

AKG EXIM



▪ Import ▪ Export

AKG

Exim Limited

Date: 22nd January, 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 nine months ended on December 31, 2024

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 nine months ended December 31, 2024.

Kindly take the same on record.

Thanking You,

Yours faithfully,

For AKG EXIM LIMITED

REETA Digitally signed by
REETA
Date: 2025.01.22
16:59:06 +05'30'

Reeta
Company Secretary

Enclosed: As above



DHARAM TANEJA ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**TO
THE BOARD OF DIRECTORS OF
AKG EXIM LIMITED**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of **AKG EXIM LIMITED** and its subsidiaries (the Holding and its subsidiaries together referred to as "the Group") for the quarter ended 31st December, 2024 attached herewith being submitted by the Holding pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Holding's management and approved by the Holding's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.
5. The Statement includes the results of the following entities:

Subsidiaries

- i) ASRI Trade Pte. Ltd



6. Based on our review conducted and procedures performed as stated in paragraph 3 and 4 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR DHARAM TANEJA ASSOCIATES
Chartered Accountants
FRN 003563N

Varun Taneja
CA Varun Taneja

Partner

M. No.:095325

UDIN : 25095325BMIJQW4393



Place : New Delhi

Dated : 22-01-2025



DHARAM TANEJA ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO
THE BOARD OF DIRECTORS OF
AKG EXIM LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **AKG EXIM LIMITED** for the quarter ended December 31ST, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended ("the Listing Regulations").
2. This statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS), "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind-AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR DHARAM TANEJA ASSOCIATES

Chartered Accountants

FRN 003563N


CA Varun Taneja

Partner

M. No.:095325

UDIN: 25095325BMIJQX7163



Place: Delhi

Dated: 22-01-2025

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, Ph: +91-124-4267873
 CIN: L00063HR2005PLC119497

PART-I STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2024

Standalone Statement of Asset and Liabilities

(Amount in Lacs)

Particulars		Quarter Ended (31-12-2024)	Quarter Ended (30-09-2024)
	Date of start of reporting period	01/10/2024	01/07/2024
	Date of end of reporting period	31/12/2024	30/09/2024
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
Equity and liabilities			
1	Shareholders' funds		
	Share capital		
	Reserves and surplus	3,177.66	3,177.66
	Money received against share warrants	1,785.55	1,819.32
	Total shareholders' funds	4,963.21	4,996.98
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	-	-
5	Non-current liabilities		
	Long-term borrowings		
	Deferred tax liabilities (net)	59.84	64.19
	Foreign currency monetary item translation difference liability account	31.76	32.51
	Other long-term liabilities	-	-
	Long-term provisions	-	-
	Total non-current liabilities	91.60	96.70
6	Current liabilities		
	Short-term borrowings		
	Trade payables	1,312.37	1,316.17
	a) total outstanding dues of micro enterprises and small enterprises	-	-
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	Other current liabilities	-1,471.07	-988.56
	Short-term provisions	45.12	43.98
	Total current liabilities	13.13	42.34
	Total equity and liabilities	-100.46	413.93
	Assets	4,954.35	5,507.61
1	Non-current assets		
(i)	Fixed assets		
	Tangible assets		
	Producing properties	223.49	227.71
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	-	-
	Intangible assets under development or work-in-progress	-	-
	Total fixed assets	223.49	227.71
(ii)	Non-current investments	37.25	37.25
(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	58.75

(viii)	Other non-current assets		6.55	149.69
	Total non-current assets		102.55	245.69
2	Current assets			
	Current investments		159.10	162.70
	Inventories		389.39	659.69
	Trade receivables		2,877.08	2,246.97
	Cash and bank balances		8.30	1.48
	Short-term loans and advances		1,023.24	1,856.05
	Other current assets		171.20	107.32
	Total current assets		4,628.31	5,034.21
	Total assets		4,954.35	5,507.61

By the Order of the Board

For AKG Exim Limited

For AKG EXIM LIMITED

Mahima Goel

Director

Mahima Goel
Managing Director
DIN: 02205003

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

For AKG EXIM LIMITED

Rahul Bajaj
C.F.O.

Date: 22-01-2025

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 Unaudited Standalone Financial Results for the quarter and nine months ended 31st December, 2024

S No.	Particulars	STANDALONE					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2024 (Unaudited) 3 Months	September 30, 2024 (Unaudited) 3 Months	December 31, 2023 (Unaudited) 3 Months	December 31, 2024 (Unaudited) 9 Months	December 31, 2023 (Unaudited) 9 Months	March 31, 2024 (Audited) 12 Months
1	Income						
	a) Revenue from operations						
	b) Other operating income	1,831.49	1,652.55	2,072.11	5,937.45	7,701.78	10,349.88
	Total revenue from operations	1,831.49	1,652.55	2,072.11	5,937.45	7,701.78	10,349.88
2	Other income	15.32	3.66	4.56	21.56	31.33	80.87
3	Total income (1+2)	1,846.81	1,656.21	2,076.67	5,959.01	7,733.11	10,430.75
4	Expenses						
	a) Cost of materials consumed						
	b) Purchases of stock-in-trade						
	c) Change in inventories of finished goods and work-in-progress & Stock In Trade	1,400.67	1,512.83	2,001.93	5,029.65	6,355.81	9,062.64
	d) Employee benefits expense	270.30	-27.15	-136.75	376.44	540.04	324.62
	e) Finance costs	26.97	30.86	33.97	89.95	92.39	90.65
	f) Depreciation and amortisation expense	25.57	29.79	30.65	84.53	95.72	124.89
	g) Other expenses:	3.98	3.98	5.25	11.94	11.29	20.62
	- Power & Fuel	1.24	1.39	1.52	3.42	4.15	6.49
	- Other expenses	107.53	93.07	98.67	315.90	533.76	648.65
	Total Expenses	1,836.26	1,644.77	2,035.24	5,911.83	7,633.17	10,278.56
5	Profit/(Loss) before exceptional items and tax (3-4)	10.55	11.44	41.43	47.19	99.94	152.19
6	Exceptional items						
7	Profit/(Loss) before tax (5 + 6)	10.55	11.44	41.43	47.19	99.94	152.19
8	Tax expense:						
	- Current tax	2.93	3.18	11.53	13.13	27.80	42.34
	- Taxes in respect of earlier years	-	-	-	-	-	-
	- Mat Credit Entitlement	-	-	-	-	-	-
	- Deferred Tax Charge/ (Credit)	0.74	0.74	-	2.22	-0.18	1.97
9	Net Profit/(Loss) for the period (7 - 8)	6.87	7.51	29.90	31.84	72.32	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)	6.87	7.51	29.90	31.84	72.32	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	3,177.66
13	Other Equity						
14	Earnings per share of Rs 10 each						
	(a) Basic (Rs)	0.02	0.02	0.09	0.10	0.23	0.34
	(b) Diluted (Rs)	0.02	0.02	0.09	0.10	0.23	0.34

- 1 The above standalone and consolidated financial results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- 2 The above standalone and consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on January 22, 2025 and have been reviewed by the Statutory Auditors of the Company.
- 3 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

Mahima Goel
Managing Director
DIN: 02205003

Mahima Goel
Director

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

Rahul Bajaj
C.F.O.

Place : Gurugram
Date : 22-01-2025

AKG EXIM LIMITED
CIN: L00063HR2005PLC119497
Standalone Statement Of Cashflow for the Quarter ended 31st December, 2024

Particulars	(Rs. In Lakhs)	
	As at 31st December, 2024	As at 30th September, 2024
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit Before Tax as per Statement of Profit and Loss	10.55	11.44
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and impairment of property, plant and equipment	3.98	3.98
Preliminary Expenses W/o	-	-
Net Gain/Loss on disposal of property, plant and equipment	-	-
Interest income	-	-
Finance costs	-2.26	-1.65
PPE written off	25.57	29.79
Other adjustments	-	-
Provision for doubtful debts, advances, deposits and others	-57.77	-4.97
Cash generated from operations before working capital changes	-19.94	38.59
Working capital adjustments:		
Increase/decrease in trade receivables	-	-
Increase/decrease in non current financial assets	-630.11	512.61
Increase/decrease in loan	-	-
Increase/decrease in non current assets	832.81	-76.88
Increase/decrease in Investment	143.14	-16.22
Increase/decrease in other current financial assets	3.60	9.98
Increase/decrease in other current assets	-	-
Increase/decrease in inventory	-63.88	17.12
Increase/decrease in other current financial liabilities	270.30	-27.15
Increase/ decrease in other current liabilities	-	-
Increase/decrease in trade payables	1.14	0.22
Increase/decrease in non current liabilities	-482.51	-334.57
Increase/decrease in current provisions	-	-
Cash generated from operation	-29.21	-
Income tax paid	25.34	123.70
Net cash flows from operating activities (A)	-	-4.00
	25.34	119.70
B. CASH FLOW FROM INVESTING ACTIVITY		
Proceeds from sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	0.24	-
Purchase of non current investment	-	-
Long Term Loans & Advances	-	-
Purchase/Sale of current investment	-	-
Proceeds from sale of financial instruments	-3.60	-9.98
Interest received	-	-
Proceeds from sale of current investment	2.26	1.65
Net cash flows used in investing activities (B)	-	-
	-1.09	-8.33
C. CASH FLOW FROM FINANCING ACTIVITY		
Proceeds from Issue of Share Capital	-	-
Share premium	-	-
Proceeds from / (Repayment of) Short Term Borrowings/long term borrowing	-	-
Interest Paid	8.15	-82.17
Net cash flows from/(used in) financing activities (C)	-25.57	-29.79
Net increase in cash and cash equivalents(A+B+C)	-17.42	-111.96
Cash and cash equivalents at the beginning of the year	6.82	-0.59
Cash and cash equivalents at year end	1.48	2.07
	8.30	1.48

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.

By the Order of the Board
For AKG Exim Limited

For AKG EXIM LIMITED For AKG EXIM LIMITED

Mahima Goel
Managing Director
DIN: 02205003

Mahima Goel
Director

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

Rahul Bajaj
C.F.O.

Date: 22-01-2025
Place: Gurugram

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, Ph: +91-124-4267873
 CIN: L00063HR2005PLC119497

PART-I STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2024

Consolidated Statement of Asset and Liabilities

(Amount in Lacs)

Particulars		Quarter Ended (31-12-2024)	Quarter Ended (30-09-2024)
	Date of start of reporting period	01/10/2024	01/07/2024
	Date of end of reporting period	31/12/2024	30/09/2024
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
Equity and liabilities			
1	Shareholders' funds		
	Share capital		
	Reserves and surplus	3,177.66	3,177.66
	Money received against share warrants	2,100.45	2,141.46
	Total shareholders' funds	5,278.11	5,319.12
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	-	-
5	Non-current liabilities		-16.65
	Long-term borrowings		
	Deferred tax liabilities (net)	59.84	115.49
	Foreign currency monetary item translation difference liability account	31.76	32.51
	Other long-term liabilities	-	-
	Long-term provisions	-	-
	Total non-current liabilities	91.60	148.00
6	Current liabilities		
	Short-term borrowings		
	Trade payables	1,312.37	1,316.17
	a) total outstanding dues of micro enterprises and small enterprises	-	-
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	Other current liabilities	-1,435.93	-883.52
	Short-term provisions	50.53	13.93
	Total current liabilities	17.20	46.35
	Total equity and liabilities	-55.84	492.93
	Assets	5,313.87	5,943.40
1	Non-current assets		
(i)	Fixed assets		
	Tangible assets		
	Producing properties	223.49	227.71
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	-	-
	Intangible assets under development or work-in-progress	-	199.97
	Total fixed assets	223.49	427.68
(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	58.75
(viii)	Other non-current assets		6.55	155.25
	Total non-current assets		65.30	214.00
2	Current assets			
	Current investments		159.10	162.70
	Inventories		389.39	664.42
	Trade receivables		3,194.11	2,645.95
	Cash and bank balances		88.04	63.63
	Short-term loans and advances		1,023.24	1,617.06
	Other current assets		171.20	147.96
	Total current assets		5,025.08	5,301.72
	Total assets		5,313.87	5,943.40

By the Order of the Board

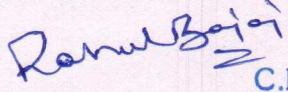
For AKG Exim Limited

For AKG EXIM LIMITED

For AKG EXIM LIMITED

Mahima Goel
Managing Director
DIN: 02205003


Director
Executive Director & CFO
DIN: 03408766


C.F.O.

Date: 22-01-2025
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 Unaudited Consolidated Financial Results for the quarter and nine months ended 31st December, 2024

(Rs in Lakhs except as stated)

S. No.	Particulars	CONSOLIDATED					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2024 (Unaudited) 3 Months	September 30, 2024 (Unaudited) 3 Months	December 31, 2023 (Unaudited) 3 Months	December 31, 2024 (Unaudited) 9 Months	December 31, 2023 (Unaudited) 9 Months	March 31, 2024 (Audited) 12 Months
1	Income						
	a) Revenue from operations						
	b) Other operating income	2,961.08	3,375.01	4,475.90	10,374.36	13,743.48	18,359.28
	Total revenue from operations			4,475.90	10,374.36	13,743.48	18,359.28
2	Other income (Refer Note No 4)	2,961.08	3,375.01	4,475.90	10,374.36	13,743.48	18,359.28
3	Total income (1+2)	35.01	16.01	11.34	53.60	38.72	81.49
4	Expenses	2,996.09	3,391.02	4,487.24	10,427.96	13,782.20	18,440.76
	a) Cost of materials consumed						
	b) Purchases of stock-in-trade						
	c) Change in inventories of finished goods & work-in-progress	2,490.30	3,158.50	4,315.89	9,279.73	12,137.56	16,667.17
	d) Excise duty on sales	270.30	-27.15	-114.43	376.44	576.87	382.80
	e) Employee benefits expense						
	f) Finance costs	26.97	30.86	-	-	-	-
	g) Depreciation and amortisation expense	25.57	29.79	38.15	90.47	105.19	104.45
	h) Other expenses:	3.98	3.98	5.25	11.94	11.29	20.62
	- Power & Fuel						
	- Other expenses	1.24	1.39	-	-	-	-
	Total Expenses	158.98	174.39	2.49	63.81	5.12	6.49
5	Profit/(Loss) before exceptional items and tax (3-4)	2,977.34	3,371.76	4,429.34	10,359.77	13,628.75	18,243.21
6	Exceptional items	18.75	19.25	57.90	68.20	153.45	197.55
7	Profit/(Loss) before tax (5 + 6)	18.75	19.25	57.90	68.20	153.45	197.55
8	Tax expense:	18.75	19.25	57.90	68.20	153.45	197.55
	- Current tax						
	- Deferred tax charge/(credit)	2.93	3.18	11.53	13.13	27.80	42.34
9	Net Profit/(Loss) for the period/year (7 - 8)	0.74	0.74	-	2.22	-0.18	1.97
10	Other Comprehensive Income (OCI)	15.07	15.33	46.37	52.85	125.83	153.24
	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)	15.07	15.33	46.37	52.85	125.83	153.24
	Profit attributable to:						
	Owners of the Company						
	Non-controlling interests	15.07	15.83	48.61	53.35	138.01	160.59
	Other Comprehensive income attributable to:						
	Owners of the Company		-0.50	-2.24	-0.50	-12.18	-7.35
	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)						
13	Other Equity	3,177.66	3,177.66	3,177.66	3,177.66	3,177.66	3,177.66
14	Earnings per share of Rs 10 each - Not annualised (in Rs.)						
	(a) Basic (Rs)	0.05	0.05	0.15	0.17	0.40	0.48
	(b) Diluted (Rs)	0.05	0.05	0.15	0.17	0.40	0.48

For AKG EXIM LIMITED

By the Order of the Board
For AKG Exim Limited

Mahima Goel
Managing Director
DIN: 02205003

Mahima Goel
Director

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

Rahul Bajaj
C.F.O.

Place : Gurugram
Date : 22-01-2025

AKG EXIM LIMITED
CIN: L00063HR2005PLC119497
Consolidated Statement Of Cashflow for the Quarter ended 31st December, 2024

Particulars	(Rs. In Lakhs)	
	As at 31st December, 2024	As at 30th September, 2024
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit Before Tax as per Statement of Profit and Loss	18.75	19.25
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and impairment of property, plant and equipment	3.98	3.98
Preliminary Expenses W/o	-	-
Net Gain/Loss on disposal of property, plant and equipment	-	-
Interest income	-	-
Finance costs	-15.32	-1.65
PPE written off	25.57	29.79
Other Adjustments	-	-
Provision for doubtful debts, advances, deposits and others	159.71	264.99
Cash generated from operations before working capital changes	192.68	316.36
Working capital adjustments:		
Increase/decrease in trade receivables	-	648.29
Increase/decrease in non current financial assets	-548.16	-
Increase/decrease in loan	-	-
Increase/decrease in non current assets	593.82	-367.15
Increase/decrease in Investment	148.70	-16.22
Increase/decrease in other current financial assets	3.60	9.98
Increase/decrease in other current assets	-	-
Increase/decrease in inventory	-23.24	29.07
Increase/decrease in other current financial liabilities	275.03	-22.42
Increase/ decrease in other current liabilities	-	-
Increase/decrease in trade payables	36.60	1.23
Increase/decrease in non current liabilities	-552.41	-457.29
Increase/decrease in current provisions	-	-
Cash generated from operation	-29.15	-
Income tax paid	97.47	141.85
Net cash flows from operating activities (A)	-	-4.00
	97.47	137.85
B. CASH FLOW FROM INVESTING ACTIVITY		
Proceeds from sale of property, plant and equipment	0.24	-
Purchase of property, plant and equipment	-	-
Purchase of non current investment	-	-
Purchase / (sale)of current investment	-	-
Proceeds from sale of financial instruments	-3.60	-9.98
Interest received	-	-
Net cash flows used in investing activities (B)	15.32	1.65
	11.96	-8.33
C. CASH FLOW FROM FINANCING ACTIVITY		
Proceeds from Issue of Share Capital	-	-
Share premium	-	-
Proceeds from Subsidiary Interest to the non controlling Interest	-	-
Proceeds from / (Repayment of) Short Term Borrowings/long term borrowing	-	-
Interest Paid	-59.45	-82.17
Net cash flows from/(used in) financing activities (C)	-25.57	-29.79
Net increase in cash and cash equivalents(A+B+C)	-85.02	-111.96
Cash and cash equivalents at the beginning of the year	24.41	17.56
Cash and cash equivalents at year end	63.63	46.07
	88.04	63.63

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.

By the Order of the Board
For AKG EXIM LIMITED

For AKG EXIM LIMITED

Mahima Goel
Managing Director
DIN: 02205003


Director

Rahul Bajaj
Executive Director & CFO
DIN: 03408766


C.F.O.

Date: 22-01-2025
Place: Gurugram

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, Ph: +91-124-4267873
 CIN: L00063HR2005PLC119497

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

Particulars		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1		2	3	4			5
1	Segment Revenue						
	a. Segment A- Manufacturing						
	b. Segment B- Trading						
	Total Segment Revenue	2,961.08	3,375.01	4,475.90	10,374.36	13,743.48	18,359.28
	Less: Inter Segment Revenue	2,961.08	3,375.01	4,475.90	10,374.36	13,743.48	18,359.28
		44.93	166.02	49.07	284.34	122.67	188.34
	Net Sales/Income from Operations	2,916.15	3,208.99	4,426.83	10,090.02	13,620.81	18,170.94
2	Segment Results						
	Profit(+)/Loss(-) before Tax and Interest						
	a. Segment A- Manufacturing						
	b. Segment B- Trading		-1.01	-4.57		-13.44	-15.00
	Total Profit before Tax	44.32	50.06	93.12	152.73	231.96	337.44
	Less: i. Finance Cost	44.32	49.04	88.55	152.73	218.52	322.44
	ii. Other unallocable expenditure net off unallocable income	25.57	29.79	30.65	84.53	65.07	124.89
	Profit Before Tax	18.75	19.25	57.90	68.20	153.45	197.55
3	Segment Assets						
	a. Segment A- Manufacturing						
	b. Segment B- Trading		218.51	258.70		258.70	218.59
	Total	5,268.76	5,852.61	5,953.30	5,268.76	5,953.30	6,286.55
		5,268.76	6,071.12	6,212.00	5,268.76	6,212.00	6,505.14
4	Segment Liabilities						
	a. Segment A- Manufacturing						
	b. Segment B- Trading		252.47	286.48		286.48	247.94
	Total	-102.84	472.89	572.33	-102.84	572.33	923.75
		-102.84	725.36	858.81	-102.84	858.81	1,171.69
5	Capital Employed						
	(Segment Assets Less Segment Liabilities)						
	a. Segment A- Manufacturing						
	b. Segment B- Trading		-33.96	-27.78		-27.78	-29.36
	Total	5,371.60	5,379.72	5,380.97	5,371.60	5,380.97	5,362.80
		5,371.60	5,345.76	5,353.19	5,371.60	5,353.19	5,333.45

By the Order of the Board
 For AKG Exim Limited

For AKG EXIM LIMITED

Mahima Goel
 Managing Director
 DIN: 02205003

Mahima Goel
Director

Date: 22-01-2025
 Place: Gurugram

For AKG EXIM LIMITED

Rahul Bajaj
C.F.O.

Rahul Bajaj
 Executive Director & CFO
 DIN: 03408766

NOTES:

1. The above financial results have been reviewed by the Audit Committee and approved & taken on record by the Board of Directors at the Board Meeting held on 22nd January, 2025.
2. The Statutory Auditors of the Company have given their report on the financial results for the quarter ended 31st December, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015.
3. The Auditors report is unmodified and there are no comments or remarks which need to be described in the prescribed format. The Company has also provided declaration to that effect to the stock exchange.
4. The statements include results for the quarter year ended 31st December, 2023 being balancing figures between the unaudited figures for the quarter ended 30th September, 2024 and quarter year ended 31st December, 2024.
5. IND AS is applicable to the Company during the year because company listed on main board of National Stock Exchange of India Limited.
6. Figure of earlier periods have been regrouped/recast/reclassified wherever necessary:
7. The Company operates one segment:
 - a. AKG Exim Limited (Holding Company) - Trading, Import/Export
 - b. ASRI Trade Pte. Ltd. (Foreign Wholly Owned Subsidiary) - Trading, Import/Export
8. The Company having M/s ASRI Trade Pte. Ltd. (Foreign Wholly Owned Subsidiary) incorporated on 19.12.2017 vide Approval from Accounting and Corporate Regulatory Authority, Singapore; therefore, it has been prepared a consolidation result as a consolidation requirement is applicable to the Company.

By Order of the Board
For AKG Exim Limited

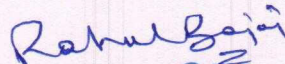
For AKG EXIM LIMITED

Mahima Goel
Managing Director
DIN: 02205003


Director

For AKG EXIM LIMITED

Rahul Bajaj
Executive Director & CFO
DIN: 03408766


C.F.O.

Place: Gurugram
Date: 22-01-2025