



# GG ENGINEERING LTD.

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: Clarification regarding Outcome of Board Meeting held on Tuesday, August 9, 2022 submitted in terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

In continuation to the Board Meeting Outcome submitted by the Company and disseminated at the official website of the Stock Exchange [www.bseindia.com](http://www.bseindia.com) today i.e., August 9, 2022, at 1.53.08 PM we wish to clarify that due to clerical mistake accidentally, in Board Meeting Outcome, certain words/sentences written erroneously/ remained included. We are submitting herewith corrected and revised 'Outcome of Board Meeting held on Tuesday, August 9, 2022, under the cover of this letter along with all necessary enclosures.

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

Thanking you,

Yours Faithfully,

*for GG Engineering Limited*

**Sapna Tehanguriya**

**Company Secretary**



# GG ENGINEERING LTD.

An ISO 9001 : 2015 Certified Company

REVISED & CORRECTED

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, 2015, 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*:

- i. considered and approved 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. analysed and approved 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.

The Board meeting commenced at 12:00 P.M and concluded at 1:30 P.M

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

Thanking you,

Yours Faithfully,

*for* **GG Engineering Limited**

**Sapna Tehanguriya**  
**Company Secretary**

Office No. 306, 3<sup>rd</sup> Floor, Shivam House, Karam Pura, Commercial Complex, Opp. Milan Cinema, New Delhi-110015

Email ID: CS.GGeng@gmail.com; Contact: 766-931-8144; Website: [www.ggengg.in](http://www.ggengg.in)

CIN: 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, 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  
Date: 2022.08.09  
**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

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

## UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022

Sr. No.		Figures in Lacs (except share data)			
		Three Months Ended			Year Ended
		30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
		Unaudited	Audited	Unaudited	Audited
1	<b>Revenue from Operations</b>				
a.	Revenue from Operations	778.35	421.17	224.01	1,514.39
2	<b>Other Income</b>	26.77	11.60	0.08	33.54
3	<b>Total Income (1+2)</b>	<b>805.12</b>	<b>432.77</b>	<b>224.09</b>	<b>1,547.93</b>
4	<b>EXPENSES :</b>				
a.	Cost of Materials Consumed	16.22	(271.28)	73.16	-
b.	Purchases of Stock-in-Trade	755.77	956.67	111.04	1,506.26
c.	Change in inventory of finished goods, work in progress and stock in trade	-	(62.58)	(28.78)	-
d.	Employee Benefits Expense	6.12	(43.30)	18.06	13.80
e.	Finance Costs	-	(36.96)	11.46	-
f.	Depreciation and Amortisation Expense	2.38	2.74	7.10	24.04
g.	Other Expenses	10.79	(78.12)	31.49	34.64
	<b>Total Expenses</b>	<b>791.28</b>	<b>467.17</b>	<b>223.53</b>	<b>1,578.74</b>
5	<b>Profit Before Exceptional Items and Tax (3-4)</b>	13.84	(34.40)	0.56	(30.81)
6	Exceptional Items	-	-	-	-
7	<b>Profit/ (Loss) Before Tax (5-6)</b>	<b>13.84</b>	<b>(34.40)</b>	<b>0.56</b>	<b>(30.81)</b>
8	<b>Tax Expense/(Benefits):</b>				
i.	Current Tax	-	-	-	-
ii.	Deferred Tax	-	(28.20)	-	(28.20)
iii.	Short/Excess Provision for Taxes	-	17.62	-	17.62
	<b>Total Tax Expense (i+ii+iii)</b>	-	<b>(10.58)</b>	-	<b>(10.58)</b>
9	<b>Net Profit/(Loss) from continuing operations (7-8)</b>	<b>13.84</b>	<b>(23.81)</b>	<b>0.56</b>	<b>(20.22)</b>
10	Profit/(loss) from discontinued operations	-	(3.70)	-	(3.70)
11	Tax expenses of discontinued operations	-	-	-	-
12	<b>Profit/(loss) from Discontinued operations (after tax) (10-11)</b>	-	<b>(3.70)</b>	-	<b>(3.70)</b>
13	<b>Profit/(loss) for the period (9+12)</b>	<b>13.84</b>	<b>(27.51)</b>	<b>0.56</b>	<b>(23.92)</b>
	<b>Other Comprehensive Income :</b>				
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	1.41	0.14	1.69
	(ii) income tax relating to items that will be reclassified to profit or loss	(0.04)	(0.36)	-	(0.44)
14	<b>Total Other Comprehensive Income</b>	<b>0.12</b>	<b>1.05</b>	<b>0.14</b>	<b>1.25</b>
15	<b>Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period (13+14))</b>	<b>13.96</b>	<b>(26.46)</b>	<b>0.70</b>	<b>(22.67)</b>
16	Paid up Equity Share Capital (Face Value Rs.1 each)	1,031.00	1,031.00	1,031.00	1,031.00
17	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	599.00	585.04	466.98	585.04
18	<b>Earning per Equity Share:</b>				
	Equity shares of par value Rs 1 each				
	(EPS for three and six months ended periods are not annualised)				
	Basic	0.03	(0.04)	0.00	(0.04)
	Diluted	0.03	(0.04)	0.00	(0.04)

**\*Financial Results for the Quarter ended 30th June 2022.**

**Notes:**

- 1 The standalone 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.
  - 2 The above Quarterly results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held in August 09th, 2022. The Statutory auditors have carried out a limited review of the results for the quarter ended June 30, 2022.
  - 3 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.
  - 4 In accordance with Ind AS 108, the Company has disclosed segment reporting in consolidated financial results.
  - 5 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, 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](http://www.ggelimited.com) and [www.bseindia.com](http://www.bseindia.com).
  - 8 The figures of the corresponding previous period have been grouped/reclassified wherever 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 quarter 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

**ATUL**  
Digitally signed by  
ATUL  
Date: 2022.08.09  
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Atul  
Director  
DIN: 08290588

Place: New Delhi  
Date: 09.08.2022



**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:

<b>Subsidiaries</b>
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** Date: 2022.08.09  
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.com

## UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER 30TH JUNE, 2022

Sr. No		Figures in Lacs (except share data)			
		Three Months Ended			Year Ended
		30-Jun-22	31-Mar-22	30-Jun-21	31-Mar-22
Particulars		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Revenue from Operations</b>				
a.	Revenue from Operations	1,212.65	827.58	479.19	2,255.33
<b>2</b>	<b>Other Income</b>	28.27	15.55	0.08	41.98
<b>3</b>	<b>Total Income (1+2)</b>	<b>1,240.92</b>	<b>843.13</b>	<b>479.27</b>	<b>2,297.31</b>
<b>4</b>	<b>EXPENSES :</b>				
a.	Cost of Materials Consumed	348.53	37.81	74.55	393.24
b.	Purchases of Stock-in-Trade	755.77	740.94	279.54	1,506.26
c.	Change in inventory of finished goods, work in progress and stock in trade	-	(83.69)	1.34	2.78
d.	Employee Benefits Expense	16.79	(36.28)	25.41	34.03
e.	Finance Costs	8.13	(28.27)	20.36	36.48
f.	Depreciation and Amortisation Expense	21.51	24.82	29.38	114.17
g.	Other Expenses	31.42	(38.65)	77.23	168.13
	<b>Total Expenses</b>	<b>1,182.15</b>	<b>616.68</b>	<b>507.81</b>	<b>2,255.09</b>
<b>5</b>	<b>Profit Before Exceptional Items and Tax (3-4)</b>	<b>58.77</b>	<b>226.45</b>	<b>(28.54)</b>	<b>42.22</b>
6	Exceptional Items	-	-	-	-
<b>7</b>	<b>Profit/ (Loss) Before Tax (5-6)</b>	<b>58.77</b>	<b>226.45</b>	<b>(28.54)</b>	<b>42.22</b>
<b>8</b>	<b>Tax Expense/(Benefits):</b>				
i.	Current Tax	-	9.05	-	11.39
ii.	Deferred Tax	-	(30.64)	-	(30.64)
iii.	Previous Year Income Tax	-	-	-	-
	<b>Total Tax Expense (i+ii+iii)</b>	<b>-</b>	<b>(21.59)</b>	<b>-</b>	<b>(19.25)</b>
<b>9</b>	<b>Net Profit/(Loss) from continuing operations (7-8)</b>	<b>58.77</b>	<b>248.04</b>	<b>(28.54)</b>	<b>61.47</b>
<b>10</b>	<b>Profit/(loss) from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>11</b>	<b>Tax expenses of discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>12</b>	<b>Profit/(loss) from Discontinued operations (after tax) (10-11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>13</b>	<b>Profit/(loss) for the period (9+12)</b>	<b>58.77</b>	<b>248.04</b>	<b>(28.54)</b>	<b>61.47</b>
	<b>Other Comprehensive Income :</b>				
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	2.52
	(ii) income tax relating to items that will be reclassified to profit or loss	(0.04)	(0.61)	-	(0.65)
<b>14</b>	<b>Total Other Comprehensive Income</b>	<b>0.12</b>	<b>1.63</b>	<b>0.14</b>	<b>1.87</b>
<b>15</b>	<b>Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (13+14)</b>	<b>58.89</b>	<b>249.66</b>	<b>(28.40)</b>	<b>63.33</b>
<b>16</b>	<b>Profit for the period attributable to:</b>				
	Shareholders of the Company	<b>36.93</b>	<b>114.07</b>	<b>(14.39)</b>	<b>19.95</b>
	Non-controlling interests	<b>21.84</b>	<b>133.97</b>	<b>(14.15)</b>	<b>41.52</b>
		<b>58.77</b>	<b>248.04</b>	<b>(28.54)</b>	<b>61.47</b>
<b>17</b>	<b>Other comprehensive income for the period attributable to:</b>				
	Shareholders of the Company	<b>0.12</b>	<b>1.33</b>	<b>0.14</b>	<b>1.57</b>
	Non-controlling interests	<b>-</b>	<b>0.30</b>	<b>-</b>	<b>0.30</b>
		<b>0.12</b>	<b>1.63</b>	<b>0.14</b>	<b>1.87</b>
<b>18</b>	<b>Total comprehensive income for the period attributable to:</b>				
	Shareholders of the Company	<b>37.04</b>	<b>115.40</b>	<b>(14.25)</b>	<b>21.52</b>
	Non-controlling interests	<b>21.84</b>	<b>134.27</b>	<b>(14.15)</b>	<b>41.82</b>
		<b>58.89</b>	<b>249.66</b>	<b>(28.40)</b>	<b>63.33</b>
<b>19</b>	<b>Earning per Equity Share:</b>				
	Equity shares of par value Rs 1 each				
	Basic	0.07	0.48	(0.06)	0.61
	Diluted	0.07	0.48	(0.06)	0.61
<b>*Financial Results for the Quarter ended 30th June, 2022</b>					
<b>Notes:</b>					
1	The consolidated 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.				
2	The above Quarterly results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held in August 09th, 2022. The Statutory auditors have carried out a limited review of the results for the quarter ended June 30, 2022.				
3	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.				
4	In accordance with Ind AS 108, the Company has disclosed segment reporting in consolidated financial results.				

5	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, 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 <a href="http://www.ggelimited.com">www.ggelimited.com</a> and <a href="http://www.bseindia.com">www.bseindia.com</a> .			
8	The figures of the corresponding previous period have been grouped/reclassified wherever 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 quarter 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

**ATUL**  
Digitally signed by  
ATUL  
Date: 2022.08.09  
12:57:27 +05'30

Atul  
Director  
DIN: 08290588

Place: New Delhi  
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

Consolidated Business Segment wise Revenue results, Assets and Liabilities for the Qtr Ended 30.06.2022

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

### Operating segments:

- 1 Iron and Steel Trading Division
- 2 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)			
		Quarter Ended		Year Ended	
Particulars		30.06.2022	31.03.2022	30.06.2021	31.03.2022
<b>1. Revenue by nature of products</b>					
(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
	<b>Total</b>	<b>1,212.64</b>	<b>827.58</b>	<b>479.19</b>	<b>2,255.34</b>
<b>2. Segment Results before tax and interest</b>					
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
	<b>Sub Total</b>	<b>108.36</b>	<b>132.52</b>	<b>123.76</b>	<b>353.05</b>
	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
	<b>Profit before tax</b>	<b>58.77</b>	<b>226.45</b>	<b>(28.54)</b>	<b>42.22</b>
	Less: Tax expenses	-	(21.59)	-	(19.25)
	Net profit for the year	<b>58.77</b>	<b>248.04</b>	<b>(28.54)</b>	<b>61.47</b>
<b>3. Capital Employed</b>		1,862.37	1,803.60	1,592.22	1,803.60
<b>4. Segment Assets and Liabilities</b>					
Particulars					
<b>Assets</b>					
	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	-	-	-
<b>Liabilities</b>					
	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

Atul Digitally signed  
by ATUL  
Date: 2022.08.09  
12:57:49 +05'30'

Atul

Director

DIN: 08290588

Place: New Delhi

Date: 09.08.2022