

An ISO 9001 : 2015 Certified Company

August 9, 2022

Listing Compliance Department BSE Limited Phirozee Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001

(Scrip Code: 540614)

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on Tuesday, August 9, 2022

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 215, we wish to inform you that the meeting of the Board of Directors of the Company in their meeting held today i.e Tuesday, August 9, 2022 has *inter-alia* considered, analyzed and approved:

- i. the Unaudited Financial Results for the quarter ended June 30, 2022, in terms of Regulation 33 of Listing Regulations. Copy of financial results along with the Limited Review Report thereon issued by the Statutory Auditor is enclosed.
- ii. the request received on June 24, 2022 from Mr. Vinod H. Beriwal, Ms. Sangeeta V. Beriwal, Mr. Ashok Beriwal, Ms. Shashi Devi Beriwal and Ms. Rashi Gupta to re-classify them from 'Promoter and Promoter Group' to 'Public' shareholders category subject to shareholder's and other statutory approvals as per the provisions of Regulation 31A of SEBI Listing Regulations.
- iii. to consider and approve any other item(s) with the permission of the Chair.

The Board meeting commenced at 12:00 Noon and concluded at 01:30 P.M.

You are requested to take the information on record and oblige.

Thanking you,

Yours Faithfully,

for GG Engineering Limited

ATUL Whole-Time Director DIN: 08290588





Limited Review Report on Quarterly Unaudited Standalone Financial Results of pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Review Report to, **The Board of Directors, G G Engineering Limited**

1. Introduction

We have reviewed the accompanying statement of unaudited standalone financial results of **G G Engineering Limited** (the "Company") for the quarter ended June 30, 2022 together with related notes thereon (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

This statement, which is responsibility of the Company's management and has been approved by the Board of Directors of the Company has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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.

2. Scope of Review

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 Statement is 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.

3. Emphasis of Matters

a) We draw attention to that the we have not verified the Quantitative and physical Stock year to date.

Our conclusion is not modified in respect of the above matters.





4. Conclusion

Based on our review conducted as above, nothing has come to our attention except Emphasis of Matter that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has, not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S G N & CO Chartered Accountant FRN – 134565W

Shreyans Digitally signed by Shreyans Sunil Jain Sunil Jain 13:19:28 +05'30'

Shreyans Jain Partner Membership No.: 147097 UDIN: 22147097AOPWTI2495 Place: Mumbai Date: August 9, 2022

GG ENGINEERING LTD.

CIN:L28900MH2006PLC159174

Registered office: Office No. 203, 2nd Floor, Shivam Chambers Coop Soc Ltd. S.V. Road, Goregaon West, Near Sahara Apartment Mumbai, Mumbai City MH 400104 IN

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| It will not be reclassified to Profit and Loss relating to items that will not be reclassifed will be reclassified to profit and loss relating to items that will be reclassifed to omprehensive Income rensive income (Comprising Profit (Loss) mprehensive Income for the period) | (0.04) 0.12 | 1.41 | 0.14 | | | | |
| relating to items that will not be reclassifed i will be reclassified to profit and loss relating to items that will be reclassifed to pomprehensive Income nensive income (Comprising Profit (Loss) nprehensive Income for the period) | (0.04) 0.12 | 1.41 | 0.14 | | | | |
| will be reclassified to profit and loss relating to items that will be reclassifed to omprehensive Income nensive income (Comprising Profit (Loss) nprehensive Income for the period) | (0.04) 0.12 | 1.41 | 0.14 | | | | |
| relating to items that will be reclassifed to omprehensive Income rensive income (Comprising Profit (Loss) mprehensive Income for the period) | (0.04) 0.12 | | 0.14 | 1.6 | | | |
| relating to items that will be reclassifed to omprehensive Income rensive income (Comprising Profit (Loss) mprehensive Income for the period) | (0.04) 0.12 | | - | 1.0 | | | |
| omprehensive Income nensive income (Comprising Profit (Loss) nprehensive Income for the period) | 0.12 | (0.36) | - | | | | |
| nensive income (Comprising Profit (Loss) nprehensive Income for the period) | | | | (0.4 | | | |
| nensive income (Comprising Profit (Loss) nprehensive Income for the period) | | 1.05 | 0.14 | 1.2 | | | |
| nprehensive Income for the period) | | (26.46) | 0.70 | (22.6 | | | |
| | | () | | (| | | |
| | | | | | | | |
| Share Capital (Face Value Rs.1 each) | 1,031.00 | 1,031.00 | 1,031.00 | 1,031.0 | | | |
| ding Revaluation Reserves as per balance us accounting year | 599.00 | 585.04 | 466.98 | 585.0 | | | |
| quity Share: | | | | | | | |
| of par value Rs 1 each | | | | | | | |
| and six months ended periods are not | | | | | | | |
| | 0.03 | (0.04) | 0.00 | (0.0 | | | |
| | 0.03 | (0.04) | 0.00 | (0.0 | | | |
| esults for the Quarter ended 30th June | | | | | | | |
| Notes: | | | | | | | |
| The standalone financial results of the company have been prepared in accordance with Ind AS prescribed und | | | | | | | |
| 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. | | | | | | | |
| | | | | | | | |
| , s | | | | | | | |
| d average number of equity shares ou | tstanding during | the period has b | een considered | for calculati | | | |
| | | | | | | | |
| | | | | | | | |
| The Company is now only engaged in the business of steel trading. Since the 4th quarter and year ended on 31st March'2022, the Company has discontinued its operation in Guirat pertaining to genest manufacturing the | | | | | | | |
| | | | | g, the | | | |
| | | | ed and adjusted | from other | | | |
| | | | | | | | |
| A Y | | 00 | | | | | |
| The figures of the corresponding previous period have been grouped/reclassified whereever necessary to ma | | | | | | | |
| able.The figures of the quarter ended | March 2022 are b | alancing figures l | between and au | dited figures | | | |
| cial year and limited review year to do | te figures unto ti | he third courter o | f the financial w | ear. | | | |
| | upto u | a quarter 0 | | | | | |
| | | | 0 | | | | |
| | | | 0 | | | | |
| | | | 0 | | | | |
| resolved at the end of the quarter | | | U | | | | |
| | and six months ended periods are not Results for the Quarter ended 30th June one financial results of the company h of the Companies Act 2013 (the Act) res BI (Listing Obligations and Disclosure I quarterly results have been reviewed by g held in August 09th, 2022. The Statut ended June 30, 2022. ed average number of equity shares our d diluted earnings per share (not annut ce with Ind AS 108, the Company has di ty is now only engaged in the business of the Company has discontinued its oper gures for period & quarter ended on 31s curred in relation to Right Issue (RI) of the Company are also available for ir of the corresponding previous period rable. The figures of the quarter ended neial year and limited review year to da OMPLAINTS the beginning of the quarter ing the quarter during the quarter mesolved at the end of the quarter imited | and six months ended periods are not 0.03 0.03 Results for the Quarter ended 30th June 2022. 0.03 one financial results of the company have been prepar of the Companies Act 2013 (the Act) read with the relev. BI (Listing Obligations and Disclosure Requirements) Re quarterly results have been reviewed by the Audit Comm g held in August 09th, 2022. The Statutory auditors have ended June 30, 2022. ed average number of equity shares outstanding during d diluted earnings per share (not annualized) in accorda ce with Ind AS 108, the Company has disclosed segment by is now only engaged in the business of steel trading. S the Company has discontinued its operation in Guirat p gures for period & quarter ended on 31st March'2022 are curred in relation to Right Issue (RI) of Rs 53.97 Lakhs Is the the Quarter ended 30th June 2022. of the Corresponding previous period have been grour rable. The figures of the quarter ended March 2022 are b neial year and limited review year to date figures upto tho OMPLAINTS we beginning of the quarter 1 ing the quarter 1 ing the quarter 1 ing the quarter 1 ing the quarter 1 | and six months ended periods are not 0.03 (0.04) 0.03 (0.04) 0.03 (0.04) Results for the Quarter ended 30th June 2022. 0.03 (0.04) one financial results of the company have been prepared in accordance of the Companies Act 2013 (the Act) read with the relevant rules thereun BI (Listing Obligations and Disclosure Requirements) Regulations 2015. Quarterly results have been reviewed by the Audit Committee and approving held in August 09th, 2022. The Statutory auditors have carried out a liended June 30, 2022. ed average number of equity shares outstanding during the period has b d diluted earnings per share (not annualized) in accordance with the Ind Juce ewith Ind AS 108, the Company has disclosed segment reporting in construct the Company has discontinued its operation in Guirat pertaining to gense gures for period & quarter ended on 31st March'2022 are negative. curred in relation to Right Issue (RI) of Rs 53.97 Lakhs has been capitalised gathe quarter ended 30th June 2022. of the Company are also available for investors at www.ggelimited.com ar of the corresponding previous period have been grouped/reclassified rable. The figures of the quarter ended March 2022 are balancing figures I neial year and limited review year to date figures upto the third qaurter o OMPLAINTS we be figures of the quarter ended March 2022 are balancing figures I neial year and limited review year to date figures upto the third qaurter o OMPLAINTS we be beginning of the quarter ender ender figures upto the third qaurter o I negative dat the end of the quarter | and six months ended periods are not 0.03 (0.04) 0.00 exaults for the Quarter ended 30th June 2022. 0.03 (0.04) 0.00 exaults for the Quarter ended 30th June 2022. 0.04 0.00 0.03 one financial results of the company have been prepared in accordance with Ind AS prof the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms BI (Listing Obligations and Disclosure Requirements) Regulations 2015. quarterly results have been reviewed by the Audit Committee and approved by the Board go held in August 09th, 2022. The Statutory auditors have carried out a limited review of ended June 30, 2022. ed average number of equity shares outstanding during the period has been considered d diluted earnings per share (not annualized) in accordance with the Ind AS. cce with Ind AS 108, the Company has disclosed segment reporting in consolidated financial yis now only engaged in the business of steel trading. Since the 4th quarter and year end the Company has discontinued its operation in Gujrat pertaining to genset manufacturin gures for period & quarter ended on 31st March'2022 are negative. curred in relation to Right Issue (RI) of Rs 53.97 Lakhs has been capitalised and adjusted ig the quarter ended 30th June 2022. of the Company are also available for investors at www.ggelimited.com and www.bseindig of the corresponding previous period have been grouped/reclassified wherever nece rable. The figures of the quarter ended March 2022 are balancing figures between and au necial year and limited review year to date figures upto the third qaurter of the financial y. OMPLAINTS | | | |





Limited Review Report on Quarterly Unaudited Consolidated Financial Results G G Engineering Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Review Report to, **The Board of Directors, G G Engineering Limited**

1. Introduction

We have reviewed the accompanying statement of unaudited Consolidated financial results of **G G Engineering Limited** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associate for the quarter ended June 30, 2022 together with related notes thereon (the "Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

This statement, which is responsibility of the Parent Company's management and has been approved by the Parent Company Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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.

2. Scope of Review

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 Statement is 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



3. The statement includes the result of following entities:

| Subsidiaries | |
|--|--|
| Shashi Beriwal and Company Private Limited | |

4. Emphasis of Matters

a) We draw attention to that the we have not verified the Quantitative and physical Stock year to date.

Our conclusion is not modified in respect of the above matters.

5. Conclusion

Based on our review conducted as above, nothing has come to our attention except Emphasis of Matter that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has, not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matters

- a) We did not review the financial results of subsidiary Company included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs. 435.80 lakhs, total net profit after tax of Rs. 44.93 lakhs, for the quarter ended June 30, 2022 as considered in the consolidated unaudited financial results.
- b) The consolidated unaudited financial results also include the financial results for the quarter ended June 30, 2022 of subsidiaries Companies which has not been reviewed by its auditors, whose financial results reflect revenues of Rs. 435.80 lakhs, total net profit after tax of Rs. 44.93 lakhs, as considered in the consolidated unaudited financial results.





Our conclusion on the Statement is not modified in respect of the above matters.

For S G N & CO Chartered Accountant FRN – 134565W

Shreyans Digitally signed by Shreyans Sunil Jain Sunil Jain 13:18:32 +05'30'

Shreyans Jain Partner Membership No.: 147097 UDIN: 22147097AOPXLG9516

Place: Mumbai Date: August 9, 2022

GG ENGINEERING LTD.

CIN:L28900MH2006PLC159174

Registered office: Office No. 203, 2nd Floor, Shivam Chambers Coop Soc Ltd. S.V Road, Goregaon West, Near Sahara Apartment Mumbai, Mumbai City MH 400104 IN

Website: www.ggelimited.com, Email: info@ggelimited.co

| | | FOR THE QUARTER 30TH JUNE, 2022 Figures in Lacs (except share data) | | | | | | |
|---------------|--|--|--------------------|-------------------|-------------------------|--|--|--|
| | | | | | | | | |
| r No | Particulars | 30-Jun-22 | Three Months Ended | 30-Jun-21 | Year Ender 31-Mar-22 | | | |
| | | Unaudited | Audited | Unaudited | Audited | | | |
| 1 | Revenue from Operations | onduance | riudited | Chautheu | raurecu | | | |
| a. | Revenue from Operations | 1,212.65 | 827.58 | 479.19 | 2,255. | | | |
| 2 | Other Income | 28.27 | 15.55 | 0.08 | 41.9 | | | |
| 3 | Total Income (1+2) | 1,240.92 | 843.13 | 479.27 | 2,297.3 | | | |
| 4 | EXPENSES : | | | | | | | |
| a. | Cost of Materials Consumed Purchases of Stock-in-Trade | 348.53 755.77 | 37.81 | 74.55 279.54 | 393.2 | | | |
| b. c. | Change in inventory of finished goods, work in progress and stock in | 155.11 | (83.69) | 1.34 | 1,506.2 | | | |
| c. | trade | - | (00.00) | 1.54 | 2.1 | | | |
| d. | Employee Benefits Expense | 16.79 | (36.28) | 25.41 | 34.0 | | | |
| e. | Finance Costs | 8.13 | (28.27) | 20.36 | 36.4 | | | |
| f. | Depreciation and Amortisation Expense | 21.51 | 24.82 | 29.38 | 114.1 | | | |
| g. | Other Expenses | 31.42 | (38.65) | 77.23 | 168.1 | | | |
| F | Total Expenses Profit Before Exceptional Items and Tax (3-4) | 1,182.15 | 616.68 226.45 | 507.81 | 2,255.0 | | | |
| 5 6 | Exceptional Items | 58.77 | 220.45 | (28.54) | 42.2 | | | |
| 7 | Profit/ (Loss) Before Tax (5-6) | 58.77 | 226.45 | (28.54) | 42.2 | | | |
| 8 | Tax Expense/(Benefits): | | | (_0.0.1) | | | | |
| | i. Current Tax | - | 9.05 | - | 11.3 | | | |
| | ii. Deferred Tax | - | (30.64) | - | (30.6 | | | |
| | iii. Previous Year Income Tax | - | - | - | - | | | |
| | Total Tax Expense (i+ii+iii) | - | (21.59) | - | (19.2 | | | |
| | Net Profit/(Loss) from continuing operations (7-8) | 58.77 | 248.04 | (28.54) | 61.4 | | | |
| 10 | Profit/(loss) from discontinued operations | - | - | - | - | | | |
| 11 12 | Tax expenses of discontinued operations Profit/(loss) from Discontinued operations (after tax) (10-11) | - | - | - | - | | | |
| 12 | Pront/(loss) from Discontinued operations (after tax) (10-11) | - | - | - | - | | | |
| 13 | Profit/(loss) for the period (9+12) | 58.77 | 248.04 | (28.54) | 61.4 | | | |
| | Other Comprehensive Income : | | | (/ | | | | |
| | A.) (i) Items that will not be reclassified to Profit and Loss | - | - | - | | | | |
| | (ii) income tax relating to items that will not be reclassified to profit or | - | - | - | | | | |
| | loss | | | | | | | |
| | B) (i) items that will be reclassified to profit and loss account | 0.16 | 2.24 | 0.14 | 2.5 | | | |
| | | | | | | | | |
| | (ii) income tax relating to items that will be reclassifed to profit or loss | (0.04) | (0.61) | - | (0.6 | | | |
| 14 | Total Other Comprehensive Income | 0.12 | 1.63 | 0.14 | 1.8 | | | |
| 15 | Total comprehensive income (Comprising Profit (Loss) and Other | 58.89 | 249.66 | (28.40) | 63.3 | | | |
| 10 | Comprehensive Income for the period) (13+14) | 00.05 | 215.00 | (20.40) | 00.0 | | | |
| | | | | | | | | |
| 16 | Profit for the period attributable to: | | | | | | | |
| | Shareholders of the Company | 36.93 | 114.07 | (14.39) | 19.9 | | | |
| | Non-controling interests | 21.84 | 133.97 | (14.15) | 41.5 | | | |
| | | 58.77 | 248.04 | (28.54) | 61.4 | | | |
| 1.7 | | | | | | | | |
| 17 | Other comprehensive income for the period attributable to: Shareholders of the Company | 0.12 | 1.33 | 0.14 | 1.5 | | | |
| | Non-controling interests | 0.12 | 0.30 | 0.14 | 0.3 | | | |
| | | 0.12 | 1.63 | 0.14 | 1.8 | | | |
| 18 | Total comprehensive income for the period attributable to: | | | | | | | |
| | Shareholders of the Company | 37.04 | 115.40 | (14.25) | 21.5 | | | |
| | Non-controling interests | 21.84 | 134.27 | (14.15) | 41.8 | | | |
| | | 58.89 | 249.66 | (28.40) | 63.3 | | | |
| | | | | | | | | |
| 19 | Earning per Equity Share: | | | | | | | |
| | Equity shares of par value Rs 1 each | 0.07 | 0.10 | (0.00) | | | | |
| | Basic | 0.07 | 0.48 | (0.06) | 0.6 | | | |
| | Diluted | 0.07 | 0.48 | (0.06) | 0.6 | | | |
| | *Financial Results for the Quarter ended 30th June, 2022 | | | | | | | |
| 1 | Notes: The consolidated financial results of the company have been prepared in accordance with Ind AS prescribed under Section 13 | | | | | | | |
| T | | | | | | | | |
| | of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listin Obligations and Disclosure Regulations) Regulations 2015 | | | | | | | |
| 2 | Obligations and Disclosure Requirements) Regulations 2015. | ommittee 1 | approved be 41 | Board of Dim | ore of th | | | |
| 2 | The above Quarterly results have been reviewed by the Audit C meeting held in August 09th 2022. The Statutory auditors have car | | | | | | | |
| | meeting held in August 09th, 2022. The Statutory auditors have carried out a limited review of the results for the quarter ender June 30, 2022. | | | | | | | |
| | The weighted average number of equity shares outstanding during the period has been considered for calculating the basic ar | | | | | | | |
| 3 | · · · · · · · · · · · · · · · · · · · | the period has | been considered | for calculating + | he basic a | | | |
| 3 | · · · · · · · · · · · · · · · · · · · | | been considered | for calculating t | he basic a | | | |

| 5 | The Company is now only engaged in the business of steel trading | . Since the 4th | quarter and year | ended on 31st Ma | rch'2022, the | | |
|--------|---|-----------------|------------------|------------------|---------------|--|--|
| | Company has discontinued its operation in Gujrat pertaining to genset manufacturing, the balancing figures for period & | | | | | | |
| | quarter ended on 31st March'2022 are negative. | | | | | | |
| 6 | Expenses Incurred in relation to Right Issue (RI) of Rs 53.97 Lakhs has been capitalised and adjusted from other equity during | | | | | | |
| | the quarter ended 30th June 2022. | | | | | | |
| 7 | The results of the Company are also available for investors at www.ggelimited.com and www.bseindia.com. | | | | | | |
| 8 | The figures of the corresponding previous period have been grouped/reclassified whereever necessary to make them | | | | | | |
| | comparable. The figures of the quarter ended March 2022 are balancing figures between and audited figures of the full financial | | | | | | |
| | year and limited review year to date figures upto the third qaurter of the financial year. | | | | | | |
| 9 | 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 | | | | | | |
| | Digitally signed by | | | | | | |
| AT | ATUL Date: 2022.08.09 | | | | | | |
| | 12:57:27 +05'30' | | | | | | |
| Atul | | | | | | | |
| Direct | | | | | | | |
| DIN: 0 | 8290588 | | | | | | |
| Place: | New Delhi | | | | | | |
| Date: | 09.08.2022 | | | | | | |
| | | | | | | | |

Date: 09.08.2022

GG ENGINEERING LTD.

CIN:L28900MH2006PLC159174

Registered office: Office No. 203, 2nd Floor, Shivam Chambers Coop Soc Ltd. S.V Road, Goregaon West, Near Sahara Apartment Mumbai,

Mumbai City MH 400104 IN

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

olidated Business Segment wise Revenue results, Assets and Liabilities for the Qtr Ended 30.06.202

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

Operating segments:

Iron and Steel Trading Division
 Genset/Electric Parts Manufacturing Division*

3 Manufacturing of Packaged Fruit Juice Division

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).

Segment assets and liabilities:

Assets used by the operating segments mainly consist of property, plant and equipment, trade receivables, cash and cash equivalents and inventories. Segment liabilities include trade payables and other liabilities. Common assets and liabilities which cannot be allocated to any of the segments are shown as a part of unallocable assets/liabilities.

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

| | | (Amount in Lakhs) | | | |
|--|------------|-------------------|------------|------------|--|
| 1. Revenue by nature of products | | Quarter Ended | | | |
| Particulars | 30.06.2022 | 31.03.2022 | 30.06.2021 | 31.03.2022 | |
| (a) Iron and Steel Trading Division | 762.31 | 421.17 | 112.71 | 1,514.39 | |
| (b) Genset/Electric Parts Manufacturing Division* | 16.03 | - | 111.30 | - | |
| (c) Manufacturing of Packaged Fruit Juice Division | 434.30 | 406.41 | 255.18 | 740.95 | |
| Total | 1,212.64 | 827.58 | 479.19 | 2,255.34 | |
| 2. Segment Results before tax and interest | | | | | |
| Particulars | | | | | |
| (a) Iron and Steel Trading Division | 6.55 | (201.64) | 30.45 | 8.13 | |
| (b) Genset/Electric Parts Manufacturing Division* | (0.18) | - | 38.14 | - | |
| (c) Manufacturing of Packaged Fruit Juice Division | 101.99 | 334.16 | 55.17 | 344.92 | |
| Sub Total | 108.36 | 132.52 | 123.76 | 353.05 | |
| Less: Finance Cost | 8.13 | (28.27) | 20.36 | 36.48 | |
| Add: Other Income | 28.27 | 15.55 | 0.08 | 41.98 | |
| Less: Expenses | 69.73 | (50.11) | 132.02 | 316.33 | |
| Profit before tax | 58.77 | 226.45 | (28.54) | 42.22 | |
| Less: Tax expenses | - | (21.59) | - | (19.25) | |
| Net profit for the year | 58.77 | 248.04 | (28.54) | 61.47 | |
| | | | | | |
| 3. Capital Employed | 1,862.37 | 1,803.60 | 1,592.22 | 1,803.60 | |
| 4. Segment Assets and Liabilities | | | | | |
| Particulars | | | | | |
| Assets | | | | | |
| Iron and Steel Trading Division | 1,448.84 | 1,876.42 | 1,685.81 | 1,876.42 | |
| Genset/Electric Parts Manufacturing Division* | - | - | 1,121.30 | - | |
| Manufacturing of Packaged Fruit Juice Division | 1,162.52 | 1,117.59 | 1,118.75 | 1,117.59 | |
| Unallocated | 441.42 | | - | | |
| Liabilities | | - | | | |
| Iron and Steel Trading Division | 692.32 | 260.25 | 892.21 | 260.25 | |
| Genset/Electric Parts Manufacturing Division* | - | - | 37.60 | - | |
| Manufacturing of Packaged Fruit Juice Division | 1,132.76 | 1,087.83 | 706.40 | 1,087.83 | |
| Unallocated | 1,227.70 | 1,645.93 | 2,289.65 | 1,645.93 | |
| | | | | | |

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

*The Company is now only engaged in the business of steel trading. Since the 4th quarter and year ended on 31st March'2022, the Company has discontinued its operation in Gujrat pertaining to genset manufacturing.

For G G Engineering Limited



DIN: 08290588

Place: New Delhi Date: 09.08.2022