



GG ENGINEERING LTD.

(An Authorized OEM for Tata Motors Limited)

An ISO 9001 : 2015 Certified Company

November 10, 2018

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

Ref: Script Code- 540614

Sub.: Submission of Un-audited Financial Results for half year ended 30th September,2018

Dear Sir/Madam,

Please find enclosed herewith Unaudited Financial Result for the half year and period ended on 30th September, 2018 along with Limited Review Report approved by the Board of Directors of the Company at its meeting held today i.e. 10th November, 2018 in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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



Rs. in Lacs (Except Share Data)						
UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2018						
Sr. No	Particulars	Six (6)	Preceding Six (6)	Corresponding Six	Year Ended	Year Ended
		Months ended	months ended	(6) Months ended		
		30.09.2018	31.03.2018	30.09.2017	31.03.2018	31.03.2017
		Unaudited	Unaudited	Unaudited	Audited	Audited
	Revenue					
1	Revenue from Operations	3,891.12	1,851.05	370.57	2,221.62	725.56
2	Other Income	-	20.79	0.20	20.99	12.88
3	Total Revenue (1+2)	3,891.12	1,871.84	370.77	2,242.61	738.44
	4 Expenses					
	(a) Cost of materials consumed	242.47	161.87	238.47	400.33	577.48
	(b) Purchases of stock in trade	3,316	1,462.00	-	1,468.66	10.57
	(c) Changes in inventories of finished goods, work in progress and stock in trade	151	11.36	6.67	11.36	-
	(d) Employee benefits expense	21.72	27.53	25.82	53.34	53.49
	(e) Finance Cost	13.05	17.94	8.69	26.64	27.15
	(f) Depreciation and amortisation expense	6.12	5.20	4.71	9.92	8.77
	(g) Other Expenses	41.63	75.83	52.71	128.54	76.23
	Total Expenses	3,792.14	1,761.74	337.06	2,098.80	732.54
	Profit before exceptional and Extraordinary Items (3-4)	98.97	110.11	33.71	143.81	5.90
5	Exceptional Items	-	-	-	-	11.51
7	Profit before Extra ordinary items and tax (5-6)	98.97	110.11	33.71	143.81	17.41
8	Extraordinary Items	-	-	-	-	-
9	Profit before Tax (7-8)					
10	Tax Expenses:					
	(a) Current Tax	27.23	21.57	8.43	30.00	0.60
	(b) Deferred Tax	-	11.87	0.00	11.87	0.00
11	Profit / (Loss) for the period from Continuing Operations (9-10)	71.75	76.66	25.28	101.94	16.81
12	Profit / (Loss) from Discontinuing Operations	-	-	-	-	-
13	Tax Expenses of Discontinuing Operations	-	-	-	-	-
14	Profit / (Loss) from Discontinuing Operations (12-13)	-	-	-	-	-
15	Profit / (Loss) for the period (11+14)	71.75	76.66	25.28	101.94	16.81
16	Earnings Per Share of Rs. 10 Each (Not Annualised)					
	(a) Basic (Rs.)	1.71	2.64	0.80	2.64	0.55
	(b) Diluted (Rs.)	1.39	1.74	0.80	1.74	0.55

Notes:

- The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on 10.11.2018, 2018
- There were no investor complaints received / pending as at 30th September, 2018
- The company has not adopted the Indian Accounting Standards (IND AS) in terms of exemption available to Companies listed on SME Platform.

G G Engineering Ltd.

CIN: L28900MH2006PLC159174

STATEMENT OF ASSETS AND LIABILITIES			
Sr. No	Particulars	As At	As At
		30.09.2018	31.03.2018
Rs. in Lacs			
A	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	514.10	418.83
	(b) Reserves and Surplus	419.88	233.78
	(c) Money received against share warrant	58.30	113.58
	Sub-total-Shareholders' Funds	992.28	766.18
2	Non Current Liabilities		
	(a) Long Term Borrowings	93.13	3.55
	(b) Deferred Tax Liabilities (Net)	11.87	11.87
	Sub-total-Non Current Liabilities	105.01	15.42
3	Current Liabilities		
	(a) Short Term Borrowings	275.54	192.78
	(b) Trade Payables:		
	(i) Total Outstanding dues of micro enterprises and small enterprises	-	-
	(ii) Total Outstanding dues of creditors other than micro enterprises and small enterprises	669.53	393.01
	(c) Other Current Liabilities	318.82	59.49
	Sub-total-Current Liabilities	1,263.88	645.28
	TOTAL EQUITY AND LIABILITIES	2,361.17	1,426.88
B	ASSETS		
1	Non-Current Assets		
	(a) Fixed Assets		
	(i) Tangible Assets	338.56	308.87
	(b) Non Current Investments	34.75	29.75
	(d) Long Term Loans & Advances	6.08	16.76
	Sub-total-Non Current Assets	379.39	355.38
2	Non-Current Assets		
	(b) Inventories	176.73	327.70
	(c) Trade Receivables	1,414.09	678.88
	(d) Cash & Bank Balances	48.65	15.11
	(e) Short Term Loans & Advances	342.32	49.81
	Sub-total-Current Assets	1,981.79	1,071.50
	TOTAL ASSETS	2,361.17	1,426.88

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GG Engineering Limited
For the year ended September 30, 2018
(Rupees in Lacs)

Note 25: Segment Reporting

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

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

The business segment comprises of the following:

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

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

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

Primary Segment: Business	Half Year Ended Sept 30, 2018			Half year ended Mar 31, 2018			Half Year Ended Sept 30, 2017			F.Y 2017-18			F.Y 2016-17		
	Genset Manufacturing	Iron and Steel Trading	Total	Genset Manufacturing	Iron and Steel Trading	Total	Genset Manufacturing	Iron and Steel	Total	Genset Manufacturing	Iron and Steel	Total	Genset Manufacturing	Iron and Steel	Total
Revenue															
External	488.88	3,360.23	3,849.12	675.98	1,509.86	2,185.84	370.57	-	370.57	675.98	1,509.86	2,185.84	725.56	-	725.56
Other operating revenue	-	-	-	-	35.78	35.78	-	-	-	-	35.78	35.78	-	-	-
Total	488.88	3,360.23	3,849.12	675.98	1,545.64	2,221.62	370.57	-	370.57	675.98	1,545.64	2,221.62	725.56	-	725.56
Segment result – segments in profit	27.00	71.97	98.97	68.52	75.30	143.81	33.71	-	33.71	68.52	75.30	143.81	17.41	-	17.41
Tax expense	-	-	27.23	-	-	41.87	-	-	8.33	-	-	41.87	0.60	-	0.60
Profit after tax	-	-	71.75	-	-	101.94	-	-	25.28	-	-	101.94	16.81	-	16.81
Other Information															
Segment assets	1,200.60	1,160.57	2,361.17	855.85	571.03	1,426.88	851.79	-	693.00	855.85	571.03	1,426.88	693.00	-	693.00
Segment liabilities	428.36	840.83	1,268.89	77.79	571.03	660.70	275.84	-	366.73	77.79	571.03	660.70	366.73	-	366.73
Unallocated corporate liabilities	-	-	11.87	-	-	11.87	-	-	-	-	-	11.87	-	-	-
Total liabilities	-	-	1,380.76	0.00	0.01	572.57	275.84	-	366.73	0.00	0.01	572.57	366.73	-	366.73
Capital expenditure	35.80	-	35.80	142.54	-	142.54	1.90	-	1.90	142.54	-	142.54	0.29	-	0.29
Depreciation and amortization included in segment expense	6.12	-	6.12	9.92	-	9.92	4.71	-	4.71	9.92	-	9.92	8.77	-	8.77
Non-cash expenditure other than depreciation and amortization included in segment expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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Goyal & Dedania
Chartered Accountants

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LIMITED REVIEW REPORT

TO THE BOARD OF DIRECTORS OF G G Engineering Limited


We have reviewed the accompanying statement of unaudited financial results of G G Engineering Limited ("the Company") for the half year ended 30th September, 2018 ("the statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Goyal & Dedania
Chartered Accountants




Nishant Goyal
Partner
Membership No. : 111250
FRN: 127312W

Place: Mumbai
Date: November 10, 2018