



Date: November 14, 2024

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: Outcome of the Board Meeting of AKG EXIM LIMITED (“the Company”) held on November 14, 2024.

Dear Sir/Ma'am,

This is in continuation of our letter dated November 05, 2024, intimating about the Board Meeting to be held on November 14, 2024.

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, today at the Registered Office of the Company which is located at Unit No. 237, 02nd Floor, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana through Video Conferencing mode (“VCM”) i.e., November 14, 2024 at 04:15 P.M. and concluded at 05:00 P.M. has inter alia considered and approved the following:

- I. The Unaudited Financial Results (Standalone & Consolidated) of the Company for the Quarter and half year ended 30th September, 2024, along with Independent Limited Review’s Report thereon and the Declaration pursuant to regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirement), Regulations 2015 as amended with regard to Audit Report with unmodified opinion, Segment wise Revenue, Results and capital employed, are enclosed herewith.

The Financial Results is being uploaded on the Stock Exchange websites at www.nseindia.com and are also being simultaneously hosted on the website of the Company at www.akg-global.com.

The Board meeting commenced at **04:15 P.M.** and concluded at **05:00 P.M.**

Kindly take the same on record.

Thanking You,
Yours faithfully,
For AKG EXIM LIMITED

REETA Digitally signed by
REETA
Date: 2024.11.14
17:18:48 +05'30'

Reeta
Company Secretary
M.No.: A68615
eCSIN: EA068615D000055514

Enclosed: As above

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 30TH SEPTEMBER, 2024

(Amount in Lacs)

Standalone Statement of Asset and Liabilities			
Particulars		Quarter Ended (30-09-2024)	Quarter Ended (30-06-2024)
Date of start of reporting period		01/07/2024	01/04/2024
Date of end of reporting period		30/09/2024	30/06/2024
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Equity and liabilities			
1	Shareholders' funds		
	Share capital	3,177.66	3,177.66
	Reserves and surplus	1,819.32	1,808.63
	Money received against share warrants	-	-
	Total shareholders' funds	4,996.98	4,986.29
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	-	-
5	Non-current liabilities		
	Long-term borrowings	64.19	68.51
	Deferred tax liabilities (net)	32.51	31.77
	Foreign currency monetary item translation difference liability account	-	-
	Other long-term liabilities	-	-
	Long-term provisions	-	-
	Total non-current liabilities	96.70	100.28
6	Current liabilities		
	Short-term borrowings	1,316.17	1,394.02
	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	-988.56	-653.99
	Other current liabilities	43.98	43.76
	Short-term provisions	42.34	42.34
	Total current liabilities	413.93	826.13
	Total equity and liabilities	5,507.61	5,912.69
Assets			
1	Non-current assets		
(i)	Fixed assets		
	Tangible assets	227.71	231.68
	Producing properties	-	-
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	-	-
	Intangible assets under development or work-in-progress	-	-
	Total fixed assets	227.71	231.68


(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	58.75	58.75
(viii)	Other non-current assets	149.69	133.47
	Total non-current assets	245.69	244.77
2	Current assets		
	Current investments	162.70	172.68
	Inventories	659.69	632.54
	Trade receivables	2,246.97	2,759.58
	Cash and bank balances	1.48	2.07
	Short-term loans and advances	1,856.05	1,779.17
	Other current assets	107.32	90.20
	Total current assets	5,034.21	5,436.24
	Total assets	5,507.61	5,912.69

By the Order of the Board

For AKG Exim Limited

For AKG EXIM LIMITED

For AKG EXIM LIMITED


Managing Director

Mahima Goel

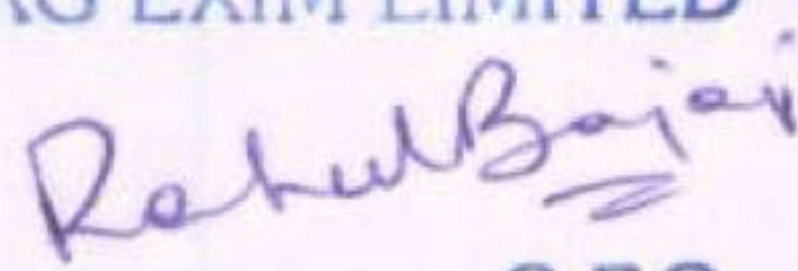
Rahul Bajaj

Managing Director

Executive Director & CFO

DIN: 02205003

DIN: 03408766


C.F.O.

Date: 14-11-2024

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 ended 30th September, 2024

(Rs in Lakhs except as stated)

S No.	Particulars	STANDALONE					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2024 (Unaudited) 3 Months	June 30, 2024 (Unaudited) 3 Months	September 30, 2023 (Unaudited) 3 Months	September 30, 2024 (Unaudited) 6 Months	September 30, 2023 (Unaudited) 6 Months	March 31, 2024 (Audited) 12 Months
1	Income						
	a) Revenue from operations	1,652.55	2,453.41	2,093.13	4,105.96	5,629.68	10,349.88
	b) Other operating income	-	-	-	-	-	-
	Total revenue from operations	1,652.55	2,453.41	2,093.13	4,105.96	5,629.68	10,349.88
2	Other income	3.66	2.59	11.53	6.24	26.77	80.87
3	Total income (1+2)	1,656.21	2,456.00	2,104.66	4,112.21	5,656.44	10,430.75
4	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	1,512.83	2,116.14	1,313.28	3,628.97	4,353.88	9,062.64
	c) Change in inventories of finished goods and work-in-progress & Stock In Trade	-27.15	133.29	562.71	106.14	676.79	324.62
	d) Employee benefits expense	30.86	32.12	29.70	62.98	58.42	90.65
	e) Finance costs	29.79	29.17	31.09	58.96	65.07	124.89
	f) Depreciation and amortisation expense	3.98	3.98	3.02	7.96	6.04	20.62
	g) Other expenses:						
	- Power & Fuel	1.39	0.79	1.59	2.18	2.64	6.49
	- Other expenses	93.07	115.30	144.57	208.37	435.09	648.65
	Total Expenses	1,644.77	2,430.80	2,085.96	4,075.57	5,597.93	10,278.56
5	Profit/(Loss) before exceptional items and tax (3-4)	11.44	25.20	18.70	36.64	58.51	152.19
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5 + 6)	11.44	25.20	18.70	36.64	58.51	152.19
8	Tax expense:						
	- Current tax	3.18	7.01	4.86	10.19	16.28	42.34
	- Taxes in respect of earlier years	-	-	-	-	-	-
	- Mat Credit Entitlement	-	-	-	-	-	-
	- Deferred Tax Charge/ (Credit)	0.74	0.74	0.00	1.48	-0.18	1.97
9	Net Profit/(Loss) for the period (7 - 8)	7.51	17.45	13.84	24.97	42.41	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)	7.51	17.45	13.84	24.97	42.41	107.88
12	Paid-up Equity share capital (Face value per share Rs 10 each)	3177.66	3177.66	3177.66	1059.22	1059.22	3177.66
13	Other Equity	-	-	-	-	-	-
14	Earnings per share of Rs 10 each						
	(a) Basic (Rs)	0.02	0.05	0.04	0.24	0.40	0.34
	(b) Diluted (Rs)	0.02	0.05	0.04	0.24	0.40	0.34

- 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.
- 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 November 14, 2024 and have been reviewed by the Statutory Auditors of the Company.
- The figures of the previous period/year have been regrouped/reclassified, wherever necessary, to conform to current period's/year's classification.

For AKG EXIM LIMITED

For AKG Exim Limited

Managing Director

Mahima Goel
Managing Director
DIN: 02205003

For AKG EXIM LIMITED

Rahul Bajaj
C.F.O.

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

Place : Gurugram
Date : 14-11-2024

AKG EXIM LIMITED
CIN: L00063HR2005PLC119497
Standalone Statement Of Cashflow for the Quarter ended 30th September, 2024

(Rs. In Lakhs)

Particulars	As at 30th September, 2024	As at 30th June, 2024
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit Before Tax as per Statement of Profit and Loss	11.44	25.20
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	-1.65	-2.16
Finance costs	29.79	29.17
PPE written off	-	-
Other adjustments	-4.97	-91.55
Provision for doubtful debts, advances, deposits and others	-	-
Cash generated from operations before working capital changes	38.59	-35.35
Working capital adjustments:		
Increase/decrease in trade receivables	512.61	196.49
Increase/decrease in non current financial assets	-	-51.06
Increase/decrease in loan	-76.88	46.38
Increase/decrease in non current assets	-16.22	-110.03
Increase/decrease in Investment	9.98	-172.68
Increase/decrease in other current financial assets	-	-
Increase/decrease in other current assets	17.12	1,244.22
Increase/decrease in inventory	-27.15	133.28
Increase/decrease in other current financial liabilities	-	-
Increase/ decrease in other current liabilities	0.22	-388.00
Increase/decrease in trade payables	-334.57	-1,224.17
Increase/decrease in non current liabilities	-	-
Increase/decrease in current provisions	-	-38.26
Cash generated from operation	123.70	-399.18
Income tax paid	-4.00	-5.08
Net cash flows from operating activities (A)	119.70	-404.26
B. CASH FLOW FROM INVESTING ACTIVITY		
Proceeds from sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	-	-
Purchase of non current investment	-	-
Purchase / (sale)of current investment	-9.98	172.68
Proceeds from sale of financial instruments	-	-
Interest received	1.65	2.16
Net cash flows used in investing activities (B)	-8.33	174.84
C. CASH FLOW FROM FINANCING ACTIVITY		
Proceeds from Issue of Share Capital	-	-
Share premium	-	-
Proceeds from / (Repayment of) Short Term Borrowings/long term borrowing	-82.17	96.98
Interest Paid	-29.79	-29.17
Net cash flows from/(used in) financing activities (C)	-111.96	67.81
Net increase in cash and cash equivalents(A+B+C)	-0.59	-161.62
Cash and cash equivalents at the beginning of the year	2.07	163.69
Cash and cash equivalents at year end	1.48	2.07

Notes:

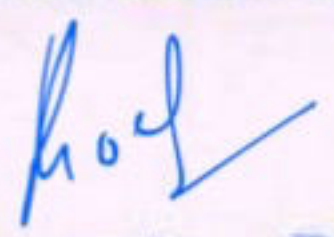
(i) The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.

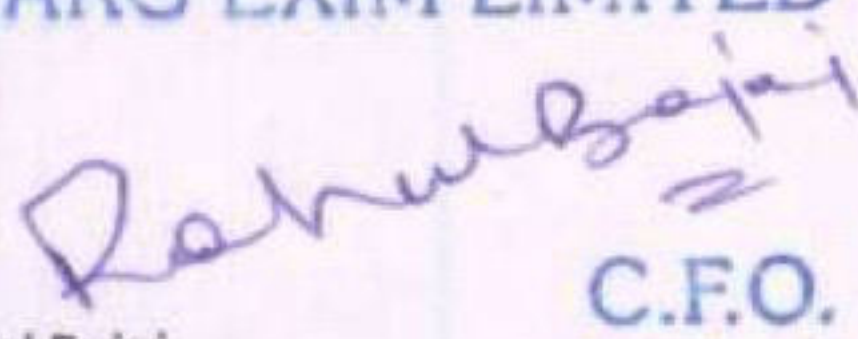
(ii) Previous year / quarter figures have been regrouped / rearranged to make them comparable , wherever considered necessary, with those of the current year.

By the Order of the Board

For AKG EXIM LIMITED

For AKG EXIM LIMITED


Managing Director


Rahul Bajaj

C.F.O.

Managing Director

Executive Director & CFO

DIN: 02205003

DIN: 03408766

Date: 14-11-2024

Place: Gurugram

AKG EXIM LIMITED

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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 30TH SEPTEMBER, 2024

(Amount in Lacs)

Consolidated Statement of Asset and Liabilities			
Particulars		Quarter Ended (30-09-2024)	Quarter Ended (30-06-2024)
Date of start of reporting period		01/07/2024	01/04/2024
Date of end of reporting period		30/09/2024	30/06/2024
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Equity and liabilities			
1	Shareholders' funds		
	Share capital	3,177.66	3,177.66
	Reserves and surplus	2,141.46	2,107.30
	Money received against share warrants	-	-
	Total shareholders' funds	5,319.12	5,284.96
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	-16.65	-16.15
5	Non-current liabilities		
	Long-term borrowings	115.49	68.51
	Deferred tax liabilities (net)	32.51	31.77
	Foreign currency monetary item translation difference liability account	-	-
	Other long-term liabilities	-	-
	Long-term provisions	-	-
	Total non-current liabilities	148.00	100.28
6	Current liabilities		
	Short-term borrowings	1,316.17	1,394.02
	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	-883.52	-429.06
	Other current liabilities	13.93	13.70
	Short-term provisions	46.35	46.35
	Total current liabilities	492.93	1,025.01
	Total equity and liabilities	5,943.40	6,394.09
Assets			
1	Non-current assets		
(i)	Fixed assets		
	Tangible assets	227.71	231.68
	Producing properties	-	-
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	199.97	199.97
	Intangible assets under development or work-in-progress	-	-
	Total fixed assets	427.68	431.65

(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	155.25	133.47
	Total non-current assets	214.00	192.22
2	Current assets		
	Current investments	162.70	172.68
	Inventories	664.42	637.27
	Trade receivables	2,645.95	3,288.91
	Cash and bank balances	63.63	46.07
	Short-term loans and advances	1,617.06	1,488.90
	Other current assets	147.96	136.39
	Total current assets	5,301.72	5,770.22
	Total assets	5,943.40	6,394.09

By the Order of the Board

For AKG Exim Limited

For AKG EXIM LIMITED

h.o.l
Managing Director

Mahima Goel

Rahul Bajaj

Managing Director

Executive Director & CFO

DIN: 02205003

DIN: 03408766

For AKG EXIM LIMITED

Rahul Bajaj
C.F.O.

Date: 14-11-2024

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 ended 30th September, 2024

(Rs in Lakhs except as stated)

S. No.	Particulars	CONSOLIDATED					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2024 (Unaudited) 3 Months	June 30, 2024 (Unaudited) 3 Months	September 30, 2023 (Unaudited) 3 Months	September 30, 2024 (Unaudited) 6 Months	September 30, 2023 (Unaudited) 6 Months	March 31, 2024 (Audited) 12 Months
1	Income						
	a) Revenue from operations	3,375.01	4,038.27	3,658.81	7,413.28	9,267.59	18,359.28
	b) Other operating income	-	-	-	-	-	-
	Total revenue from operations	3,375.01	4,038.27	3,658.81	7,413.28	9,267.59	18,359.28
2	Other income (Refer Note No 4)	16.01	2.59	12.14	18.59	27.38	81.49
3	Total income (1+2)	3,391.02	4,040.86	3,670.95	7,431.88	9,294.96	18,440.76
4	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	3,158.50	3,630.93	2,785.36	6,789.43	7,821.67	16,667.17
	c) Change in inventories of finished goods & work-in-progress	(27.15)	133.29	583.12	106.14	691.30	382.80
	d) Excise duty on sales	-	-	-	-	-	-
	e) Employee benefits expense	30.86	32.64	33.35	63.50	67.04	104.45
	f) Finance costs	29.79	29.17	31.09	58.96	65.07	124.89
	g) Depreciation and amortisation expense	3.98	3.98	3.02	7.96	6.04	20.62
	h) Other expenses:						
	- Power & Fuel	1.39	61.18	1.59	62.57	2.64	6.49
	- Other expenses	174.39	119.47	195.57	293.86	545.65	936.80
	Total Expenses	3,371.76	4,010.66	3,633.10	7,382.42	9,199.41	18,243.21
5	Profit/(Loss) before exceptional items and tax (3-4)	19.25	30.20	37.85	49.45	95.55	197.55
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5 + 6)	19.25	30.20	37.85	49.45	95.55	197.55
8	Tax expense:						
	- Current tax	3.18	7.01	9.84	10.19	20.92	42.34
	- Deferred tax charge/(credit)	0.74	0.74	-	1.48	0.54	1.97
		-	-	-	-	-	-
9	Net Profit/(Loss) for the period/year (7 - 8)	15.33	22.45	28.01	37.78	74.09	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)	15.33	22.45	28.01	37.78	74.09	153.24
	Profit attributable to:						
	Owners of the Company	15.83	24.21	32.83	38.28	84.03	160.59
	Non-controlling interests	-0.50	-1.76	-4.82	-0.50	-9.94	(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	3,177.66
13	Other Equity	-	-	-	-	-	-
14	Earnings per share of Rs 10 each - Not annualised (in Rs.)						
	(a) Basic (Rs)	0.05	0.07	0.09	0.12	0.23	0.48
	(b) Diluted (Rs)	0.05	0.07	0.09	0.12	0.23	0.48

1 BKS Metalics Private Limited submitted their results for consolidation upto 13.09.2024, due to removal of status of Subsidiary company w.e.f 13.09.2024 by sale / transfer of shares by holding company (AKG Exim Ltd.) to Mrs. Madhu Khandelwal on 13.09.2024 relative of Mr. Chander Parkash Khandelwal who owns 49% of shareholding in the BKS Metalics Private Limited.

For AKG EXIM LIMITED **For AKG EXIM LIMITED**

By the Order of the Board
for AKG Exim Limited

Managing Director

Mahima Goel
Managing Director
DIN: 02205003

Rahul Bajaj
C.F.O.

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

Place : Gurugram
Date : 14-11-2024

AKG EXIM LIMITED
CIN: L00063HR2005PLC119497
Consolidated Statement Of Cashflow for the Quarter ended 30th September, 2024

(Rs. In Lakhs)

Particulars	As at 30th September, 2024	As at 30th June, 2024
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit Before Tax as per Statement of Profit and Loss	19.25	30.20
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	-1.65	-2.16
Finance costs	29.79	29.17
PPE written off	-	-
Other adjustments	264.99	-95.24
Provision for doubtful debts, advances, deposits and others	-	-
Cash generated from operations before working capital changes	316.36	-34.05
Working capital adjustments:		
Increase/decrease in trade receivables	648.29	117.49
Increase/decrease in non current financial assets	-	-46.76
Increase/decrease in loan	-367.15	77.69
Increase/decrease in non current assets	-16.22	1,238.21
Increase/decrease in Investment	9.98	-172.68
Increase/decrease in other current financial assets	-	-
Increase/decrease in other current assets	29.07	-108.77
Increase/decrease in inventory	-22.42	133.28
Increase/decrease in other current financial liabilities	-	-
Increase/ decrease in other current liabilities	1.23	-403.35
Increase/decrease in trade payables	-457.29	-1,199.56
Increase/decrease in non current liabilities	-	-
Increase/decrease in current provisions	-	-38.30
Cash generated from operation	141.85	-436.80
Income tax paid	-4.00	-5.08
Net cash flows from operating activities (A)	137.85	-441.88
B. CASH FLOW FROM INVESTING ACTIVITY		
Proceeds from sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	-	-
Purchase of non current investment	-	-
Purchase / (sale)of current investment	-9.98	172.68
Proceeds from sale of financial instruments	-	-
Interest received	1.65	2.16
Net cash flows used in investing activities (B)	-8.33	174.84
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	-82.17	45.68
Interest Paid	-29.79	-29.17
Net cash flows from/(used in) financing activities (C)	-111.96	16.51
Net increase in cash and cash equivalents(A+B+C)	17.56	-250.53
Cash and cash equivalents at the beginning of the year	46.07	296.60
Cash and cash equivalents at year end	63.63	46.07

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

By the Order of the Board

AKG EXIM LIMITED

For **AKG EXIM LIMITED**


Managing Director

Managing Director
DIN: 02205003


C.F.O.

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

Date: 14-11-2024

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

(Rs. In Lacs)

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	2	3	4			5
1 Segment Revenue						
a. Segment A- Manufacturing	-	-	-	-	-	-
b. Segment B- Trading	3,375.01	4,038.27	3,658.81	7,413.28	9,267.59	18,359.28
Total Segment Revenue	3,375.01	4,038.27	3,658.81	7,413.28	9,267.59	18,359.28
Less: Inter Segment Revenue	166.02	70.12	47.16	236.14	122.67	188.34
Net Sales/Income from Operations	3,208.99	3,968.15	3,611.65	7,177.14	9,144.91	18,170.94
2 Segment Results						
Profit(+)/Loss(-) before Tax and Interest						
a. Segment A- Manufacturing	-1.01	-3.59	1.59	-1.01	-8.87	-15.00
b. Segment B- Trading	50.06	62.96	67.35	109.43	169.49	337.44
Total Profit before Tax	49.04	59.37	68.94	108.42	160.62	322.44
Less: i. Finance Cost	29.79	29.17	31.09	58.96	65.07	124.89
ii. Other unallocable expenditure net off unallocable income	-	-	-	-	-	-
Profit Before Tax	19.25	30.20	37.85	49.45	95.55	197.55
3 Segment Assets						
a. Segment A- Manufacturing	218.51	218.51	285.99	218.51	285.99	218.59
b. Segment B- Trading	5,852.61	6,386.04	5,743.67	5,852.61	5,743.67	6,286.55
Total	6,071.12	6,604.55	6,029.66	6,071.12	6,029.66	6,505.14
4 Segment Liabilities						
a. Segment A- Manufacturing	252.47	251.46	309.21	252.47	309.21	247.94
b. Segment B- Trading	472.89	1,026.49	427.42	472.89	427.42	923.75
Total	725.36	1,277.96	736.63	725.36	736.63	1,171.69
5 Capital Employed						
(Segment Assets Less Segment Liabilities)						
a. Segment A- Manufacturing	-33.96	-32.95	-23.22	-33.96	-23.22	-29.36
b. Segment B- Trading	5,379.72	5,359.54	5,316.25	5,379.72	5,316.25	5,362.80
Total	5,345.76	5,326.59	5,293.03	5,345.76	5,293.03	5,333.45

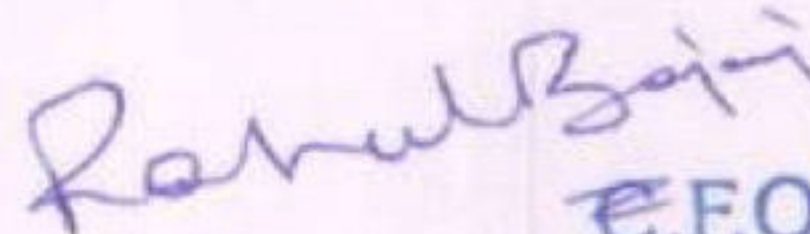
By the Order of the Board
 For AKG Exim Limited
FOR AKG EXIM LIMITED

Mahima Goel
 Managing Director
 DIN: 02205003


Managing Director

Date: 14-11-2024
 Place: Gurugram

For AKG EXIM LIMITED


Rahul Bajaj
 Executive Director & CFO
 DIN: 03408766



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** ("the Company") for the quarter ended September 30th, 2024 ("the Statement") 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



(Varun Taneja)

Partner

M.NO. 095325



UDIN : 24095325BKATGG5023

Place of Signature : New Delhi

Dated : November 14, 2024



DHARAM TANEJA ASSOCIATES

CHARTERED ACCOUNTANTS

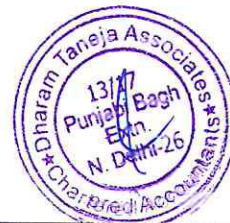
Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**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** ("the Holding Company") and its subsidiaries (the Holding and its subsidiaries together referred to as "the Group") for the quarter ended **30st September 2024** ("the statement") 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) BKS Metalics Private Limited upto 13/09/2024
- ii) 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

(Varun Taneja)
Partner
M.NO. 095325



UDIN : 24095325BKATGF8972

Place of Signature : New Delhi
Dated : November 14, 2024