



# GG ENGINEERING LTD.

An ISO 9001: 2015 Certified Company  
CIN: L28900MH2006PLC159174  
cs.engg@gmail.com

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July 20, 2023

*Listing Compliance Department*

**BSE Limited**

**Scrip Code: 540614**

Phirozee Jeejeebhoy

Towers, Dalal Street, Fort,

Mumbai - 400 001

**Sub: Outcome of Board Meeting held on Thursday, July 20, 2023**

Dear Sir/ Madam,

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in their meeting held today i.e. Thursday, July 20, 2023 at the Corporate Office of the Company, *inter-alia*:

1. considered, approved and took on record the Unaudited Financial Results of the company along with the Limited Review Report for the quarter ended June 30, 2023. Copy of the same is attached as Annexure-I.
2. considered and approved appointment of Ms. Swati Gupta (DIN: 09652245) as Non-Executive (Independent Director) of the company and consequently approved the reconstitution of the Committees of the Company. Details of the same is attached as Annexure-III.

*The details required under Regulation 30 of the SEBI (LODR) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 is enclosed as Annexure-II.*

The Board meeting commenced at 3:25 P.M. and concluded at 4:15 P.M

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

Thanking You,

Yours faithfully,  
*for G G Engineering Limited*

**Atul Sharma**  
**(Managing Director)**  
**DIN: 08290588**



**Independent Auditor's Limited Review Report on the Quarterly Unaudited Consolidated Financial Results of GG Engineering Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended**

**Limited Review Report  
To The Board of Directors  
GG Engineering Solution Limited**

We have reviewed the accompanying statement of consolidated unaudited financial results of M/s G G Engineering Limited (the "Parent Company") and its share of profit after tax and total comprehensive income of its of its Subsidiary/associates/ joint ventures for the quarter ended 30<sup>th</sup> June, 2023, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our 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. A review of quarterly financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

The statement includes the results of the following entities

- i. M/s G G Engineering Limited and
- ii. M/s G I Engineering Solutions Limited (Associate Company).



Based on our review conducted and procedures performed as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### Other Matters

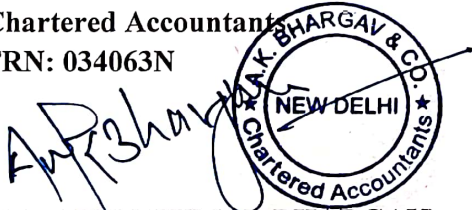
- a) The accompanying Statement includes the Quarterly unaudited standalone financial information, in respect of M/s G I Engineering Solutions Limited (a listed entity), whose quarterly unaudited financial information reflects Parent company's share of profit after tax of Rs. 23.01 Lakhs for the quarter ended 30<sup>th</sup> Jun 2023 and total comprehensive income of Rs. NIL for the quarter ended 30<sup>th</sup> Jun 2023, as considered in the consolidated unaudited financial results. These unaudited quarterly financial information have been reviewed by us and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these Subsidiaries/associates/ joint ventures, is based solely on such unaudited quarterly financial information.

Our conclusion is not modified in respect of above matter.

For A. K. Bhargav & CO.

Chartered Accountants

FRN: 034063N



(CA. ARUN KUMAR BHARGAV)

PROPRIETOR

M. No. 548396

UDIN: 23548396BGXHPL5908

Place: New Delhi

Date: 20.07.2023

H. No. 103A, New Lahore Shastri Nagar, Street No. 4, (Behind Jain Mandir), New Delhi-110031

Email Id - [caarunbhargav17@gmail.com](mailto:caarunbhargav17@gmail.com)

[Akbhargav.co@gmail.com](mailto:Akbhargav.co@gmail.com)

M- 8860300686



# G G Engineering Limited

CIN - L28900MH2006PLC159174

Registered office: 203,2nd Floor, Shivam Chambers Coop Soc Ltd. S.V Road,Goregaon West, Near Sahara Apartment, Mumbai - 400104

Corporate Office- Office No. 306, 3rd Floor, Shivam House Karam Pura, Commercial Complex, Opposite Milan Cinema, New Delhi- 110015

Website: www.ggengg.in, Email: info@ggellimited.com

FIGURES IN LAKHS EXCEPT SHARE DATA

## Statement of Unaudited Consolidated Financial Results for the Quarter ended 30th June,2023

Sr. No.	Particulars	Quarter Ended			Year Ended	
		30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23	
		Unaudited	Audited	Unaudited	Audited	
<b>1</b>	<b>Income</b>					
(a)	Revenue from operations	1,894.66	2,492.80	1,212.65	10,397.80	
(b)	Other Income	(38.01)	535.54	28.27	1,129.13	
	<b>Total Income</b>	<b>1,856.66</b>	<b>3,028.34</b>	<b>1,240.92</b>	<b>11,526.93</b>	
<b>2</b>	<b>Expenses:</b>					
(a)	Cost of material consumed	-	-	348.53	335.09	
(b)	Purchase of stock-in-trade	1,774.91	2,463.00	755.77	9,748.06	
(c)	Change in Inventories of finished goods, stock-in-trade and work in progress	-	0.00	-	48.58	
(d)	Employee Benefit Expense	6.87	8.14	16.79	44.07	
(e)	Depreciation and Amortization Expense	6.98	2.88	21.51	49.64	
(f)	Financial Costs	1.58	1.36	8.13	17.82	
(g)	Other Expenses	21.86	27.14	31.42	458.58	
	<b>Total Expenses</b>	<b>1,812.20</b>	<b>2,502.52</b>	<b>1,182.15</b>	<b>10,701.85</b>	
<b>3</b>	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>44.46</b>	<b>525.82</b>	<b>58.77</b>	<b>825.08</b>	
4	Exceptional items	-	-	-	-	
4(a)	Share in profit / (Loss) of Associate	23.01	35.48		68.48	
<b>5</b>	<b>Profit/(loss) before tax (3-4)</b>	<b>67.46</b>	<b>561.30</b>	<b>58.77</b>	<b>893.56</b>	
<b>6</b>	<b>Tax Expense:</b>					
(a)	Current Tax	16.37	94.47	-	94.47	
(b)	Deferred Tax	-	(11.20)	-	(11.20)	
(c)	(Short)/Excess Provision of Tax	-	-	-	-	
<b>7</b>	<b>Profit/(Loss) for the period from continuing operations (5-6)</b>	<b>51.09</b>	<b>478.04</b>	<b>58.77</b>	<b>810.30</b>	
8	Profit/(loss) from discontinued operations	-	-	-	-	
9	Tax expenses of discontinued operations	-	-	-	-	
10	Profit/(loss) from Discontinued operations (after tax) (8-9)	-	-	-	-	
<b>11</b>	<b>Profit/(loss) for the period (7+10)</b>	<b>51.09</b>	<b>478.04</b>	<b>58.77</b>	<b>810.30</b>	
<b>12</b>	<b>Other comprehensive income</b>					
(a)	Items that will not be reclassified to profit or loss	-	-	-	-	
(b)	Income Tax relating to items that will not be reclassified to profit or loss.	-	-	-	-	
(c)	Items that will be reclassified to profit or Loss	0.17	0.15	0.16	0.62	
(d)	Income Tax relating to items that will be reclassified to profit or loss.	(0.05)	(0.04)	(0.04)	(0.16)	
		0.13	0.11	0.12	0.46	
<b>13</b>	<b>Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (11+12)</b>	<b>51.22</b>	<b>478.15</b>	<b>58.89</b>	<b>810.76</b>	
<b>14</b>	<b>Profit for the period attributable to:</b>					
	Shareholders of the Company	51.09	478.04	36.93	810.30	
	Non-controlling interests	-	-	21.84	(24.80)	
		51.09	478.04	58.77	785.50	
<b>15</b>	<b>Other comprehensive income for the period attributable to:</b>					
	Shareholders of the Company	0.13	0.11	0.12	0.46	
	Non-controlling interests	-	-	-	-	
		0.13	0.11	0.12	0.46	
<b>16</b>	<b>Total comprehensive income for the period attributable to:</b>					
	Shareholders of the Company	51.22	478.15	37.04	810.76	
	Non-controlling interests	-	-	21.84	(24.80)	
		51.22	478.15	58.89	785.96	
<b>17</b>	<b>Earning per Equity Share:</b>					
	Equity shares of par value Rs 1 each (EPS for three months ended periods are not annualised)					
(a)	Basic (in Rs.)	0.01	0.13	0.07	0.21	
(b)	Diluted (in Rs.)	0.01	0.13	0.07	0.21	

<b>Notes:</b>				
1	Other Income includes profit or loss on remeasurment of investment at fair value through profit and Loss Account, Summary of the same is depicted below:-			
	<b>Particulars</b>			<b>30-Jun-23</b>
	Profit Before Tax			44.46
	Add /( Less) Reameasurement gain and Loss			99.59
	<b>Profit of the company Excluding remeasurement gain and Losses</b>			<b>144.05</b>
2	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.			
3	The above Quarterly results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting at the corporate office held on July 20th, 2023. The Statutory auditors have carried out limited review of the results for the quarter ended June 30, 2023.			
4	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.			
5	The Company has sold out 51.38% stake in its Subsidiary company " M/s Shashi Beriwal & Co. Pvt Ltd." on October 14th' 2022. Accordingly, M/s Shashi Beriwal & Co. Pvt Ltd. ceases to exist Subsidiary in quarter ended June'2023. Quarter ended June'2022 includes figures of M/s Shashi Beriwal & Co. Pvt. Ltd. in aforesaid Results as during specified period, there was holding Subsidiary relation persists. Whereas results for quarter ended June'2023, quarter ended March 2023 does not include figures of M/s Shashi Beriwal & Co Pvt. Ltd.,due to sale of stake, hence not comparable with corresponding period, However the year ended figures of March 2023 includes the profit and loss account of six month pertains to M/s Shashi Beriwal & Co Private Limited.			
6	Prior period Expenses/Income pertains to previous year, accordingly previous year figures has been restated. Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary.			
7	Expenses Incurred in relation to Right Issue (RI) of Rs 36.36 Lakhs has been capitalised and adjusted from other equity during the quarter ended 30th June 2023.			
8	The results of the Company are also available for investors at <a href="http://www.ggengg.in">www.ggengg.in</a> , <a href="http://www.bseindia.com">www.bseindia.com</a>			
9	The Previous year figures has been audited/Reviewed by the erstwhile Statutory auditors.			
	<b>INVESTOR COMPLAINTS</b>			
10	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	
<b>For G G Engineering Limited</b>				
<b>Atul Sharma</b>				
<b>Director</b>				
<b>DIN: 08290588</b>				
<b>Place: New Delhi</b>				
<b>Date: 20th July,2023</b>				

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

**Operating segments:**

Trading Division - Infrastructure  
Engineering Based Services  
Marketing Based Services

**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			Year ended
		30-06-2023	31-03-2023	30-06-2022	31-03-2023
<b>Particulars</b>					
(a)	Trading Division - Infrastructure	1,790.70	-	762.32	-
(b)	Genset/Electric Parts Manufacturing Division*	-	-	16.03	-
(c)	Engineering Based Services	60.00	-	-	-
(d)	Marketing Based Services	43.97	-	-	-
(e)	Manufacturing of Packaged Fruit Juice Division	-	-	434.30	-
	<b>Total</b>	<b>1,894.66</b>	<b>-</b>	<b>1,212.65</b>	<b>-</b>
<b>2. Segment Results before tax and interest</b>					
<b>Particulars</b>					
(a)	Trading Division - Infrastructure	15.78	-	6.55	-
(b)	Genset/Electric Parts Manufacturing Division*	-	-	(0.18)	-
(c)	Engineering Based Services	60.00	-	-	-
(d)	Marketing Based Services	43.97	-	-	-
(e)	Manufacturing of Packaged Fruit Juice Division	-	-	101.99	-
	<b>Sub Total</b>	<b>119.75</b>	<b>-</b>	<b>108.36</b>	<b>-</b>
	Less: Finance Cost	1.58	-	8.13	-
	Add: Other Income	(38.01)	-	28.27	-
	Less: Expenses	35.71	-	69.72	-
	Add: Share in profit / (Loss) of Associate	23.01	-	-	-
	<b>Profit before tax</b>	<b>67.46</b>	<b>-</b>	<b>58.77</b>	<b>-</b>
	Less: Tax expenses	16.37	-	-	-
	<b>Net profit for the year</b>	<b>51.09</b>	<b>-</b>	<b>58.77</b>	<b>-</b>
	<b>3. Capital Employed</b>	<b>7,294.72</b>	<b>-</b>	<b>1,862.37</b>	<b>-</b>
<b>4. Segment Assets and Liabilities</b>					
<b>Particulars</b>					
<b>Assets</b>					
	Trading Division - Infrastructure	6,761.09	-	1,448.84	-
	Genset/Electric Parts Manufacturing Division*	-	-	-	-
	Engineering Based Services	70.80	-	-	-
	Marketing Based Services	51.88	-	-	-
	Manufacturing of Packaged Fruit Juice Division	-	-	1,162.52	-
	Unallocated	5,107.95	-	441.42	-
<b>Liabilities</b>					
	Trading Division - Infrastructure	3,848.14	-	692.32	-
	Manufacturing of Packaged Fruit Juice Division	-	-	1,132.76	-
	Unallocated	8,143.59	-	1,227.70	-

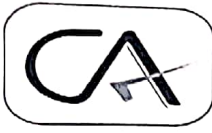
Segment revenue, results, assets and liabilities include the respective amounts identifiable to each of the segments and amounts allocated on a reasonable basis.

\* Company was in the business of Trading Division- Infrastructure for quarter and year ended March,2023 and hence had only one reportable segment as per "IND-AS 108: operating segments". Since the 4th quarter and year ended on 31st March'2022, the Company has discontinued its operation in Gujrat pertaining to genset manufacturing.

**Major Customers:**

For the Quarter Ending June 2023, Revenue from Four Customers of the Trading Division-Infrastructure Segment represented approximately Rs. 258.44 Lakhs, Rs. 648.86 Lakhs, Rs. 342.17 Lakhs and Rs.216.24 Lakhs of the total revenue & revenue of one Customer each of Engineering Based Services and Marketing Based Services represented Rs 60 Lakhs and Rs 43.97 Lakhs of Total Revenue respectively.

**For G G Engineering Limited**



**A K BHARGAV & CO.**

**CHARTERED ACCOUNTANTS**

H. No. 103A, New Lahore Shastri Nagar,

Street No. 4, (Behind Jain Mandir)

New Delhi-110031

**Independent Auditor's Limited Review Report on the Quarterly Unaudited Standalone Financial Results of GG Engineering Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended**

**Limited Review Report**


**To The Board of Directors**

**GG Engineering Solution Limited**

1. We have reviewed the accompanying statement of unaudited financial results of GG Engineering Limited for the quarter ended 30<sup>th</sup> June, 2023 and being submitted by the company pursuant to requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations).
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 Ind AS 34 and other recognized accounting practices and policies generally accepted in India 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 A K BHARGAV  
Chartered Accountants

FRN: 034063N

  
  
CA ARUN KUMAR BHARGAV  
(PROPRIETOR)

M. No: 548396

UDIN: 23548396BGXHPK8113

Place: New Delhi

Date: 20.07.2023

H. No. 103A, New Lahore Shastri Nagar, Street No. 4, (Behind Jain Mandir), New Delhi-110031

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M- 8860300686



# G G Engineering Limited

CIN - L28900MH2006PLC159174

Registered office: 203,2nd Floor, Shivam Chambers Coop Soc Ltd. S.V Road,Goregaon West, Near Sahara Apartment, Mumbai - 400104

Corporate Office- Office No. 306, 3rd Floor, Shivam House Karam Pura, Commercial Complex, Opposite Milan Cinema, New Delhi- 110015

Website: www.ggengg.in, Email: info@ggenglimited.com

FIGURES IN LAKHS EXCEPT SHARE DATA

## Statement of Unaudited Standalone Financial Results for the Quarter ended 30th June,2023

Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Income</b>				
(a)	Revenue from operations	1,894.66	2,492.80	778.35	9,956.70
(b)	Other Income	(38.01)	535.54	26.77	1,126.13
	<b>Total Income</b>	<b>1,856.66</b>	<b>3,028.34</b>	<b>805.12</b>	<b>11,082.83</b>
<b>2</b>	<b>Expenses:</b>				
(a)	Cost of material consumed	-	-	16.22	-
(b)	Purchase of stock-in-trade	1,774.91	2,463.00	755.77	9,748.06
(c)	Change in Inventories of finished goods, stock-in-trade and work in progress	-	-	-	46.62
(d)	Employee Benefit Expense	6.87	8.14	6.12	24.88
(e)	Depreciation and Amortization Expense	6.98	2.88	2.38	11.41
(f)	Financial Costs	1.58	1.36	0	1.70
(g)	Other Expenses	21.86	27.14	10.79	374.06
	<b>Total Expenses</b>	<b>1,812.20</b>	<b>2,502.52</b>	<b>791.28</b>	<b>10,206.73</b>
<b>3</b>	<b>Profit/(loss) before exceptional items and tax (1-2)</b>	<b>44.46</b>	<b>525.82</b>	<b>13.84</b>	<b>876.10</b>
4	Exceptional items	-	-	-	-
<b>5</b>	<b>Profit/(loss) before tax (3-4)</b>	<b>44.46</b>	<b>525.82</b>	<b>13.84</b>	<b>876.10</b>
<b>6</b>	<b>Tax Expense:</b>				
(a)	Current Tax	10.58	-	-	94.47
(b)	Deferred Tax	-	(11.20)	-	(11.20)
(c)	(Short)/Excess Provison of Tax	-	-	-	-
<b>7</b>	<b>Profit/(Loss) for the period from continuing operations (5-6)</b>	<b>33.88</b>	<b>537.01</b>	<b>13.84</b>	<b>792.83</b>
8	Profit/(loss) from discontinued operations	-	-	-	-
9	Tax expenses of discontinued operations	-	-	-	-
10	Profit/(loss) from Discontinued operations (after tax) (8-9)	-	-	-	-
<b>11</b>	<b>Profit/(loss) for the period (7+10)</b>	<b>33.88</b>	<b>537.01</b>	<b>13.84</b>	<b>792.83</b>
<b>12</b>	<b>Other comprehensive income</b>				
(a)	Items that will not be reclassified to profit or loss	-	-	-	-
(b)	Income Tax relating to items that will not be reclassified to profit or loss.	-	-	-	-
(c)	Items that will be reclassified to profit or Loss	0.17	0.15	0.16	0.62
(d)	Income Tax relating to items that will be reclassified to profit or loss.	(0.05)	(0.15)	(0.04)	(0.16)
		0.13	-	0.12	0.46
<b>13</b>	<b>Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (11+12)</b>	<b>34.01</b>	<b>537.01</b>	<b>13.96</b>	<b>793.29</b>
14	Paid up equity share capital (Face value of the share shall be indicated)	3,806.79	3,806.79	1,031.00	3,806.79
15	Other Equity excluding Revaluation Reserves	3,470.71	3,472.40	599.00	3,472.40
<b>16</b>	<b>Earning per Equity Share:</b>				
	Equity shares of par value Rs 1 each (EPS for three months ended periods are not annualised)				
(a)	Basic (in Rs.)	0.01	0.14	0.03	0.21
(b)	Diluted (in Rs.)	0.01	0.14	0.03	0.21



**Notes:**

1 Other Income includes profit or loss on remeasurement investment at fair value through profit and Loss Account, Summary of the same is depicted below:-

<b>Particulars</b>		<b>30-Jun-23</b>
Profit Before Tax		44.46
Add /( Less) Reameasurement gain and Loss		99.59
<b>Profit of the company Excluding remeasurement gain and Losses</b>		<b>144.05</b>

2 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.

3 The above Quarterly results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting at the corporate office held on July 20th, 2023. The Statutory auditors have carried out limited review of the results for the quarter ended June 30, 2023.

4 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.

5 Prior period Expenses/Income pertains to previous year, accordingly previous year figures has been restated. Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary.

6 Expenses Incurred in relation to Right Issue (RI) of Rs 36.36 Lakhs has been capitalised and adjusted from other equity during the quarter ended 30th June 2023.

7 The results of the Company are also available for investors at [www.ggengg.in](http://www.ggengg.in), [www.bseindia.com](http://www.bseindia.com)

8 The Previous year figures has been audited/Reviewed by the erstwhile Statutory auditors.

<b>INVESTOR COMPLAINTS</b>		
9	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 Sharma**  
**Director**  
**DIN: 08290588**

**Place: New Delhi**  
**Date: 20th July,2023**

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

**Operating segments:**

Trading Division - Infrastructure

Engineering Based Services

Marketing Based Services

**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			
		30-06-2023	31-03-2023	30-06-2022	31-03-2023
Particulars					
(a)	Trading Division - Infrastructure	1,790.70	-	762.32	-
(b)	Genset/Electric Parts Manufacturing Division*	-	-	16.03	-
(c)	Engineering Based Services	60.00	-	-	-
(d)	Marketing Based Services	43.97	-	-	-
	<b>Total</b>	<b>1,894.66</b>	<b>-</b>	<b>778.35</b>	<b>-</b>
2. Segment Results before tax and interest					
Particulars					
(a)	Trading Division - Infrastructure	15.78	-	6.55	-
(b)	Genset/Electric Parts Manufacturing Division*	-	-	(0.18)	-
(c)	Engineering Based Services	60.00	-	-	-
(d)	Marketing Based Services	43.97	-	-	-
	<b>Sub Total</b>	<b>119.75</b>	<b>-</b>	<b>6.37</b>	<b>-</b>
	Less: Finance Cost	1.58	-	-	-
	Add: Other Income	(38.01)	-	26.77	-
	Less: Expenses	35.71	-	19.29	-
	<b>Profit before tax</b>	<b>44.46</b>	<b>-</b>	<b>13.84</b>	<b>-</b>
	Less: Tax expenses	10.58	-	-	-
	<b>Net profit for the year</b>	<b>33.88</b>	<b>-</b>	<b>13.84</b>	<b>-</b>
	<b>3. Capital Employed</b>	<b>7,277.50</b>	<b>-</b>	<b>1,630.00</b>	<b>-</b>
4. Segment Assets and Liabilities					
Particulars					
<b>Assets</b>					
	Trading Division - Infrastructure	6,761.09	-	1,448.84	-
	Genset/Electric Parts Manufacturing Division*	-	-	-	-
	Engineering Based Services	70.80	-	-	-
	Marketing Based Services	51.88	-	-	-
	Unallocated	5,107.95	-	1,138.97	-
<b>Liabilities</b>					
	Trading Division - Infrastructure	3,848.14	-	692.32	-
	Unallocated	8,143.59	-	1,895.49	-

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

\* Company was in the business of Trading Division- Infrastructure for quarter and year ended March,2023 and hence had only one reportable segment as per "IND-AS 108: operating segments". Since the 4th quarter and year ended on 31st March'2022, the Company has discontinued its operation in Gujrat pertaining to genset manufacturing.

**Major Customers:**

For the Quarter Ending June 2023, Revenue from Four Customers of the Trading Division-Infrastructure Segment represented approximately Rs. 258.44 Lakhs, Rs. 648.86 Lakhs, Rs. 342.17 Lakhs and Rs.216.24 Lakhs of the total revenue & revenue of one Customer each of Engineering Based Services and Marketing Based Services represented Rs 60 Lakhs and Rs 43.97 Lakhs of Total Revenue respectively.

**For G G Engineering Limited**



# GG ENGINEERING LTD.

An ISO 9001: 2015 Certified Company

CIN: L28900MH2006PLC159174

cs.engg@gmail.com

## *Annexure-II*

***Disclosure pursuant to Regulation 30 of the Listing Regulations read with Para A of Schedule III to the Listing Regulations read with the SEBI Circular having reference no. CIR/CFD/CMD/4/2015 dated September 9, 2015, is given herein under:***

### **Appointment of Ms. Swati Gupta (DIN: 09652245) as an Independent Director of the Company**

<b>Particulars</b>	<b>Details</b>
Name & DIN	Ms. Swati Gupta (DIN: 09652245)
Date of appointment	Appointed w.e.f. July 20, 2023 in the category of Non-Executive Independent Director for a period of five years subject to the approval of shareholders.
Reasons for change:	Appointment of Ms. Swati Gupta (DIN: 09652245) as an Additional Director (Non-Executive, Independent Director) of the Company.
Brief Profile	Ms. Swati Gupta is a young, dynamic and Qualified Chartered Accountant having an experience of more than 4 years in the field of Accounts/Finance/Internal Audit/ Taxation field. She also has knowledge of Corporate Law, Strategic/ Financial Planning Working Capital Management, Filings, Statutory Compliances and MIS among other aspects of corporate functioning.
Disclosure of relationship between directors (in case of appointment of a director)	She is not related to any of the Directors on the Board.
Name of the listed entities in which director holds directorship including the category of directorship and membership of the committee, if any	Advik Capital Limited GI Engineering Solutions Limited Justride Enterprises Limited
Information as required pursuant to BSE Circular with ref. no. LIST/COMP/14/2018-19	Ms. Swati Gupta is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.



# GG ENGINEERING LTD.

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*Annexure-III*

*Details of the committees reconstituted by the Board of Directors of the Company at their meeting held today dated July 20, 2023 are as follows:*

## *1. Audit Committee*

<b>S.No.</b>	<b>Name of Committee Member</b>	<b>Position</b>	<b>Category</b>
1.	Ms. Swati Gupta	Chairperson	Non-Executive Independent Director -
2.	Mrs. Poonam Dhingra	Member	Non-Executive Independent Director -
3.	Mr. Om Prakash Agarwal	Member	Non-Executive Independent Director -

## *2. Nomination and Remuneration Committee*

<b>S.No.</b>	<b>Name of Committee Member</b>	<b>Position</b>	<b>Category</b>
1.	Mr. Om Prakash Aggarwal	Chairperson	Non-Executive Independent Director -
2.	Ms. Swati Gupta	Member	Non-Executive Independent Director -
3.	Mrs. Poonam Dhingra	Member	Non-Executive Independent Director -

## *3. Stakeholders' Relationship Committee*

<b>S.No.</b>	<b>Name of Committee Member</b>	<b>Position</b>	<b>Category</b>
1.	Mr. Om Prakash Aggarwal	Chairperson	Non-Executive Independent Director -
2.	Ms. Swati Gupta	Member	Non-Executive Independent Director -
3.	Mrs. Poonam Dhingra	Member	Non-Executive Independent Director -