December 31, 2024:

Further, kindly take note of the following information:

- A. Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. – Not Applicable for the quarter ended 31st December, 2024.
- B. Disclosure of Related Party transactions (applicable only for half-yearly filings) – Not Applicable for the quarter ended 31st December, 2024.
- C. Quarterly disclosure of outstanding default on loans / debt securities – Not Applicable, No default.
- D. Statement on impact of Audit Qualifications (for Audit Report with modified opinion) submitted along-with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing) – Not Applicable for the quarter ended 31st December, 2024.

Please take the same on your record.

For GCCL Construction & Realities Limited

Devang Jhaveri

Whole time Director

DIN: 02372402

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

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BESIDE CITY GOLD,
ASHRAM ROAD,
AHMEDABAD-380 009

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF 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 nine months ended December 31, 2024 ("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 and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). 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 specified under section 143(10) of the Companies Act, 2013 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 Company has interest free long term Borrowings. As per Ind AS 109, the Company has to provide interest as per Effective Interest Rate method. However, the Company has not provided interest on such borrowings as per Ind AS 109.
5. The comparative financial information of the Company for the quarter and nine months ended December 31, 2023, included in this Statement are reviewed by the predecessor auditors. The Statement also includes figures of the Company for the year ended March 31, 2024, audited by the predecessor auditors.

Our conclusion is not modified in respect of these matters.

6. Based on our review conducted as stated in paragraph 3 above, except for the possible effects of our observations referred to in paragraph 4 above, nothing has come to our attention that causes us to believe that the accompanying statement has not been prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('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 Regulation 33 of the 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

CA. Chokshi Shreyas B.

Partner

Membership No.100892

UDIN: 25100892BMIENW2884

Ahmedabad

February 07, 2025



GCCL CONSTRUCTION AND REALITIES LIMITED							
CIN NO.:L45201GJ1994PLC023414				E-mail: info@gcclconstruction.com			
A/115 Siddhi Vinavak Towers, B/h DCP Office, Makarba, Ahmedabad- 380051							
Statement of Unaudited Financial Results for the Quarter and Nine Months ended on December 31, 2024							
Rs. in Lacs except per share data							
Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	-	-	-	-	-	-
	(b) Other income	10.19	12.72	23.14	23.48	35.68	66.35
	Total Income	10.19	12.72	23.14	23.48	35.68	66.35
2	Expenses:						
	(a) Cost of Material consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	-	-	0.30	-	0.90	1.20
	(e) Finance costs	0.01	0.02	-	0.03	0.04	0.04
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other expenses	0.93	2.46	1.93	10.77	9.29	13.02
	Total Expenses	0.94	2.48	2.23	10.80	10.23	14.26
3	Profit before exceptional items and tax [1-2]	9.25	10.24	20.91	12.68	25.45	52.09
4	Exceptional Items	-	-	-	-	-	-
5	Profit before tax [3-4]	9.25	10.24	20.91	12.68	25.45	52.09
6	Tax Expenses						
	- Current tax	-	-	-	-	-	11.30
	- (Excess)/Short of Provision of earlier years	-	3.22	-	3.22	(1.91)	(1.91)
	- Deferred tax charge/(credit)	-	-	-	-	-	-
	Total Tax Expense	-	3.22	-	3.22	(1.91)	9.39
7	Profit for the period [5-6]	9.25	7.02	20.91	9.46	27.36	42.70
8	Other Comprehensive Income/(Loss) (net of tax)	-					
	Items not to be reclassified to profit and loss						
	(i) Equity Instruments through Other Comprehensive Income (FVOCI)	(472.26)	1,477.10	-	1,004.84	-	-
	(ii) Income tax related to above item	54.56	(185.19)	-	(130.63)	-	-
	Other Comprehensive Income/(Loss) (net of tax)	(417.70)	(1,291.91)	-	874.21	-	-
9	Total Comprehensive Income/(Loss) for the Period [7+8]	(408.45)	1,298.93	20.91	883.67	27.36	42.70
10	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
11	Other Equity	-	-	-	-	-	242.45
12	Earnings per Equity share						
	Basic & Diluted (in Rs.)	0.08	0.06	0.17	0.08	0.23	0.36

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 February 07, 2025.
- The Company's business activity falls within a single operating business segment of "Building of complete constructions or part thereof, Civil Engineering".
- The Parliament of India has approved the Code on Social Security, 2020 (the Code) which may impact the contributions by the Company towards provident fund, gratuity and ESIC. The Code has been published in the Gazette of India. However, the effective date has not yet been notified. The Company will assess the impact of the Code when it comes into effect and will record related impact, if any, in the period the Code becomes effective.
- 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 Shrevas B.
CA. Chokshi Shrevas B.
Partner
Membership No.: 100892

Place: Ahmedabad
Date: February 07, 2025



For GCCL Construction and Realities Limited

Shreejith Thiruvani

Whole time Director
DIN: 02372402

Place: Ahmedabad
Date: February 07, 2025

