



PETWASTE
(PRODUCT OF G G ENGINEERING LIMITED)

GG ENGINEERING LTD.

(An Authorized OEM for Tata Motors Limited)

An ISO 9001 : 2015 Certified Company

14th August, 2021

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

Ref: Script Code- 540614
Sub.: Revised

Dear Sir/Madam,

In Continuation of our letter dated 13th August, 2021, Please find enclosed herewith the revised Result after minor error in Earning per share (EPS Calculation). Rest of the contents remain the same.

Please take the same on your record.

Kindly, acknowledge receipt of the same and oblige us.

Thanking you.

Yours faithfully,

For G G Engineering Limited

Vinod Beriwal

Vinod Beriwal
Managing Director
Encl. a/a.



Works : 715/716, G.I.D.C. Palej, Dist. Bharuch, Gujarat - 392220, INDIA.

Telefax: +91 2642 277720 E-mail : info@ggengg.in Website : www.ggengg.in

Regd. Off.: Office No : 203, 2nd Floor, Shivam Chambers Co-op Soc, Near Sahara, S. V. Road, Goregaon (west), Mumbai - 400104.

CIN No. : L28900MH2006PLC159174



**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, 2021 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.
- b) We draw attention to Note 4 to the Unaudited Standalone Financial Results in which the company describes the uncertainties arising from the COVID 19 Pandemic.

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

Nirmal
Jain

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Nirmal Jain
Date: 2021.08.13
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Nirmal Jain
Partner
Membership No.: 154074
UDIN: 21154074AAAADP5265

Place: Mumbai
Date: August 13, 2021



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Rs. in Lacs (Except Share Data)					
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2021					
Sr. No.	Particulars	Quarter Ended			Year Ended
		June 30,2021	31-Mar-21	June 30,2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Audited
	Revenue				
1	Revenue from Operations	224.01	483.83	460.07	2,775.69
2	Other Income	0.08	2.30	0.08	2.54
3	Total Revenue (1+2)	224.09	486.13	460.15	2,778.23
4	Expenses				
	(a) Cost of materials consumed	73.16	236.16	77.61	584.60
	(b) Purchases of stock in trade	111.04	268.78	383.29	2,006.73
	(c) Changes in inventories of finished goods, work in progress and stock in trade	-28.78	-95.01	-54.78	-125.24
	(d) Employee benefits expense	18.06	0.00	18.72	68.06
	(e) Finance Cost	11.46	6.05	12.31	43.77
	(f) Depreciation and amortisation expense	7.10	9.73	5.33	28.93
	(g) Other Expenses	31.49	64.52	13.26	150.53
	Total Expenses	223.53	490.24	455.75	2,757.39
5	Profit before Tax (7-8)	0.56	-4.11	4.40	20.84
6	Tax Expenses:				
	(a) Current Tax	-	2.34	-	2.34
	(b) Deferred Tax	-	1.68	-	1.68
7	Profit / (Loss) after Tax	0.56	-8.13	4.40	16.82
8	Other Comperhensive Income/(Loss)				
	A. Other Comprehensive Income not to be reclassified to profit and loss of subsequent period.	-	-	-	
	B. Other Comprehensive Income to be reclassified to profit and loss of subsequent period.	0.14	2.52	-	2.52
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	0.65		(0.65)
9	Total Comperhensive Income/(Loss) for the period	0.70	-6.27	4.40	18.68
10	Earnings Per Share of Rs. 2 Each				
	(a) Basic (Rs.)	0.00	-0.06	0.04	0.18
	(b) Diluted (Rs.)	0.00	-0.06	0.04	0.18

Notes:

- The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on August 13, 2021.
- There were no investor complaints received / pending as at June 30, 2021
- In Accordance with Ind AS 108, the company has disclosed segment reporting in consolidated financial results.
- COVID 19 has severely impacted businesses globally and in India, the lockdown has also impacted demand for the Company's product and the Company's financial performance for the quarter ended June 30, 2021.
- Due to Sub-Division of shares 1:5 No of shares Increased from 10310045 Shares to 51550225 for the Face Value of Rs. 2 as on date 23rd June,2021. Based on the current indicators of future economic conditions and the impact of COVID 19 on its operations, the Company has also made an assessment of the liquidity position, recoverability and carrying value of its assets and the ability to pay its liabilities as they become due and is of the view that there is no material impact or adjustments required to made in this financial results. The impact assessment of COVID-19 may be different from the presently estimated and the company will continue to evaluate any significant changes to its operations and its resultant impact on the financial performance. Further, the impact assessment does not indicate any adverse impact on the ability of the company to continue as a going concern.

For & on behalf of the Board of Directors of
G G Engineering Limited

For G G Engineering Ltd

Vinod Beriwal

Vinod Beriwal
Managing Director

DIN No: 01817948

Mumbai

Date : 13.08.2021

Works : 715/716, G.I.D.C. Palej, Dist. Bharuch, Gujarat - 392220, INDIA.

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CIN No. : L28900MH2006PLC159174



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, 2021 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.
- b) We draw attention to Note 3 to the Consolidated Unaudited Financial Results in which the group describes the uncertainties arising from the COVID 19 Pandemic.

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. 253.67 lakhs, total net loss after tax of Rs. 6.82 lakhs, for the quarter ended June 30, 2021 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, 2021 of subsidiaries Companies which has not been reviewed by its auditors, whose financial results reflect revenues of Rs. 253.67 lakhs, total net loss after tax of Rs. 6.82 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

Nirmal Digitally signed
by Nirmal Jain
Jain Date: 2021.08.13
15:32:34 +05'30'

Nirmal Jain
Partner
Membership No.: 154074
UDIN: 21154074AAAADQ8564

Place: Mumbai
Date: August 13, 2021



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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2020					
Rs. in Lacs (Except Share Data)					
Sr. No.	Particulars	Quarter Ended			Year Ended
		June 30,2021	31-Mar-21	June 30,2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Audited
	Revenue				
1	Revenue from Operations	479.19	801.84	685.24	3,741.70
2	Other Income	0.08	4.30	1.86	9.64
3	Total Revenue (1+2)	479.27	806.14	687.10	3,751.35
4	Expenses				
	(a) Cost of materials consumed	74.55	476.31	66.32	1,304.28
	(b i) Purchases of stock in trade	279.54	268.78	383.29	2,006.73
	(b ii) Purchase of Manufacturing Goods			186.19	-
	(c) Changes in inventories of finished goods, work in progress and stock in trade	1.34	96.49	-54.14	140.32
	(d) Employee benefits expense	25.41	18.84	22.70	100.64
	(e) Finance Cost	20.36	15.24	19.81	78.54
	(f) Depreciation and amortisation expense	29.38	49.95	21.43	119.68
	(g) Other Expenses	77.23	116.01	89.60	360.86
	Total Expenses	507.81	848.64	735.20	3,830.42
5	Profit before Tax (7-8)	-28.54	-42.50	-48.10	-79.08
6	Tax Expenses:				
	(a) Current Tax	-	1.69	-	2.34
	(b) Deferred Tax	-	0.60	-	0.60
7	Profit / (Loss) after Tax	-28.54	-44.79	-48.10	-82.02
8	Other Comprehensive Income/(Loss)				
	A. Other Comprehensive Income not to be reclassified to profit and loss of subsequent period.	-	-	-	-
	B. Other Comprehensive Income to be reclassified to profit and loss of subsequent period.	0.14	2.52	-	2.52
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	0.65	-	(0.65)
9	Total Comprehensive Income/(Loss) for the period	-28.40	-42.93	-48.10	-80.16
10	Earnings Per Share of Rs. 2 Each				
	(a) Basic (Rs.)	-0.06	-0.42	-0.47	-0.78
	(b) Diluted (Rs.)	-0.06	-0.42	-0.47	-0.78

Notes:

- The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on August 13, 2021.
- There were no investor complaints received / pending as at June 30, 2021
- COVID 19 has severely impacted businesses globally and in India, the lockdown has also impacted demand for the Company's product and the Company's financial performance for the quarter ended June 30, 2021.
- Due to Sub-Division of shares 1:5 No of shares increased from 10310045 Shares to 51550225 for the Face Value of Rs. 2 as on date 23rd June, 2021. Based on the current indicators of future economic conditions and the impact of COVID 19 on its operations, the Company has also made an assessment of the liquidity position, recoverability and carrying value of its assets and the ability to pay its liabilities as they become due and is of the view that there is no material impact or adjustments required to be made in this financial results. The impact assessment of COVID-19 may be different from the presently estimated and the company will continue to evaluate any significant changes to its operations and its resultant impact on the financial performance. Further, the impact assessment does not indicate any adverse impact on the ability of the company to continue as a going concern.

As per our attached report of even date.

For & on behalf of the Board of Directors of
GG Engineering Limited

For GG Engineering Ltd

Vinod Beriwal

Vinod Beriwal
Managing Director

DIN No: 01817948

Mumbai

Date: 13.08.2021

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Rs. in Lacs (Except Share Data)					
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2020					
Sr. No.	Particulars	Quarter Ended			Year Ended
		June 30,2021	31-Mar-21	June 30,2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Audited
	Revenue				
	Genset/Electric Parts Manufacturing	86.42	208.62	62.57	717.88
	Iron and Steel Trading	112.71	275.21	397.50	2,057.81
	Manufacturing of Packaged Fruit Juice	255.18	243.15	225.17	891.15
	Sub Total	454.31	726.98	685.24	3,666.84
	Other operating revenue				
	Genset/Electric Parts Manufacturing	24.96	0.24	-	-
	Iron and Steel Trading	-	-	-	-
	Manufacturing of Packaged Fruit Juice	-	69.76	-	74.86
	Sub Total	24.96	69.52	-	74.86
	Total Revenue	479.27	796.50	685.24	3,741.70
	Segment result – segments in profit				
	Genset/Electric Parts Manufacturing	3.44	-5.32	-5.92	-13.04
	Iron and Steel Trading	-	1.21	10.32	33.87
	Manufacturing of Packaged Fruit Juice	-29.11	-38.39	-52.50	-99.92
	Tax expense	-	2.95	-	2.95
	Profit after tax	-28.54	-45.44	-48.10	-82.02
	Other information				
	Segment Assets				
	Genset/Electric Parts Manufacturing	1,685.81	1,527.19	1,963.44	1,527.19
	Iron and Steel Trading	1,121.30	1,171.81	872.02	1,171.81
	Manufacturing of Packaged Fruit Juice	1,118.75	1,316.13	822.30	1,316.13
	Total Assets	3,925.86	4,015.13	3,657.77	4,015.13
	Segment liabilities				
	Genset/Electric Parts Manufacturing	892.21	1,000.95	1,010.63	1,000.95
	Iron and Steel Trading	37.60	172.02	200	172.02
	Manufacturing of Packaged Fruit Juice	706.40	871.93	606.05	871.93
	Unallocated corporate liabilities	-	-	-	-
	Total liabilities	1,636.21	2,044.91	1,816.69	2,044.91
	Capital expenditure				
	Genset/Electric Parts Manufacturing	-	-	-	80.11
	Iron and Steel Trading	-	-	-	-
	Manufacturing of Packaged Fruit Juice	-	127.58	4.20	138.78
	Depreciation and amortization included in segment expense				
	Genset/Electric Parts Manufacturing	7.10	9.73	5.33	28.93
	Iron and Steel Trading	-	-	-	-
	Manufacturing of Packaged Fruit Juice	22.29	40.22	16.09	90.75

Notes:

- The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on August 13, 2021.
- There were no investor complaints received / pending as at June 30, 2021

For & on behalf of the Board of Directors of

G G Engineering Limited
For G G Engineering Ltd

Vinod Beriwal

Vinod Beriwal
Managing Director

DIN No: 01817948

Mumbai

Date : 13.08.2021

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