



GG ENGINEERING LTD.

An ISO 9001: 2015 Certified Company
CIN: L28900MH2006PLC159174

13rd October, 2025

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

Scrip Code: 540614

Sub: Outcome of Board Meeting held on 13rd October, 2025

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. 13rd October, 2025 has *inter alia*:

1. Considered, approved and took on record the Unaudited Financial Results of the Company for the quarter ended on 30th September, 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 06:00 P.M. and concluded at 06.25 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

Enclosed: As above



A K BHARGAV & CO.

CHARTERED ACCOUNTANTS

H. No. 103A, New Lahore Shastri Nagar,

Street No. 4, (Behind Jain Mandir)

New Delhi-110031

Independent Auditor's Limited Review Report on the Quarterly and Half Yearly 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

G G ENGINEERING LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of G G ENGINEERING LIMITED for the quarter and half year ended 30th Sept, 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: 25548396BMJAWP2982

Place: New Delhi

Date: 13.10.2025

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@ggenglimited.com

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

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2025

| Particulars | Quarter Ended | | | Six Months Ended | | Year Ended |
|---|-------------------|-----------------|-------------------|-------------------|-------------------|------------------|
| | 30 September 2025 | 30 June 2025 | 30 September 2024 | 30 September 2025 | 30 September 2024 | 31 March 2025 |
| | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| Revenue from Operations | 4,233.06 | 6,723.72 | 3,578.12 | 10,956.78 | 9,856.45 | 17,803.22 |
| Other Income | 138.02 | 120.20 | 101.46 | 258.22 | 174.81 | 452.08 |
| Total Income | 4,371.08 | 6,843.92 | 3,679.58 | 11,215.01 | 10,031.26 | 18,255.30 |
| Expenses | | | | | | |
| Purchases of Stock -in-Trade | 4,234.80 | 6,607.46 | 2,208.41 | 10,842.26 | 8,532.67 | 16,706.91 |
| Changes in inventories of Finished Goods, Stock-in-trade and Work-in-progress | - | - | - | - | - | - |
| Employee benefit expenses | 9.40 | 9.74 | 9.98 | 19.14 | 17.11 | 36.75 |
| Finance costs | 2.76 | 3.43 | 3.72 | 6.19 | 7.52 | 15.01 |
| Depreciation and amortization expenses | 11.18 | 11.03 | 13.35 | 22.21 | 26.88 | 47.70 |
| Other expenses | 37.70 | 20.04 | 32.52 | 57.74 | 212.43 | 295.04 |
| Total Expenses | 4,295.84 | 6,651.70 | 2,267.99 | 10,947.54 | 8,796.61 | 17,101.41 |
| Profit/(Loss) before tax | 75.24 | 192.22 | 1,411.58 | 267.46 | 1,234.64 | 1,153.89 |
| Tax Expense: | | | | | | |
| Current tax | 20.99 | 48.38 | 313.42 | 69.37 | 313.42 | 337.28 |
| Deferred tax | (64.30) | 69.19 | 43.75 | 4.89 | 2.66 | 6.24 |
| Tax related to previous years | 17.89 | 8.63 | - | 26.52 | - | 54.65 |
| Profit/(Loss) after tax | (27.94) | 204.40 | 1,141.92 | 176.46 | 923.88 | 768.20 |
| Other comprehensive income | | | | | | |
| 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 | - | - | - | - | - | - |
| Total comprehensive income | (27.94) | 204.40 | 1,141.92 | 176.46 | 923.88 | 768.20 |
| 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 |
| Earning per Equity Share: | | | | | | |
| Basic EPS | 0.00 | 0.01 | 0.07 | 0.01 | 0.06 | 0.05 |
| Diluted EPS | 0.00 | 0.01 | 0.07 | 0.01 | 0.06 | 0.05 |

a) 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.

b) 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 13th October 2025. The Statutory Auditor of the Company has issued the limited review report on above financial results of the company for the Quarter & Half Year ended 30 September 2025 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015.

c). 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.

d). 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.

e) Forfeiture of Warrants

In accordance with Section 169(3) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, if the Warrant Holder(s) fail to exercise their Warrants within the prescribed Warrant Exercise period of 18 months from the date of allotment—by paying the balance consideration amounting to 75% of the issue price per Warrant—such Warrants shall lapse, and the amount already paid shall stand forfeited by the Company. Accordingly, since the Company did not receive the balance exercise consideration for 4,50,00,000 Warrants by the due date of June 14, 2025, the said Warrants have lapsed and the amount already paid stands forfeited.

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

Director

DIN: 08290588

Place: New Delhi

Date: 13 October 2025

G G Engineering Limited
Balance Sheet as at 30th September 2025
(All figures are in ₹ Lakhs, unless otherwise stated)

| Particulars | As at 30 September 2025 | As at 31 March 2025 |
|--|-------------------------|---------------------|
| <u>ASSETS</u> | | |
| Non-Current Assets | | |
| Property, plant and equipment | 120.36 | 26.97 |
| ROU Assets | 4.06 | 5.34 |
| Financial assets | | |
| Investments | 6,345.36 | 6,345.36 |
| Loans | 5,235.29 | 5,679.25 |
| Others | 22.26 | 22.25 |
| Deferred tax assets (net) | 18.12 | 13.23 |
| Other Non-current assets | 0.05 | 0.07 |
| Total non current assets | 11,745.50 | 12,092.46 |
| Current Assets | | |
| Inventories | - | - |
| Financial assets | | |
| Investment (at FVTPL) | 36.66 | 166.85 |
| Trade receivables | 10,110.50 | 10,399.81 |
| Cash and cash equivalents | 33.39 | 166.85 |
| Loans | 2,174.88 | 2,140.71 |
| Others | 49.88 | 49.88 |
| Other current assets | 2,809.86 | 1,459.87 |
| Total current assets | 15,215.18 | 14,383.97 |
| Total | 26,960.68 | 26,476.43 |
| <u>EQUITY AND LIABILITIES</u> | | |
| Equity | | |
| Share Capital | 15,844.99 | 15,844.99 |
| Other Equity | 7,381.10 | 7,204.63 |
| Total equity | 23,226.09 | 23,049.62 |
| Liabilities | | |
| Non current liabilities | | |
| Financial liabilities | | |
| Borrowings | 205.74 | 84.81 |
| Other financial liabilities | 1.66 | 3.02 |
| Total non current liabilities | 207.40 | 87.82 |
| Current liabilities | | |
| Financial liabilities | | |
| Borrowings | 11.43 | 143.96 |
| Trade payables | | |
| Total outstanding dues of micro & small enterprises | - | - |
| Total outstanding dues of creditors other than micro & small enterprises | 2,176.20 | 1,923.05 |
| Other financial liabilities | 5.94 | 6.44 |
| Other current liabilities | 926.96 | 928.27 |
| Current tax liabilities (net) | 406.65 | 337.28 |
| Total current liabilities | 3,527.19 | 3,338.99 |
| Total | 26,960.68 | 26,476.43 |

| G G Engineering Limited | | |
|--|----------------|------------------|
| Cash flow statement for the Half year ended 30th September 2025 | | |
| (All figures are in ₹ Lakhs, unless otherwise stated) | | |
| Particulars | Sept 2025 | 2024-25 |
| A. Cash Flow from Operating Activities: | | |
| Net profit before Tax | 267.46 | 1,153.89 |
| Adjustments to reconcile profit before tax to net cash flows: | | |
| Depreciation and Amortisation | 22.21 | 47.70 |
| Interest income | -262.03 | -441.07 |
| Prior Period Adjustments | - | 0.41 |
| Interest expense | 5.97 | 14.47 |
| Interest on Lease Liability | 0.35 | 0.54 |
| Payment of Lease Rent | -1.46 | -2.67 |
| Profit on Sale of Fixed Assets | 6.62 | -6.62 |
| Dividend Income | - | -2.07 |
| Operating Profit before Working Capital Changes | 39.13 | 764.58 |
| Adjustments for movement in Working Capital: | | |
| (Increase)/Decrease in Trade receivable | 289.30 | 2,451.39 |
| (Increase)/Decrease in Other Financial Asset | -0.02 | 4.94 |
| (Increase)/Decrease in Other Current Assets | -152.97 | 64.70 |
| Increase /(Decrease) in Trade Payables | 253.16 | -152.80 |
| Increase/ (Decrease) in Other Liabilities | -1.81 | 832.49 |
| Cash Generated from Operations | 426.80 | 3,965.30 |
| Direct Taxes paid (net of refund) | -170.15 | -365.17 |
| Net Cash from Operating Activities | 256.64 | 3,600.14 |
| | | |
| B. Cash Flow from Investing Activities: | | |
| Purchase of Property, Plant and Equipment | -120.93 | - |
| Sale of Property, Plant and Equipment | - | 120.00 |
| Investment (at FVTPL) | 130.18 | 2,921.66 |
| Proceeds from sale of investment /(Acquisition of investment) | - | -4,610.00 |
| Capital Advances | -1,201.90 | -484.80 |
| (Loans made)/ Collection on loans | 409.78 | -3,744.02 |
| Interest Income | 262.03 | 441.07 |
| Dividend Income | - | 2.07 |
| Net Cash used in Investing Activities | -520.84 | -5,354.01 |
| | | |
| C. Cash Flow from Financing Activities: | | |
| Proceeds/Repayment of Long term borrowings | 120.93 | -178.90 |
| Interest Paid | -6.19 | -14.47 |
| Increase in Loans & Advances | - | - |
| Proceeds/Repayment of Short term borrowings | -132.52 | 123.35 |
| Proceeds from Issue of shares | - | 4,273.50 |
| Interest Expenses on SD | 0.02 | 11.71 |
| Adjustment /received agst. Share Warrants | 148.50 | -2,442.00 |
| Net Cash used in Financing Activities | 130.73 | 1,773.19 |
| | | |
| Net Increase/(Decrease) in Cash and Cash equivalents | -133.46 | 19.32 |
| Cash and Cash equivalents - Opening Balance | 166.85 | 147.53 |
| Net Change in Cash and Cash equivalents | 33.39 | 166.85 |
| Cash and Cash equivalents - Closing Balance | 33.39 | 166.85 |
| Components of Cash and Cash Equivalents | | |
| Bank balance in current account | 15.50 | 145.42 |
| Cash on hand | 17.89 | 21.43 |
| Total | 33.39 | 166.85 |

Business segment wise revenue results for the Quarter and Half Year ended 30th September 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) Marketing Based Services
- d) 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 | | | Six Months Ended | | Year Ended |
|--------------------------------------|--------------------|-----------------|-------------------|-------------------|-------------------|------------------|
| | 30 September 2025 | 30 June 2025 | 30 September 2024 | 30 September 2025 | 30 September 2024 | 31 March 2025 |
| a) Trading Division - Infrastructure | 4,260.06 | 6,685.71 | 2,231.70 | 10,945.78 | 8,614.27 | 16,852.59 |
| b) Engineering Based Services | - | - | - | - | 52.00 | 76.60 |
| c) Marketing Based Services | - | - | - | - | - | - |
| d) Dealing In Shares/Securities | -27.01 | 38.01 | 1,346.41 | 11.00 | 1,190.17 | 874.03 |
| Total | 4,233.06 | 6,723.72 | 3,578.12 | 10,956.78 | 9,856.45 | 17,803.22 |

Segment Results before tax and interest

| Particulars | Three Months Ended | | | Six Months Ended | | Year Ended |
|--------------------------------------|--------------------|---------------|-------------------|-------------------|-------------------|-----------------|
| | 30 September 2025 | 30 June 2025 | 30 September 2024 | 30 September 2025 | 30 September 2024 | 31 March 2025 |
| a) Trading Division - Infrastructure | 25.26 | 78.25 | 23.26 | 103.51 | 81.60 | 145.68 |
| b) Engineering Based Services | - | - | - | - | 52.00 | 76.60 |
| c) Marketing Based Services | - | - | - | - | - | - |
| d) Dealing In Shares/Securities | -27.01 | 38.01 | 1,346.44 | 11.00 | 1,190.17 | 874.03 |
| Sub Total | -1.74 | 116.26 | 1,369.70 | 114.52 | 1,323.77 | 1,096.31 |
| Less: Finance Cost | 2.76 | 3.43 | 3.72 | 6.19 | 7.52 | 15.01 |
| Add: Other Income | 138.02 | 120.20 | 101.46 | 258.22 | 174.81 | 452.08 |
| Less: Expenses | 58.28 | 40.81 | 55.86 | 99.09 | 256.42 | 379.49 |
| Profit before tax | 75.24 | 192.22 | 1,411.58 | 267.46 | 1,234.64 | 1,153.89 |
| Less: Tax expenses | 103.19 | -12.18 | 269.67 | 91.01 | 310.76 | 385.69 |
| Net profit for the year | -27.94 | 204.40 | 1,141.92 | 176.46 | 923.88 | 768.20 |

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 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.
- b) For the quarter ended 30 June 2025, revenue from four major customer of Infra and Energy segment represented approximately ₹ 1021.90 Lakhs, ₹ 926.00 Lakhs, ₹ 749.86 Lakhs and ₹ 681.37 Lakhs of the total revenue.
- c) There is no major customer during the quarter ended September,24, hence the requirement as per IndAs 108 is not applicable.
- d) For the half year Ending September 2025, revenue from Three major customer of Infra and Energy segment represented approximately ₹ 1896.21 Lakhs, ₹ 1404.16 Lakhs and ₹ 1190.26 Lakhs of the total revenue.
- e) For the half year Ending September 2024, Revenue from One Customers of the Infra & Energy Segment represented approximately Rs. 2700.88 Lakhs of 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.