



(An Authorized OEM for Tata Motors Limited)

An ISO 9001: 2015 Certified Company

November13, 2020

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(Standalone & Consolidated) for the quarter ended 30th

Dear Sir/Madam,

Please find enclosed herewith Unaudited Financial Result (Standalone & Consolidated) for the quarter ended on 30th June, 2020, along with a copy of Limited Review Report thereon approved by the Board of Directors of the Company at its meeting held today i.e. 13th November, 2020 at its Register office of the company at 12.00 P.M. 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

For G G Engineering Ltd.

Managing Director

Vinod Beriwal

Managing Director

Encl. a/a.





Independent Auditor's Review Report on the quarterly unaudited standalone financial results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors G G Engineering Limited

1. Introduction

We have reviewed the accompanying statement of unaudited standalone financial results of G G Engineering Limited (the "Company") for the quarter ended June 30, 2020 together with related notes thereon (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

This statement, which is responsibility of the Company's management and has been approved by the Board of Directors of the Company has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

2. Scope of 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 Statement is 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.

3. Emphasis of Matters

- a) We draw attention to that the company has not implemented Ind As in respect of Security deposits and Short term Loans and Advances.
 - We have been informed by the management that the Company shall implement the same on year end basis.
- b) We draw attention to that the we have not verified the Quantitative details and physical Stock for the Quarter.





c) We draw attention to Note 3 to the Consolidated Unaudited Financial Results in which the group describes the uncertainties arising from the COVID 19 Pandemic.

Our conclusion is not modified in respect of the above matters.

4. Conclusion

Based on our review conducted as above, nothing has come to our attention except Emphasis of Matter that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has, not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S G N & Co.

Chartered Accountants
Firm Registration No. 134565W
SHREYANS SUNIL
JAIN
Date: 2020.11.13 17:37:33 +05'30'
Shreyans Jain
Partner
Membership No. 147097
UDI N:20147097 AAAABQ2861

Place: Mumbai

Date: November 13, 2020





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	UNAUDITED STANDALONE FINANCIAL RESULTS	FOR THE OHART	TED ENDED HIME 2		cept Share Data	
r. No.	Particulars	Ouarter Ended			Year Ended	
	r al desirato	June 30,2020	March 31, 2020	June 30,2019	31.03.2020	
		Unaudited	Unaudited	Unaudited	Audited	
	Revenue				THE RESERVE AND ADDRESS OF THE PARTY OF THE	
1	Revenue from Operations	460.07	627.69	201.21	1,648.87	
2	Other Income	0.08	0.39	-	1.38	
3	Total Revenue (1+2)	460.15	628.08	201.21	1,650.25	
4	Expenses					
	(a) Cost of materials consumed	77.61	62.08	81.02	341.21	
***********	(b) Purchases of stock in trade	383.29	510.26	45.57	1,012.39	
	(c) Changes in inventories of finished goods, work in progress and stock in trade	-54.78	0.80	63.66	-6.73	
	(d) Employee benfits expense	18.72	26.70	8.96	74.68	
	(e) Finance Cost	12.31	16.56	10.71	54.34	
	(f) Depreciation and amortisation expense	5.33	4.71	5.95	21.33	
	(g) Other Expenses	13.26	32.71	9.16	147.46	
	Total Expenses	455.75	653.83	225.02	1,644.68	
5	Profit before Tax (7-8)	4.40	-25.75	-23.81	5.57	
6	Tax Expenses:					
-	(a) Current Tax	-	-	-	-	
	(b) Deferred Tax	-	-	-	-3.40	
7	Profit / (Loss) after Tax	4.40	-25.75	-23.81	9.03	
8	Other Comperhensive Income/(Loss)					
	A. Other Comprehensive Income not to be reclassified to profit					
	and loss of subsequent period.	-	-	-		
	B. Other Comprehensive Income to be reclassified to profit and					
	loss of subsequent period.	-	-	-	-	
	Total Comperhensive Income/(Loss) for the period	4.40	-25.75	-23.81	9.03	
10	Earnings Per Share of Rs. 10 Each					
	(a) Basic (Rs.)	0.04	-0.25	-0.23	0.09	
	(b) Diluted (Rs.)	0.04	-0.25	-0.23	0.0	

Notes

- 1. The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on November 13, 2020.
- 2. There were no investor complaints received / pending as at June 30, 2020
- 3. In Accordance with Ind AS 108, the company has disclosed segment reporting in consolidated financial results.
- 4. COVID 19 has severely impacted businesses globally and in India, the lockdown has also imapcted demand for the Company's product and the Company's financial performace for the half year ended June 30, 2020.

Based on the current indicators of future economic conditions and the impact of COVID 19 on its operations, the Company has also made an assessment of the liquidity position, recoverablity and carrying value of its assets and the abilty to pay its liabilities as they become due and is of the view that there is no material impact or adjustments required to made in this financial results. The impact assessment of COVID-19 may be different from the presently estimated and the company will continue to evaluate any significant changes to its operations and its resultant impact on the financial performance. Further, the impact assessment does not indicate any adverse impact on the ability of the company to continue as a going concern.

For & on behalf of the Board of Directors of

G G Engineering Limited

Vinod Beriwal Managing Director DIN No: 01817948

Mumbai

Works: 715/716, G.I.D.C. Palej, Dist. Bharuch, Gujarat - 392220, INDIA.

Telefax: +91 2642 277720 E-mail: info@ggengg.in Website: www.ggengg.in

Regd. Off.: Office No: 203, 2nd Floor, Shivam Chambers Co-op Soc, Near Sahara, S. V. Road, Goregaon (west), Mumbai - 400104.

CIN No.: L28900MH2006PLC159174



Independent Auditor's Review Report on the quarterly unaudited consolidated financial results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors G G Engineering Limited

1. Introduction

We have reviewed the accompanying statement of unaudited Consolidated financial results of **G G Engineering Limited** (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associate for the quarter ended June 30, 2020 together with related notes thereon (the "Statement") attached herewith, being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

This statement, which is responsibility of the Parent Company's management and has been approved by the Parent Company Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

2. Scope of 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 Statement is 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



3. The statement includes the result of following entities:

Subsidiaries
Shashi Beriwal and Company Private Limited

4. Emphasis of Matters

a) We draw attention to that the company has not implemented Ind As in respect of Security deposits and Short term Loans and Advances.

We have been informed by the management that the Company shall implement the same on year end basis.

- b) We draw attention to that the we have not verified the Quantitative details and physical Stock for the quarter.
- c) We draw attention to Note 4 to the Consolidated Unaudited Financial Results in which the group describes the uncertainties arising from the COVID 19 Pandemic.

Our conclusion is not modified in respect of the above matters.

5. Conclusion

Based on our review conducted as above, nothing has come to our attention except Emphasis of Matter that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has, not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matters

- a) We did not review the financial results of subsidiary Company included in the consolidated unaudited financial results, whose financial results reflect total revenues of Rs. 225.17 lakhs, total net loss after tax of Rs. 52.50 lakhs, for the quarter ended June 30, 2020 as considered in the consolidated unaudited financial results..
- b) The consolidated unaudited financial results also include the financial results for the quarter ended June 30,2020 of subsidiaries Companies which has not been reviewed by its auditors, whose financial results reflect revenues of Rs. 225.17 lakhs, total net loss after tax of Rs. 52.50 lakhs, as considered in the consolidated unaudited financial results.





Our conclusion on the Statement is not modified in respect of the above matters.

For S G N & Co.

Chartered Accountants Firm Registration No. 134565W

SHREYANS Digitally signed by SHREYANS SUNIL JAIN Date: 2020.11.13 17:34:38 +05'30'

Shreyans Jain Partner Membership No. 147097 UDIN: 20147097AAAABR6954

Place: Mumbai

Date: November 13, 2020







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	UNAUDITED CONSOLIDATED FINANCIAL RESULT	TS FOR THE QUAI	RTER ENDED JUNE	30, 2020	
No.	Particulars	Quarter Ended			Year Ended
		June 30,2020	March 31, 2020	June 30,2019	31.03.2020
		Unaudited	Unaudited	Unaudited	Audited
	Revenue				
1	Revenue from Operations	685.24	958.08	201.21	2,017.19
2	Other Income	1.86	2.89	1.51	9.27
3	Total Revenue (1+2)	687.10	960.97	202.72	2,026.46
4	Expenses	***************************************			
	(a) Cost of materials consumed	66.32	62.08	81.02	214.4
	(b i) Purchases of stock in trade	383.29	510.26	45.57	1.012.3
	(b ii) Purchase of Manufacturing Goods	186.19	277.75	-	399.6
	(c) Changes in inventories of finished goods, work in progress and stock in trade	-54.14	49.52	63.66	10.0
	(d) Employee benfits expense	22.70	- 48.53 44.83		-19.8
	(e) Finance Cost	19.81		8.96	96.1
	<u> </u>		29.14	10.71	78.2
	(f) Depreciation and amortisation expense	21.43	36.90	5.95	85.7
	(g) Other Expenses Total Expenses	89.60	75.02	11.22	223.2
	Profit before Tax (7-8)	735.20	987.44	227.08	2,089.9
-		-48.10	-26.47	-24.36	-63.5
ь	Tax Expenses:	***************************************			
	(a) Current Tax		-	-	-
	(b) Deferred Tax	_	-	-	-6.2
-	Profit / (Loss) after Tax	-48.10	-26.47	-24.36	-57.2
8	Other Comperhensive Income/(Loss)				
	Other Comprehensive Income not to be reclassified to profit and loss of subsequent period.	-	_	-	
	B. Other Comprehensive Income to be reclassified to profit and				
	loss of subsequent period.	_	-	-	_
9	Total Comperhensive Income/(Loss) for the period	-48.10	-26.47	-24.36	-57.2
	Earnings Per Share of Rs. 10 Each	***************************************			
	(a) Basic (Rs.)	-0.47	-0.26	-0.24	-0.5
	(b) Diluted (Rs.)	-0.47	-0.26	-0.24	-0.5

Notes:

- 1. The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on November 13, 2020.
- 2. There were no investor complaints received / pending as at June 30, 2020
- 3. COVID 19 has severely impacted businesses globally and in India, the lockdown has also imapcted demand for the Company's product and the Company's financial performace for the half year ended June 30, 2020.

Based on the current indicators of future economic conditions and the impact of COVID 19 on its operations, the Company has also made an assessment of the liquidity poisition, recoverablity and carrying value of its assets and the ability to pay its liabilities as they become due and is of the view that there is no material impact or adjustments required to made in this financial results. The impact assessment of COVID-19 may be different from the presently estimated and the company will continue to evaluate any significant changes to its operations and its resultant impact on the financial performance. Further, the impact assessment does not indicate any adverse impact on the ability of the company to contiune as a going concern.

As per our attached report of even date.

For & on behalf of the Board of Directors of

G G Engineering Limited

Vinod Beriwal Managing Director DIN No: 01817948

Mumbai

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	I I I A I DITED CONCOLUDATED FINAN	CIAL DECLUTE FO	D THE OHADTED P		cept Share Data			
r. No.	Particulars Particulars	NCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2020 Quarter Ended Year Ended						
1.110.	Faithuais	June 30,2020	March 31, 2020	June 30,2019	31.03.2020			
		Unaudited	Unaudited					
	Revenue	Unaudited	Unaudited	Unaudited	Audited			
			100.01					
	Genset Manufacturing	62.57	108.84	155.48	556.9			
	Iron and Steel Trading	397.50	518.85	45.73	1,026.6			
	Manufacturing of Packaged Fruit Juice	225.17	330.40		368.3			
	Sub Total	685.24	958.08	201.21	1,951.9			
	Other operating revenue							
	Genset Manufacturing	-	-	-	-			
	Iron and Steel Trading	-	-	-	65.2			
	Manufacturing of Packaged Fruit Juice	-	-	-	_			
	Sub Total	-	-	-	65.2			
	Total Revenue	685.24	958.08	201.21	2,017.1			
	Segment result – segments in profit							
	Genset Manufacturing	-5.92	-29.81	-19.75	-56.0			
	Iron and Steel Trading	10.32	4.06	-4.06	61.5			
	Manufacturing of Packaged Fruit Juice	-52.50	-0.72	-0.55	-68.			
	Tay aynance							
	Tax expense		-	-	6.2			
	Profit after tax	-48.10	-26.47	-24.36	-57.2			
	Other information							
	Segment Assets							
	Genset Manufacturing	1,963.44	739-51	586.08	739-5			
	Iron and Steel Trading	872.02	1,835.54	987.58	1,835.5			
	Manufacturing of Packaged Fruit Juice	822.30	790.04	744.47	790.0			
	Total Assets	3,657.77	3,365.09	2,318.13	3,365.0			
	Segment liabilities							
	Genset Manufacturing	1,010.63	9=6.00	708.28	9-6.0			
	Iron and Steel Trading	200	876.33	1,116.48	876.3			
	Manufacturing of Packaged Fruit Juice	606.05	215.12		215.1			
	Unallocated corporate liabilities	000.03	568.07	21.19	568.0			
	Total liabilities	1,816.69	1,659.52	1,845.94	1,659.5			
				3,0 10.0 1				
	Capital expenditure							
	Genset Manufacturing	-	-	15.72	15.7			
	Iron and Steel Trading		-	-	-			
	Manufacturing of Packaged Fruit Juice	4.20	-	-	489.2			
	Depreciation and amortization included							
	in segment expense							
	Genset Manufacturing	5.33	4.71	5.95	01.0			
	Iron and Steel Trading	<i>J.</i> 33	4./1	3.33	21.3			
	Manufacturing of Packaged Fruit Juice	16.09	32.19		64.5			

Notes

- 1. The financial results were reviewed by the audit committee and approved by the Board of directors at its meeting held on November 13, 2020.
- 2. There were no investor complaints received / pending as at June 30, 2020

For & on behalf of the Board of Directors of

G G Engineering Limited

Vinod Beriwal Managing Director DIN No: 01817948 Mumbai

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