



GAJRA BEVEL GEARS LIMITED

Registered Office - Industrial Area A.B. Road Dewas MP 455001

CIN - L34300MP1974PLC001598

E-Mail- secretary@gajrabevel.com, ssg@gajrabevel.com Website- www.gajrabevel.com

CIN L34300MP1974PLC001598

GBGL/SE/RP/NK/2021-22

14th August, 2021

Online filing at www.listing.bseindia.com

To,
The General Manager
DCS-CRD
BSE Limited
Dalal Street, Fort
Mumbai – 400001

BSE CODE: 505711

Sub: Submission of the Standalone Un-Audited Financial Results & Limited Review Report for the Quarter ended 30th June, 2021 u/r 33 of the SEBI (LODR) Regulations, 2015.

Dear Sir,

As your good self is already aware that Gajra Bevel Gears Ltd. is undergoing Corporate Insolvency Resolution Process ('CIRP') vide Hon'ble National Company Law Tribunal, Indore Bench at Ahmedabad Order dated 12th June, 2020 ('Order'), in terms of the provisions of Insolvency and Bankruptcy Code, 2016 ('IBC' or 'Code') and the regulations framed there under. Pursuant to the said Order and in accordance with the provisions of IBC, the powers of the Board of Directors and responsibility for managing the affairs of the Company are vested with, Mr. Navin Khandelwal, in his capacity as the Resolution Professional ('RP') of the Company.

This is to inform you that the Resolution Professional has considered and approved the un-audited Financial Results of the Company for the quarter ended 30th June, 2021. In accordance with Regulation 30 and 33 of the SEBI (LODR) Regulations, 2015, the Unaudited Financial Results and Limited Review Report by the Auditors for the quarter ended on 30th June, 2021 are enclosed herewith.

We are also in process to file the aforesaid financial results in XBRL format within the stipulated time and same shall also be hosted at the website of the company.

The Financial Results will also be published in widely circulated English and Hindi (Vernacular) newspapers in the prescribed format for that purpose.

You are requested to please take on record the above said Unaudited Financial Results & Limited Review Report for your reference and record.

Thanking you,
Yours faithfully,

For, GAJRA BEVEL GEARS LTD

*(Under Corporate Insolvency Resolution Process
As per order of the NCLT dated 12.06.2020)*

NAVIN KHANDELWAL

RESOLUTION PROFESSIONAL

(Reg. No. IBBI/IPA-001/IP-P00703/2017-18/11301)

Encl.: Standalone Unaudited Financial Results and Limited Review Report





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Standalone Unaudited financial results for the Quarter ended on 30th June, 2021

Part I		(Rs. In Lakhs)			
Statement of Standalone Unaudited Financial Results for the Quarter Ended 30 th June, 2021					
S. No.	Particulars	Quarter			Year
		3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Previous year ended
		30/06/2021	31/03/2021	30/06/2020	31/03/2021
	(Refer Notes Below)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Income/Revenue from Operations	0.00	0.00	0.00	0.00
II	Other Income	0.00	0.05	0.10	0.15
III	Total Income (I+II)	0.00	0.05	0.10	0.15
IV	Expenses				
a	Cost of Materials consumed	0.00	0.00	0.00	0.00
b	Purchase of Stock-in-Trade	0.00	0.00	0.00	0.00
c	Changes in inventories of finished goods stock-in-trade and work-in-progress	0.00	0.00	0.00	0.00
d	Employee benefits expense	0.00	0.30	0.00	0.30
e	Finance Costs	0.00	0.00	0.00	0.00
f	Depreciation and amortization expense	0.00	0.00	0.00	0.00
g	Other expenses	1.28	8.97	0.15	18.40
	Total Expenses (IV)	1.28	9.27	0.15	18.70
V	Profit/ (Loss) before exceptional items and Tax (I - IV)	(1.28)	(9.22)	(0.05)	(18.55)
VI	Exceptional Items				
VII	Profit / (Loss) before tax (V -VI)	(1.28)	(9.22)	(0.05)	(18.55)
VIII	Tax expense:				
	(1) Current Tax	0.00	0.00	0.00	0.00
	(2) Deferred Tax	0.00	0.00	0.00	0.00
IX	Profit / (Loss) for the period from continuing operations (VII-VIII)	(1.28)	(9.22)	(0.05)	(18.55)
X	Profit / (Loss) from Discontinuing operations	0.00	0.00	0.00	0.00
XI	Tax expenses of Discontinuing operations	0.00	0.00	0.00	0.00
XII	Profit / (Loss) from Discontinuing operations (after Tax) (X-XI)	0.00	0.00	0.00	0.00
XIII	Profit / (Loss) for the period (IX+XII)	(1.28)	(9.22)	(0.05)	(18.55)
XIV	Other Comprehensive Income:				
	A (i) Items that will not be reclassified to Profit or loss	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will not be reclassified to Profit or loss	0.00	0.00	0.00	0.00
	B (i) Items that will be re-classified to profit or loss	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be reclassified to Profit or loss	0.00	1.39	0.00	1.39
XV	Total Comprehensive Income for the period (XIII + XIV) (Comprising Profit/(Loss) and other Comprehensive Income for the period)	(1.28)	(7.83)	(0.05)	(17.16)
XVI	Paid up Share Capital of the Company (Face Value Rs. 10/-)	940.41	940.41	940.41	940.41
XVII	Reserves excluding revaluation reserves	-	-	-	-
XVIII	Earnings Per Share (for continuing operations)				(4627.49)

Corporate Office - 395-A Village LoharPipliya, Near Kshipra, A.B Road, Dewas , 455001
Phone: 07272-264364, E-Mail- secretary@gajrabevel.com

Handwritten signature





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	(a) Basic	(0.01)	(0.08)	(0.01)	(0.18)
	(b) Diluted	(0.01)	(0.08)	(0.01)	(0.18)
XIX	Earnings Per Share (for Discontinued operations)				
	(a) Basic	-	-	-	-
	(b) Diluted	-	-	-	-
XX	Earnings Per Share (for Discontinued and continuing operations)				
	(a) Basic	(0.01)	(0.08)	(0.01)	(0.18)
	(b) Diluted	(0.01)	(0.08)	(0.01)	(0.18)

Notes:

1. Since the company under CIRP w.e.f. 12th June 2020 under section 7 of the Insolvency and Bankruptcy Code, 2016, as per order of the Hon'ble NCLT, Indore Bench at Ahmedabad, the powers of the Board and committee have been suspended, therefore, the above result were reviewed by the Management and the Resolution Professional and will be placed before the meeting of the Committee of the Creditors.
2. The company is not having any operation.
3. Previous period figures have been regrouped/ reclassified wherever necessary to confirm to this period classification.
4. The Company is not having any business activities since long.
5. The aforesaid financial results of the company have been limited reviewed by the Auditors of the company.

For, GAJRA BEVEL GEARS LTD

(Under Corporate Insolvency Resolution Process

As per order of the NCLT dated 12.06.2020)

NAVIN KHANDELWAL

RESOLUTION PROFESSIONAL

(Reg. No. IBBI/IPA-001/IP-P00703/2017-18/11301)

Date: 14.08.2021

Place: Indore





Maheshwari & Goyal

CHARTERED ACCOUNTANTS

Standalone Limited Review Report

To,
The Resolution Professional
Gajra Bevel Gears Limited

We have reviewed the accompanying statement of unaudited financial results of Gajra Bevel Gears Limited for the period ended 30th June, 2021.

The Statement, which is the responsibility of the Company's Management and approved by the 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

We have 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.

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 Maheshwari & Goyal
Chartered Accountants
FRN – 012946C


Abhishek Maheshwari
Partner

Mem. No – 404772
UDIN – 21404772AAAACA1201

Place: Indore
Date: 13th August 2021