AKG EXIM

▪ Import ▪ Export

A K G

Exim Limited

Date: 17th May, 2025

To,
The Chief Manager
Listing & Compliance Department
National Stock Exchange of India Limited (NSE)
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai-400051

SYMBOL: AKG, ISIN: INE00Y801016, Security: Equity

Sub: Integrated Filing (Financial) for the quarter and Year ended on March 31, 2025

Dear Sir/Ma'am,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with NSE Circular no. NSE/CML/2025/02 dated January 2, 2025, please find attached herewith the Integrated Filing (Financial) for the quarter and year ended March 31, 2025.

Kindly take the same on record.

Thanking You,

Yours faithfully,

For AKG EXIM LIMITED

REETA Digitally signed by REETA Date: 2025.05.17 17:08:36 +05'30'

Reeta
Company Secretary

Enclosed: As above

DHARAM TANEJA ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Report

To the Members of AKG Exim Limited

Report on the Audit of the Standalone Financial Statements Opinion

Opinion

We have audited the accompanying financial statements of AKG Exim Limited ("the company"),which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India of the state of affairs of the Company as at March 31, 2024, its Profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors and Management is responsible for the preparation of the other information. The other information comprises the information obtained at the date of this auditor's report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management and Those Charged With Governance for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards

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Branch Office 1 : 13/17, Punjabi Bagh Extn., New Delhi-110026, Ph.: 9313643339, 45734380
Branch Office 2 : Pal Automobiles C/o Mr. Ramanpreet Singh Male Road Lakhimpur, Kheri-262701, Ph.: 9212667781
Email : varuntanej@gmail.com | Website : dharamtanejaassociates.org

specified under Section 133 of the Act,. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

As required by Section 143 (3) of the Act, we report, to the extent applicable that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
b) In our opinion, proper books of account as required by law have been kept by the Company, so far as it appears from our examination of those books;
c) The Balance Sheet, the Statement of Profit & Loss & Cash Flow Statement dealt with by this report are in agreement with the books of accounts;
d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act.
e) On the basis of written representations received from the directors as on March 31, 2025 and taken on record by the Board of Directors, we report that none of the director is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) the Act;
f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:
h) In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.
i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
    a. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.
    b. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;
    c. We draw attention to the Statement which describes that the Company has changed its accounting policy with respect to [briefly state the policy change, valuation of inventories, and the same has been applied retrospectively. The effect of such change on the results of the quarter/period is not determinable.



As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order.

For Dharam Taneja Associates
Chartered Accountants
FRN: 003563N



Varun Taneja
(Partner)
Membership No. 095325

Place:-New Delhi
Date: May17, 2025

UDIN: 25095325BMIJUU2978

ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 (f) under 'Report on Other Legal and Regulatory Requirements'

section of our report to the Members of AKG Exim Limited of even date)

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Subsection 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of AKG Exim Limited (the "Company") as of March 31, 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Management of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India (the "ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, including the management representation letter, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For Dharam Taneja Associates
Chartered Accountants
FRN: 003563N





Varun Taneja
(Partner)
Membership No. 095325

Place:-New Delhi
Date: May17, 2025

UDIN: 25095325BMIJUU2978

ANNEXURE 'B' TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Infosys Limited of even date)

(i): Property, Plant and Equipment and Intangible Assets

- Based on the information provided and reliance placed on the Management Representation Letter, the Company has maintained proper records showing full particulars, including quantitative details and situation of its Property, Plant and Equipment and Intangible Assets.
- The management has confirmed that physical verification of Property, Plant and Equipment was conducted during the year, and no material discrepancies were noticed.
- Title deeds of immovable properties disclosed in the financial statements are held in the name of the Company, as confirmed by management.
- The Company has revalued its Property, Plant and Equipment during the year, and such revaluation is based on market rates as per the Management Representation Letter.

(ii): Inventory

- The management has confirmed that physical verification of inventory was conducted on a periodic basis.
- No discrepancies were noted during such verification as per the Management Representation Letter.
- The Company has revalued inventory during the year based on prevailing market rates, and reliance has been placed on the Management Representation Letter for this assertion.

(iii): Loans, Advances, Guarantees, and Securities

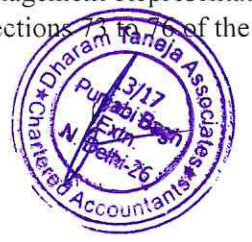
- The Company has granted loans and advances to certain companies during the year amounting to INR 2,06,36,408.
- Based on the Management Representation Letter, the terms and conditions of such loans and advances are not prejudicial to the interests of the Company.
- The repayment schedules have been stipulated, and repayments of principal and interest are being received as per the agreed terms.
- No amounts are overdue as of the balance sheet date, and no instances of loan renewals, extensions, or fresh loans granted to settle existing dues have occurred during the year.

(iv): Compliance with Sections 185 and 186

- According to the Management Representation Letter, the Company has complied with the provisions of Sections 185 and 186 of the Companies Act, 2013.
- Necessary approvals have been obtained wherever required, and the limits prescribed under Section 186 have not been exceeded.
- The management has also confirmed that no loans have been provided to directors or related parties in contravention of Section 185.

(v): Deposits

- Based on the Management Representation Letter, the Company has not accepted any deposits within the meaning of Sections 73 to 76 of the Companies Act, 2013, or the relevant rules framed thereunder.



(vi): Maintenance of Cost Records

- The Company is not required to maintain cost records under Section 148(1) of the Companies Act, 2013, as confirmed by management.

(vii): Statutory Dues

- The Company is generally regular in depositing undisputed statutory dues with appropriate authorities.
- According to the Management Representation Letter, there are no undisputed statutory dues outstanding for more than six months as of the balance sheet date.
- Details of disputed statutory dues are as under –

S. No.	Defendant Name	Plaintiff Name	Case Number	Amount	Status
1	Kingston Peptech Pvt Ltd.	AKG Exim Limited	9086/2016 9088/2016 9089/2016 9090/2016 9091/2016	35,68,285.00	Pending, Rohini Courts, Delhi
2	Sidhant Timbers Pvt Ltd.	AKG Exim Limited	8094/2016 8095/2016 8096/2016 12534/2016 13019/2016 10782/2016	25,24,776.00	Case Settled and Closed Recovery of settlement amount received
3	Aarush Extrusion Pvt Ltd.	AKG Exim Limited	11126/2016 11533/2016	74,28,328.00	Pending, Rohini Courts, Delhi
4	Om Brothers	AKG Exim Limited	11152/2016	72,78,042.00	Pending, Rohini Courts, Delhi
5	Ashirwad Timbers	AKG Exim Limited	1089/2018 1090/2018	34,39,394.00	Pending, Rohini Courts, Delhi
6	Santogen Natural Resources Ltd.	AKG Exim Limited	4765/2018	10,94,118.61	Case Settled and Closed Recovery of settlement amount received
7	R & N Metal (Pvt.) Ltd.	AKG Exim Limited	3331, 3332/2019	37,80,294.00	Pending, Rohini Courts, Delhi



8	Global Ispaat Private Limited	AKG Exim Limited	COMS/0000003/2023	1,08,43,783.00	Pending, GOA Court, GOA
9	Transasia Private Capital Limited	AKG Exim Limited			This case belongs to Mr. Rajeev Goel, Director of the Company and this matter is pending before the court against him in his individual capacity
10	CBI (in the Matter of Govinda International)	AKG Exim Limited			Fraud Case of Govinda International in Ghaziabad District Court, Uttar Pradesh by CBI against AKG Exim and Rajeev Goel

(viii): Undisclosed Income

- Based on the Management Representation Letter, no transactions previously unrecorded in the books have been surrendered or disclosed as income during the year in tax assessments.

(ix): Borrowings

- The Company has not defaulted in repayment of loans or borrowings or in the payment of interest thereon to any lender during the year, as confirmed by the management.

(x): Utilization of Borrowed Funds

- The management has confirmed that borrowings were used for the purposes for which they were obtained.

(xi): Fraud

- According to the Management Representation Letter and information provided, no fraud by the Company or on the Company has been noticed or reported during the year.

(xii): Nidhi Companies

- The Company is not a Nidhi Company. Accordingly, this clause is not applicable.

(xiii): Related Party Transactions

- All related party transactions have been disclosed in the financial statements as per the requirements of Sections 177 and 188 of the Companies Act, 2013, and are based on arm's length pricing.

(xiv): Internal Audit

- The management has confirmed that the Company has an adequate internal audit system commensurate with the size and nature of its business.



- Internal audit reports were reviewed and considered by the statutory auditors during the course of the audit.

(xv): Non-Cash Transactions with Directors

- As confirmed by management, no non-cash transactions with directors or persons connected with them have been entered into during the year.

(xvi): Registration under RBI Act

- The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.

(xvii): Cash Losses

- Based on the Management Representation Letter, the Company has not incurred cash losses during the current or immediately preceding financial year.

(xviii): Auditor's Resignation

- There have been no instances of resignation of the statutory auditors during the year.

(xix): Material Uncertainty in Repayment of Liabilities

- The management has confirmed that there is no material uncertainty regarding the Company's ability to meet its liabilities as and when they fall due.

(xx): Corporate Social Responsibility (CSR)

- The Company has complied with the provisions of Section 135 of the Companies Act, 2013, relating to Corporate Social Responsibility.
- Unspent CSR amounts, if any, have been transferred to the specified funds as required under the Act.

(xxi): Qualifications in CARO Reports of Components

- As this report pertains to the standalone financial statements, this clause is not applicable.

For Dharam Taneja Associates
Chartered Accountants
FRN: 003563N



Varun Taneja
(Partner)
Membership No. 095325

Place:-New Delhi
Date: May17, 2025

UDIN: 25095325BMIJUU2978

DHARAM TANEJA ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Report

To the Members of AKG Exim Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of AKG Exim Limited (hereinafter referred to as the 'Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), which comprise the consolidated Balance Sheet as at 31st March 2025, and the consolidated statement of Profit and Loss, and the consolidated cash flows Statement for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies (hereinafter referred to as "the consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the consolidated state of affairs of the Company as at 31st March 2025, of consolidated profit/loss and its consolidated cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by ICAI, and we have fulfilled our other ethical responsibilities in accordance with the provisions of the Companies Act, 2013. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditors' report thereon

The Holding Company's management and Board of Directors are responsible for the other information. The other information comprises the information included in the Holding Company's annual report, but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed and based on the work done/ audit report of other auditor, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial statements in term of the requirements of the Companies Act, 2013 that give a true and fair view of the consolidated financial position, consolidated financial performance and consolidated cash flows of the Group in accordance with the

accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated

Dharam Taneja Associates Chartered Accountants Punjabi Bagh Extn. N. Delhi-26

financial statements of which we are the independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial statements of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

(a) We did not audit the financial statements of 1 subsidiary, whose financial statements reflect total assets, total revenues and net cash flows for the year ended March 31, 2025, as considered in the consolidated financial statements. These financial statements are out of the ambit of audit as per the respective laws applicable on them and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary is based solely on the financial statements provided by the management.

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements certified by the Management.

Report on Other Legal and Regulatory Requirements

As required by Section 143 (3) of the Act, we report that:

a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statements.

b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books and the reports of the other auditors.

c) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss, and the Consolidated Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements.

d) In our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors of the Holding Company as on 31st March 2025 taken on record by the Board of Directors of the Holding Company and the reports of the statutory auditors of its subsidiary companies, none of the directors of the Group companies is disqualified as on 31st March 2025 from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of internal financial controls over financial reporting of the Group and the operating effectiveness of such controls, refer to our separate report in Annexure A.

g) With respect to the matter to be included in the Auditor's Report under section 197(16), In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 of the Act. The remuneration paid to any director is not in excess of the limit laid down under section 197 of the Act. The Ministry of Corporate Affairs has not prescribed other details under section 197(16) which are required to be commented upon by us.

Dhananjay Taneja Associates Chartered Accountants 13/1-A Punjabi Bagh Ext. N. Delhi-26

h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:

a) The consolidated financial statements disclose the impact of pending litigations on the consolidated financial position of the Group.

b) The Group did not have any material foreseeable losses on long-term contracts including derivative contracts.

c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company, and its subsidiary companies.

d) We draw attention to the Statement which describes that the Company has changed its accounting policy with respect to [briefly state the policy change, valuation of inventories, and the same has been applied retrospectively. The effect of such change on the results of the quarter/period is not determinable.

For Dharam Taneja Associates
Chartered Accountants
FRN: 003563N



Varun Taneja
(Partner)
Membership No. 095325

Place:- Delhi
Date: May 17, 2025

UDIN : 25095325BMIJUV7941

Annexure'A'

Report on Internal Financial Controls with reference to financial statements

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of AKG Exim Limited ("the Company") as of March 31, 2025 in conjunction with our audit of the consolidated financial statements of the Company and its subsidiary companies for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The respective Board of Directors of the Parent and its subsidiary companies, are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the respective Companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Parent and its subsidiary companies, based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing, prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained and the audit evidence obtained by auditors of the subsidiary companies, in terms of their reports referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system over financial reporting of the Parent and its subsidiary companies.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us and based on the consideration of the report of the internal auditor, the Parent and its subsidiary companies, have, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the criteria for internal financial control over financial reporting established by the respective companies considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

However, the clerical errors which were rectified then and there during the course of our audit and other matters, which in our opinion are not material, have not been dealt with in this report.

For Dharam Taneja Associates
Chartered Accountants
FRN: 003563N



Varun Taneja
(Partner)
Membership No. 095325

Place:- Delhi
Date: May 17, 2025

UDIN: 25095325BMIJUV7941

AKG EXIM LIMITED

CIN: L00063HR2005PLC119497

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

E-Mail Id: csakg@akg-global.com, Tel. No.: +91-124-4267873

PART-I STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in Lacs)

Standalone Statement of Asset and Liabilities			
	Particulars	Year Ended (31-03-2025)	Year Ended (31-03-2024)
	Date of start of reporting period	01/04/2024	01/04/2023
	Date of end of reporting period	31/03/2025	31/03/2024
	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	3,177.66
	Reserves and surplus	1,801.42	1,784.16
	Money received against share warrants	-	-
	Total shareholders' funds	**4,979.08**	**4,961.81**
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	-	-
5	**Non-current liabilities**		
	Long-term borrowings	14.20	73.72
	Deferred tax liabilities (net)	33.61	31.03
	Foreign currency monetary item translation difference liability account	-	-
	Other long-term liabilities	-	-
	Long-term provisions	-	-
	Total non-current liabilities	**47.81**	**104.75**
6	**Current liabilities**		
	Short-term borrowings	1,119.13	1,291.83
	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	906.44	570.18
	Other current liabilities	468.48	393.51
	Short-term provisions	18.19	42.33
	Total current liabilities	**2,512.25**	**2,297.85**
	Total equity and liabilities	**7,539.14**	**7,364.41**
	Assets		
1	**Non-current assets**		
(i)	**Fixed assets**		
	Tangible assets	218.97	235.18
	Producing properties	-	-
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	-	-
	Intangible assets under development or work-in-progress	-	-
	Total fixed assets	218.97	235.18
(ii)	Non-current investments	37.25	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	-	7.69

(viii)	Other non-current assets	-	23.44
	Total non-current assets	**37.25**	**83.68**
2	**Current assets**		
	Current investments	-	-
	Inventories	766.64	765.82
	Trade receivables	2,574.10	2,956.07
	Cash and bank balances	94.30	163.69
	Short-term loans and advances	3,640.72	1,825.55
	Other current assets	207.16	1,334.42
	Total current assets	**7,282.92**	**7,045.55**
	Total assets	**7,539.14**	**7,364.41**

By the Order of the Board
For AKG Exim Limited

For AKG EXIM LIMITED
For AKG EXIM LIMITED

Mahima Goel
Managing Director
DIN: 02205003

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

Managing Director
C.F.O.

Date: 17-05-2025
Place: Gurugram

AKG EXIM LIMITED

Regd. Off.: Unit No. 237, 02nd Floor, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana
CIN: L00063HR2005PLC119497
E-Mail 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, 2025

(Rs in Lakhs except as stated)

S No.	Particulars	STANDALONE				
		Quarter Ended			Year Ended	Year Ended
		March 31, 2025 (Audited)	December 31, 2024 (Unaudited)	March 31, 2024 (Audited) (Refer Note No-3)	March 31, 2025 (Audited)	March 31, 2024 (Audited)
1	**Income**					
	a) Revenue from operations	1,025.65	1,831.49	2,722.34	6,963.10	10,349.88
	b) Other operating income	-	-	-		-
	Total revenue from operations	**1,025.65**	**1,831.49**	**2,722.34**	**6,963.10**	**10,349.88**
2	Other income	4.18	15.32	49.54	25.74	80.87
3	**Total income (1+2)**	**1,029.83**	**1,846.81**	**2,771.88**	**6,988.85**	**10,430.75**
4	**Expenses**					
	a) Cost of materials consumed	-	-	-		-
	b) Purchases of stock-in-trade	1,251.28	1,400.67	2,706.83	6,280.93	9,062.64
	c) Change in inventories of finished goods and work-in-progress & Stock In Trade	-377.26	270.30	-215.42	-0.82	324.62
	d) Employee benefits expense	26.87	26.97	32.27	116.82	90.65
	e) Finance costs	17.87	25.57	29.17	102.40	124.89
	f) Depreciation and amortisation expense	4.04	3.98	9.33	15.97	20.62
	g) Other expenses:					
	- Power & Fuel	1.35	1.24	1.26	4.78	6.49
	- Other expenses	82.90	107.53	156.19	398.79	648.65
	Total Expenses	**1,007.06**	**1,836.26**	**2,719.63**	**6,918.88**	**10,278.56**
5	**Profit/(Loss) before exceptional items and tax (3-4)**	**22.78**	**10.55**	**52.25**	**69.97**	**152.19**
6	Exceptional items	-	-	-	-	-
7	**Profit/(Loss) before tax (5 + 6)**	**22.78**	**10.55**	**52.25**	**69.97**	**152.19**
8	Tax expense:					
	- Current tax	5.92	2.74	14.54	18.19	42.34
	- Taxes in respect of earlier years	-	-	-	-	-
	-'Mat Credit Entitlement	-	-	-	-	-
	'-Deferred Tax Charge/ (Credit)	0.38	0.74	1.97	2.58	1.97
	'-MAT Credit Entitlement	-	-	-	-	-
9	**Net Profit/(Loss) for the period (7 - 8)**	**16.47**	**7.06**	**35.74**	**49.20**	**107.88**
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)**	**16.47**	**7.06**	**35.74**	**49.20**	**107.88**
12	Paid-up Equity share capital (Face value per share Rs 10 each)	**3,177.66**	**3,177.66**	**3,177.66**	**3,177.66**	**3,177.66**
13	Other Equity	-	-	-	-	-
14	Earnings per share of Rs 10 each					
	(a) Basic (Rs)	**0.05**	**0.02**	**0.11**	**0.15**	**0.34**
	(b) Diluted (Rs)	**0.05**	**0.02**	**0.11**	**0.15**	**0.34**

1 The above Standalone & Consolidated financial results for the fourth quarter and year ended 31st March, 2025 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 17th May, 2025. 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 2025 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 Goeing Director
Managing Director
DIN: 02205003

For AKG EXIM LIMITED

C.F.O.

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

Place : Gurugram
Date : 17-05-2025

AKG EXIM LIMITED

CIN: L00063HR2005PLC119497

Standalone Statement Of Cashflow for the year ended 31 March, 2025

(Rs. In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit Before Tax as per Statement of Profit and Loss	69.97	152.19
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and impairment of property, plant and equipment	15.97	20.62
Preliminary Expenses W/o	3.84	4.80
Net Gain/Loss on disposal of property, plant and equipment	-	1.23
Interest income	-10.69	-69.82
Finance costs	102.40	124.89
Other adjustments	-46.86	324.35
Provision for doubtful debts, advances, deposits and others	-	-
Cash generated from operations before working capital changes	**134.63**	**558.26**
Working capital adjustments:		
Increase/decrease in trade receivables	381.97	620.45
Increase/decrease in non current financial assets	23.44	22.27
Increase/decrease in loan	-59.51	51.38
Increase/decrease in non current assets	-	-
Increase/decrease in Investment	-	-
Increase/decrease in other current financial assets	-1,807.47	-1,496.07
Increase/decrease in other current assets	1,127.26	-1,106.89
Increase/decrease in inventory	-0.82	324.62
Increase/decrease in other current financial liabilities	-	-
Increase/ decrease in other current liabilities	74.97	350.23
Increase/decrease in trade payables	336.26	321.29
Increase/decrease in non current liabilites	2.58	1.97
Increase/decrease in current provisions	-24.14	1.07
Cash generated from operation	**189.17**	**-351.43**
Income tax paid	-9.00	-33.00
Net cash flows from operating activities (A)	**180.17**	**-384.43**
B. CASH FLOW FROM INVESTING ACTIVITY		
Proceeds from sale of property, plant and equipment	0.24	3.55
Purchase of property, plant and equipment	-0.69	-188.65
Purchase / Sale of non current investment	15.30	-
Purchase / (sale)of current investment	-	-
Proceeds from sale of financial instruments	-	-
Interest received	10.69	69.82
Net cash flows used in investing activities (B)	**25.54**	**-115.28**
C. CASH FLOW FROM FINANCING ACTIVITY		
Proceeds from Issue of Share Capital	-	-
Share premium	-	-
Proceeds from / (Repayment of) Short Term Borrowings/long term borrowing	-172.70	-179.18
Interest Paid	-102.40	-124.89
Net cash flows from/(used in) financing activities (C)	**-275.11**	**-304.07**
Net increase in cash and cash equivalents(A+B+C)	**-69.39**	**-803.78**
Cash and cash equivalents at the beginning of the year	163.69	967.46
Cash and cash equivalents at year end	**94.30**	**163.69**

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 and on behalf of the Board of Directors

For AKG EXIM LIMITED

For AKG EXIM LIMITED

Mahima Goel
Managing Director
DIN: 02205003

Managing Director

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

C.F.O.

Place : Gurugram
Date: 17-05-2025

AKG EXIM LIMITED

CIN: L00063HR2005PLC119497

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

E-Mail Id: csakg@akg-global.com, Tel. No.: +91-124-4267873

PART-I STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2025

(Amount in Lacs)

Consolidated Statement of Asset and Liabilities			
	Particulars	Year Ended (31-03-2025)	Year Ended (31-03-2024)
	Date of start of reporting period	01/04/2024	01/04/2023
	Date of end of reporting period	31/03/2025	31/03/2024
	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	3,177.66
	Reserves and surplus	2,112.99	2,079.85
	Money received against share warrants	-	-
	Total shareholders' funds	**5,290.65**	**5,257.50**
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	-	-14.39
5	**Non-current liabilities**		
	Long-term borrowings	14.20	73.72
	Deferred tax liabilities (net)	33.61	31.03
	Foreign currency monetary item translation difference liability account	-	-
	Other long-term liabilities	-	-
	Long-term provisions	-	-
	Total non-current liabilities	**47.81**	**104.75**
6	**Current liabilities**		
	Short-term borrowings	1,119.13	1,343.13
	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	920.67	770.50
	Other current liabilities	473.87	374.72
	Short-term provisions	22.25	50.38
	Total current liabilities	**2,535.93**	**2,538.73**
	Total equity and liabilities	**7,874.39**	**7,886.59**
	Assets		
1	**Non-current assets**		
(i)	**Fixed assets**		
	Tangible assets	218.97	235.18
	Producing properties	-	-
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	-	199.97
	Intangible assets under development or work-in-progress	-	-
	Total fixed assets	218.97	435.16
(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	-	11.99

(viii)	Other non-current assets	-	24.70
	Total non-current assets	**-**	**36.69**
2	**Current assets**		
	Current investments	-	-
	Inventories	766.64	770.55
	Trade receivables	2,939.61	3,406.40
	Cash and bank balances	101.29	296.60
	Short-term loans and advances	3,640.72	1,566.59
	Other current assets	207.16	1,374.60
	Total current assets	**7,655.42**	**7,414.74**
	Total assets	**7,874.39**	**7,886.59**

By the Order of the Board
For AKG Exim Limited

For AKG EXIM LIMITED

Mahima Goel
Managing Director
DIN: 02205003

For AKG EXIM LIMITED

Managing Director

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

C.F.O.

Date: 17-05-2025
Place: Gurugram

AKG EXIM LIMITED

Regd. Off.: Unit No. 237, 02nd Floor, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana
CIN: L00063HR2005PLC119497
E-Mail 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, 2025

(Rs in Lakhs except as stated)

S. No.	Particulars	CONSOLIDATED				
		Quarter Ended			YEAR ENDED	YEAR ENDED
		March 31 2025 (Audited)	December 31 2024 (Un-audited)	March 31 2024 (Audited)	Mar 31 2025 (Audited)	Mar 31 2024 (Audited)
1	**Income**					
	a) Revenue from operations	2,956.38	2,961.08	4,629.85	13,309.14	18,359.28
	b) Other operating income	-	-	-	-	-
	Total revenue from operations	**2,956.38**	**2,961.08**	**4,629.85**	**13,309.14**	**18,359.28**
2	Other income (Refer Note No 4)	6.32	35.01	49.54	28.42	81.49
3	**Total income (1+2)**	**2,962.70**	**2,996.09**	**4,679.39**	**13,337.57**	**18,440.76**
4	**Expenses**					
	a) Cost of materials consumed	-	-	-	-	-
	b) Purchases of stock-in-trade	3,157.89	2,490.30	4,533.51	12,415.33	16,667.17
	c) Change in inventories of finished goods & work-in-progress	-377.26	270.30	-194.08	-0.82	382.80
	d) Excise duty on sales			-	-	-
	e) Employee benefits expense	26.87	26.97	33.06	117.50	104.45
	f) Finance costs	17.87	25.57	29.17	102.40	124.89
	g) Depreciation and amortisation expense	4.04	3.98	9.33	15.97	20.62
	h) Other expenses:					
	- Power & Fuel	1.35	1.24	1.59	4.78	6.49
	- Other expenses	98.21	158.98	222.91	575.82	936.80
	Total Expenses	**2,928.98**	**2,977.34**	**4,635.49**	**13,230.99**	**18,243.21**
5	**Profit/(Loss) before exceptional items and tax (3-4)**	**33.73**	**18.75**	**43.90**	**106.58**	**197.55**
6	Exceptional items	-	-	-	-	-
7	**Profit/(Loss) before tax (5 + 6)**	**33.73**	**18.75**	**43.90**	**106.58**	**197.55**
8	**Tax expense:**					
	- Current tax	5.92	2.93	14.54	18.19	42.34
	- Deferred tax charge/(credit)	0.38	0.74	1.97	2.58	1.97
9	**Net Profit/(Loss) for the period/year (7 - 8)**	**27.42**	**15.07**	**27.39**	**85.81**	**153.24**
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/year (9 + 10)**	**27.42**	**15.07**	**27.39**	**85.81**	**153.24**
	Profit attributable to:					
	Owners of the Company	27.42	15.07	30.40	85.81	160.59
	Non-controlling interests	-	-	-3.01	-	(7.35)
	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	3,177.66	3,177.66	3,177.66	3,177.66
13	Other Equity	-	-	-	-	-
14	Earnings per share of Rs 10 each - Not annualised (in Rs.)					
	(a) Basic (Rs)	0.09	0.05	0.09	0.27	0.48
	(b) Diluted (Rs)	0.09	0.05	0.09	0.27	0.48

By the Order of the Board
For AKG Exim Limited

For AKG EXIM LIMITED

Mahima Goel
Managing Director
DIN: 02205003

For AKG EXIM LIMITED

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

C.F.O.

Place : Gurugram
Date : 17-05-2025

AKG EXIM LIMITED

CIN: L00063HR2005PLC119497

Consolidated Statement Of Cashflow for the year ended 31 March, 2025

(Rs. In Lakhs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit Before Tax as per Statement of Profit and Loss	**106.58**	**197.55**
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and impairment of property, plant and equipment	15.97	20.62
Preliminary Expenses W/o	3.84	4.80
Net Gain/Loss on disposal of property, plant and equipment	-	1.23
Interest income	-10.69	-69.82
Finance costs	102.40	124.89
PPE written off	-	-
Other adjustments	146.78	212.99
Provision for doubtful debts, advances, deposits and others	-	-
Cash generated from operations before working capital changes	**364.88**	**492.26**
Working capital adjustments:		
Increase/decrease in trade receivables	466.79	1,001.42
Increase/decrease in non current financial assets	24.70	24.88
Increase/decrease in loan	-59.51	51.38
Increase/decrease in non current assets	-	-
Increase/decrease in Investment	-	-
Increase/decrease in other current financial assets	-2,062.13	-1,496.07
Increase/decrease in other current assets	1,167.44	-1,100.71
Increase/decrease in inventory	3.91	382.79
Increase/decrease in other current financial liabilities	-	-
Increase/ decrease in other current liabilities	99.15	350.23
Increase/decrease in trade payables	150.17	20.26
Increase/decrease in non current liabilites	2.58	1.97
Increase/decrease in current provisions	-28.12	1.08
Cash generated from operation	**129.85**	**-270.50**
Income tax paid	-9.00	-33.00
Net cash flows from operating activities (A)	**120.85**	**-303.50**
B. CASH FLOW FROM INVESTING ACTIVITY		
Proceeds from sale of property, plant and equipment	0.24	3.55
Purchase of property, plant and equipment	-0.69	-191.21
Purchase of non current investment	-	-
Purchase / (sale)of current investment	-	-
Proceeds from sale of financial instruments	-	-
Interest received	10.69	69.82
Net cash flows used in investing activities (B)	**10.24**	**-117.84**
C. CASH FLOW FROM FINANCING ACTIVITY		
Proceeds from Issue of Share Capital	-	-
Share premium	-	-
Proceeds from subsidiary Interests to the non controlling Interest	-	-
Proceeds from / (Repayment of) Short Term Borrowings/long term borrowing	-224.00	-179.18
Interest Paid	-102.40	-124.89
Net cash flows from/(used in) financing activities (C)	**-326.41**	**-304.07**
Net increase in cash and cash equivalents(A+B+C)	**-195.31**	**-725.41**
Cash and cash equivalents at the beginning of the year	296.60	1,022.01
Cash and cash equivalents at year end	**101.29**	**296.60**

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 and on behalf of the Board of Directors

For AKG EXIM LIMITED

For AKG EXIM LIMITED

Mahima Goel	Rahul Bajaj	
Managing Director	Executive Director & CFO	C.F.O.
DIN: 02205003 Managing Director	DIN: 03408766	

Place : Gurugram

Date: 17-05-2025

AKG EXIM LIMITED

Regd. Off.: Unit No. 237, 02nd Floor, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana
Website: www.akg-global.com, E-Mail Id: csakg@akg-global.com, Tel. No.: +91-124-4267873
CIN: L00063HR2005PLC119497

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs. In Lacs)

	Particulars	QUARTER ENDED			YEAR ENDED	YEAR ENDED
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
	1	2	3	4		5
1	Segment Revenue					
	a. Segment A- Manufacturing		-	-	-	-
	b. Segment B- Trading	2,956.38	2,961.08	4,629.85	13,309.14	18,359.28
	Total Segment Revenue	2,956.38	2,961.08	4,629.85	13,309.14	18,359.28
	Less: Inter Segment Revenue	38.19	44.93	16.59	319.25	188.34
	Net Sales/Income from Operations	**2,918.19**	**2,916.15**	**4,613.26**	**12,989.89**	**18,170.94**
2	Segment Results					
	Profit(+)/Loss(-) before Tax and Interest					
	a. Segment A- Manufacturing	-	-	-1.57	-	-15.00
	b. Segment B- Trading	51.59	44.32	74.64	208.98	337.44
	Total Profit before Tax	**51.59**	**44.32**	**73.07**	**208.98**	**322.44**
	Less: i. Finance Cost	**17.87**	**25.57**	**29.17**	**102.40**	**124.89**
	ii. Other unallocable expenditure net off unallocable income	-	-	-	-	-
	Profit Before Tax	**33.73**	**18.75**	**43.90**	**106.58**	**197.55**
3	Segment Assets					
	a. Segment A- Manufacturing	-	-	218.59	-	218.59
	b. Segment B- Trading	5,315.52	5,268.76	6,286.55	5,315.52	6,286.55
	Total	**5,315.52**	**5,268.76**	**6,505.14**	**5,315.52**	**6,505.14**
4	Segment Liabilities					
	a. Segment A- Manufacturing	-	-	247.94	-	247.94
	b. Segment B- Trading	24.87	-102.84	923.75	24.87	923.75
	Total	**24.87**	**-102.84**	**1,171.69**	**24.87**	**1,171.69**
5	Capital Employed					
	(Segment Assets Less Segment Liabilities)					
	a. Segment A- Manufacturing	-	-	-29.36	-	-29.36
	b. Segment B- Trading	5,290.64	5,371.60	5,362.80	5,290.64	5,362.80
	Total	**5,290.64**	**5,371.60**	**5,333.45**	**5,290.64**	**5,333.45**

By the Order of the Board
For AKG Exim Limited

For AKG EXIM LIMITED

Mahima Goel
Managing Director
DIN: 02205003

For AKG EXIM LIMITED

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

Managing Director

C.F.O.

Date: 17-05-2025
Place: Gurugram