GG ENGINEERING LTD.

An ISO 9001: 2015 Certified Company
CIN: L28900MH2006PLC159174

03rd November, 2026

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

Scrip Code: 540614

Sub: Outcome of Board Meeting held on 03rd November, 2026

Dear Sir/Madam,

In compliance with the provisions of Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. Tuesday, November 03, 2026 at the corporate office of the company, has inter-alia considered, approved and taken on record the Unaudited Financial Results for the quarter and half year ended September 30, 2026, as reviewed and recommended by the Audit Committee.

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015, we enclose herewith the following:

a) Unaudited Financial Results for the quarter and half year ended September 30, 2026; and
b) Limited Review Report issued by the Statutory Auditor of the Company for the quarter and half year ended September 30, 2026.

The Board meeting commenced at 05:45 P.M. and concluded at 06:15 P.M.

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

Thanking you,

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

RAM MANORATH GUPTA

Digitally signed by RAM MANORATH GUPTA
DN: c=IN, o=Personal, pseudonym=f5srdqp9xwgjyholvmb086zr1a2d7413, 2.5.4.20=958ba21b7f6e1ee4251631 7a744f39c2f84744 7ab7f7af139a0454f2bbaac84e, postalCode=110085, st=Delhi, serialNumber=4589ed23c18e49801808721 1726c152 a0cf1c4da8b51b5ffce1929eafcf4b1f, cn=RAM MANORATH GUPTA
Date: 2026.11.03 18:24:11 +05'30'

Ram Manorath
Director
DIN: 10679592

A K BHARGAV & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on the Quarterly and Half Yearly Unaudited Standalone Financial Results of G G Engineering Limited pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Limited Review Report

To The Board of Directors

G G Engineering Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results (**"the Statement"**) of G G Engineering Limited for the quarter and half year ended 30th September, 2026 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, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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. 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. 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 the 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. **Basis for Qualified Conclusion**

   a. The Company has investments of ₹7.50 crore in units of Nakshatra Special Situation Fund as at 30th September, 2026. These investments are required to be measured at fair value in accordance with Indian Accounting Standard (Ind AS) 109 "Financial Instruments". In the absence of sufficient appropriate review evidence regarding the fair value of the aforesaid investments, we are unable to determine whether any adjustments are necessary to the carrying amount of these investments as at 30th September, 2026, and the consequential impact, if any, on the fair value changes recognised in the Statement of Profit and Loss and on the related disclosures in the Statement.

A K BHARGAV & CO. NEW DELHI Chartered Accountants

H. No. 103A, New Lahore Shastri Nagar, Street No. 4, (Behind Jain Mandir), New Delhi-110031
Email Id – caarunbhargav17@gmail.com
Akbhargav.co@gmail.com

b. The Company has given an advance amounting to ₹4.50 crore as at 30th September, 2026 to Silverline Furnishing and Furniture Pvt Ltd. However, we have not been provided with sufficient appropriate review evidence, including relevant supporting documents and other information, in respect of the nature, purpose, terms and recoverability of the aforesaid advance. Consequently, we were unable to verify and determine whether the aforesaid advance is appropriately recognised and whether any adjustment, including provision for impairment or any other accounting adjustment, is required to be recognised in respect thereof. Accordingly, we were unable to determine the consequential impact, if any, on the carrying amount of the advance, the Statement of Profit and Loss and the related disclosures in the financial results.

c. There were certain delays in the deposit of statutory dues by the Company. While some substantial statutory dues remained outstanding, the Company continued its business and investment activities, including investments in shares and granting of inter-corporate deposits during the period. We were not provided sufficient appropriate audit evidence with respect to business rationale of such investments and deposits and hence we are unable to determine the impact, if any, of these matters on the accompanying standalone financial results.

5. Qualified Conclusion

Based on our review conducted as stated above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards and other recognised accounting practices and policies 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 A K BHARGAV & CO.
Chartered Accountants
FRN: 034063N

CA ARUN KUMAR BHARGAV
(PROPRIETOR)
M. No: 548396
UDIN: 26548396YKAWVN3620

Place: New Delhi
Date: 03.11.2026

H. No. 103A, New Lahore Shastri Nagar, Street No. 4, (Behind Jain Mandir), New Delhi-110031
Email Id – caarunbhargav17@gmail.com
Akbhargav.co@gmail.com

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 Half Year ended 30th September, 2026

Particulars	Quarter Ended			Six Months Ended		Year Ended
	30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	2,457.05	2,185.16	4,233.06	4,642.21	10,956.78	16,590.05
Other Income	117.82	103.98	138.02	221.81	258.22	481.71
Total Income	**2,574.87**	**2,289.14**	**4,371.08**	**4,864.01**	**11,215.01**	**17,071.76**
Expenses						
Purchases of Stock -in-Trade	2,507.62	1,573.55	4,234.80	4,081.17	10,842.26	16,575.53
Changes in inventories of Finished Goods, Stock-in-trade and Work-in-progress	-	-	-	-	-	-
Employee benefit expenses	7.00	8.43	9.40	15.43	19.14	38.77
Finance costs	4.57	11.71	2.76	16.28	6.19	15.02
Depreciation and amortization expenses	7.98	7.91	11.18	15.89	22.21	44.47
Other expenses	32.20	23.58	37.70	55.78	57.74	311.43
Total Expenses	**2,559.37**	**1,625.19**	**4,295.84**	**4,184.56**	**10,947.54**	**16,985.22**
Profit/(Loss) before tax	**15.50**	**663.96**	**75.24**	**679.46**	**267.46**	**86.54**
Tax Expense:						
Current tax	12.85	166.78	20.99	179.63	69.37	16.71
Deferred tax	5.96	(5.27)	(64.30)	0.69	4.89	9.11
Tax related to previous years	12.81	15.62	17.89	28.43	26.52	124.48
Profit/(Loss) after tax	**(16.12)**	**486.82**	**(27.94)**	**470.70**	**176.46**	**(63.76)**
Other comprehensive income						
Items that will not be reclassified to profit or loss	-	-	-	-	-	-
Income Tax relating to items that will not be reclassifed to profit or loss	-	-	-	-	-	-
Items that will be reclassied to profit or Loss	-	-	-	-	-	-
Income Tax relating to items that will be reclassifed to profit or loss	-	-	-	-	-	-
Total comprehensive income	**(16.12)**	**486.82**	**(27.94)**	**470.70**	**176.46**	**(63.76)**
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						7,140.84
Earning per Equity Share:						
Basic EPS	(0.00)	0.03	(0.00)	0.03	0.01	(0.00)
Diluted EPS	(0.00)	0.03	(0.00)	0.03	0.01	(0.00)

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					Year Ended
	30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
Profit before tax	15.50	663.96	75.24	679.46	267.46	86.54
Add/(Less): Remeasurement gain and loss	63.07	195.74	17.75	258.81	27.68	299.85
Profit of the company excluding remeasurement gain and losses	**78.57**	**859.70**	**93.00**	**938.27**	**295.14**	**386.39**

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 Corporate office held on 03rd November 2026. 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 2026 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued a modified limited review report thereon.

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

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

g) 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.

h) 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

RAM MANORATH GUPTA

Ram Manorath Gupta
Director
DIN: 10679592

Place: New Delhi
Date: 3rd November 2026

G G Engineering Limited
Unaudited Balance Sheet as at 30th September 2026
(All figures are in ₹ Lakhs, unless otherwise stated)

Particulars	As at 30 September 2026	As at 31 March 2026
ASSETS		
Non-Current Assets		
Property, plant and equipment	85.28	99.59
ROU Assets	1.49	2.77
Financial assets		
Investments	6,382.11	5,932.11
Loans	4,178.87	4,131.26
Others	22.74	22.74
Deferred tax assets (net)	3.43	4.12
Other Non-current assets	0.02	0.04
Total non current assets	**10,673.94**	**10,192.63**
Current Assets		
Inventories	-	-
Financial assets		
Investment (at FVTPL)	526.14	796.58
Trade receivables	9,510.02	8,779.81
Cash and cash equivalents	93.34	475.65
Loans	2,354.32	2,412.94
Others	-	49.88
Other current assets	2,571.24	3,415.65
Total current assets	**15,055.05**	**15,930.52**
Total	**25,728.99**	**26,123.15**
EQUITY AND LIABILITIES		
Equity		
Share Capital	15,844.99	15,844.99
Other Equity	7,611.55	7,140.84
Total equity	**23,456.54**	**22,985.83**
Liabilities		
Non current liabilities		
Financial liabilities		
Borrowings	165.88	179.96
Lease Liability - Non Current	-	0.25
Other financial liabilities		
Total non current liabilities	**165.88**	**180.20**
Current liabilities		
Financial liabilities		
Borrowings	174.16	601.97
Lease Liability - Current	1.66	2.77
Trade payables		
Total outstanding dues of micro & small enterprises	-	-
Total outstanding dues of creditors other than micro & small enterprises	487.33	1,282.86
Other financial liabilities	6.44	3.81
Other current liabilities	1,257.35	1,049.00
Current tax liabilities (net)	179.63	16.71
Total current liabilities	**2,106.57**	**2,957.12**
Total	**25,728.99**	**26,123.15**

G G Engineering Limited
CIN - L28900MH2006PLC159174
Business segment wise revenue results for the Quarter and Half Year ended 30th September 2026
(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/Securties

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 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
a) Trading Division - Infrastructure	2,523.12	2,325.06	4,260.06	4,848.18	10,945.78	16,670.23
b) Engineering Based Services	-		-		-	-
c) Dealing In Shares/Securties	-66.07	-139.90	-27.01	-205.98	11.00	-80.18
Total	**2,457.05**	**2,185.16**	**4,233.06**	**4,642.21**	**10,956.78**	**16,590.05**

Segment Results before tax and interest

Particulars	Three Months Ended			Six Months Ended		Year Ended
	30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
a) Trading Division - Infrastructure	15.50	751.51	25.26	767.02	103.51	94.70
b) Engineering Based Services	-	-	-			-
c) Dealing In Shares/Securties	-66.07	-139.90	-27.01	-205.98	11.00	-80.18
Sub Total	**-50.57**	**611.61**	**-1.74**	**561.04**	**114.52**	**14.53**
Less: Finance Cost	4.57	11.71	2.76	16.28	6.19	15.02
Add: Other Income	117.82	103.98	138.02	221.81	258.22	481.71
Less: Expenses	47.18	39.92	58.28	87.11	99.09	394.68
Profit before tax	**15.50**	**663.96**	**75.24**	**679.46**	**267.46**	**86.54**
Less: Tax expenses	31.62	177.13	103.19	208.75	91.01	150.30
Net profit for the year	**-16.12**	**486.82**	**-27.94**	**470.70**	**176.46**	**-63.76**

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 2026, revenue from Two major customer of Trading Division - Infrastructure segment represented approximately ₹1,333.76 Lakhs and ₹315.49 Lakhs of the total revenue.
b) For the quarter ended 30 June 2026, revenue from Four major customer of Trading Division - Infrastructure segment represented approximately ₹891.16 Lakhs, ₹323.46 Lakhs, ₹319.25 Lakhs and ₹306.56 Lakhs of the total
c) For the quarter ended 30 September 2025, revenue from four major customer of Trading Division - Infrastructure segment represented approximately ₹ 1030.10 Lakhs, ₹ 508.89 Lakhs, ₹ 564.84 Lakhs and ₹ 548.10 Lakhs of the total revenue.
d) For the half year Ending September 2026, revenue from Two major customer of Trading Division - Infrastructure segment represented approximately ₹ 1653.02 Lakhs and ₹ 891.16 Lakhs of the total revenue.
e) For the half year Ending September 2025, revenue from Three major customer of Trading Division - Infrastructure represented approximately ₹ 1896.21 Lakhs, ₹ 1404.16 Lakhs and ₹ 1190.26 Lakhs of the total revenue.
f) For the year ended 31 March 2026, revenue from two major customers of Trading Division - Infrastructure segment represented approximately ₹ 3,275.11 Lakhs and ₹ 2,749.03 Lakhs of the total revenue.

For G G Engineering Limited

RAM MANORATH GUPTA

Ram Manorath Gupta
Director
DIN: 10679592

Place: New Delhi
Date: 3rd November 2026

G G Engineering Limited
Unaudited Cash flow statement for the Half year ended 30th September 2026
(All figures are in ₹ Lakhs, unless otherwise stated)

Particulars	Sept 2026	2025-26
A. Cash Flow from Operating Activities:		
Net profit before Tax	679.46	86.54
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and Amortisation	15.88	44.47
Interest income	-219.84	-474.14
Prior Period Adjustments	-	-0.03
Interest expense	16.28	15.02
Interest expense on SD	-	-
Profit on Sale of Fixed Assets	-	6.62
Dividend Income	-	-
Operating Profit before Working Capital Changes	491.78	-321.52
Adjustments for movement in Working Capital:		
(Increase)/Decrease in Trade receivable	-730.21	1,620.00
(Increase)/Decrease in Other Financial Asset	49.88	-0.49
(Increase)/Decrease in Other Current Assets	1,141.03	-1,350.77
Increase /(Decrease) in Trade Payables	-795.53	-640.18
Increase/ (Decrease) in Other Liabilities	373.90	-199.93
Cash Generated from Operations	530.85	-892.91
Direct Taxes paid	-208.75	-150.30
Net Cash from Operating Activities	**322.10**	**-1,043.20**
B. Cash Flow from Investing Activities:		
Purchase of Property, Plant and Equipment	-0.28	-121.12
Sale of Property, Plant and Equipment	-	-
Proceeds from sale of investment /(Acquisition of investment)	-179.55	-216.48
Capital Advances	-295.90	-595.90
Collection on loans / (Loans given)	11.01	1,275.76
Interest Income	219.84	474.14
Dividend Income	-	-
Net Cash used in Investing Activities	**-244.89**	**816.40**
C. Cash Flow from Financing Activities:		
Proceeds/Repayment of Long term borrowings	-441.89	553.16
Interest Paid	-16.28	-15.02
Proceeds from Issue of shares	-	-
Lease	-1.36	-2.54
Adjustment /received agst. Share Warrants	-	-
Net Cash used in Financing Activities	**-459.52**	**535.61**
Net Increase/(Decrease) in Cash and Cash equivalents	-382.32	308.80
Cash and Cash equivalents - Opening Balance	475.65	166.85
Net Change in Cash and Cash equivalents	**93.34**	**475.65**
Cash and Cash equivalents - Closing Balance	**93.34**	**475.65**
Components of Cash and Cash Equivalents		
Bank balance in current account	79.81	459.95
Cash on hand	13.53	15.70
Total	93.34	475.65