

GCCL CONSTRUCTION & REALITIES LIMITED

(CIN No. : L45201GJ1994PLCO23414)

Date: 03/11/2018

Department of Corporate Services

BSE Limited

P.J. Towers, Dalal Street

Mumbai- 400001

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on November 3, 2018

Scrip Code: 531953

Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Board of Directors in its Meeting held on Saturday, November 3, 2018 has approved the Unaudited Financial Results for the Quarter and half year ended on September 30, 2018.

Kindly take it on your record.

Thanking You

GCCL Construction & Realities Ltd.

Authorised Signatory



Partner
CA Hiren D. Shah
CA Purav P. Shah
CA Prachi P. Shah



Hiren D Shah & Associates

CHARTERED ACCOUNTANTS

55, Madhuban, Nr. Madalpur Underbridge, Ellisbridge,
Ahmedabad - 380 006. Phone : 079- 26443145, 26464077
E-mail : hiren.drsc@gmail.com, hirenindia24@gmail.com

The Limited Review Report

Review Report to **GCCL CONSTRUCTION AND REALITIES LIMITED**

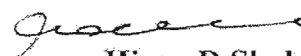
We have reviewed the accompanying statement of unaudited financial results of **GCCL CONSTRUCTION AND REALITIES LIMITED** for the quarter ended on **30.09.2018**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Ahmedabad
Date : 03/11/2018

For, **Hiren D Shah & Associates**
Chartered Accountants
FRN No: 135212W


Hiren D Shah
(Partner)
(M.No: 047928)



Associate Concern : **Dinesh R. Shah & Co.**

51, Madhuban, Nr. Madalpur Underbridge, Ellisbridge, Ahmedabad-380 006. (INDIA)
Ph. : 079-26443145, 26464077 Fax : 91-79-26446973

GCLL CONSTRUCTION AND REALITIES LIMITED							
CIN: L45201GJ1994PLC023414			E-mail: info@gcelconstruction.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 30/09/2018 [Rs. In Lacs]							
	Particulars	Quarter ended on			Six months ended on		Year ended on
		30-09-2018	30-06-2018	30-09-2017	30-09-2018	30-09-2017	31-03-2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from Operations	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Other income	0.00	0.00	0.00	0.00	3.89	19.02
	Total Income (1)	0.00	0.00	0.00	0.00	3.89	19.02
2	Expenses:						
	a) Cost of Material consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	0.00	0.00	0.00	0.00	0.00	0.00
	(e) Finance costs	0.00	0.12	0.00	0.12	0.00	0.00
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	2.68	3.55	1.72	6.23	7.29	4.28
	Total Expenses (2)	2.68	3.67	1.72	6.35	7.29	4.28
3	Profit before exceptional and extraordinary items and tax (1-2)	-2.68	-3.67	-1.72	-6.35	-3.40	14.74
4	Exceptional Items						
5	Profit before extraordinary items and tax (3-4)	-2.68	-3.67	-1.72	-6.35	-3.40	14.74
6	Extraordinary items						
7	Profit before tax (5-6)	-2.68	-3.67	-1.72	-6.35	-3.40	14.74
8	Tax Expenses						
	(1) Current tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit/ Loss for the period (7-8)	-2.68	-3.67	-1.72	-6.35	-3.40	14.74
10	Other Comprehensive Income						
	(A) (i) Items not to be reclassified to profit / loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items not to be reclassified to profit / loss	0.00	0.00	0.00	0.00	0.00	0.00
	(B) (i) Items to be reclassified to profit / loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items to be reclassified to profit / loss	0.00	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income for the Period(9+10)	-2.68	-3.67	-1.72	-6.35	-3.40	14.74
12	Paid up Equity Share Capital (at par value of Rs 10 each)	1200.14	1200.14	1200.14	1200.14	1200.14	1200.14
13	Reserves excluding Revaluation Reserve						
14	Earnings per Equity share						
	a) Basic	-0.002	-0.003	-0.001	-0.005	-0.003	0.012
	b) Diluted	-0.002	-0.003	-0.001	-0.005	-0.003	0.012



Notes:

1	The above results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on November 3, 2018.
2	This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
3	The reconciliation of net profit reported for quarter and period ended September 30, 2018 in accordance with Indian GAAP to total comprehensive income in accordance with IND AS is given below.

Description	Quarter ended 30.09.2018	Period ended 30.09.2018
Net Profit as per previous GAAP (Indian GAAP)	-2.68	-6.35
Other Comprehensive Income (Net of Income Tax)		
Fair valuation of Investments through OCI		
Total Comprehensive Income after Income Tax	-2.68	-6.35

4	The Limited Review of Unaudited Financial Results for the quarter and half year ended September 30, 2018 as required in terms of Clause 33 of SEBI(LODR) Regulations, 2015 has been carried out by Statutory Auditors.
5	Figures for the previous quarter have been regrouped/ restated wherever necessary.

For, Hiren D Shah & Associates
Chartered Accountants
(FR No. 135212W)

Hiren D Shah
(Partner)
(M.No. 047928)

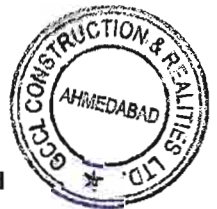


For GCCL Construction & Realities Ltd

Amam Shah, Director

Date: 03/11/2018

Place : Ahmedabad



GCCL CONSTRUCTION AND REALITIES LIMITED		
CIN: L45201GJ1994PLC023414 E-mail: info@gcclconstruction.com		
A/115 Siddhi Vinayak Towers, B/h DCP Office, Makarba, Ahmedabad- 380051		
Statement of Assets and Liabilities as on 30/09/2018 [Rs. In Lacs]		
Particulars	Half year ended on 30.09.2018 (Unaudited)	Year ended on 31.03.2018 (Audited)
I Assets		
1 Non-current assets		
(a) Fixed assets	0.00	0.00
(i) Tangible assets	0.00	0.00
(ii) Intangible assets	0.00	0.00
(iii) Capital work in Progress	0.00	0.00
(iv) Intangible assets under development	0.00	0.00
(b) Non-current investments	316.36	316.36
(c) Deferred tax assets (net)	0.00	0.00
(d) Long-term loans and advances	10.00	10.00
(e) Other non-current assets	0.00	0.00
Sub-total - Non-current assets	326.36	326.36
2 Current assets		
(a) Current investments	0.00	0.00
(b) Inventories	1545.30	1545.30
(c) Trade receivables	1.02	1.21
(d) Cash and cash equivalents	11.42	12.93
(e) Short-term loans and advances	0.00	1.47
(f) Other current assets	45.86	45.86
Sub-total - Current assets	1603.60	1606.77
Total Assets	1929.96	1933.13
II Equity and Liabilities		
1 Equity		
(a) Equity Share capital	1200.14	1200.14
(b) Reserves and Surplus	128.46	134.82
Equity attributable to the Share holders of the Company	0.00	0.00
(c) Non-Controlling Interest		
Sub-total - Shareholders' funds	1328.60	1334.96
2 Share application money pending allotment		
3 Non-current liabilities		
(a) Long-term borrowings	599.95	595.60
(b) Deferred tax liabilities (net)	0.00	0.00
(c) Other long-term liabilities	0.00	0.00
(d) Long-term provisions	0.00	0.00
Sub-total - Non-current liabilities	599.95	595.60
4 Current liabilities		
(a) Short-term borrowings	0.00	0.00
(b) Trade payables	1.41	2.50
(c) Other current liabilities	0.00	0.07
(d) Short-term provisions	0.00	0.00
Sub-total - Current liabilities	1.41	2.57
Total Equity and Liabilities	1929.96	1933.13

For, Hiren D Shah & Associates
Chartered Accountants
(FR No. 135212W)

For GCCL Construction & Realities Ltd

Hiren D Shah
(Partner)
(M.No. 047928)



(Signature)
Aman Shah, Director
Date: 03/11/2018

Place: Ahmedabad

