

GG ENGINEERING LTD.

(An Authorized OEM for Tata Motors Limited)

An ISO 9001 : 2015 Certified Company

November 14, 2019

To
Manager (CRD)
Bombay Stock Exchange Limited (BSE)
P.J. Towers, Dalal Street,
Mumbai - 400 001

Ref: Script Code- 540614

Sub.: Outcome of Board Meeting in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

In continuation of our Letter dated 05th November, 2019 we wish to inform you that a meeting of the Board of Directors of the Company was held on Thursday, 14th November, 2019 at Office No. 203, 2nd Floor, Shivam Chambers Premises CS Ltd, Near Sahara India, CTS No. 39, S.V. Road, Goregaon (West), Mumbai - 400104 at 4.00 P.M., and has transacted the following:

1. Considered and approved Un-Audited Financial Results (Standalone & Consolidated) for the Half Year ended on 30th September, 2019 along with Limited Review Report thereon, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;

Meeting Commenced at: 04:00 pm

Meeting Concluded at: 06:00 pm

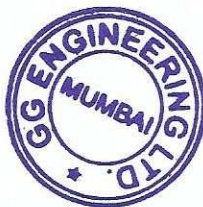
Kindly take the same on record and acknowledge,

Thanking you.

Yours faithfully,
For G G Engineering Limited

Vinod Beriwal

Vinod Beriwal
Managing Director
DIN: - 01817948





INDEPENDENT AUDITOR'S REVIEW REPORT

To
The Board of Directors,
G G Engineering Limited


We have reviewed the accompanying statement of unaudited standalone financial results of G G Engineering Limited ("the Company") for the half year ended 30th September, 2019("the statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 accounting standards and other recognized accounting practices and policies 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 Goyal & Dedania
Chartered Accountants
FRN:127312W




Nishant Goyal
Partner
Membership No. : 111250

Place: Mumbai
Date: November 14, 2019
UDIN : 19111250AAAAEK4858

UNAUDITED FINANCIAL RESULTS FOR THE YEAR ENDED SEPTEMBER 30, 2019						
Rs. in Lacs (Except Share Data)						
Sr. No.	Particulars	Six (6) Months ended	Preceding Six (6) months ended	Corresponding Six (6) Months ended	Year Ended	Year Ended
		30.09.2019	31.03.2019	30.9.2018	31.03.2019	31.03.2018
		Unaudited	Unaudited	Unaudited	Audited	Audited
	Revenue					
1	Revenue from Operations	568.25	4,314.30	3,891.12	8,205.41	2,221.62
2	Other Income	0.14	16.50	-	16.50	20.99
3	Total Revenue (1+2)	568.39	4,330.80	3,891.12	8,221.91	2,242.61
4	Expenses					
	(a) Cost of materials consumed	201.41	333.11	242.47	575.58	400.33
	(b) Purchases of stock in trade	228.66	3,682.80	3,316	6,998.95	1,468.66
	(c) Changes in inventories of finished goods, work in progress and stock in trade	18.05	(31.29)	151	119.68	11.36
	(d) Employee benefits expense	33.98	29.75	21.72	51.47	53.34
	(e) Finance Cost	23.69	22.15	13.05	35.20	26.64
	(f) Depreciation and amortisation expense	11.91	13.02	6.12	19.15	9.92
	(g) Other Expenses	38.43	51.88	41.63	93.52	128.54
	Total Expenses	556.13	4,101.43	3,792.11	7,893.54	2,098.80
5	Profit before exceptional and Extraordinary Items (3-4)	12.26	229.36	98.97	328.37	143.81
6	Exceptional Items	-	-	-	-	-
7	Profit before Extra ordinary items and tax (5-6)	12.26	229.36	98.97	328.37	143.81
8	Extraordinary Items	-	-	-	-	-
9	Profit before Tax (7-8)					
10	Tax Expenses:					
	(a) Current Tax	-	53.77	27.23	81.00	30.00
	(b) Deferred Tax	-	21.04	-	21.04	11.87
11	Profit / (Loss) for the period from Continuing Operations (9-10)	12.26	74.81	71.75	226.33	101.94
12	Profit / (Loss) from Discontinuing Operations	-	-	-	-	-
13	Tax Expenses of Discontinuing Operations	-	-	-	-	-
14	Profit / (Loss) from Discontinuing Operations (12-13)	-	-	-	-	-
15	Profit / (Loss) for the period (11+14)	12.26	74.81	71.75	226.33	101.94
16	Earnings Per Share of Rs. 10 Each (Not Annualised)					
	(a) Basic (Rs.)	0.10	2.27	1.71	3.66	2.64
	(b) Diluted (Rs.)	0.10	1.94	1.39	3.66	1.74

Notes:

1. The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on 14th November, 2019
2. There were no investor complaints received / pending as at 30th September, 2019
4. The company has not adopted the Indian Accounting Standards (IND AS) in terms of exemption available to Companies listed on SME Platform .

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STATEMENT OF ASSETS AND LIABILITIES			
Sr. No.	Particulars	As At 30.09.2019	As At 31.03.2019
		Rs. in Lacs	
A	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	1,031.01	618.60
	(b) Reserves and Surplus	299.69	699.83
	(c) Money received against share warrant	120.13	0.13
	Sub-total-Shareholders' Funds	1,450.82	1,318.56
2	Non Current Liabilities		
	(a) Long Term Borrowings	121.41	90.46
	(b) Deferred Tax Liabilities (Net)	32.91	32.91
	Sub-total-Non Current Liabilities	154.33	123.38
3	Current Liabilities		
	(a) Short Term Borrowings	344.93	290.12
	(b) Trade Payables:	-	-
	(i) Total Outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	478.02	386.06
	(c) Other Current Liabilities	99.51	129.11
	Sub-total-Current Liabilities	922.46	805.29
	TOTAL EQUITY AND LIABILITIES	2,527.61	2,247.23
B	ASSETS		
1	Non-Current Assets		
	(a) Fixed Assets		
	(i) Tangible Assets	337.37	333.05
	(b) Non Current Investments	524.75	490.75
	(c) Long Term Loans & Advances	26.89	13.34
	(d) Other Non Current Assests	4.50	4.50
	Sub-total-Non Current Assets	893.51	841.64
2	Non-Current Assets		
	(a) Current Investments	903.33	-
	(b) Inventories	176.48	194.53
	(c) Trade Receivables	488.56	942.77
	(d) Cash & Bank Balances	19.18	114.70
	(e) Short Term Loans & Advances	0.78	145.50
	(f) Other Current Assets	45.76	8.09
	Sub-total-Current Assets	1,634.10	1,405.59
	TOTAL ASSETS	2,527.61	2,247.23

Vinod Bhatnagar



G G Engineering Limited
For the year ended September 30, 2019
(Rupees in Lacs)

Segment Reporting
The Company has considered the business segment as the primary reporting segment on the basis that the risk and returns of the Company is primarily determined by the nature of products and services.

The business segment have been identified on the basis of the nature of products and services, the risks and returns, internal organisation and management structure and the internal performance reporting systems.

The business segment comprises of the following:

Genset Manufacturing: It has factory at where it has business of assembling and selling of electrical generator sets and acoustic enclosures.

Iron and Steel Trading: From Ghaziabad, Uttar Pradesh, the company is trading into Iron and Steel Metals.

There are no Geographical segment to be considered, since the entire business is in India.

Primary Segment: Business	Half Year Ended September 30, 2019			Half Year Ended March 31, 2019			Half Year Ended Sept 30, 2018			Half year ended Mar'31, 2018			FY 2018-19			FY 2017-18		
	Genset Manufacturing	Iron and Steel Trading	Total	Genset Manufacturing	Iron and Steel Trading	Total	Genset Manufacturing	Iron and Steel Trading	Total	Genset Manufacturing	Iron and Steel Trading	Total	Genset Manufacturing	Iron and Steel Trading	Total	Genset Manufacturing	Iron and Steel Trading	Total
Revenue																		
External	273.44	294.81	568.25	567.54	3,747.23	4,314.76	488.88	3,360.23	3,849.12	675.98	1,509.86	2,185.84	1,056.42	7,107.46	8,163.88	675.98	1,509.86	2,185.84
Other operating revenue	-	-	-	-	-	-	-	-	-	-	35.78	35.78	-	-	-	-	-	35.78
Total	273.44	294.81	568.25	567.54	3,747.23	4,314.76	488.88	3,360.23	3,849.12	675.98	1,545.64	2,221.62	1,056.42	7,107.46	8,163.88	675.98	1,545.64	2,221.62
Segment result – segments in profit	-45.32	57.58	12.26	180.07	49.30	229.37	27.00	72.00	99.00	68.52	75.30	143.81	207.07	121.30	328.37	68.52	75.30	143.81
Tax expense	-	-	-	-	-	(27.23)	-	-	27.23	-	-	41.87	-	-	-	-	-	41.87
Profit after tax	-45.32	57.58	12.26	-	-	(71.78)	-	-	71.78	-	-	101.94	-	-	-	-	-	101.94
Other information																		
Segment assets	1,314.96	1,212.65	2,527.61	(48.84)	(65.11)	(113.95)	1,200.60	1,160.57	2,361.17	855.85	571.03	1,426.88	1,151.76	1,095.46	2,247.22	855.85	571.03	1,426.88
Segment liabilities	801.07	275.72	1,076.79	274.99	(715.21)	(440.22)	528.36	840.53	1,368.89	77.79	571.03	660.70	803.35	125.32	928.67	77.79	571.03	660.70
Unallocated corporate liabilities	-	-	-	-	-	(11.87)	-	-	11.87	-	-	11.87	-	-	-	-	-	11.87
Total liabilities	801.07	275.72	1,076.79	803.35	125.32	(452.09)	-	-	1,380.76	0.00	0.01	672.57	803.35	125.32	928.67	0.00	0.01	672.57
Capital expenditure	16.22	-	16.22	7.53	-	7.53	35.80	-	35.80	142.54	-	142.54	43.33	-	43.33	142.54	-	142.54
Depreciation and amortization included in segment expense	11.91	-	11.91	13.03	-	13.03	6.12	-	6.12	9.92	-	9.92	19.15	-	19.15	9.92	-	9.92
Non-cash expenditure other than depreciation and amortization included in segment expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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G G Engineering Limited

Cash Flow Statement for the year ended September 30, 2019

Particulars	Year Ended September 30, 2019 Rupees (In Lacs)	Year Ended March 31, 2019 Rupees (In Lacs)
A. Cash Flow from Operating Activities:		
Net profit before Tax	12.26	328.37
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and Amortisation	11.91	19.15
Interest income	-0.14	-1.74
Dividend Income	-	-
(Increase)/Decrease in Long Term Loans and Advances	-13.55	3.42
Profit in sale of fixed assets	-	-
Interest expense	23.69	35.20
Operating Profit before Working Capital Changes	34.17	384.39
Adjustments for movement in Working Capital:		
(Increase)/Decrease in Trade receivable & Other Current Assets	-	-
(Increase)/Decrease in Trade receivable	454.21	-263.89
(Increase)/Decrease in Short Term Loans and Advances	144.72	-130.43
(Increase)/Decrease in Other Current Assets	-37.67	26.65
(Increase) / Decrease in Inventories	18.05	133.17
Increase/(Decrease) in Trade Payables and other current liabilities	-	-
Increase/(Decrease) in Trade Payables	91.96	-6.95
Increase/ (Decrease) in Other Current Liabilities	-29.60	69.62
Cash Generated from Operations	675.83	212.57
Direct Taxes paid (net of refund)	-	-56.00
Net Cash from Operating Activities	675.83	156.57
B. Cash Flow from Investing Activities:		
Sale of Fixed Assets	-903.33	-
Purchase of Fixed Assets	-16.22	-43.33
Non - Current investments	-34.00	-490.50
Interest Income	0.14	1.74
Dividend Income	-	-
Net Cash used in Investing Activities	-953.41	-532.09
C. Cash Flow from Financing Activities:		
Repayment of Long term borrowings	-	-
Interest Paid	-23.69	-35.20
Proceeds from Long term borrowings	30.95	86.92
Proceeds from Short term borrowings	54.81	97.34
Proceeds from Share Warrant	120.00	-113.45
Proceeds from Issue of Shares	-	199.77
Proceeds from Issue of Shares - Securities Premium	-	239.73
Proceeds/ (repayment) from/ (of) long term borrowings	-	-
Net Cash used in Financing Activities	182.07	475.11
Net Increase/(Decrease) in Cash and Cash equivalents	-95.52	99.59
Cash and Cash equivalents - Opening Balance	114.70	15.11
Cash and Cash equivalents - Closing Balance	19.18	114.70

Place: Mumbai
Date: 14.11.2019

For and on behalf of board of Directors
G G Engineering Limited

Vinod Beriwal
Vinod Beriwal
Managing Director
DIN:01817948





Independent Auditor's Review Report on Consolidated Unaudited Half Yearly of the Group

To
The Board of Directors
G G Engineering Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results of G G Engineering Limited ('the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net profit after tax for the half period ended on September 30th, 2019 and the year to-date results for the period from April 01, 2019 to September 30th, 2019 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 21 'Interim Financial Reporting' ('AS 25'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized 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 in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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.

Sr No.	Name of the Company	Relationship with the Holding Company
1	Shashi Beriwal and Company Private Limited	Subsidiary Company






5. 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 accounting standards and other recognized accounting practices and policies 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.

6. We did not review the interim financial results of 1 subsidiary included in the consolidated unaudited financial results, whose interim financial financial results reflect total assets of Rs.162.92 lacs_as at September 30, 2019 and total revenues of Rs. 3.01 lacs_and total net loss after tax of Rs.1.11 lacs.

For Goyal & Dedania
Chartered Accountants

ICAI Firm Registration No.12731280




Nishant Goyal

Partner

Membership No.:111250

UDIN: 19111250AAAAEJ8528

Place: Mumbai

Date: November 14th, 2019

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED SEPTEMBER 30, 2019						
Rs. in Lacs (Except Share Data)						
Sr. No.	Particulars	Six (6) Months ended	Preceding Six (6) months ended	Corresponding Six (6) Months ended	Year Ended	Year Ended
		30.09.2019	31.03.2019	30.9.2018	31.03.2019	31.03.2018
		Unaudited	Unaudited	Unaudited	Audited	Audited
	Revenue					
1	Revenue from Operations	568.25	4,314.30	3,891.12	8,205.41	2,221.62
2	Other Income	3.15	16.50	-	16.50	20.99
3	Total Revenue (1+2)	571.40	4,330.80	3,891.12	8,221.91	2,242.61
4	Expenses					
	(a) Cost of materials consumed	201.41	333.11	242.47	575.58	400.33
	(b) Purchases of stock in trade	230.91	3,682.80	3,316	6,998.95	1,468.66
	(c) Changes in inventories of finished goods, work in progress and stock in trade	15.80	(31.29)	151	119.68	11.36
	(d) Employee benefits expense	33.98	29.75	21.72	51.47	53.34
	(e) Finance Cost	23.69	22.15	13.05	35.20	26.64
	(f) Depreciation and amortisation expense	11.91	13.02	6.12	19.15	9.92
	(g) Other Expenses	42.55	51.88	41.63	93.52	128.54
	Total Expenses	560.25	4,101.43	3,792.11	7,893.54	2,098.80
	Profit before exceptional and Extraordinary Items (3-4)					
5		11.15	229.36	98.97	328.37	143.81
6	Exceptional Items	-	-	-	-	-
	Profit before Extra ordinary items and tax (5-6)	11.15	229.36	98.97	328.37	143.81
7	Extraordinary Items	-	-	-	-	-
8	Profit before Tax (7-8)					
9	Tax Expenses:					
10	(a) Current Tax	-	53.77	27.23	81.00	30.00
	(b) Deferred Tax	-	21.04	-	21.04	11.87
	Profit / (Loss) for the period from Continuing Operations (9-10)	11.15	74.81	71.75	226.33	101.94
11	Profit / (Loss) from Discontinuing Operations	-	-	-	-	-
12	Tax Expenses of Discontinuing Operations	-	-	-	-	-
13	Profit / (Loss) from Discontinuing Operations (12-13)	-	-	-	-	-
14	Profit / (Loss) for the period (11+14)	11.15	74.81	71.75	226.33	101.94
15	Earnings Per Share of Rs. 10 Each (Not Annualised)					
	(a) Basic (Rs.)	0.11	2.27	1.71	3.66	2.64
	(b) Diluted (Rs.)	0.11	1.94	1.39	3.66	1.74

Notes:

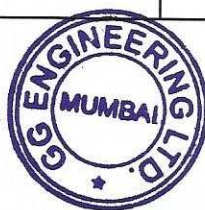
1. The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on 14th November, 2019
2. There were no investor complaints received / pending as at 30th September, 2019
4. The company has not adopted the Indian Accounting Standards (IND AS) in terms of exemption available to Companies listed on SME Platform.

Vinod Bejwal



CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES			
Sr. No.	Particulars	As At	As At
		30.09.2019	31.03.2019
		Rs. in Lacs	
A	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	1,031.01	618.60
	(b) Reserves and Surplus	299.12	699.83
	(c) Money received against share warrant	120.13	0.13
	Sub-total-Shareholders' Funds	1,450.25	1,318.56
	Non Controlling Interest	286.49	
	Total Equity	1,736.74	
2	Non Current Liabilities		
	(a) Long Term Borrowings	475.66	90.46
	(b) Deferred Tax Liabilities (Net)	32.91	32.91
	Sub-total-Non Current Liabilities	508.57	123.38
3	Current Liabilities		
	(a) Short Term Borrowings	990.48	290.12
	(b) Trade Payables:	-	-
	(i) Total Outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	511.01	386.06
	(c) Other Current Liabilities	144.87	129.11
	Sub-total-Current Liabilities	1,646.36	805.29
	TOTAL EQUITY AND LIABILITIES	3,891.67	2,247.23
B	ASSETS		
1	Non-Current Assets		
	(a) Fixed Assets		
	(i) Tangible Assets	1,157.64	333.05
	Goodwill on Consolidation	217.75	
	(b) Non Current Investments	36.22	490.75
	(c) Long Term Loans & Advances	678.55	13.34
	(d) Other Non Current Assests	4.50	4.50
	Sub-total-Non Current Assets	2,094.66	841.64
2	Non-Current Assets		
	(a) Current Investments	903.33	-
	(b) Inventories	178.73	194.53
	(c) Trade Receivables	488.56	942.77
	(d) Cash & Bank Balances	24.02	114.70
	(e) Short Term Loans & Advances	0.78	145.50
	(f) Other Current Assets	201.59	8.09
	Sub-total-Current Assets	1,797.01	1,405.59
	TOTAL ASSETS	3,891.67	2,247.23

Vinod Beiwol



G G Engineering Limited
For the year ended September 30, 2019
(Rupees in Lacs)

Consolidated Segment Reporting

The Company has considered the business segment as the primary reporting segment on the basis that the risk and returns of the Company is primarily determined by the nature of products and services.

The business segment have been identified on the basis of the nature of products and services, the risks and returns, internal organisation and management structure and the internal performance reporting systems.

The business segment comprises of the following:

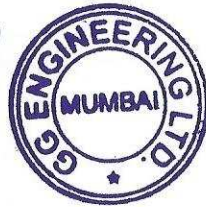
Genset Manufacturing: It has factory at where it has business of assembling and selling of electrical generator sets and acoustic enclosures.

Iron and Steel Trading: From Ghaziabad, Uttar Pradesh, the company is trading into Iron and Steel Metals.

There are no Geographical segment to be considered, since the entire business is in India.

Primary Segment: Business	Half Year Ended September 30, 2019				Half Year Ended March 31, 2019			Half Year Ended Sept 30, 2018			Half year ended Mar'31, 2018			F.Y 2018-19			F.Y 2017-18		
	Genset Manufacturing	Iron and Steel Trading	Others	Total	Genset Manufacturing	Iron and Steel Trading	Total	Genset Manufacturing	Iron and Steel Trading	Total	Genset Manufacturing	Iron and Steel Trading	Total	Genset Manufacturing	Iron and Steel Trading	Total	Genset Manufacturing	Iron and Steel Trading	Total
Revenue																			
External	273.44	294.81	-	568.25	567.54	3,747.23	4,314.76	488.88	3,360.23	3,849.12	675.98	1,509.86	2,185.84	1,056.42	7,107.46	8,163.88	675.98	1,509.86	2,185.84
Other operating revenue	-	-	-	-	-	-	-	-	-	-	-	35.78	35.78	-	-	-	-	-	35.78
Total	273.44	294.81	-	568.25	567.54	3,747.23	4,314.76	488.88	3,360.23	3,849.12	675.98	1,545.64	2,221.62	1,056.42	7,107.46	8,163.88	675.98	1,545.64	2,221.62
Segment result – segments in profit	-45.32	57.58	-1.11	11.15	180.07	49.30	229.37	27.00	72.00	99.00	68.52	75.30	143.81	207.07	121.30	328.37	68.52	75.30	143.81
Tax expense	-	-	-	-	-	-	(27.23)	-	-	27.23	-	-	41.87	-	-	-	-	-	41.87
Profit after tax	-45.32	57.58	-1.11	11.15	-	-	(71.78)	-	-	71.78	-	-	101.94	-	-	-	-	-	101.94
Other information																			
Segment assets	1,314.96	1,212.65	1,364.06	3,891.67	(48.84)	(65.11)	(113.95)	1,200.60	1,160.57	2,361.17	855.85	571.03	1,426.88	1,151.76	1,095.46	2,247.22	855.85	571.03	1,426.88
Segment liabilities	801.07	275.72	1,078.14	2,154.93	274.99	(715.21)	(440.22)	528.36	840.53	1,368.89	77.79	571.03	660.70	803.35	125.32	928.67	77.79	571.03	660.70
Unallocated corporate liabilities	-	-	-	-	-	-	(11.87)	-	-	11.87	-	-	11.87	-	-	-	-	-	11.87
Total liabilities	801.07	275.72	1,078.14	2,154.93	804.35	125.32	(452.09)	-	-	1,380.76	0.00	0.01	672.57	803.35	125.32	928.67	0.00	0.01	672.57
Capital expenditure	16.22	-	-	16.22	7.53	-	7.53	35.80	-	35.80	142.54	-	142.54	43.33	-	43.33	142.54	-	142.54
Depreciation and amortization included in segment expense	11.91	-	-	11.91	13.03	-	13.03	6.12	-	6.12	9.92	-	9.92	19.15	-	19.15	9.92	-	9.92
Non-cash expenditure other than depreciation and amortization included in segment expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Manoj Bejwal



G G Engineering Limited

Cash Flow Statement for the year ended September 30, 2019

Particulars	Year Ended September 30, 2019 Rupees (In Lacs)	Year Ended March 31, 2019 Rupees (In Lacs)
A. Cash Flow from Operating Activities:		
Net profit before Tax	11.15	328.37
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and Amortisation	11.91	19.15
Interest income	-3.29	-1.74
Dividend Income	-	-
(Increase)/Decrease in Long Term Loans and Advances	-13.55	3.42
Profit in sale of fixed assets	-	-
Interest expense	23.69	35.20
	29.91	384.39
Operating Profit before Working Capital Changes		
Adjustments for movement in Working Capital:		
(Increase)/Decrease in Trade receivable	454.21	-263.89
(Increase)/Decrease in Short Term Loans and Advances	144.72	-130.43
(Increase)/Decrease in Other Current Assets	-37.67	26.65
(Increase) / Decrease in Inventories	18.05	133.17
Increase/(Decrease) in Trade Payables and other current liabilities	-	-
Increase/(Decrease) in Trade Payables	88.52	-6.95
Increase/ (Decrease) in Other Current Liabilities	-29.60	69.62
	-	-
	668.13	212.57
Cash Generated from Operations		
Direct Taxes paid (net of refund)	-	-56.00
Net Cash from Operating Activities	(A)	668.13
		156.57
B. Cash Flow from Investing Activities:		
Sale of Fixed Assets	-903.33	-
Purchase of Fixed Assets	-16.22	-43.33
Non - Current investments	-34.00	-490.50
Interest Income	3.29	1.74
Dividend Income	-	-
Net Cash used in Investing Activities	(B)	-950.26
		-532.09
C. Cash Flow from Financing Activities:		
Repayment of Long term borrowings	-	-
Interest Paid	-23.69	-35.20
Proceeds from Long term borrowings	30.95	86.92
Proceeds from Short term borrowings	54.81	97.34
Proceeds from Share Warrant	120.00	-113.45
Proceeds from Issue of Shares	-	199.77
Proceeds from Issue of Shares - Securities Premium	-	239.73
Proceeds/ (repayment) from/ (of) long term borrowings	-	-
Net Cash used in Financing Activities	(C)	182.07
		475.11
Net Increase/(Decrease) in Cash and Cash equivalents		
	-100.06	99.59
Cash and Cash equivalents - Opening Balance		
	124.08	15.11
Cash and Cash equivalents - Closing Balance		
	24.02	114.70

Place: Mumbai
Date: 14.11.2019

For and on behalf of board of Directors
G G Engineering Limited

Vinod Beriwal
Vinod Beriwal
Managing Director
DIN:01817948

