



GG ENGINEERING LTD.

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

November 14, 2022

**Listing Compliance Department
BSE Limited
Phirozee Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001**

**Symbol: GGENG
Scrip Code: 540614**

Sub: Submission of Unaudited Financial Results for the quarter and half year ended September 30, 2022

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 and half year ended September 30, 2022, along with Limited Review Reports issued by the Statutory Auditors of the Company is enclosed herewith for your kind perusal and records.

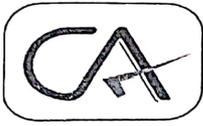
These results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company in their meeting held today i.e., Monday, November 14, 2022 in terms of Regulation 29 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Thanking you,

Yours Faithfully,
for G G Engineering Limited

**Atul Sharma
Whole Time Director
DIN: 08290588**



A K BHARGAV & CO.

CHARTERED ACCOUNTANTS

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

Street No. 4, (Behind Jain Mandir)

New Delhi-110031

Limited Review Report on Standalone quarterly and half yearly financial results of GG Engineering Limited pursuant to the requirement of Regulation 33 of the SEBI (LODR) Regulations, 2015

Review report to the Board of Directors of M/s GG Engineering Limited.

We have reviewed the accompanying statement of unaudited financial results of M/s GG Engineering Limited for the quarter and half year ended 30th September, 2022. 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 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.

Other Matters

- a. The financial results of all the previous periods prior to quarter ended 30th September 2022 were reviewed by erstwhile independent auditor(s) and whose audit reports expressed an unmodified opinion/ conclusion on those unaudited financial results.

Our conclusion is not modified in respect of above matters.

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 principles laid down in the accounting standard 34 Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act' 2013 read with relevant rules issued there under 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A K Bhargav & Co

Chartered Accountants

FRN.034063N

(CA. ARUN KUMAR BHARGAV)

PROPRIETOR

M. No: 548396

UDIN: 22548396BDBJZL2919



Place: New Delhi

Date: 14.11.2022



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

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

FIGURES IN LAKHS EXCEPT SHARE DATA

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September 2022

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
(a)	Revenue from operations	3,691.74	778.35	612.57	4,470.09	836.58	1,514.39
(b)	Other Income	(21.25)	26.77	0.55	5.52	0.62	33.54
	Total Income	3,670.49	805.12	613.12	4,475.61	837.21	1,547.93
2	Expenses:						
(a)	Cost of material consumed	(16.22)	16.22	199.54	-	272.70	-
(b)	Purchase of stock-in-trade	3,555.96	755.77	346.75	4,311.73	457.79	1,506.26
(c)	Change in Inventories of finished goods, stock-in-trade and work in progress	46.62	-	11.67	46.62	(17.11)	-
(d)	Employee Benefit Expense	4.98	6.12	20.13	11.10	38.19	13.80
(e)	Depreciation and Amortization Expense	3.24	2.38	7.10	5.62	14.20	24.04
(f)	Financial Costs	0.34	-	11.99	0.34	23.45	-
(g)	Other Expenses	26.33	10.79	12.85	37.12	44.33	34.64
	Total Expenses	3,621.26	791.28	610.03	4,412.54	833.56	1,578.74
3	Profit/(loss) before exceptional items and tax (1-2)	49.23	13.84	3.09	63.07	3.65	(30.81)
4	Exceptional items	-	-	-	-	-	-
5	Profit/(loss) before tax (3-4)	49.23	13.84	3.09	63.07	3.65	(30.81)
6	Tax Expense:						
(a)	Current Tax	-	-	-	-	-	-
(b)	Deferred Tax	-	-	-	-	-	(28.20)
(c)	(Short)/Excess Provision of Tax	-	-	-	-	-	17.62
7	Profit/(Loss) for the period from continuing operations (5-6)	49.23	13.84	3.09	63.07	3.65	(20.22)
8	Profit/(loss) from discontinued operations	-	-	-	-	-	(3.70)
9	Tax expenses of discontinued operations	-	-	-	-	-	-
10	Profit/(loss) from Discontinued operations (after tax) (8-9)	-	-	-	-	-	(3.70)
11	Profit/(loss) for the period (7+10)	49.23	13.84	3.09	63.07	3.65	(23.92)
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	-	0.16	11.81	0.16	11.95	1.69
(d)	Income Tax relating to items that will be reclassified to profit or loss.	-	(0.04)	(3.07)	(0.04)	(3.11)	(0.44)
		-	0.12	8.74	0.12	8.84	1.25
13	Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (11+12)	49.23	13.96	11.83	63.19	12.50	(22.67)
14	Paid up equity share capital (Face value of the share shall be indicated)	3,806.79	1,031.00	1,031.00	3,806.79	1,031.00	1,031.00
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	2,757.79	599.00	484.74	2,757.79	484.74	585.04
16	Earning per Equity Share:						
	Equity shares of par value Rs 1 each (EPS for three and six months ended periods are not annualised)						
(a)	Basic (in Rs.)	0.01	0.03	0.02	0.02	0.02	(0.04)
(b)	Diluted (in Rs.)	0.01	0.03	0.02	0.02	0.02	(0.04)

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 and Half Year ended results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting in their held in November 14, 2022. The Statutory auditors have carried out audit of the results for the quarter and Half Year ended September 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	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.
5	Expenses incurred in relation to Right Issue (RI) of Rs. 49.25 lakhs has been capitalised and adjusted from other equity during the quarter & half year ended 30th September, 2022.
6	Figures for the quarter ended September 30, 2022 and September 30, 2021 represent the difference between the unaudited figures in respect of the Half year ended September 30, 2022 & September 30, 2021 and the unaudited published figures of 1st qtr ended June 30, 2022 and June 30, 2021 respectively.
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.
9	INVESTOR COMPLAINTS
	Pending at the beginning of the quarter
	Received during the quarter
	Disposed off during the quarter
	Remaining unresolved at the end of the quarter

For G G Engineering Limited

Whole Time Director
DIN: 08290588

Place: New Delhi
Date: November 14, 2022

G G Engineering Limited
CIN - L28900MH2006PLC159174
Standalone Balance Sheet as at September 30th, 2022

(In Lakhs)

Sr. No.	Particulars	As at 30th September, 2022	As at 31st March, 2022
	<u>ASSETS</u>		
(1)	Non-Current Assets		
	(a) Property, Plant and Equipment	46.42	60.59
	(b) Financial Assets	-	-
	(i) Investments	532.50	532.75
	(ii) Loans	20.00	20.33
	(ii) Other Financial Asset	61.92	10.73
	(c) Other Non-current Assets	15.05	15.05
(2)	Current Assets	-	-
	(a) Inventories	-	46.62
	(b) Financial Assets	-	-
	(i) Trade Receivables	5,579.75	898.53
	(ii) Cash and Cash Equivalents	1,000.04	9.63
	(iii) Loans	842.93	264.30
	(c) Other Current Assets	31.09	17.91
	TOTAL ASSETS	8,129.69	1,876.42
	<u>EQUITY AND LIABILITIES</u>		
	<u>EQUITY</u>		
	(a) Share Capital	3,806.79	1,031.00
	(b) Other Equity	2,757.79	585.04
	c) Money received against share warrant	-	0.13
	Sub - Total	6,564.58	1,616.17
	<u>LIABILITIES</u>		
(1)	Non-current Liabilities	-	-
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(c) Deferred Tax Liabilities (Net)	2.92	2.92
(2)	Current Liabilities	-	-
	(a) Financial Liabilities	-	-
	(i) Borrowings	183.47	143.02
	(ii) Trade Payables		
	Total outstanding dues of Micro & Small Enterprises	0.85	-
	Total outstanding dues of creditors other than Micro & Small Enterprises	1,214.83	10.24
	(b) Other current liabilities	163.04	104.06
	TOTAL EQUITY AND LIABILITIES	8,129.69	1,876.42

For G G Engineering Limited

Atul Sharma
Whole Time Director
DIN: 08290588

Place: New Delhi
Date: November 14, 2022

G G Engineering Limited

CIN - L28900MH2006PLC159174

Unaudited Standalone Cash Flow Statement for the half year ended 30th September 2022

(In Lakhs)

Particulars	As at 30th September, 2022	As at 31st March, 2022
A. Cash Flow from Operating Activities:		
Net profit before Tax	63.07	(34.51)
	-	-
Adjustments to reconcile profit before tax to net cash flows:	-	-
Depreciation and Amortisation	5.62	24.04
Interest income	(1.81)	(10.17)
Prior Period Adjustments	(0.35)	-
Profit/(Loss) on Sale of Assets	-	3.45
Sundry Balances Written Off	-	8.49
Interest expense	0.34	37.25
Operating Profit before Working Capital Changes	66.88	28.54
Adjustments for movement in Working Capital:		
(Increase)/Decrease in Other non-Current Assets	-	-
(Increase)/Decrease in Trade receivable	(4,681.22)	(348.06)
(Increase)/Decrease in Current Loans	(578.63)	(232.44)
(Increase)/Decrease in Other Financial Asset	(51.19)	4.93
(Increase)/Decrease in Other Current Assets	(13.18)	1.28
(Increase) / Decrease in Inventories	46.62	171.87
Increase/(Decrease) in Trade Payables and other current liabilities	-	-
Increase / (Decrease) in Trade Payables	1,205.44	(562.69)
Increase / (Decrease) in Deferred Tax Liabilities	0.00	(28.20)
Increase/ (Decrease) in Other Current Liabilities	58.98	(31.39)
Cash Generated from Operations	(3,946.30)	(996.17)
Direct Taxes paid (net of refund)	-	(17.40)
Net Cash from Operating Activities	(3,946.30)	(1,013.57)
B. Cash Flow from Investing Activities:		
	-	-
Purchase of Property, Plant and Equipment	(1.36)	-
Sale of Property, Plant and Equipment	-	1,198.22
Investments in Subsidiaries	0.25	-
Interest Income	1.81	10.08
Net Cash used in Investing Activities	0.69	1,208.30
C. Cash Flow from Financing Activities:		
Repayment of Long term borrowings	-	(69.76)
Interest Paid	(0.34)	(37.25)
Increase in Loans & Advances	0.33	(1.46)
Proceeds/Repayment of Short term borrowings	40.44	(233.02)
Proceeds from Issue of shares	4,998.94	-
Charges for Right Issue	(103.22)	-
Adjustment agst. Share Warrants	(0.13)	141.00
Net Cash used in Financing Activities	4,936.03	(200.49)
Net Increase/(Decrease) in Cash and Cash equivalents	990.42	(5.77)
Cash and Cash equivalents - Opening Balance	9.63	15.39
Cash and Cash equivalents - Closing Balance	1,000.04	9.63

For G G Engineering Limited

Atul Sharma

Whole Time Director

DIN: 08290588

Place: New Delhi

Date: November 14, 2022



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 unaudited consolidated quarterly and half yearly financial results of GG Engineering Limited pursuant to the requirement of Regulation 33 of the SEBI (LODR) Regulations, 2015

Review report to the Board of Directors of M/s GG Engineering Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of M/s GG Engineering Limited for the quarter and half year ended 30th September, 2022. 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 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.

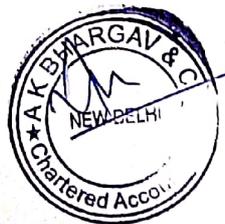
The statement includes the results of the holding company M/s GG Engineering Limited and subsidiary company M/s Shashi Beriwal and Company Private Limited.

Other Matters

- a. The financial results of all the previous periods prior to quarter ended 30th September 2022 were reviewed by erstwhile independent auditor(s) and whose audit reports expressed an unmodified opinion/ conclusion on those unaudited financial results.
- b. The accompanying statement includes the unaudited interim financial results and other financial information, in respect of a subsidiary, whose unaudited interim financial results include total assets of Rs.1371.65 Lakhs, total revenues from operations of Rs.441.10 Lakhs and net cash flows of Rs.6.57 Lakhs for the half year ended 30th Sep 2022, as considered in the statement which have been reviewed by their respective independent auditor.

The independent auditor's report on interim financial information / financial results of the said subsidiary has been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of the said subsidiary is based solely on the report of such auditor.

Our conclusion is not modified in respect of above matter.





A K BHARGAV & CO.

CHARTERED ACCOUNTANTS

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

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 principles laid down in the accounting standard 34 Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act' 2013 read with relevant rules issued there under 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A K Bhargav & Co
Chartered Accountants
FRN.034063N



(CA. ARUN KUMAR BHARGAVA)
PROPRIETOR
M. No: 548396
UDIN: 22548396BDBKGZ5030

Place: New Delhi
Date: 14.11.2022



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

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

FIGURES IN LAKHS EXCEPT SHARE DATA

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended 30th September 2022

Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
(a)	Revenue from operations	3,698.54	1,212.65	689.40	4,911.19	1,168.59	2,255.33
(b)	Other Income	(19.75)	28.27	3.54	8.52	3.62	41.98
	Total Income	3,678.79	1,240.92	692.94	4,919.71	1,172.21	2,297.32
2	Expenses:						
(a)	Cost of material consumed	6.56	348.53	225.54	355.09	300.09	393.24
(b)	Purchase of stock-in-trade	3,535.96	755.77	398.37	4,291.73	677.90	1,506.26
(c)	Change in Inventories of finished goods, stock-in-trade and work in progress	48.58	-	5.45	48.58	6.79	2.78
(d)	Employee Benefit Expense	13.50	16.79	24.38	30.29	49.80	34.03
(e)	Depreciation and Amortization Expense	22.34	21.51	29.38	43.85	58.77	114.17
(f)	Financial Costs	8.33	8.13	21.91	16.46	42.26	36.48
(g)	Other Expenses	90.22	31.42	45.16	121.64	122.39	168.13
	Total Expenses	3,725.50	1,182.15	750.19	4,907.65	1,258.00	2,255.09
3	Profit/(loss) before exceptional items and tax (1-2)	(46.71)	58.77	(57.25)	12.06	(85.79)	42.22
4	Exceptional items	-	-	-	-	-	-
5	Profit/(loss) before tax (3-4)	(46.71)	58.77	(57.25)	12.06	(85.79)	42.22
6	Tax Expense:						
(a)	Current Tax	-	-	2.34	-	-	11.39
(b)	Deferred Tax	-	-	-	-	-	(30.64)
(c)	(Short)/Excess Provision of Tax	-	-	-	-	-	-
7	Profit/(Loss) for the period from continuing operations (5-6)	(46.71)	58.77	(59.59)	12.06	(85.79)	61.47
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)	(46.71)	58.77	(59.59)	12.06	(85.79)	61.47
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	-	0.16	11.81	0.16	11.95	2.52
(d)	Income Tax relating to items that will be reclassified to profit or loss.	-	(0.04)	(3.07)	(0.04)	(3.11)	(0.65)
	Total Other Comprehensive Income	-	0.12	8.74	0.12	8.84	1.87
13	Total comprehensive income (Comprising Profit (Loss) and Other Comprehensive Income for the period) (11+12)	(46.71)	58.89	(50.85)	12.18	(76.95)	63.33
14	Profit for the period attributable to:						
	Shareholders of the Company	(0.06)	36.93	(29.11)	36.87	(42.30)	19.95
	Non-controlling interests	(46.65)	21.84	(30.48)	(24.80)	(43.49)	41.52
		(46.71)	58.77	(59.59)	12.06	(85.79)	61.47
15	Other comprehensive income for the period attributable to:						
	Shareholders of the Company	0.00	0.12	8.74	0.12	8.84	1.57
	Non-controlling interests	-	-	-	-	-	0.30
		0.00	0.12	8.74	0.12	8.84	1.87
16	Total comprehensive income for the period attributable to:						
	Shareholders of the Company	(0.06)	37.04	(20.37)	36.99	(33.46)	21.52
	Non-controlling interests	(46.65)	21.84	(30.48)	(24.80)	(43.49)	41.82
		(46.71)	58.89	(50.85)	12.18	(76.95)	63.33
	(EPS for three and six months ended periods are not annualised)						
(a)	Basic (in Rs.)	(0.00)	0.07	(0.10)	0.01	(0.15)	0.61
(b)	Diluted (in Rs.)	(0.00)	0.07	(0.10)	0.01	(0.15)	0.61

Notes:

- 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.
- The above Quarterly and Half Year ended results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting in their held in November 14, 2022. The Statutory auditors have carried out audit of the results for the quarter and Half Year ended September 30, 2022.
- 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.
- 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.
- Expenses incurred in relation to Right Issue (RI) of Rs. 49.25 lakhs has been capitalised and adjusted from other equity during the quarter & half year ended 30th September 2022.
- The Company has sold out 51.38% stake in its Subsidiary company " M/s Shashi Beriwal & Co. Pvt Ltd." on October 14th, 2022.
- Figures for the quarter ended September 30, 2022 and September 30, 2021 represent the difference between the unaudited figures in respect of the Half year ended September 30, 2022 & September 30, 2021 and the unaudited published figures of 1st qtr ended June 30, 2022 and June 30, 2021 respectively.
- The results of the Company are also available for investors at www.ggengg.in, www.bseindia.com
- The Previous year figures has been audited/Reviewed by the erstwhile Statutory auditors.

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 Sharma
Whole Time Director
DIN: 08290588

Place: New Delhi
Date: November 14, 2022

G G Engineering Limited
CIN - L28900MH2006PLC159174
Consolidated Balance Sheet as at September 30th, 2022

(In Lakhs)

Sr. No.	Particulars	As at 30th September, 2022	As at 31st March, 2022
	<u>ASSETS</u>		
(1)	Non-Current Assets		
	(a) Property, Plant and Equipment	456.03	503.13
	Goodwill on consolidation	232.15	232.15
	(b) Financial Assets		
	(i) Investments	35.97	36.22
	(ii) Loans	171.58	20.33
	(ii) Other Financial Asset	70.31	17.53
	(c) Deferred Tax Assets	12.28	12.28
	(c) Other Non-current Assets	15.05	205.94
(2)	Current Assets		
	(a) Inventories	90.02	182.35
	(b) Financial Assets		
	(i) Trade Receivables	5,953.30	1,383.47
	(ii) Cash and Cash Equivalents	1,018.10	21.12
	(iii) Loans	874.23	140.05
	(c) Other Current Assets	269.06	239.44
	TOTAL ASSETS	9,198.06	2,994.01
	<u>EQUITY AND LIABILITIES</u>		
	<u>EQUITY</u>		
	(a) Share Capital	3,806.79	1,031.00
	(b) Other Equity	2,681.83	535.29
	(c) Money received against share warrant		0.13
	Equity attributable to equity holders of the parent	6,488.62	1,566.42
	Non controlling interest	212.37	237.18
	Total Equity	6,700.99	1,803.60
	<u>LIABILITIES</u>		
(1)	Non-current Liabilities	-	-
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(c) Deferred Tax Liabilities (Net)	-	-
(2)	Current Liabilities	-	-
	(a) Financial Liabilities	-	-
	(i) Borrowings	867.20	888.18
	(ii) Trade Payables		
	Total outstanding dues of Micro & Small Enterprises	0.85	-
	Total outstanding dues of creditors other than Micro & Small Enterprises	1,295.23	107.26
	Short term provisions	11.39	11.39
	(b) Other current liabilities	322.39	183.58
	TOTAL EQUITY AND LIABILITIES	9,198.06	2,994.01

For G G Engineering Limited

Atul Sharma
Whole Time Director
DIN: 08290588

Place: New Delhi
Date: November 14, 2022

G G Engineering Limited
CIN - L28900MH2006PLC159174

Consolidated Statement of Cash Flow Statement for the Half year ended September 30th, 2022

(In Lakhs)

Particulars	As at 30th September, 2022	As at 31st March, 2022
A. Cash Flow from Operating Activities:		
Net profit before Tax	12.06	38.52
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and Amortisation	43.85	114.17
Interest income	(1.81)	10.37
Prior Period Adjustments	(0.35)	-
Profit/(Loss) on Sale of Assets	-	3.45
Sundry Balances Written Off	-	8.49
Interest expense	16.46	73.73
	-	-
Operating Profit before Working Capital Changes	70.22	248.72
Adjustments for movement in Working Capital:		
(Increase)/Decrease in Other non-Current Assets	190.89	-
(Increase)/Decrease in Trade receivable	(4,569.83)	(777.69)
(Increase)/Decrease in Current Loans	(734.18)	(105.19)
(Increase)/Decrease in Other Financial Asset	(52.78)	3.96
(Increase)/Decrease in Other Current Assets	(29.62)	1.00
(Increase) / Decrease in Inventories	92.33	242.03
Increase/(Decrease) in Trade Payables and other current liabilities	-	-
Increase /(Decrease) in Trade Payables	1,188.82	(671.15)
Increase/ (Decrease) in Other Current Liabilities	138.81	(15.93)
	-	-
Cash Generated from Operations	(3,705.32)	(1,074.25)
Direct Taxes paid (net of refund)		2.66
Net Cash from Operating Activities	(3,705.32)	(1,071.59)
B. Cash Flow from Investing Activities:		
Purchase of Property, Plant and Equipment	(6.66)	(14.69)
Sale of Property, Plant and Equipment		1,198.22
Income Tax relating to items that will be reclassified to profit or loss.	0.25	-
(Increase) /Decrease in Loans & Advances	(151.25)	(1.46)
Interest Income	1.81	(10.46)
Net Cash used in Investing Activities	(155.86)	1,171.61
C. Cash Flow from Financing Activities:		
Repayment of Long term borrowings	-	(69.76)
Interest Paid	(16.46)	(99.78)
Proceeds/Repayment of Short term borrowings	(20.98)	(73.73)
Proceeds from Issue of shares	4,998.94	-
Charges for Right Issue	(103.22)	-
Adjustment agst. Share Warrants	(0.13)	141.00
Net Cash used in Financing Activities	4,858.16	-102.27
	-	-
Net Increase/(Decrease) in Cash and Cash equivalents	996.98	-2.25
Cash and Cash equivalents - Opening Balance	21.12	23.37
Cash and Cash equivalents - Closing Balance	1,018.10	21.12

For G G Engineering Limited

Atul Sharma
 Whole Time Director
 DIN: 08290588

Place: New Delhi
 Date: November 14, 2022

GG ENGINEERING LTD.

CIN:L28900MH2006PLC159174

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

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

Unaudited Consolidated Business Segment wise Revenue results, Assets and Liabilities for the Qtr and Half Year Ended 30.09.2022

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. 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			Half Year Ended		Year Ended
Particulars		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
1. Revenue by nature of products							
(a)	Iron and Steel Trading Division	3,691.75	762.31	371.36	4,454.06	508.95	1,514.39
(b)	Genset/Electric Parts Manufacturing Division*	-	16.03	241.21	16.03	327.63	-
(c)	Manufacturing of Packaged Fruit Juice Division	6.80	434.30	76.83	441.10	332.01	740.95
	Total	3,698.55	1,212.64	689.40	4,911.19	1,168.59	2,255.34
2. Segment Results before tax and interest							
(a)	Iron and Steel Trading Division	105.37	6.55	12.94	111.92	68.27	8.13
(b)	Genset/Electric Parts Manufacturing Division*	-	(0.18)	41.67	(0.18)	54.93	-
(c)	Manufacturing of Packaged Fruit Juice Division	2.06	101.99	5.43	104.05	60.61	344.92
	Sub Total	107.43	108.36	60.04	215.79	183.81	353.05
	Less: Finance Cost	8.33	8.13	21.91	16.46	42.26	36.48
	Add: Other Income	(19.75)	28.27	3.54	8.52	3.62	41.98
	Less: Expenses	126.05	69.73	98.92	195.78	230.96	316.33
	Profit before tax	(46.71)	58.77	(57.25)	12.06	(85.79)	42.22
	Less: Tax expenses	-	-	2.34	-	-	(19.25)
	Net profit for the year	(46.71)	58.77	(59.59)	12.06	(85.79)	61.47
3. Ca Income Tax relating to items that will be reclassified to profit or loss.		6,700.99	1,862.37	1,554.56	6,700.99	1,554.56	1,803.60
4. Segment Assets and Liabilities							
Assets							
	Iron and Steel Trading Division	7,384.65	1,448.84	621.93	7,384.65	621.93	1,876.42
	Genset/Electric Parts Manufacturing Division*	-	-	1,719.95	-	1,719.95	-
	Manufacturing of Packaged Fruit Juice Division	1,371.65	1,162.52	1,855.83	1,371.65	1,855.83	1,117.59
	Unallocated	441.76	441.42	-	441.76	-	-
Liabilities							
	Iron and Steel Trading Division	1,281.95	692.32	613.24	1,281.95	613.24	260.25
	Genset/Electric Parts Manufacturing Division*	-	-	1,948.69	-	1,948.69	-
	Manufacturing of Packaged Fruit Juice Division	934.89	1,132.76	1,945.27	934.89	1,945.27	1,087.83
	Unallocated	6,981.22	1,227.70	-	6,981.22	-	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 Sharma

Whole Time Director

DIN: 08290588

Place: New Delhi

Date: November 14, 2022