AKG EXIM

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AKG

Exim Limited

Date: 27th May, 2026

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, 2026

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, 2026.

Kindly take the same on record.

Thanking You,

Yours faithfully,

For AKG EXIM LIMITED

REETA Digitally signed by REETA Date: 2026.05.27 18:44:22 +05'30'

Reeta
Company Secretary

Enclosed: As above

DHARAM TANEJA ASSOCIATES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY STANDALONE FINANCIAL RESULTS AND YEAR TO DATE PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To the Board of Directors of

AKG EXIM LIMITED

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **AKG EXIM LIMITED** (hereinafter referred to as 'the Company') for the quarter and year ended March 31, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of net profit/(loss) and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 Act 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 obtained by us is sufficient and appropriate to provide a basis for our opinion.



Board of Directors' Responsibilities for the Standalone Financial Results

This Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net profit/(loss) and other comprehensive income in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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 Statement 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 Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 Statement.

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 Statement, 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors 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 Company 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 Statement 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company 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

The Statement includes the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

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

For DHARAM TANEJA ASSOCIATES
Chartered Accountants
Firm Registration No.: 003563N

CA Varun Taneja
Partner
Membership No.: 095325

Dharam Taneja Associates Chartered Accountants 17/17 Punjabi Bagh Extn. N. Delhi-26

Udin : 26095325CMXTKI1327

Date : 27/05/2026

Place : New Delhi

DHARAM TANEJA ASSOCIATES
CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON THE QUARTERLY CONSOLIDATED FINANCIAL RESULTS AND ANNUAL CONSOLIDATED FINANCIAL RESULTS PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To the Board of Directors of

AKG EXIM LIMITED

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying consolidated financial results of **AKG EXIM LIMITED** (hereinafter referred to as the 'Holding Company') and its subsidiary (Holding Company and its subsidiary together referred to as "the Group") for the quarter and year ended **March 31, 2026,** ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the report of the other auditor on the separate audited financial statements of the subsidiary, the aforesaid Statement:

- includes the annual financial results of the following entity:

Sr. No.	Name of the Entity	Relationship with the Holding Company
1	ASRI Trade Pte. Ltd., Singapore	Subsidiary

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India, of net profit/(loss) and other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group 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 Act 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 obtained by us and the other auditor in terms of their report referred to in the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

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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

Board of Directors' Responsibilities for the Consolidated Financial Results

These Statements have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net profit/(loss) and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 of 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 Statement 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 Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, 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 the respective Board of Directors 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 Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 this Statement.

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 Statement, 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 Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' 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 Statement 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 Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entity included in the Statement, which has been audited by another auditor, such other auditor remains responsible for the direction, supervision and performance of the audit 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 entity included in the Statement 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

The accompanying consolidated financial statements include the financial results of 1 (one) subsidiary, namely ASRI Trade Pte. Ltd., Singapore, which has been audited by another auditor whose report has been furnished to us by the management. 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-sections (3) and (11) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiary, is based solely on the report of such other auditor.

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

Our opinion is not modified in respect of these matters.

For DHARAM TANEJA ASSOCIATES
Chartered Accountants
Firm Registration No.: 003563N





CA Varun Taneja
Partner
Membership No.: 095325

Udin : 26095325LNBJGS5048

Date : 27/05/2026
Place : New Delhi

AKG EXIM LIMITED

CIN: L00063HR2005PLC119497

Regd. Off.: Unit No. 231, 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, 2026

(Amount in Lacs)

Standalone Statement of Asset and Liabilities			
	Particulars	Year Ended (31-03-2026)	Year Ended (31-03-2025)
	Date of start of reporting period	01/04/2025	01/04/2024
	Date of end of reporting period	31/03/2026	31/03/2025
	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	1,834.52	1,801.42
	Money received against share warrants	-	-
	Total shareholders' funds	**5,012.18**	**4,979.08**
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	-	-
5	**Non-current liabilities**		
	Long-term borrowings	9.21	14.20
	Deferred tax liabilities (net)	33.96	33.61
	Foreign currency monetary item translation difference liability account	-	-
	Other long-term liabilities	-	-
	Long-term provisions	-	-
	Total non-current liabilities	**43.17**	**47.81**
6	**Current liabilities**		
	Short-term borrowings	569.62	1,119.13
	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	205.77	906.44
	Other current liabilities	99.94	468.48
	Short-term provisions	11.01	18.19
	Total current liabilities	**886.34**	**2,512.25**
	Total equity and liabilities	**5,941.70**	**7,539.14**
	Assets		
1	**Non-current assets**		
(i)	**Fixed assets**		
	Tangible assets	92.63	218.97
	Producing properties	-	-
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	-	-
	Intangible assets under development or work-in-progress	-	-
	Total fixed assets	92.63	218.97
(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	-	-

(viii)	Other non-current assets	-	-
	Total non-current assets	**37.25**	**37.25**
2	**Current assets**		
	Current investments	-	-
	Inventories	248.24	766.64
	Trade receivables	1,019.11	2,574.10
	Cash and bank balances	2.06	94.30
	Short-term loans and advances	4,414.55	3,640.72
	Other current assets	127.87	207.16
	Total current assets	**5,811.83**	**7,282.92**
	Total assets	**5,941.70**	**7,539.14**

By the Order of the Board
For AKG Exim Limited

AKG EXIM LIMITED
For AKG EXIM LIMITED
CFO
Managing Director

Mahima Goel
Managing Director
DIN: 02205003

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

Date: 27-05-2026
Place: Gurugram

AKG EXIM LIMITED

Regd. Off.: Unit No. 231, 02nd Floor, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana
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Statement of Audited Standalone Financial Results for the Fourth Quarter and Year ended 31st March, 2026

(Rs in Lakhs except as stated)

S No.	Particulars	STANDALONE				
		Quarter Ended			Year Ended	Year Ended
		March 31, 2026 (Audited)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited) (Refer Note No-3)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
1	**Income**					
	a) Revenue from operations	705.25	1,280.42	1,025.65	5,136.16	6,963.10
	b) Other operating income	-	-	-		
	Total revenue from operations	**705.25**	**1,280.42**	**1,025.65**	**5,136.16**	**6,963.10**
2	Other income	0.97	81.61	4.18	110.74	25.74
3	**Total income (1+2)**	**706.22**	**1,362.03**	**1,029.83**	**5,246.91**	**6,988.85**
4	**Expenses**					
	a) Cost of materials consumed	-	-	-		
	b) Purchases of stock-in-trade	641.33	856.51	1,251.28	4,088.41	6,280.93
	c) Change in inventories of finished goods and work-in-progress & Stock In Trade	-58.16	305.97	-377.26	518.40	-0.82
	d) Employee benefits expense	23.73	23.70	26.87	97.40	116.82
	e) Finance costs	15.44	16.64	17.87	75.82	102.40
	f) Depreciation and amortisation expense	1.86	2.24	4.04	10.63	15.97
	g) Other expenses:					
	- Power & Fuel	0.13	0.52	1.35	3.02	4.78
	- Other expenses	71.83	144.23	82.90	410.86	398.79
	Total Expenses	696.16	1,349.82	1,007.06	5,204.54	6,918.88
5	**Profit/(Loss) before exceptional items and tax (3-4)**	**10.06**	**12.21**	**22.78**	**42.36**	**69.97**
6	Exceptional items	-	-	-	-	-
7	**Profit/(Loss) before tax (5 + 6)**	**10.06**	**12.21**	**22.78**	**42.36**	**69.97**
8	Tax expense:					
	- Current tax	2.61	3.17	5.92	11.01	18.19
	- Taxes in respect of earlier years	-	-	-	-	-
	-'Mat Credit Entitlement	-	-	-	-	-
	'-Deferred Tax Charge/ (Credit)	-1.48	0.61	0.38	0.35	2.58
	'-MAT Credit Entitlement	-	-	-	-	-
9	Net Profit/(Loss) for the period (7 - 8)	8.92	8.43	16.47	31.00	49.20
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)**	**8.92**	**8.43**	**16.47**	**31.00**	**49.20**
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)	**0.03**	**0.03**	**0.05**	**0.10**	**0.15**
	(b) Diluted (Rs)	**0.03**	**0.03**	**0.05**	**0.10**	**0.15**

1 The above Standalone & Consolidated financial results for the fourth quarter and year ended 31st March, 2026 were subjected to limited review by the statutory auditors of the company, reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 27th May, 2026. 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 2026 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

AKG EXIM LIMITED

For AKG Exim Limited

For AKG EXIM LIMITED

Place : Gurugram
Date : 27-05-2026

Mahima Goel
Managing Director
DIN: 02205003

Managing Director

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

CFO

AKG EXIM LIMITED

CIN: L00063HR2005PLC119497

Standalone Statement Of Cashflow for the year ended 31 March, 2026

(Rs. In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit Before Tax as per Statement of Profit and Loss	**42.36**	**69.97**
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and impairment of property, plant and equipment	10.63	15.97
Preliminary Expenses W/o	-	3.84
Net Gain/Loss on disposal of property, plant and equipment	-	-
Interest income	-2.90	-10.69
Finance costs	75.82	102.40
Other adjustments	-19.18	-46.86
Provision for doubtful debts, advances, deposits and others	-	-
Cash generated from operations before working capital changes	**106.74**	**134.63**
Working capital adjustments:		
Increase/decrease in trade receivables	1,555.00	381.97
Increase/decrease in non current financial assets	-	23.44
Increase/decrease in loan	-4.99	-59.51
Increase/decrease in non current assets	-	-
Increase/decrease in Investment	-	-
Increase/decrease in other current financial assets	-773.83	-1,807.47
Increase/decrease in other current assets	79.29	1,127.26
Increase/decrease in inventory	518.40	-0.82
Increase/decrease in other current financial liabilities	-	-
Increase/ decrease in other current liabilities	-368.54	74.97
Increase/decrease in trade payables	-700.67	336.26
Increase/decrease in non current liabilites	-0.35	2.58
Increase/decrease in current provisions	-7.18	-24.14
Cash generated from operation	**403.85**	**189.17**
Income tax paid	-	-9.00
Net cash flows from operating activities (A)	**403.85**	**180.17**
B. CASH FLOW FROM INVESTING ACTIVITY		
Proceeds from sale of property, plant and equipment	126.34	0.24
Purchase of property, plant and equipment	-	-0.69
Purchase / Sale of non current investment	-	15.30
Purchase / (sale)of current investment	-	-
Proceeds from sale of financial instruments	-	-
Interest received	2.90	10.69
Net cash flows used in investing activities (B)	**129.24**	**25.54**
C. CASH FLOW FROM FINANCING ACTIVITY		
Proceeds from Issue of Share Capital	-	-
Share premium	-	-
Proceeds from / (Repayment of) Short Term Borrowings/long term borrowing	-549.51	-172.70
Interest Paid	-75.82	-102.40
Net cash flows from/(used in) financing activities (C)	-625.33	-275.11
Net increase in cash and cash equivalents(A+B+C)	**-92.23**	**-69.39**
Cash and cash equivalents at the beginning of the year	94.30	163.69
Cash and cash equivalents at year end	**2.06**	**94.30**

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

AKG EXIM LIMITED

For AKG EXIM LIMITED

Mahima Goel
Managing Director
DIN: 02205003

Managing Director

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

CFO

Place : Gurugram
Date: 27-05-2026

AKG EXIM LIMITED

CIN: L00063HR2005PLC119497

Regd. Off.: Unit No. 231, 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, 2026

(Amount in Lacs)

Consolidated Statement of Asset and Liabilities			
	Particulars	Year Ended (31-03-2026)	Year Ended (31-03-2025)
	Date of start of reporting period	01/04/2025	01/04/2024
	Date of end of reporting period	31/03/2026	31/03/2025
	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	2,171.89	2,112.99
	Money received against share warrants	-	-
	Total shareholders' funds	5,349.55	5,290.65
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	-	-
5	Non-current liabilities		
	Long-term borrowings	9.21	14.20
	Deferred tax liabilities (net)	33.96	33.61
	Foreign currency monetary item translation difference liability account	-	-
	Other long-term liabilities	-	-
	Long-term provisions	-	-
	Total non-current liabilities	43.17	47.81
6	Current liabilities		
	Short-term borrowings	569.62	1,119.13
	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	103.85	920.67
	Other current liabilities	105.01	473.87
	Short-term provisions	15.32	22.25
	Total current liabilities	793.80	2,535.93
	Total equity and liabilities	6,186.53	7,874.39
	Assets		
1	Non-current assets		
(i)	Fixed assets		
	Tangible assets	92.63	218.97
	Producing properties	-	-
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	-	-
	Intangible assets under development or work-in-progress	-	-
	Total fixed assets	92.63	218.97
(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	-	-

(viii)	Other non-current assets	-	-
	Total non-current assets	-	-
2	Current assets		
	Current investments	-	-
	Inventories	248.24	766.64
	Trade receivables	1,299.46	2,939.61
	Cash and bank balances	3.79	101.29
	Short-term loans and advances	4,414.55	3,640.72
	Other current assets	127.87	207.16
	Total current assets	6,093.91	7,655.42
	Total assets	6,186.53	7,874.39

By the Order of the Board
For AKG Exim Limited

AKG EXIM LIMITED

For AKG EXIM LIMITED

CFO

Managing Director

Mahima Goel
Managing Director
DIN: 02205003

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

Date: 27-05-2026
Place: Gurugram

AKG EXIM LIMITED

Regd. Off.: Unit No. 231, 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, 2026

(Rs in Lakhs except as stated)

S. No.	Particulars	CONSOLIDATED				
		Quarter Ended			YEAR ENDED	YEAR ENDED
		March 31 2026 (Audited)	December 31 2025 (Un-audited)	March 31 2025 (Audited)	Mar 31 2026 (Audited)	Mar 31 2025 (Audited)
1	Income					
	a) Revenue from operations	1,639.43	1,818.71	2,956.38	8,700.55	13,309.14
	b) Other operating income	-	-	-	-	-
	Total revenue from operations	1,639.43	1,818.71	2,956.38	8,700.55	13,309.14
2	Other income (Refer Note No 4)	0.97	81.61	6.32	110.74	28.42
3	Total income (1+2)	1,640.40	1,900.32	2,962.70	8,811.30	13,337.56
4	Expenses					
	a) Cost of materials consumed	-	-	-	-	-
	b) Purchases of stock-in-trade	1,537.59	1,370.91	3,157.89	7,469.53	12,415.33
	c) Change in inventories of finished goods & work-in-progress	-58.16	305.97	-377.26	518.40	-0.82
	d) Excise duty on sales	-	-	-	-	-
	e) Employee benefits expense	23.73	23.70	26.87	97.40	117.50
	f) Finance costs	15.44	17.18	17.87	75.82	102.40
	g) Depreciation and amortisation expense	1.86	2.24	4.04	10.63	15.97
	h) Other expenses:					
	- Power & Fuel	0.13	0.52	1.35	3.02	4.78
	- Other expenses	111.74	165.76	98.21	588.77	575.82
	Total Expenses	1,632.33	1,886.29	2,928.98	8,763.57	13,230.98
5	Profit/(Loss) before exceptional items and tax (3-4)	8.07	14.03	33.73	47.72	106.58
6	Exceptional items	-	-	-	-	-
7	Profit/(Loss) before tax (5 + 6)	8.07	14.03	33.73	47.72	106.58
8	Tax expense:					
	- Current tax	2.61	3.17	5.92	11.01	18.19
	- Deferred tax charge/(credit)	-1.48	0.61	0.38	0.35	2.58
9	Net Profit/(Loss) for the period/year (7 - 8)	6.93	10.25	27.42	36.36	85.81
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)	6.93	10.25	27.42	36.36	85.81
	Profit attributable to:					
	Owners of the Company	6.93	10.25	27.42	36.36	85.81
	Non-controlling interests	-	-	-	-	-
	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)	0.02	0.03	0.09	0.11	0.27
	(b) Diluted (Rs)	0.02	0.03	0.09	0.11	0.27

AKG EXIM LIMITED

By the Order of the Board
For AKG Exim Limited

For AKG EXIM LIMITED

Rahul Bajaj
CFO

Place : Gurugram
Date : 27-05-2026

Mahima Goel
Managing Director
DIN: 02205003

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

AKG EXIM LIMITED

CIN: L00063HR2005PLC119497

Consolidated Statement Of Cashflow for the year ended 31 March, 2026

(Rs. In Lakhs)

Particulars	As at 31st March, 2026	As at 31st March, 2025
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit Before Tax as per Statement of Profit and Loss	47.72	106.58
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and impairment of property, plant and equipment	10.63	15.97
Preliminary Expenses W/o	-	3.84
Net Gain/Loss on disposal of property, plant and equipment	-	-
Interest income	-2.90	-10.69
Finance costs	75.82	102.40
PPE written off	-	-
Other adjustments	-8.73	146.78
Provision for doubtful debts, advances, deposits and others	-	-
Cash generated from operations before working capital changes	122.55	364.88
Working capital adjustments:		
Increase/decrease in trade receivables	1,640.16	466.79
Increase/decrease in non current financial assets	-	24.70
Increase/decrease in loan	4.99	-59.51
Increase/decrease in non current assets	-	-
Increase/decrease in Investment	-	-
Increase/decrease in other current financial assets	-773.83	-2,062.13
Increase/decrease in other current assets	79.29	1,167.44
Increase/decrease in inventory	518.40	3.91
Increase/decrease in other current financial liabilities	-	-
Increase/ decrease in other current liabilities	-368.86	99.15
Increase/decrease in trade payables	-816.82	150.17
Increase/decrease in non current liabilites	-0.35	2.58
Increase/decrease in current provisions	-6.93	-28.12
Cash generated from operation	398.58	129.85
Income tax paid	-	-9.00
Net cash flows from operating activities (A)	398.58	120.85
B. CASH FLOW FROM INVESTING ACTIVITY		
Proceeds from sale of property, plant and equipment	126.34	0.24
Purchase of property, plant and equipment	-	-0.69
Purchase of non current investment	-	-
Purchase / (sale)of current investment	-	-
Proceeds from sale of financial instruments	-	-
Interest received	2.90	10.69
Net cash flows used in investing activities (B)	129.24	10.24
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	-549.51	-224.00
Interest Paid	-75.82	-102.40
Net cash flows from/(used in) financing activities (C)	-625.33	-326.41
Net increase in cash and cash equivalents(A+B+C)	-97.50	-195.31
Cash and cash equivalents at the beginning of the year	101.29	296.60
Cash and cash equivalents at year end	3.79	101.29

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

AKG EXIM LIMITED

For AKG EXIM LIMITED

Mahima Goel
Managing Director
DIN: 02205003

Managing Director

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

CFO

Place : Gurugram
Date: 27-05-2026

AKG EXIM LIMITED

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CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs. In Lacs)

	Particulars	QUARTER ENDED			YEAR ENDED	YEAR ENDED
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
	1	2	3	4		5
1	Segment Revenue					
	a. Segment A- Manufacturing		-		-	-
	b. Segment B- Trading	1,639.43	1,818.71	2,956.38	8,700.55	13,309.14
	Total Segment Revenue	1,639.43	1,818.71	2,956.38	8,700.55	13,309.14
	Less: Inter Segment Revenue	-	112.20	38.19	234.50	319.25
	Net Sales/Income from Operations	**1,639.43**	**1,706.51**	**2,918.19**	**8,466.05**	**12,989.89**
2	**Segment Results**					
	Profit(+)/Loss(-) before Tax and Interest					
	a. Segment A- Manufacturing	-	-	-	-	-
	b. Segment B- Trading	23.51	31.21	51.59	123.54	208.98
	Total Profit before Tax	**23.51**	**31.21**	**51.59**	**123.54**	**208.98**
	Less: i. Finance Cost	**15.44**	**17.18**	**17.87**	**75.82**	**102.40**
	ii. Other unallocable expenditure net off unallocable income	-	-	-	-	-
	Profit Before Tax	**8.07**	**14.03**	**33.73**	**47.72**	**106.58**
3	**Segment Assets**					
	a. Segment A- Manufacturing	-	-	-	-	-
	b. Segment B- Trading	6,186.53	4,395.28	5,315.52	6,186.53	5,315.52
	Total	**6,186.53**	**4,395.28**	**5,315.52**	**6,186.53**	**5,315.52**
4	**Segment Liabilities**					
	a. Segment A- Manufacturing	-	-	-	-	-
	b. Segment B- Trading	836.98	-1,037.50	24.87	836.98	24.87
	Total	**836.98**	**-1,037.50**	**24.87**	**836.98**	**24.87**
5	**Capital Employed**					
	(Segment Assets Less Segment Liabilities)					
	a. Segment A- Manufacturing	-	-	-	-	-
	b. Segment B- Trading	5,349.55	5,432.78	5,290.64	5,349.55	5,290.64
	Total	**5,349.55**	**5,432.78**	**5,290.64**	**5,349.55**	**5,290.64**

By the Order of the Board
For AKG Exim Limited

For AKG EXIM LIMITED
Managing Director

Mahima Goel
Managing Director
DIN: 02205003

Date: 27-05-2026
Place: Gurugram

AKG EXIM LIMITED
CFO

Rahul Bajaj
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