AKG EXIM LIMITED

CIN No. L00063DL2005PLC139045

Regd. Off.: H.B. Twin Tower, 07th Floor, Max Hospital Building, Netaji Subhash Place, Pitampura, Delhi-110034

Corp. Off.: Unit No. 237, 02nd Floor, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana

EMAIL ID: csakg@akg-global.com, Tel. No. +91-124-4267873

PART-I STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2023

(Amount in Lacs)

Standalone Statement of Asset and Liabilities			
Particulars		Year Ended (31-03-2023)	Year Ended (31-03-2022)
	Date of start of reporting period	01/04/2022	01/04/2021
	Date of end of reporting period	31/03/2023	31/03/2022
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
	Equity and liabilities		
1	**Shareholders' funds**		
	Share capital	3,177.66	1,059.22
	Reserves and surplus	1,727.24	1,142.09
	Money received against share warrants	-	-
	Total shareholders' funds	**4,904.90**	**2,201.31**
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	-	-
5	**Non-current liabilities**		
	Long-term borrowings	31.32	18.21
	Deferred tax liabilities (net)	29.06	27.93
	Foreign currency monetary item translation difference liability account	-	-
	Other long-term liabilities	-	-
	Long-term provisions	-	-
	Total non-current liabilities	**60.38**	**46.14**
6	**Current liabilities**		
	Short-term borrowings	1,155.04	1,200.28
	Trade payables		
	a) total outstanding dues of micro enterprises and small enterprises	-	-
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	248.89	285.40
	Other current liabilities	-102.98	266.05
	Short-term provisions	8.05	4.25
	Total current liabilities	**1,309.00**	**1,755.98**
	Total equity and liabilities	**6,274.28**	**4,003.43**
	Assets		
1	**Non-current assets**		
(i)	**Fixed assets**		
	Tangible assets	70.70	58.15
	Producing properties	-	-
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	-	-
	Intangible assets under development or work-in-progress	-	-
	Total fixed assets	70.70	58.15
(ii)	Non-current investments	52.55	52.55
(iii)	Goodwill on consolidation	-	-
(v)	Deferred tax assets (net)	-	-
(vi)	Foreign currency monetary item translation difference asset account	-	-
(vii)	Long-term loans and advances	88.67	88.67
(viii)	Other non-current assets	29.39	4.77

	Total non-current assets	170.61	145.99
2	Current assets		
	Current investments	976.75	-
	Inventories	1,090.44	320.31
	Trade receivables	3,576.82	2,848.21
	Cash and bank balances	2.48	113.13
	Short-term loans and advances	305.75	166.32
	Other current assets	80.73	351.32
	Total current assets	6,032.97	3,799.29
	Total assets	6,274.28	4,003.43

By the Order of the Board

For AKG Exim Limited

For AKG EXIM LIMITED

For AKG EXIM LIMITED

C.F.O.

Managing Director

Mahima Goel
Managing Director
DIN: 02205003

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

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Date: 2023.05.27 18:12:44 +05'30'

Date: 27-05-2023
Place: Gurugram

AKG EXIM LIMITED

Regd. Off.: H.B. Twin Tower, 07th Floor, Max Hospital Building, Netaji Subhash Place, Pitampura, Delhi-110034
Corp. Off.: Unit No. 237, 02nd Floor, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana
CIN: L00063DL2005PLC139045
EMAIL ID: csakg@akg-global.com, Tel. No. +91-124-4267873

Statement of Audited Standalone Financial Results for the Fourth Quarter and Year ended 31st March, 2023

(Rs in Lakhs except as stated)

S No.	Particulars	STANDALONE				
		Quarter Ended			Year Ended	Year Ended
		March 31, 2023 (Audited)	December 31, 2022 (Unaudited)	March 31, 2022 (Audited) (Refer Note No-3)	March 31, 2023 (Audited)	March 31, 2022 (Audited)
1	**Income**					
	a) Revenue from operations	2,900.34	2,433.36	5,035.30	8,569.97	12,366.79
	b) Other operating income	-	-	-		-
	Total revenue from operations	**2,900.34**	**2,433.36**	**5,035.30**	**8,569.97**	**12,366.79**
2	Other income	18.22	24.10	10.73	93.06	37.51
3	**Total income (1+2)**	**2,918.56**	**2,457.46**	**5,046.02**	**8,663.04**	**12,404.30**
4	**Expenses**					
	a) Cost of materials consumed	-	-	-		-
	b) Purchases of stock-in-trade	2,747.90	2,514.73	4,323.98	8,456.72	11,379.12
	c) Change in inventories of finished goods and work-in-progress & Stock In Trade	-223.64	-310.64	382.85	-770.25	-6.37
	d) Employee benefits expense	27.18	31.41	25.62	109.42	61.25
	e) Finance costs	29.58	32.55	20.14	106.37	83.76
	f) Depreciation and amortisation expense	11.77	1.98	5.46	17.71	15.66
	g) Other expenses:					
	- Power & Fuel	5.92	1.15	-	5.92	-
	- Other expenses	227.81	145.28	226.80	558.30	695.38
	Total Expenses	**2,826.53**	**2,416.46**	**4,984.86**	**8,484.19**	**12,228.81**
5	**Profit/(Loss) before exceptional items and tax (3-4)**	**92.03**	**41.00**	**61.17**	**178.85**	**175.49**
6	Exceptional items	-	-	-		-
7	**Profit/(Loss) before tax (5 + 6)**	**92.03**	**41.00**	**61.17**	**178.85**	**175.49**
8	Tax expense:					
	- Current tax	25.60	10.66	17.02	49.76	48.82
	- Taxes in respect of earlier years	-	-	-	-	-
	-'Mat Credit Entitlement	-	-	-	-	-
	'-Deferred Tax Charge/ (Credit)	0.28	-0.18	-0.86	1.13	-0.86
	'-MAT Credit Entitlement	-	-	-	-	-
9	**Net Profit/(Loss) for the period (7 - 8)**	**66.14**	**30.52**	**45.01**	**127.97**	**127.53**
10	**Other Comprehensive Income (OCI)**					
	i) 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	-	-	-	-	-
	ii) a) items that will be reclassified to profit or loss	-	-	-	-	-
	b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
11	**Total Comprehensive Income for the period (9 + 10)**	**66.14**	**30.52**	**45.01**	**127.97**	**127.53**
12	Paid-up Equity share capital (Face value per share Rs 10 each)	**3,177.66**	**1,059.22**	**1,059.22**	**3,177.66**	**1,059.22**
13	Other Equity					
14	Earnings per share of Rs 10 each					
	(a) Basic (Rs)	**0.21**	**0.29**	**0.42**	**0.40**	**1.20**
	(b) Diluted (Rs)	**0.21**	**0.29**	**0.42**	**0.40**	**1.20**

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1 The above Standalone & Consolidated financial results for the fourth quarter and year ended 31st March, 2023 were subjected to limited review by the statutory auditors of the company, reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 27th May, 2023. The review report of the statutory auditors is being filed with the National Stock Exchange.

2 These financial results have been prepared in accordance with Indian Accounting Standards (IND-AS-34) as per Interim Financial Reporting notified under the Companies (Indian Accounting Standards) Rules 2015 as amended from time to time.

3 The figures for the quarter ended 31st March 2023 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures upto third quarter of that financial year.

4 The figures of the previous period/year have been regrouped/reclassified, wherever necessary, to conform to current period's/year's classification.

By the Order of the Board

For AKG Exim Limited

For AKG EXIM LIMITED

Managing Director

Mahima Goel
Managing Director
DIN: 02205003

For AKG EXIM LIMITED

C.F.O.

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

Place : Gurugram
Date : 27-05-2023

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AKG EXIM LIMITED

CIN: L00063DL2005PLC139045

Standalone Statement Of Cashflow for the year ended 31 March, 2023

(Rs. In Lakhs)

Particulars	As at 31st March, 2023	As at 31st March, 2022
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit Before Tax as per Statement of Profit and Loss	**178.85**	**175.49**
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and impairment of property, plant and equipment	17.71	15.66
Preliminary Expenses W/o	-	15.15
Net Gain/Loss on disposal of property, plant and equipment	-	-4.39
Interest income	37.08	-0.18
Finance costs	106.37	83.76
PPE written off	-	0.11
Other adjustments	-68.52	-127.23
Provision for doubtful debts, advances, deposits and others	-	-
Cash generated from operations before working capital changes	**271.48**	**158.38**
Working capital adjustments:		
Increase/decrease in trade receivables	-728.61	-538.22
Increase/decrease in non current financial assets	-24.62	-0.16
Increase/decrease in loan	-139.43	-107.47
Increase/decrease in non current assets	-	-
Increase/decrease in Investment	-	-
Increase/decrease in other current financial assets	-	-
Increase/decrease in other current assets	270.59	182.37
Increase/decrease in inventory	-770.13	-6.37
Increase/decrease in other current financial liabilities	-3.80	-8.89
Increase/ decrease in other current liabilities	-369.03	169.73
Increase/decrease in trade payables	-36.51	-3.29
Increase/decrease in non current liabilites	-	-
Increase/decrease in current provisions	-	-7.02
Cash generated from operation	**-1,530.06**	**-160.94**
Income tax paid	-32.00	-19.00
Net cash flows from operating activities (A)	**-1,562.06**	**-179.94**
B. CASH FLOW FROM INVESTING ACTIVITY		
Proceeds from sale of property, plant and equipment	-	12.50
Purchase of property, plant and equipment	-12.55	-12.90
Purchase of non current investment	-	-
Purchase / (sale)of current investment	-976.75	144.91
Purchase/Sale of current investment	-	-33.15
Proceeds from sale of financial instruments	-	-
Interest received	37.08	0.18
Net cash flows used in investing activities (B)	**-952.22**	**111.54**
C. CASH FLOW FROM FINANCING ACTIVITY		
Proceeds from Issue of Share Capital	2,118.44	-
Share premium	423.69	-
Proceeds from / (Repayment of) Short Term Borrowings/long term borrowing	-32.13	263.44
Interest Paid	-106.37	-83.76
Net cash flows from/(used in) financing activities (C)	**2,403.63**	**179.68**
Net increase in cash and cash equivalents(A+B+C)	**-110.65**	**111.28**
Cash and cash equivalents at the beginning of the year	113.13	1.85
Cash and cash equivalents at year end	**2.48**	**113.13**

Notes:

(i)The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.

(ii) Previous year figures have been regrouped / rearranged to make them comparable , wherever considered necessary,with those of the current year.

For AKG EXIM LIMITED For AKG EXIM LIMITED

For and on behalf of the Board of Directors

Managing Director C.F.O.

Mahima Goel	**Rahul Bajaj**
Managing Director	**Executive Director & CFO**
DIN: 02205003	**DIN: 03408766**

REETA Digitally signed by REETA Date: 2023.05.27 18:13:33 +05'30'

Place : Gurugram

Date: 27-05-2023

AKG EXIM LIMITED

CIN No. L00063DL2005PLC139045

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Corp. Off.: Unit No. 237, 02nd Floor, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana

EMAIL ID: csakg@akg-global.com, Tel. No. +91-124-4267873

PART-I STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2023

(Amount in Lacs)

Consolidated Statement of Asset and Liabilities			
	Particulars	Year Ended (31-03-2023)	Year Ended (31-03-2022)
	Date of start of reporting period	01/04/2022	01/04/2021
	Date of end of reporting period	31/03/2023	31/03/2022
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	Equity and liabilities		
1	**Shareholders' funds**		
	Share capital	3,177.66	1,059.22
	Reserves and surplus	1,981.19	1,251.24
	Money received against share warrants	-	-
	Total shareholders' funds	**5,158.85**	**2,310.46**
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	-7.04	2.27
5	**Non-current liabilities**		
	Long-term borrowings	31.32	18.21
	Deferred tax liabilities (net)	29.06	27.93
	Foreign currency monetary item translation difference liability account	-	-
	Other long-term liabilities	-	-
	Long-term provisions	-	-
	Total non-current liabilities	**60.38**	**46.14**
6	**Current liabilities**		
	Short-term borrowings	1,206.34	1,251.58
	Trade payables		
	a) total outstanding dues of micro enterprises and small enterprises	-	-
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	790.76	601.27
	Other current liabilities	-155.59	276.56
	Short-term provisions	12.01	10.93
	Total current liabilities	**1,853.52**	**2,140.34**
	Total equity and liabilities	**7,065.71**	**4,499.21**
	Assets		
1	**Non-current assets**		
(i)	**Fixed assets**		
	Tangible assets	70.70	58.15
	Producing properties	-	-
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	197.41	180.26
	Intangible assets under development or work-in-progress	-	-
	Total fixed assets	268.11	238.41
(ii)	Non-current investments	-	-
(iii)	Goodwill on consolidation	-	-
(v)	Deferred tax assets (net)	-	-
(vi)	Foreign currency monetary item translation difference asset account	-	-
(vii)	Long-term loans and advances	58.75	88.67
(viii)	Other non-current assets	36.30	10.17
	Total non-current assets	**95.05**	**98.84**

2	Current assets		
	Current investments	976.75	-
	Inventories	1,153.34	321.88
	Trade receivables	4,408.12	3,231.08
	Cash and bank balances	57.02	223.32
	Short-term loans and advances	25.33	-
	Other current assets	81.99	385.68
	Total current assets	**6,702.55**	**4,161.96**
	Total assets	**7,065.71**	**4,499.21**

By the Order of the Board

For AKG Exim Limited

For AKG EXIM LIMITED

For AKG EXIM LIMITED

Rahul Bajaj

C.F.O.

Managing Director

Mahima Goel
Managing Director
DIN: 02205003

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

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Date: 2023.05.27 18:13:48 +05'30'

Date: 27-05-2023
Place: Gurugram

AKG EXIM LIMITED

Regd. Off.: H.B. Twin Tower, 07th Floor, Max Hospital Building, Netaji Subhash Place, Pitampura, Delhi-110034
Corp. Off.: Unit No. 237, 02nd Floor, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana
CIN: L00063DL2005PLC139045
EMAIL ID: csakg@akg-global.com, Tel. No. +91-124-4267873

Statement of Audited Consolidated Financial Results for the Fourth Quarter and Year ended 31st March, 2023

(Rs in Lakhs except as stated)

S. No.	Particulars	CONSOLIDATED				
		Quarter Ended			YEAR ENDED	YEAR ENDED
		March 31 2023 (Audited)	December 31 2022 (Un-audited)	March 31 2022 (Audited)	Mar 31 2023 (Audited)	Mar 31 2022 (Audited)
1	**Income**					
	a) Revenue from operations	5,819.50	6,789.92	7,518.86	22,086.51	18,634.02
	b) Other operating income	-	-	-	-	-
	Total revenue from operations	**5,819.50**	**6,789.92**	**7,518.86**	**22,086.51**	**18,634.02**
2	Other income (Refer Note No 4)	35.74	60.27	10.73	110.58	45.93
3	**Total income (1+2)**	**5,855.24**	**6,850.19**	**7,529.59**	**22,197.10**	**18,679.95**
4	**Expenses**					
	a) Cost of materials consumed	-	-	-	-	-
	b) Purchases of stock-in-trade	5,541.91	6,666.62	6,725.02	21,467.83	17,455.05
	c) Change in inventories of finished goods & work-in-progress	-284.98	-287.30	382.85	-831.59	-4.05
	d) Excise duty on sales	-	-	-	-	-
	e) Employee benefits expense	32.08	36.57	29.92	128.92	79.39
	f) Finance costs	29.58	32.55	20.14	106.37	83.76
	g) Depreciation and amortisation expense	11.77	1.98	5.46	17.71	15.66
	h) Other expenses:	-	-	-	-	-
	- Power & Fuel	5.92	1.73	-	5.92	-
	- Other expenses	396.70	325.10	283.01	1,003.26	808.26
	Total Expenses	**5,732.99**	**6,777.25**	**7,446.40**	**21,898.42**	**18,438.09**
5	**Profit/(Loss) before exceptional items and tax (3-4)**	**122.25**	**72.94**	**83.18**	**298.68**	**241.86**
6	Exceptional items					
7	**Profit/(Loss) before tax (5 + 6)**	**122.25**	**72.94**	**83.18**	**298.68**	**241.86**
8	**Tax expense:**					
	- Current tax	25.60	18.96	17.02	49.76	48.82
	- Deferred tax charge/(credit)	0.28	-0.18	-0.20	1.13	-0.86
9	**Net Profit/(Loss) for the period/year (7 - 8)**	**96.36**	**54.15**	**66.37**	**247.79**	**193.90**
10	**Other Comprehensive Income (OCI)**					
	i) 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	-	-	-	-	-
	ii) a) items that will be reclassified to profit or loss					
	b) Income tax relating to items that will be reclassified to profit or loss	-	-	-		**-0.07**
11	**Total Comprehensive Income for the period/year (9 + 10)**	**96.36**	**54.15**	**66.37**	**247.79**	**193.83**
	Profit attributable to:					
	Owners of the Company	97.66	58.11	68.89	257.10	203.91
	Non-controlling interests	(1.29)	-3.96	(2.52)	(9.31)	(10.08)
	Other Comprehensive income attributable to:					
	Owners of the Company					
	Non-controlling interests					
	Total Comprehensive income attributable to:					
	Owners of the Company					
	Non-controlling interests					

12	Paid-up Equity share capital (Face value of Rs 10 each)	3,177.66	1,059.22	1,059.22	3,177.66	1,059.22
13	Other Equity					
14	Earnings per share of Rs 10 each - Not annualised (in Rs.)					
	(a) Basic (Rs)	0.30	0.51	0.63	0.78	1.83
	(b) Diluted (Rs)	0.30	0.51	0.63	0.78	1.83

For AKG EXIM LIMITED

By the Order of the Board
For AKG Exim Limited

Mahima Goel
Managing Director
DIN: 02205003

For AKG EXIM LIMITED

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

Place : Gurugram
Date : 27-05-2023

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AKG EXIM LIMITED

CIN: L00063DL2005PLC139045

Consolidated Statement Of Cashflow for the year ended 31 March, 2023

(Rs. In Lakhs)

Particulars	As at 31st March, 2023	As at 31st March, 2022
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit Before Tax as per Statement of Profit and Loss	**298.68**	**241.86**
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and impairment of property, plant and equipment	17.71	15.66
Preliminary Expenses W/o	-	15.15
Net Gain/Loss on disposal of property, plant and equipment	-	-4.39
Interest income	37.08	-0.18
Finance costs	106.37	83.76
PPE written off	-	0.11
Other adjustments	-271.04	-143.37
Provision for doubtful debts, advances, deposits and others		-
Cash generated from operations before working capital changes	**188.79**	**208.61**
Working capital adjustments:		
Increase/decrease in trade receivables	-1,177.04	-890.72
Increase/decrease in non current financial assets	-26.13	-4.32
Increase/decrease in loan	-25.33	-
Increase/decrease in non current assets	-	13.91
Increase/decrease in Investment	-	-
Increase/decrease in other current financial assets	29.92	-
Increase/decrease in other current assets	303.69	210.30
Increase/decrease in inventory	-831.46	-4.05
Increase/decrease in other current financial liabilities	-1.08	1.62
Increase/ decrease in other current liabilities	-432.15	169.73
Increase/decrease in trade payables	189.49	298.28
Increase/decrease in non current liabilites	-	-
Increase/decrease in current provisions	-	0.35
Cash generated from operation	**-1,781.30**	**3.72**
Income tax paid	-32.00	-19.00
Net cash flows from operating activities (A)	**-1,813.30**	**-15.28**
B. CASH FLOW FROM INVESTING ACTIVITY		
Proceeds from sale of property, plant and equipment	-	12.50
Purchase of property, plant and equipment	-29.70	-75.19
Purchase of non current investment	-	-
Purchase / (sale)of current investment	-976.75	144.91
Purchase/Sale of current investment	-	-33.15
Proceeds from sale of financial instruments	-	-
Interest received	37.08	0.18
Proceeds from sale of current investment	-	-
Net cash flows used in investing activities (B)	**-969.37**	**49.25**
C. CASH FLOW FROM FINANCING ACTIVITY		
Proceeds from Issue of Share Capital	2,118.44	-
Share premium	423.69	-
Proceeds from subsidiary Interests to the non controlling Interest	-	-
Proceeds from / (Repayment of) Short Term Borrowings/long term borrowing	-32.13	263.44
Interest Paid	106.37	-83.76
Net cash flows from/(used in) financing activities (C)	**2,616.37**	**179.68**
Net increase in cash and cash equivalents(A+B+C)	**-166.30**	**213.65**
Cash and cash equivalents at the beginning of the year	223.32	9.67
Cash and cash equivalents at year end	**57.02**	**223.32**

Notes:

(i)The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.

(ii) Previous year figures have been regrouped / rearranged to make them comparable , wherever considered necessary,with those of the current year.

For AKG EXIM LIMITED

For AKG EXIM LIMITED

For and on behalf of the Board of Directors

Managing Director

C.F.O.

Mahima Goel	**Rahul Bajaj**
Managing Director	**Executive Director & CFO**
DIN: 02205003	**DIN: 03408766**

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Place : Gurugram

Date: 27-05-2023

AKG EXIM LIMITED

Regd. Off.: H.B. Twin Tower, 07th Floor, Max Hospital Building, Netaji Subhash Place, Pitampura, Delhi-110034
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Corp. Off.: Unit No. 237, 02nd Floor, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana

CIN: L00063DL2005PLC139045

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs. In Lacs)

	Particulars	QUARTER ENDED			YEAR ENDED	YEAR ENDED
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited
	1	2	3	4		5
I	**Segment Revenue**					
	a. Segment A- Manufacturing	20.31	27.27	-	47.58	-
	b. Segment B- Trading	5,799.19	4,818.81	7,518.86	22,038.93	18,634.02
	Total Segment Revenue	5,819.50	4,846.08	7,518.86	22,086.51	18,634.02
	Less: Inter Segment Revenue	53.45	24.62	22.71	125.17	82.14
	Net Sales/Income from Operations	**5,766.06**	**4,821.46**	**7,496.16**	**21,961.34**	**18,551.88**
2	**Segment Results**					
	Profit(+)/Loss(-) before Tax and Interest					
	a. Segment A- Manufacturing	-2.64	-8.08	-2.57	-18.99	-20.57
	b. Segment B- Trading	154.47	97.69	105.89	424.04	346.19
	Total Profit before Tax	**151.83**	**89.61**	**103.33**	**405.04**	**325.62**
	Less: i. Finance Cost	**29.58**	**32.55**	**20.14**	**106.37**	**83.76**
	ii. Other unallocable expenditure net off unallocable income	-	-	-	-	-
	Profit Before Tax	**122.25**	**57.06**	**83.18**	**298.68**	**241.86**
3	**Segment Assets**					
	a. Segment A- Manufacturing	322.92	199.97	226.27	322.92	226.27
	b. Segment B- Trading	7,146.90	4,443.82	4,529.13	7,146.90	4,529.13
	Total	**7,469.82**	**4,643.79**	**4,755.40**	**7,469.82**	**4,755.40**
4	**Segment Liabilities**					
	a. Segment A- Manufacturing	337.27	211.69	221.63	337.27	221.63
	b. Segment B- Trading	1,924.22	1,900.85	2,168.36	1,924.22	2,168.36
	Total	**2,261.50**	**2,112.54**	**2,390.00**	**2,261.50**	**2,390.00**
5	**Capital Employed**					
	(Segment Assets Less Segment Liabilities)					
	a. Segment A- Manufacturing	-14.36	-11.72	4.63	-14.36	4.63
	b. Segment B- Trading	5,222.68	2,542.97	2,360.77	5,222.68	2,360.77
	Total	**5,208.32**	**2,531.25**	**2,365.40**	**5,208.32**	**2,365.40**

By the Order of the Board
For AKG Exim Limited

For AKG EXIM LIMITED

Mahima Goel
Managing Director
DIN: 02205003

Managing Director

For AKG EXIM LIMITED

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

C.F.O.

Date: 27-05-2023
Place: Gurugram

REETA

Digitally signed by REETA
Date: 2023.05.27 18:14:33 +05'30'