

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

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ASHRAM ROAD,
AHMEDABAD-380 009

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF GUJARAT CREDIT CORPORATION LIMITED

Report on the audit of the Standalone Financial Results

Opinion

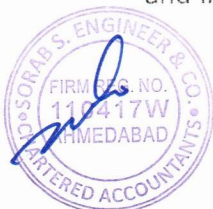
1. We have audited the accompanying annual standalone financial results of GUJARAT CREDIT CORPORATION LIMITED ("the Company") for the year ended March 31, 2026 and the standalone statement of assets and liabilities and the standalone statement of cash flows as at and for the year ended on that date ("financial 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") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information for the year ended March 31, 2026, as well as the standalone statement of assets and liabilities and standalone 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 standalone financial results have been prepared on the basis of the annual standalone 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 loss and other financial information of the Company and the standalone statement of assets and liabilities and the standalone 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.

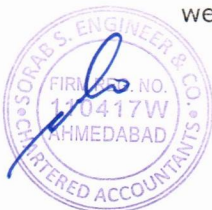


This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making 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 standalone 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 standalone 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 standalone 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 standalone 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



SORAB S. ENGINEER & CO. (Regd.)

financial results or, if such disclosures are inadequate, to modify our opinion. Our 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 standalone financial results, including the disclosures, and whether the standalone 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 standalone 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 standalone 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 28, 2026.

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



CA Chokshi Shreyas B.

Partner

Membership No. 100892

UDIN: 26100892N0AWPS4510



Ahmedabad

May 28, 2026

Statement of Audited Standalone 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 4)	31-12-2025 Unaudited	31-03-2025 (Refer Note 4)	31-03-2026 Audited	31-03-2025 Audited
1	Income					
	(a) Revenue from Operations	-	-	-	-	-
	(b) Other income	30.02	-	9.02	30.02	17.02
	Total Income [1]	30.02	-	9.02	30.02	17.02
2	Expenses:					
	(a) Employee benefits expense	3.76	3.76	3.75	15.04	12.00
	(b) Finance costs	-	-	-	-	0.02
	(c) Depreciation and amortisation expense	(0.02)	0.05	0.03	0.10	0.10
	(d) Other expenses	(0.04)	3.20	28.43	13.11	33.25
	Total Expenses [2]	3.70	7.01	32.21	28.25	45.37
3	Profit/(Loss) before exceptional and extraordinary items and tax [1-2]	26.32	(7.01)	(23.19)	1.77	(28.35)
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax [3-4]	26.32	(7.01)	(23.19)	1.77	(28.35)
6	Extraordinary items	-	-	-	-	-
7	Profit/(Loss) before tax [5-6]	26.32	(7.01)	(23.19)	1.77	(28.35)
8	Tax Expenses					
	- Current tax	-	-	-	-	-
	- (Excess)/Short of Provision of earlier years	-	-	(0.47)	-	0.29
	- Deferred tax	0.19	-	(1.57)	0.20	(1.49)
	Total Tax Expense	0.19	-	(2.04)	0.20	(1.20)
9	Profit/(Loss) for the period [7-8]	26.13	(7.01)	(21.15)	1.57	(27.15)
10	Other Comprehensive Income/(Loss)					
	Items not to be reclassified to profit and loss					
	Net Gain/(Loss) on FVOCI equity instruments	(1.39)	0.30	(0.60)	(0.36)	0.76
	Income tax relating to above	0.18	(0.04)	0.08	0.05	(0.15)
	Other Comprehensive Income/(Loss) (net of tax)	(1.21)	0.26	(0.52)	(0.31)	0.61
11	Total Comprehensive Income for the Period [9+10]	24.92	(6.75)	(21.67)	1.26	(26.54)
12	Paid up Equity Share Capital (at par value of Rs. 10 each)	850.00	850.00	850.00	850.00	850.00
13	Other Equity	-	-	-	953.63	402.37
14	Earnings per Equity share					
	Basic & Diluted (in Rs.)	0.31	(0.08)	(0.25)	0.02	(0.32)

Notes

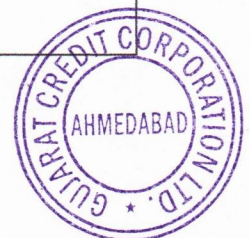
- 1 The above results were reviewed by the Audit Committee and noted by the Board of Directors at its meeting held on May 28, 2026.
- 2 The Company has only one reportable segment viz. Real Estate Development.
- 3 Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations 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 subsequent periods.
- 4 The Statement includes the results for the quarter ended March 31, 2026 and March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the current financial year which were subject to limited review by statutory auditors.
- 5 Previous period figures have been regrouped / re-classified, wherever necessary, to confirm to current period's classification.
- 6 Refer Annexure - I for Audited Statement of Assets and Liabilities as at March 31, 2026.
- 7 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
CA. Chokshi Shrevas B.
CA. Chokshi Shrevas B.
Partner
Membership No.: 100892



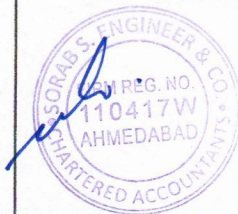
For Gujarat Credit Corporation Limited

[Signature]
Director - MD
DIN: 01617245
Place: Ahmedabad
Date: May 28, 2026



Place: Ahmedabad
Date: May 28, 2026

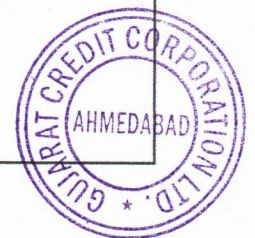
GUJARAT CREDIT CORPORATION LIMITED		
CIN: L72900GJ1993PLC020564		E-mail: gujaratcredit@gmail.com
A/115 Siddhi Vinayak Towers, B/h DCP Office, Makarba, Ahmedabad- 380051		
Annexure-I		
Audited Statement of Standalone Assets and Liabilities		
	(Rs. In Lacs)	
Particulars	As at March 31, 2026 Audited	As at March 31, 2025 Audited
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	3,027.53	2,903.51
(b) Financial assets		
(i) Non current Investments	295.65	296.01
Total non-current assets	3,323.18	3,199.52
II. Current assets		
(a) Financial assets		
(i) Cash and cash equivalents	0.27	1.18
(ii) Other financial assets	32.27	-
(b) Current tax assets (net)	3.00	0.34
(c) Other current assets	0.09	-
Total current assets	35.63	1.52
Total Assets	3,358.81	3,201.04
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	300.00	850.00
(b) Other equity	953.63	402.37
Total equity	1,253.63	1,252.37
LIABILITIES		
I. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,867.17	1,243.72
(b) Deferred Tax Liabilities	0.40	0.25
Total non-current liabilities	1,867.57	1,243.97
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 enterprises	4.26	3.21
(ii) Other financial liabilities	230.00	698.69
(b) Other current liabilities	3.35	2.80
(c) Current tax liabilities (net)	-	-
Total current liabilities	237.61	704.70
Total Equity and Liabilities	3,358.81	3,201.04



For Gujarat Credit Corporation Limited

(Handwritten Signature)
 Director - MD
 DIN 01617245

Place: Ahmedabad
 Date: May 28, 2026

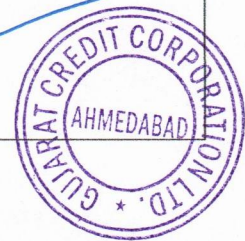
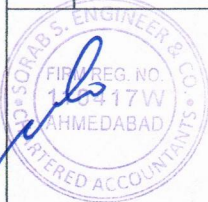


GUJARAT CREDIT CORPORATION LIMITED			
CIN: L72900GJ1993PLC020564		E-mail: gujaratcredit@gmail.com	
A/115 Siddhi Vinayak Towers, B/h DCP Office, Makarba, Ahmedabad- 380051			
Annexure-II			
Audited Standalone Cash Flow Statement			
(Rs. In Lacs)			
	Particulars	For Year Ended March 31, 2026	For Year Ended March 31, 2025
A	Cash flow from operating activities		
	Net Profit/(Loss) before Tax	1.77	(28.35)
	<i>Adjustment for:</i>		
	Depreciation and Amortisation	0.10	0.10
	Sundry balance written off	0.29	-
	Finance Cost	-	0.02
		0.39	0.12
	Operating profit/(loss) before working capital changes		
	<i>Changes in working capital:</i>		
	Adjustments for increase/decrease in operating assets		
	Trade Receivables	-	3.19
	Other current assets	(0.38)	20.03
	Other financial assets	(32.27)	-
	Trade Payables	1.05	(0.28)
	Other financial liabilities	(468.69)	565.01
	Other current liabilities	0.55	(3.41)
		(499.74)	584.54
	Net income tax (paid)/refund	(2.66)	(0.43)
	Net Cash flow from/(used in) operating activities (A)	(500.24)	555.88
B	Cash flow from investing activities		
	Changes Long term investments	-	0.94
	Purchase of property, plant and equipment	(124.12)	(64.66)
		(124.12)	(63.72)
	Net cash flow from investing activities (B)	(124.12)	(63.72)
C	Cash flow from financing activities		
	Changes in Borrowings	623.45	(493.94)
	Finance cost	-	(0.02)
		623.45	(493.96)
	Net cash flow from financing activities (C)	623.45	(493.96)
	Net increase/decrease in Cash and Cash Equivalents (A+B+C)	(0.91)	(1.80)
	Cash and cash equivalents at beginning of the period	1.18	2.98
	Cash and cash equivalents at end of the period	0.27	1.18
	Cash and cash equivalents at end of the period		
a	Cash on hand	0.13	0.16
b	Balance with banks		
	i. In current accounts	0.14	1.02
	ii. In deposit accounts	-	-
		0.27	1.18

For Gujarat Credit Corporation Limited

Director - MD
DIN - 01617245

Place: Ahmedabad
Date: May 28, 2026



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CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF GUJARAT CREDIT CORPORATION LIMITED

Report on the audit of the Consolidated Financial Results

Opinion

1. We have audited the accompanying annual consolidated financial results of GUJARAT CREDIT CORPORATION LIMITED ("the Company") for the year ended March 31, 2026 and the consolidated statement of assets and liabilities and the consolidated statement of cash flows as at and for the year ended on that date ("consolidated 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. The Statement includes the results of the following entities:
Parent Company: Gujarat Credit Corporation Limited
Associate Company: GCCL Infrastructure and Projects Limited
 - ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - iii. 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") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information for the year ended March 31, 2026, as well as the consolidated statement of assets and liabilities and consolidated 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 Consolidated Financial Results

4. These consolidated financial results have been prepared on the basis of the annual consolidated 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 loss and consolidated financial information of the Company and the consolidated statement of assets and liabilities and the consolidated 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.

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 consolidated 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 Consolidated Financial Results

7. Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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.



SORAB S. ENGINEER & CO. (Regd.)

- 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 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 consolidated financial results, including the disclosures, and whether the consolidated 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 consolidated 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 consolidated 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 28, 2026.

For **Sorab S. Engineer & Co.**

Chartered Accountants

Firm Registration No. 110417W



CA. Chokshi Shreyas B.

Partner

Membership No. 100892

UDIN: 26100892FGYBBS7775



Ahmedabad

May 28, 2026

GUJARAT CREDIT CORPORATION LIMITED

CIN: L72900GJ1993PLC020564

E-mail: gujaratcredit@gmail.com

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

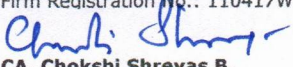
Statement of Audited Consolidated Financial Results for the Quarter and Year ended on March 31, 2026

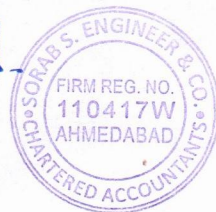
(Rs. In Lacs) except per share data

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2026 (Refer Note 4)	31-12-2025 Unaudited	31-03-2025 (Refer Note 4)	31-03-2026 Audited	31-03-2025 Audited
1	Income					
	(a) Revenue from Operations	-	-	-	-	-
	(b) Other income	30.02	-	9.02	30.02	17.02
	Total Income [11]	30.02	-	9.02	30.02	17.02
2	Expenses:					
	(a) Employee benefits expense	3.76	3.76	3.75	15.04	12.00
	(b) Finance costs	-	-	-	-	0.02
	(c) Depreciation and amortisation expense	(0.02)	0.05	0.03	0.10	0.10
	(d) Other expenses	(0.04)	3.20	28.43	13.11	33.25
	Total Expenses [2]	3.70	7.01	32.21	28.25	45.37
3	Profit/(Loss) before exceptional and extraordinary items and tax [1-2]	26.32	(7.01)	(23.19)	1.77	(28.35)
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) before extraordinary items and tax [3-4]	26.32	(7.01)	(23.19)	1.77	(28.35)
6	Extraordinary items	-	-	-	-	-
7	Profit/(Loss) before tax [5-6]	26.32	(7.01)	(23.19)	1.77	(28.35)
8	Tax Expenses					
	- Current tax	-	-	-	-	-
	- (Excess)/Short of Provision of earlier years	-	-	(0.47)	-	0.29
	- Deferred tax	0.19	-	(1.57)	0.20	(1.49)
	Total Tax Expense	0.19	-	(2.04)	0.20	(1.20)
9	Profit/(Loss) for the period [7-8]	26.13	(7.01)	(21.15)	1.57	(27.15)
10	Share of Profit/(Loss) from Associate accounted for using Equity Method	23.96	(4.87)	(3.10)	6.67	(60.01)
11	Group Net Profit/(Loss) for the period [9+10]	50.09	(11.88)	(24.25)	8.24	(87.16)
12	Other Comprehensive Income/(Loss)					
	Items not to be reclassified to profit/loss					
	Net Gain/(Loss) on FVOCI equity instruments	(1.39)	0.30	(0.60)	(0.36)	0.76
	Income tax relating to items not to be reclassified to profit/(loss)	0.18	(0.04)	0.08	0.05	(0.15)
	Other Comprehensive Income/(Loss) (net of tax)	(1.21)	0.26	(0.52)	(0.31)	0.61
13	Total Comprehensive Income for the Period [11+12]	48.88	(11.62)	(24.77)	7.93	(86.55)
14	Paid up Equity Share Capital (at par value of Rs. 10 each)	850.00	850.00	850.00	850.00	850.00
15	Other Equity	-	-	-	835.69	310.05
16	Earnings per Equity share					
	Basic & Diluted (in Rs.)	0.59	(0.14)	(0.29)	0.10	(1.03)

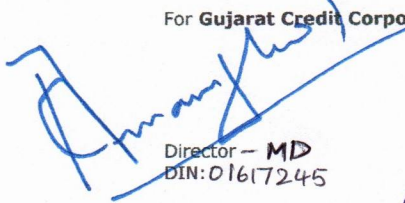
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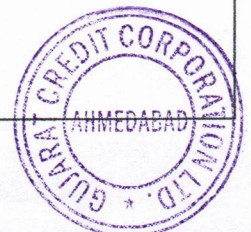
- The above results were reviewed by the Audit Committee and noted by the Board of Directors at its meeting held on May 28, 2026.
- The Company has only one reportable segment viz. Real Estate Development.
- Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations 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 subsequent periods.
- The Statement includes the results for the quarter ended March 31, 2026 and March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the current financial year which were subject to limited review by 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

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



For **Gujarat Credit Corporation Limited**

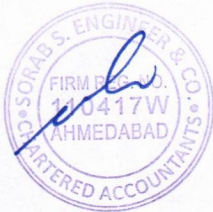

Director - MD
DIN: 01617245



Place: Ahmedabad
Date: May 28, 2026

Place: Ahmedabad
Date: May 28, 2026

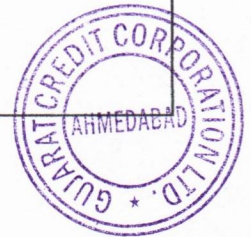
GUJARAT CREDIT CORPORATION LIMITED		
CIN: L72900GJ1993PLC020564		E-mail: gujaratcredit@gmail.com
A/115 Siddhi Vinayak Towers, B/h DCP Office, Makarba, Ahmedabad- 380051		
Annexure-I		
Audited Statement of Consolidated Assets and Liabilities		
(Rs. In Lacs)		
Particulars	As at March 31, 2026 Audited	As at March 31, 2025 Audited
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	3,027.53	2,903.51
(b) Financial assets		
(i) Non current Investments	210.00	203.69
Total non-current assets	3,237.53	3,107.20
II. Current assets		
(a) Financial assets		
(i) Cash and cash equivalents	0.27	1.18
(b) Current tax assets (net)	3.00	0.34
(c) Other current assets	0.09	-
Total current assets	3.36	1.52
Total Assets	3,240.89	3,108.72
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	300.00	850.00
(b) Other equity	835.69	310.05
Total equity	1,135.69	1,160.05
LIABILITIES		
I. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,867.17	1,243.72
(b) Deferred Tax liabilities	0.40	0.25
Total non-current liabilities	1,867.57	1,243.97
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 enterprises	4.28	3.21
(ii) Other financial liabilities	230.00	698.69
(b) Other current liabilities	3.35	2.80
(c) Current tax liabilities (Net)	-	-
Total current liabilities	237.63	704.70
Total Equity and Liabilities	3,240.89	3,108.72



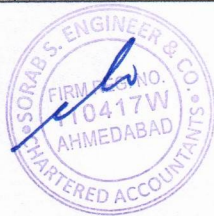
For Gujarat Credit Corporation Limited

Director - MD
DIN: 01617245

Place: Ahmedabad
Date: May 28, 2026



GUJARAT CREDIT CORPORATION LIMITED			
CIN: L72900GJ1993PLC020564		E-mail: gujaratcredit@gmail.com	
A/115 Siddhi Vinayak Towers, B/h DCP Office, Makarba, Ahmedabad- 380051			
Annexure-II			
Audited Consolidated 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)	1.77	(28.35)
	<i>Adjustment for:</i>		
	Depreciation and Amortisation	0.10	0.10
	Sundry balance written off	0.29	-
	Finance Cost	-	0.02
		0.39	0.12
	Operating profit/(loss) before working capital changes		
	<i>Changes in working capital:</i>		
	Adjustments for increase/decrease in operating assets		
	Trade receivables	-	3.19
	Other current assets	(0.38)	20.03
	Other financial assets	(32.27)	-
	Trade payables	1.05	(0.28)
	Other financial liabilities	(468.69)	565.01
	Other current liabilities	0.55	(3.41)
		(499.74)	584.54
	Net income tax (paid)/refund	(2.66)	(0.43)
	Net Cash flow from/(used in) operating activities (A)	(500.24)	555.88
B	Cash flow from investing activities		
	Changes Long term investments	-	0.94
	Purchase of property, plant and equipment	(124.12)	(64.66)
		(124.12)	(63.72)
	Net cash flow from investing activities (B)	(124.12)	(63.72)
C	Cash flow from financing activities		
	Changes in Borrowings	623.45	(493.94)
	Finance cost	-	(0.02)
		623.45	(493.96)
	Net cash flow from financing activities (C)	623.45	(493.96)
	Net increase/decrease in Cash and Cash Equivalents (A+B+C)	(0.91)	(1.80)
	Cash and cash equivalents at beginning of the period	1.18	2.98
	Cash and cash equivalents at end of the period	0.27	1.18
	Cash and cash equivalents at end of the period		
a	Cash on hand	0.13	0.16
b	Balance with banks		
	i. In current accounts	0.14	1.02
	ii. In deposit accounts	-	-
		0.27	1.18



For Gujarat Credit Corporation Limited

[Signature]
Director - MD
DIN: 01617245

Place: Ahmedabad
Date: May 28, 2026

