



## **GG ENGINEERING LTD.**

An ISO 9001: 2015 Certified Company  
CIN: L28900MH2006PLC159174

09<sup>th</sup> January, 2026

Listing Compliance Department  
**BSE Limited**  
Phirozee Jeejeebhoy Towers  
Dalal Street Fort,  
Mumbai-400001

**Scrip Code: 540614**

**Sub: Outcome of Board Meeting held on 09<sup>th</sup> January, 2026**

Dear Sir/Madam,

In compliance with the provisions of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, in their meeting held today (i.e. 09<sup>th</sup> January, 2026) has *inter alia*, considered, approved and took on record the Unaudited Financial Results of the Company for the quarter ended on 31<sup>st</sup> December, 2025 along with Limited Review Report by the Statutory Auditors of the Company. Copy of the same is enclosed as **Annexure-I.**

The Board meeting commenced at 05:00 P.M. and concluded at 5.30 P.M.

We request you to kindly take the above information on record and oblige.

Thanking you,

Yours Faithfully,  
for **G G Engineering Limited**

**Atul Sharma**  
**(Managing Director)**  
**DIN: 08290588**



**Independent Auditor's Limited Review Report on the Quarterly and Nine Month ended Unaudited Financial Results of G G Engineering Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended**

**Limited Review Report**

**To The Board of Directors**

**M/s G G Engineering Limited**

1. We have reviewed the accompanying statement of unaudited financial results of G G Engineering Limited for the quarter and nine month ended 31st Dec, 2025 and being submitted by the company pursuant to requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations).
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 Ind AS 34 and other recognized accounting practices and policies generally accepted in India 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.

**For A K BHARGAV & CO.**

**Chartered Accountants**

**FRN: 034063N**

**CA ARUN KUMAR BHARGAV**

**(Proprietor)**

**M. No: 548396**

**UDIN: 26548396PPNTRU9759**

**Place: New Delhi**

**Date: 09.01.2026**

**H. No. 103A, New Lahore Shastri Nagar, Street No. 4, (Behind Jain Mandir), New Delhi-110031**

**Email Id - [caarunbhargav17@gmail.com](mailto:caarunbhargav17@gmail.com)**

**[Akbhargav.co@gmail.com](mailto:Akbhargav.co@gmail.com)**

**M. 9860200606**

**G G Engineering Limited**

CIN - L28900MH2006PLC159174

Registered office: 203,2nd Floor, Shivam Chambers Coop Soc Ltd. S.V Road,Goregaon West, Near Sahara Apartment, Mumbai - 400104

Corporate Office- Office No. 306, 3rd Floor, Shivam House Karam Pura, Commercial Complex, Opposite Milan Cinema, New Delhi-110015

Website: www.ggengg.in, Email: info@ggelimited.com

(All figures are in ₹ Lakhs, unless otherwise stated)

**Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December 2025**

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	2,835.08	4,233.06	3,388.65	13,791.86	13,245.10	17,803.22
Other Income	129.47	138.02	131.68	387.69	306.49	452.08
<b>Total Income</b>	<b>2,964.55</b>	<b>4,371.08</b>	<b>3,520.32</b>	<b>14,179.55</b>	<b>13,551.58</b>	<b>18,255.30</b>
<b>Expenses</b>						
Purchases of Stock -in-Trade	2,427.40	4,234.80	3,604.50	13,269.66	12,137.18	16,706.91
Changes in inventories of Finished Goods, Stock-in-trade and Work-in-progress	-	-	-	-	-	-
Employee benefit expenses	9.63	9.40	10.06	28.76	27.16	36.75
Finance costs	2.81	2.76	3.60	9.00	11.12	15.01
Depreciation and amortization expenses	11.22	11.18	13.63	33.43	40.50	47.70
Other expenses	39.62	37.70	10.44	97.36	222.87	295.04
<b>Total Expenses</b>	<b>2,490.68</b>	<b>4,295.84</b>	<b>3,642.23</b>	<b>13,438.22</b>	<b>12,438.84</b>	<b>17,101.41</b>
<b>Profit/(Loss) before tax</b>	<b>473.87</b>	<b>75.24</b>	<b>(121.90)</b>	<b>741.33</b>	<b>1,112.74</b>	<b>1,153.89</b>
<b>Tax Expense:</b>						
Current tax	42.85	20.99	(29.31)	112.22	284.11	337.28
Deferred tax	6.96	(64.30)	1.38	11.84	4.04	6.24
Tax related to previous years	33.58	17.89	46.02	60.10	46.02	54.65
<b>Profit/(Loss) after tax</b>	<b>404.40</b>	<b>(27.94)</b>	<b>(137.24)</b>	<b>580.85</b>	<b>786.64</b>	<b>768.20</b>
<b>Other comprehensive income</b>						
Items that will not be reclassified to profit or loss	-	-	-	-	-	-
Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Items that will be reclassified to profit or Loss	-	-	-	-	-	-
Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Total comprehensive income</b>	<b>404.40</b>	<b>(27.94)</b>	<b>(137.24)</b>	<b>580.85</b>	<b>786.64</b>	<b>768.20</b>
Paid up equity share capital	15,844.99	15,844.99	15,844.99	15,844.99	15,844.99	15,844.99
Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						7,204.63
<b>Earning per Equity Share:</b>						
Basic EPS	0.03	0.00	(0.01)	0.04	0.05	0.05
Diluted EPS	0.03	0.00	(0.01)	0.04	0.05	0.05

a) Revenue from Operation includes profit or loss on remeasurment investment at fair value through profit and Loss Account, summary of the same is depicted below

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
Profit before tax	473.87	75.24	(121.90)	741.33	1,112.74	1,153.89
Add/(Less): Remeasurement gain and loss	(351.72)	17.75	53.06	(324.04)	(90.48)	(217.79)
<b>Profit of the company excluding remeasurement gain and losses</b>	<b>122.15</b>	<b>93.00</b>	<b>(68.84)</b>	<b>417.29</b>	<b>1,022.27</b>	<b>936.10</b>

b) The financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

c) The above unaudited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting at the Registered office held on 9th January 2026. The Statutory Auditor of the Company has issued the limited review report on above financial results of the company for the Quarter &amp; Nine months ended 31st December 2025 in terms of the Regulation 33 of the SEBI (LODR) Regulations, 2015.

d). Investment in Unquoted shares/securities and Investment in business projects by way of Memorandum of Understanding is subject to fair valuation and such investments has been kept at book value.

e). Reclassification of Prior Period Figures

(Pursuant to Ind AS 1 – Presentation of Financial Statements and Ind AS 109 – Financial Instruments)

During the FY 2024-25, the Company has changed the presentation of transactions relating to the sale and purchase of shares and securities. Previously till quarter ending 31st December 2024, such transactions were presented on a gross basis, i.e., separately showing the sale proceeds as revenue and the purchase cost as expenses. In line with the requirements of Ind AS 109 (Financial Instruments) and to provide more relevant information, the Company had now presented these transactions on a net basis, recognizing only the net gain or loss from such transactions under 'Revenue From Operations'.

In accordance with Ind AS 1 – Presentation of Financial Statements (Paragraphs 41–44), the comparative figures for the previous periods have been reclassified to conform with the current period's presentation. This reclassification is a presentation change and does not have any impact on the net profit or loss or equity for the quarter/half year/year.

Accordingly, revenue and expenses relating to such transactions have been netted off in the segment results for all the periods to make it comparable.

f) The results of the Company are also available for investors at www.ggengg.in, www.bseindia.com

g) Previous year/ period have been regrouped/ reclassified/ rearranged, wherever necessary.

h) The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share (not annualized) in accordance with the Ind AS.

i) Investor complaints

Pending at the beginning of the quarter	0
Received during the quarter	0
Disposed off during the quarter	0
Remaining unresolved at the end of the quarter	0

**For G G Engineering Limited****Atul Sharma**

Managing Director

DIN: 08290588

**Place: New Delhi****Date: 9th January 2026**

**CIN - L28900MH2006PLC159174**

**Business segment wise revenue results for the Quarter and Nine Months ended 31st December,2025**  
(All figures are in ₹ Lakhs, unless otherwise stated)

**Information on Segment Reporting pursuant to Ind AS 108 - Operating Segments**

**Operating segments:**

- a) Trading Division - Infrastructure
- b) Engineering Based Services
- c) Dealing In Shares/Securities

**Identification of segments:**

The chief operational decision maker monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss of the segment and is measured consistently with profit or loss in these financial statements. Operating segments have been identified on the basis of the nature of products.

## Segment revenue and results

The expenses and income which are not directly attributable to any business segment are shown as unallocable expenditure (net of unallocable income).

The measurement principles of segments are consistent with those used in preparation of these financial statements. There are no inter-segment transfers.

### Revenue by nature of products

Particulars	Three Months Ended			Nine Months Ended		Year Ended
	31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
a) Trading Division - Infrastructure	2,428.34	4,260.06	3,629.34	13,374.12	12,243.61	16,852.59
b) Engineering Based Services	-	-	-	-	52.00	76.60
c) Dealing In Shares/Securities	406.73	-27.01	-240.69	417.74	949.48	874.03
<b>Total</b>	<b>2,835.08</b>	<b>4,233.06</b>	<b>3,388.65</b>	<b>13,791.86</b>	<b>13,245.10</b>	<b>17,803.22</b>

## Segment Results before tax and interest

Particulars	Three Months Ended			Nine Months Ended		Year Ended
	31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
a) Trading Division - Infrastructure	0.95	25.26	24.83	104.46	106.44	145.68
b) Engineering Based Services	-	-	-	-	52.00	76.60
c) Dealing In Shares/Securities	406.73	-27.01	-240.69	417.74	949.48	874.03
<b>Sub Total</b>	<b>407.68</b>	<b>-1.74</b>	<b>-215.86</b>	<b>522.20</b>	<b>1,107.92</b>	<b>1,096.31</b>
Less: Finance Cost	2.81	2.76	3.60	9.00	11.12	15.01
Add: Other Income	129.47	138.02	131.68	387.69	306.49	452.08
Less: Expenses	60.47	58.28	34.12	159.56	290.54	379.49
<b>Profit before tax</b>	<b>473.87</b>	<b>75.24</b>	<b>-121.90</b>	<b>741.33</b>	<b>1,112.74</b>	<b>1,153.89</b>
Less: Tax expenses	69.47	103.19	15.34	160.48	326.10	385.69
<b>Net profit for the year</b>	<b>404.40</b>	<b>-27.94</b>	<b>-137.24</b>	<b>580.85</b>	<b>786.64</b>	<b>768.20</b>

Segment revenue, results include the respective amounts identifiable to each of the segments and amounts allocated on a reasonable basis.

The assets and liabilities of the Company are used interchangeably amongst segments. Allocation of such assets and liabilities is not practicable and any forced allocation would not result in any meaningful segregation. Hence, assets and liabilities have not been identified to any of the reportable segments.

**Major Customers:**

- a) For the quarter ended 31 December 2025, revenue from three major customers of Infra and Energy segment represented approximately ₹ 793.92 Lakhs, ₹ 402.68 Lakhs and ₹ 337.35 Lakhs of the total revenue.
- b) For the quarter ended 30 September 2025, revenue from four major customer of Infra and Energy segment represented approximately ₹ 1030.10 Lakhs, ₹ 508.89 Lakhs, ₹ 564.84 Lakhs and ₹ 548.10 Lakhs of the total revenue.
- c) For the Quarter ending December 2024, Revenue from two Customer of the Infra & Energy Segment represented approximately Rs.565.53 Lakhs & Rs. 810.40 Lakhs of the total revenue.
- d) For the Quarter ending December 2025, Revenue from two Customer of the Infra & Energy Segment represented approximately Rs.2151.35 Lakhs & Rs. 1404.16 Lakhs of the total revenue.
- e) For the Nine months Ending December 2024, Revenue from one Customers of the Infra & Energy Segment represented approximately Rs. 3511.27 Lakhs of the total Revenue.
- f) For the year ended 31 March 2025, revenue from three major customers of Infra and Energy segment represented approximately ₹ 3,746.59 Lakhs, ₹ 2,331.07 Lakhs and ₹ 2,326.12 Lakhs of the total revenue.

**For G G Engineering Limited**

**Atul Sharma**  
Managing Director  
DIN: 08290588

**Place: New Delhi**  
**Date: 9th January 2026**