



GG ENGINEERING LTD.

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

July 20, 2023

Listing Compliance Department
BSE Limited
Phirozee Jeejeebhoy Towers
Dalal Street Fort,
Mumbai-400001

Scrip Code: 540614

Sub: Submission of Unaudited Financial Results for the quarter ended June 30, 2023

Dear Sir/Madam,

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the copy of Standalone and Consolidated Unaudited Financial Results of the Company for the quarter ended June 30, 2023, along with Limited Review Reports issued thereon by M/s. A.K. Bhargav & Co., Chartered Accountants (FRN: 034063N), the Statutory Auditors of the Company, is enclosed herewith for your kind perusal and records.

These results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company in their meeting held today i.e. Thursday, July 20, 2023.

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 30th 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

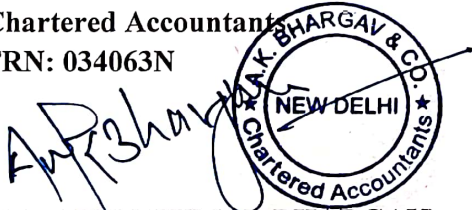
- a) The accompanying Statement includes the Quarterly unaudited standalone financial information, in respect of M/s G I Engineering Solutions Limited (a listed entity), whose quarterly unaudited financial information reflects Parent company's share of profit after tax of Rs. 23.01 Lakhs for the quarter ended 30th Jun 2023 and total comprehensive income of Rs. NIL for the quarter ended 30th 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

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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@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	
1	Income					
(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	
	Total Income	1,856.66	3,028.34	1,240.92	11,526.93	
2	Expenses:					
(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	
	Total Expenses	1,812.20	2,502.52	1,182.15	10,701.85	
3	Profit/(loss) before exceptional items and tax (1-2)	44.46	525.82	58.77	825.08	
4	Exceptional items	-	-	-	-	
4(a)	Share in profit / (Loss) of Associate	23.01	35.48		68.48	
5	Profit/(loss) before tax (3-4)	67.46	561.30	58.77	893.56	
6	Tax Expense:					
(a)	Current Tax	16.37	94.47	-	94.47	
(b)	Deferred Tax	-	(11.20)	-	(11.20)	
(c)	(Short)/Excess Provision of Tax	-	-	-	-	
7	Profit/(Loss) for the period from continuing operations (5-6)	51.09	478.04	58.77	810.30	
8	Profit/(loss) from discontinued operations	-	-	-	-	
9	Tax expenses of discontinued operations	-	-	-	-	
10	Profit/(loss) from Discontinued operations (after tax) (8-9)	-	-	-	-	
11	Profit/(loss) for the period (7+10)	51.09	478.04	58.77	810.30	
12	Other comprehensive income					
(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	
13	Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (11+12)	51.22	478.15	58.89	810.76	
14	Profit for the period attributable to:					
	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	
15	Other comprehensive income for the period attributable to:					
	Shareholders of the Company	0.13	0.11	0.12	0.46	
	Non-controlling interests	-	-	-	-	
		0.13	0.11	0.12	0.46	
16	Total comprehensive income for the period attributable to:					
	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	
17	Earning per Equity Share:					
	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	

Notes:				
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:-			
	Particulars			30-Jun-23
	Profit Before Tax			44.46
	Add /(Less) Reameasurement gain and Loss			99.59
	Profit of the company Excluding remeasurement gain and Losses			144.05
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 www.ggengg.in , www.bseindia.com			
9	The Previous year figures has been audited/Reviewed by the erstwhile Statutory auditors.			
	INVESTOR COMPLAINTS			
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	
For G G Engineering Limited				
Atul Sharma Managing 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			Year 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	-	-	-
(e)	Manufacturing of Packaged Fruit Juice Division	-	-	434.30	-
	Total	1,894.66	-	1,212.65	-
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	-	-	-
(e)	Manufacturing of Packaged Fruit Juice Division	-	-	101.99	-
	Sub Total	119.75	-	108.36	-
	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	-	-	-
	Profit before tax	67.46	-	58.77	-
	Less: Tax expenses	16.37	-	-	-
	Net profit for the year	51.09	-	58.77	-
	3. Capital Employed	7,294.72	-	1,862.37	-
4. Segment Assets and Liabilities					
Particulars					
Assets					
	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	-
Liabilities					
	Trading Division - Infrastructure	3,848.14	-	692.32	-
	Manufacturing of Packaged Fruit Juice Division	-	-	1,132.76	-
	Unallocated	8,143.59	-	1,227.70	-

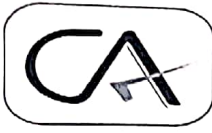
Segment revenue, results, assets and liabilities include the respective amounts identifiable to each of the segments and amounts allocated on a reasonable basis.

* 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 30th 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

Email Id - caarunbhargav17@gmail.com

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@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
1	Income				
(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
	Total Income	1,856.66	3,028.34	805.12	11,082.83
2	Expenses:				
(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
	Total Expenses	1,812.20	2,502.52	791.28	10,206.73
3	Profit/(loss) before exceptional items and tax (1-2)	44.46	525.82	13.84	876.10
4	Exceptional items	-	-	-	-
5	Profit/(loss) before tax (3-4)	44.46	525.82	13.84	876.10
6	Tax Expense:				
(a)	Current Tax	10.58	-	-	94.47
(b)	Deferred Tax	-	(11.20)	-	(11.20)
(c)	(Short)/Excess Provison of Tax	-	-	-	-
7	Profit/(Loss) for the period from continuing operations (5-6)	33.88	537.01	13.84	792.83
8	Profit/(loss) from discontinued operations	-	-	-	-
9	Tax expenses of discontinued operations	-	-	-	-
10	Profit/(loss) from Discontinued operations (after tax) (8-9)	-	-	-	-
11	Profit/(loss) for the period (7+10)	33.88	537.01	13.84	792.83
12	Other comprehensive income				
(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
13	Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (11+12)	34.01	537.01	13.96	793.29
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
16	Earning per Equity Share:				
	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:-

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

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, www.bseindia.com

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

INVESTOR COMPLAINTS		
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
Managing 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				Year 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	-	-	-	
	Total	1,894.66	-	778.35	-	
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	-	-	-	
	Sub Total	119.75	-	6.37	-	
	Less: Finance Cost	1.58	-	-	-	
	Add: Other Income	(38.01)	-	26.77	-	
	Less: Expenses	35.71	-	19.29	-	
	Profit before tax	44.46	-	13.84	-	
	Less: Tax expenses	10.58	-	-	-	
	Net profit for the year	33.88	-	13.84	-	
	3. Capital Employed	7,277.50	-	1,630.00	-	
4. Segment Assets and Liabilities						
Particulars						
Assets						
	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	-	
Liabilities						
	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