



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 30, 2021 ("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 Sharma Sharma & Co.
Chartered Accountants



Suvir Sharma
Partner

MRN: 088272

UDIN: 21088272AAAAFR4586

Place: New Delhi

Dated: October 30, 2021



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 30th September, 2021 ("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
 - 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 Sharma Sharma & Co.
Chartered Accountants



Suvir Sharma
Partner

MRN: 088272

UDIN: 21088272AAAAFS9911

Place of Signature: New Delhi

Dated: October 30, 2021

AKG EXIM LIMITED

Regd. Off.: H.B. Twin Tower, 07th Floor, Max Hospital Building, Netaji Subhash Place, Pitampura, Delhi-110034
Corp. Off.: Unit No. 237, 02nd Floor, Tower-B, Spazedge, Sector-47, Sohna Road, Gurugram-122018, Haryana
CIN: L00063DL2005PLC139045

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

Statement of Unaudited Standalone Financial Results for the quarter ended 30th September, 2021

(Rs in Lakhs except as stated)

S No.	Particulars	STANDALONE					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2021 (Unaudited) 3 Months	June 30, 2021 (Unaudited) 3 Months	September 30, 2020 (Unaudited) 3 Months	September 30, 2021 (Unaudited) 6 Months	September 30, 2020 (Unaudited) 6 Months	March 31, 2021 (Audited) 12 Months
1	Income						
	a) Revenue from operations	2,299.10	1,512.57	2,267.49	3,811.67	2,901.83	7,867.77
	b) Other operating income	-	-	-	-	-	-
	Total revenue from operations	2,299.10	1,512.57	2,267.49	3,811.67	2,901.83	7,867.77
2	Other income	0.05	26.73	-	26.79	18.57	19.72
3	Total income (1+2)	2,299.15	1,539.30	2,267.49	3,838.46	2,920.40	7,887.49
4	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	2,369.71	1,337.74	2,018.18	3,688.87	2,482.83	7,245.26
	c) Change in inventories of finished goods and work-in-progress & Stock In Trade	(272.50)	47.45	76.92	(225.62)	207.88	(9.31)
	d) Employee benefits expense	18.66	17.93	20.52	36.59	41.15	56.15
	e) Finance costs	24.37	19.85	19.97	45.18	38.41	89.30
	f) Depreciation and amortisation expense	3.62	2.96	16.30	6.58	16.30	17.46
	g) Other expenses:						
	Power & Fuel	1.64	-	2.72	3.09	3.87	-
	Other expenses	110.70	94.77	1.09	222.25	96.72	343.54
	Total Expenses	2,256.21	1,520.70	2,155.70	3,776.94	2,887.16	7,742.40
5	Profit/(Loss) before exceptional items and tax (3-4)	42.94	18.60	111.79	61.52	33.24	145.09
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5 + 6)	42.94	18.60	111.79	61.52	33.24	145.09
8	Tax expense:						
	Current tax	11.16	4.46	29.07	16.00	10.82	37.72
	Taxes in respect of earlier years	-	-	-	-	-	-
	Mat Credit Entitlement	-	-	-	-	-	-
	Deferred Tax Charge/ (Credit)	-	(0.20)	1.08	-	(2.18)	0.45
9	Net Profit/(Loss) for the period (7 - 8)	31.77	14.34	81.64	45.52	24.60	106.92
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)	31.77	14.34	81.64	45.52	24.60	106.92
12	Paid-up Equity share capital (Face value per share Rs 10 each)	1,059.22	1,059.22	662.01	1,059.22	662.01	1,059.22
13	Other Equity	-	-	-	-	-	-
14	Earnings per share of Rs 10 each						
	(a) Basic (Rs)	0.30	0.14	1.23	0.43	0.37	1.01
	(b) Diluted (Rs)	0.30	0.14	1.23	0.43	0.37	1.01

- 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 October 30, 2021 and have been reviewed by the Statutory Auditors of the Company.
- During the quarter ended 30th September, 2021, the company has started Petroleum Oil or Edible Oils Trading and minimise the business of spices and dry fruits due to uncertainties in the foreign markets about dry fruits and slow down due to COVID-19 in market.
- The Company's/ Group's operations and revenue were impacted on account of disruption in economic activity due to COVID 19. The management believes that the overall impact of the pandemic is short term and temporary in nature and is not likely to have any significant impact on the recoverability of the carrying value of its assets and the future operations. The management is closely monitoring the developments and possible effects that may result from the pandemic on its financial condition, liquidity and operations and is actively working to minimize the impact of this unprecedented situation.
- 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

Neel

Managing Director

DIN: 02205003

For AKG EXIM LIMITED

Rahul Bajaj

Executive Director & CFO

DIN: 03408766

Place: Gurugram

Date: 30-10-2021

AKG EXIM LIMITED

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

Website: www.akg-global.com, E-mail Id: csakg@akg-global.com, Ph: +91-124-4267873

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

CIN: L00063DL2005PLC139045

PART-I STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2021

(Amount in Lacs)

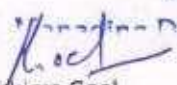
Standalone Statement of Asset and Liabilities			
Particulars		Quarter Ended (30-09-2021)	Quarter Ended (30-06-2021)
Date of start of reporting period		01/07/2021	01/04/2021
Date of end of reporting period		30/09/2021	30/06/2021
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Equity and liabilities			
1	Shareholders' funds		
	Share capital	1,059.22	1,059.22
	Reserves and surplus	1,070.29	1,027.51
	Money received against share warrants	-	-
	Total shareholders' funds	2,129.51	2,086.73
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	-	-
5	Non-current liabilities		
	Long-term borrowings	37.08	40.43
	Deferred tax liabilities (net)	29.62	29.44
	Foreign currency monetary item translation difference liability account	-	-
	Other long-term liabilities	-	-
	Long-term provisions	-	-
	Total non-current liabilities	66.70	69.87
6	Current liabilities		
	Short-term borrowings	993.53	921.90
	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	381.34	594.77
	Other current liabilities	-155.54	-149.98
	Short-term provisions	138.99	79.81
	Total current liabilities	1,358.32	1,446.51
	Total equity and liabilities	3,554.53	3,603.11
Assets			
1	Non-current assets		
(i)	Fixed assets		
	Tangible assets	75.40	76.28
	Producing properties	-	-
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	-	-
	Intangible assets under development or work-in-progress	-	-
	Total fixed assets	75.40	76.28
(ii)	Non-current investments	70.61	52.55
(iii)	Goodwill on consolidation	-	-
(v)	Deferred tax assets (net)	-	-

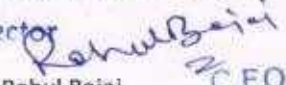
(vi)	Foreign currency monetary item translation difference asset account	-	-
(vii)	Long-term loans and advances	88.07	88.07
(viii)	Other non-current assets	4.11	4.61
	Total non-current assets	162.79	145.23
2	Current assets		
	Current investments	-	-
	Inventories	539.57	267.07
	Trade receivables	2,849.03	3,008.15
	Cash and bank balances	4.25	3.35
	Short-term loans and advances	100.76	78.53
	Other current assets	22.74	24.51
	Total current assets	3,316.35	3,381.61
	Total assets	3,554.53	3,603.11

By the Order of the Board

For AKG Exim Limited

For AKG EXIM LIMITED

 Managing Director
 Mahima Goel
 Managing Director
 DIN: 02205003

 C.F.O.
 Rahul Bajaj
 Executive Director & CFO
 DIN: 03408766

Date: 30-10-2021

Place: Gurugram

AKG EXIM LIMITED
CIN: L00063DL2005PLC139045
Standalone Statement Of Cashflow for the Quarter ended 30th September, 2021

(Rs. In Lakhs)

Particulars	As at 30th September, 2021	As at 30th June, 2021
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit Before Tax as per Statement of Profit and Loss	42.94	18.60
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and impairment of property, plant and equipment	3.82	2.96
Preliminary Expenses W/o	1.94	1.94
Net Gain/Loss on disposal of property, plant and equipment	-	-
Foreign Exchange Difference - Expenses	-0.34	2.13
Interest Income	0.05	-
Finance costs	-24.37	-19.85
Income from sale of Investments	-	-
PPE written off	-	-
Other Inflow/(Outflow) of cash	-	-
Provision for doubtful debts, advances, deposits and others	-76.20	-60.45
Cash generated from operations before working capital changes	-52.36	-54.67
Working capital adjustments:		
Increase/decrease in trade receivables	-359.11	721.67
Increase/decrease in non current financial assets	-	-
Increase/decrease in loan	68.28	7.28
Increase/decrease in non current assets	-	-
Increase/decrease in Investment	18.05	-
Increase/decrease in other current financial assets	-	-
Increase/decrease in other current assets	1.17	13.45
Increase/decrease in inventory	-272.50	46.87
Increase/decrease in other current financial liabilities	280.15	-100.66
Increase/decrease in other current liabilities	14.95	0.10
Increase/decrease in trade payables	213.43	-612.74
Increase/decrease in non current liabilities	-	-
Increase/decrease in current provisions	49.03	-21.45
Cash generated from operation	-38.91	-0.15
Income tax paid	11.16	4.46
Net cash flows from operating activities (A)	-27.75	4.31
B. CASH FLOW FROM INVESTING ACTIVITY		
Proceeds from sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	2.74	9.75
Purchase of non current investment	-	-
Long Term Loans & Advances	-	-
Purchase/Sale of current investment	-18.05	-
Interest received	0.05	-
Net cash flows used in investing activities (B)	-15.26	9.75
C. CASH FLOW FROM FINANCING ACTIVITY		
Proceeds from Issue of Share Capital	-	-
Share premium	-	-
Proceeds from / (Repayment of) Short Term Borrowings/long term borrowing	68.28	7.28
Interest Paid	-24.37	-19.85
Net cash flows from/(used in) financing activities (C)	43.91	-12.57
Net increase in cash and cash equivalents(A+B+C)	0.90	1.50
Cash and cash equivalents at the beginning of the year	3.35	1.85
Cash and cash equivalents at year end	4.25	3.35

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.

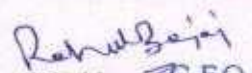
By the Order of the Board

For AKG EXIM LIMITED

For AKG EXIM LIMITED



Mahima Goel
Managing Director
DIN: 02205003



Rahul Bajaj
Executive Director & CFO
DIN: 03408766

Date: 30-10-2021
Place: Gurugram

AKG EXIM LIMITED

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CIN: L00063DL2005PLC139045

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

Statement of Unaudited Consolidated Financial Results for the quarter ended 30th September, 2021

(Rs in Lakhs except as stated)

S. No.	Particulars	CONSOLIDATED					
		Quarter Ended			Half Year Ended		Year Ended
		September 30, 2021 (Unaudited) 3 Months	June 30, 2021 (Unaudited) 3 Months	September 30, 2020 (Unaudited) 3 Months	September 30, 2021 (Unaudited) 6 Months	September 30, 2020 (Unaudited) 6 Months	March 31, 2021 (Audited) 12 Months
1	Income						
	a) Revenue from operations	3,519.72	2,301.81	2,267.49	5,821.53	2,901.83	10,649.32
	b) Other operating income	-	-	-	-	-	-
	Total revenue from operations	3,519.72	2,301.81	2,267.49	5,821.53	2,901.83	10,649.32
2	Other income (Refer Note No 4)	5.73	41.51	-	47.25	18.57	19.72
3	Total income (1+2)	3,525.45	2,343.32	2,267.49	5,868.78	2,920.40	10,669.04
4	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	3,497.10	2,082.86	2,018.18	5,561.38	2,482.83	9,837.65
	c) Change in inventories of finished goods & work-in-progress	(272.50)	49.77	76.92	(223.30)	207.88	-13.20
	d) Excise duty on sales	-	-	-	-	-	-
	e) Employee benefits expense	23.27	22.80	20.52	46.07	41.15	87.71
	f) Finance costs	24.37	19.85	19.97	45.18	38.41	92.64
	g) Depreciation and amortisation expense	3.62	2.96	16.30	6.58	16.30	17.46
	h) Other expenses:						
	Power & Fuel	4.83	-	2.72	4.83	3.87	10.28
	Other expenses	182.03	135.52	1.09	335.78	96.73	458.88
	Total Expenses	3,462.73	2,313.76	2,155.70	5,776.52	2,887.17	10,491.42
5	Profit/(Loss) before exceptional items and tax (3-4)	62.72	29.56	111.79	92.26	33.23	177.63
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5 + 6)	62.72	29.56	111.79	92.26	33.23	177.63
8	Tax expense:						
	- Current tax	16.31	4.46	29.07	23.99	10.82	46.18
	- Deferred tax charge/(credit)	-	-0.20	1.08	-	-2.18	0.45
9	Net Profit/(Loss) for the period/year (7 - 8)	46.41	25.30	81.64	68.27	24.59	130.99
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)	46.41	25.30	81.64	68.27	24.59	130.99
	Profit attributable to:						
	Owners of the Company						
	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)	1,059.22	1,059.22	662.01	1,059.22	662.01	1,059.22
13	Other Equity	-	-	-	-	-	-
14	Earnings per share of Rs 10 each - Not annualised (in Rs.)						
	(a) Basic (Rs)	0.44	0.24	1.23	0.64	0.37	1.24
	(b) Diluted (Rs)	0.44	0.24	1.23	0.64	0.37	1.24

By the Order of the Board
For AKG EXIM LIMITED

Mahima Goel
Managing Director
DIN: 02205003

For AKG EXIM LIMITED

Rahul Bajaj
Rahul Bajaj
Executive Director & CFO
DIN: 03408766

Place: Gurugram
Date: 30-10-2021

AKG EXIM LIMITED

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

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

CIN: L00063DL2005PLC139045

PART-I STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2021

(Amount in Lacs)

Standalone Statement of Asset and Liabilities			
Particulars		Quarter Ended (30-09-2021)	Quarter Ended (30-06-2021)
Date of start of reporting period		01/07/2021	01/04/2021
Date of end of reporting period		30/09/2021	30/06/2021
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Equity and liabilities		
1	Shareholders' funds		
	Share capital	1,111.71	1,111.43
	Reserves and surplus	1,134.56	1,069.62
	Money received against share warrants	-	-
	Total shareholders' funds	2,246.27	2,181.05
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	14.70	14.70
5	Non-current liabilities		
	Long-term borrowings	37.08	40.43
	Deferred tax liabilities (net)	29.62	29.44
	Foreign currency monetary item translation difference liability account	-	-
	Other long-term liabilities	-	-
	Long-term provisions	-	-
	Total non-current liabilities	66.70	69.87
6	Current liabilities		
	Short-term borrowings	1,188.56	1,050.73
	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	630.66	741.41
	Other current liabilities	-164.51	-162.60
	Short-term provisions	138.99	79.81
	Total current liabilities	1,793.70	1,709.36
	Total equity and liabilities	4,121.37	3,974.98
	Assets		
1	Non-current assets		
(i)	Fixed assets		
	Tangible assets	254.48	188.39
	Producing properties	-	-
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	-	-
	Intangible assets under development or work-in-progress	-	-
	Total fixed assets	254.48	188.39
(ii)	Non-current investments	70.61	52.55
(iii)	Goodwill on consolidation	-	-
(v)	Deferred tax assets (net)	-	-

(vi)	Foreign currency monetary item translation difference asset account	-	-
(vii)	Long-term loans and advances	88.07	88.07
(viii)	Other non-current assets	8.27	4.95
	Total non-current assets	166.94	145.57
2	Current assets		
	Current investments	541.14	268.84
	Inventories	2,975.63	3,205.51
	Trade receivables	20.00	24.44
	Cash and bank balances	137.95	115.44
	Short-term loans and advances	25.22	27.00
	Other current assets		
	Total current assets	3,699.95	3,641.02
	Total assets	4,121.37	3,974.98

By the Order of the Board

For AKG Exim Limited

For AKG EXIM LIMITED

For AKG EXIM LIMITED

Mahima Goel

Rahul Bajaj

Managing Director

Managing Director & CFO

DIN: 02205003

DIN: 03408766

Date: 30-10-2021

Place: Gurugram

AKG EXIM LIMITED
CIN: L00063DL2005PLC139045

Consolidated Statement Of Cashflow for the Quarter ended 30th September, 2021

(Rs. In Lakhs)

Particulars	As at 30th September, 2021	As at 30th June, 2021
A: CASH FLOW FROM OPERATING ACTIVITY		
Net Profit Before Tax as per Statement of Profit and Loss	62.72	29.56
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and impairment of property, plant and equipment	3.82	2.95
Preliminary Expenses W/o	1.94	1.94
Net Gain/Loss on disposal of property, plant and equipment	-	-
Foreign Exchange Difference - Expenses	-0.34	2.13
Interest income	0.05	-
Finance costs	-24.37	-19.85
Income from sale of Investments	-	-
PP&E written off	-	-
Other Inflow/(Outflow) of cash	-	-
Provision for doubtful debts, advances, deposits and others	-76.20	-60.45
Cash generated from operations before working capital changes	-32.58	-43.71
Working capital adjustments:		
Increase/decrease in trade receivables	-359.11	721.67
Increase/decrease in non current financial assets	-	-
Increase/decrease in loan	202.76	-20.89
Increase/decrease in non current assets	-	-
Increase/decrease in Investment	18.05	-
Increase/decrease in other current financial assets	-	-
Increase/decrease in other current assets	1.17	13.45
Increase/decrease in inventory	-272.50	48.87
Increase/decrease in other current financial liabilities	261.72	-390.89
Increase/decrease in other current liabilities	14.95	0.10
Increase/decrease in trade payables	11.39	-316.40
Increase/decrease in non current liabilities	-	-
Increase/decrease in current provisions	49.03	-21.45
Cash generated from operation	-105.12	-13.25
Income tax paid	11.16	4.46
Net cash flows from operating activities (A)	-93.96	-8.79
B: CASH FLOW FROM INVESTING ACTIVITY		
Proceeds from sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	66.83	15.55
Purchase of non current investment	-	-
Long Term Loans & Advances	-	-
Purchase/Sale of current investment	-18.05	-
Interest received	0.05	-
Net cash flows used in investing activities (B)	50.83	15.55
C: CASH FLOW FROM FINANCING ACTIVITY		
Proceeds from issue of Share Capital	-	-
Share premium	-	-
Proceeds from / (Repayment of) Short Term Borrowings/long term borrowing	68.28	7.28
Interest Paid	-24.37	-19.85
Net cash flows from/(used in) financing activities (C)	43.91	-12.57
Net increase in cash and cash equivalents(A+B+C)	0.78	-5.80
Cash and cash equivalents at the beginning of the year	3.77	9.57
Cash and cash equivalents at year end	4.55	3.77

Notes:

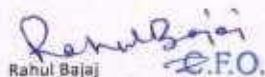
- (i) The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.
- (ii) Previous year figures have been regrouped / rearranged to make them comparable, wherever considered necessary, with those of the current year.

For AKG EXIM LIMITED

For AKG EXIM LIMITED


Managing Director

Managing Director
DIN: 02205003


Executive Director & CFO
DIN: 03408766

Date: 30-10-2021
Place: Gurugram

AKG EXIM LIMITED

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

Website: www.akg-global.com, E-mail Id: csakg@akg-global.com, Ph: +91-124-4267873

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

CIN: L00063DL2005PLC139045

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs. in Lacs)

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30.09.2021	31.03.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	2	3	4			5
1 Segment Revenue						
a. Segment A- Manufacturing	-	-	-	-	-	-
b. Segment B- Trading	3,519.72	3,528.60	2,267.49	5,821.53	2,901.83	10,649.32
Total Segment Revenue	3,519.72	3,528.60	2,267.49	5,821.53	2,901.83	10,649.32
Less: Inter Segment Revenue	22.25	22.01	-	36.95	-	66.33
Net Sales/Income from Operations	3,497.47	3,506.59	2,267.49	5,784.59	2,901.83	10,582.99
2 Segment Results						
Profit(+)/Loss(-) before Tax and interest						
a. Segment A- Manufacturing	-3.01	-1.52	-0.01	-8.94	-0.01	-4.80
b. Segment B- Trading	52.42	112.30	71.66	146.38	71.65	275.07
Total Profit before Tax	49.41	110.78	71.65	137.44	71.64	270.27
Less: i. Finance Cost	19.85	29.24	38.41	45.18	38.41	92.64
ii. Other unallocable expenditure net off unallocable Income	-	-	-	-	-	-
Profit Before Tax	29.56	81.54	33.24	92.26	33.23	177.63
3 Segment Assets						
a. Segment A- Manufacturing	151.03	125.13	8.34	190.86	8.34	125.13
b. Segment B- Trading	3,861.86	3,188.29	3,480.08	3,928.07	3,480.08	3,188.29
Total	4,012.88	3,313.42	3,488.42	4,118.93	3,488.42	3,313.42
4 Segment Liabilities						
a. Segment A- Manufacturing	128.83	99.93	-21.66	174.59	-21.66	99.93
b. Segment B- Trading	1,688.24	1,020.75	1,486.40	1,684.16	1,486.40	1,020.75
Total	1,817.07	1,120.68	1,464.74	1,858.75	1,464.74	1,120.68
5 Capital Employed						
(Segment Assets Less Segment Liabilities)						
a. Segment A- Manufacturing	22.19	25.20	30.00	16.27	30.00	25.20
b. Segment B- Trading	2,173.61	2,167.53	1,993.68	2,243.91	1,993.68	2,167.53
Total	2,195.81	2,192.73	2,023.68	2,260.18	2,023.68	2,192.73

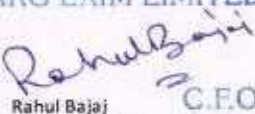
By the Order of the Board

For AKG EXIM LIMITED


Mahim Goyal
 Managing Director
 DIN: 02205003

Date: 30-10-2021
 Place: Gurugram

For AKG EXIM LIMITED

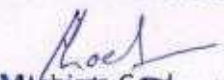

Rahul Bajaj
 Executive Director & CFO
 DIN: 03408766

NOTES:

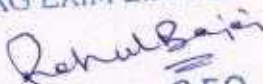
1. The above financial results have been reviewed by the Audit Committee and approved & taken on record by the Board of Directors at the Board Meeting held on 30th October, 2021.
2. The Statutory Auditors of the Company have given their report on the financial results for the quarter ended 30th September, 2021 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 30th June, 2021 being balancing figures between the audited figures for the financial year ended 31st March, 2021 and quarter year ended 30th September, 2021.
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 Two segments:
 - a. AKG Exim Limited (Holding Company) - Trading, Import/Export
 - b. ASRI Trade Pte. Ltd. (Foreign Wholly Owned Subsidiary) - Trading, Import/Export
 - c. BKS Metals Private Limited (Subsidiary) - Manufacturing / Processing;
- d. The Company having M/s BKS Metals Private Limited (Subsidiary) incorporated on 01.09.2020 vide Approval from Registrar of Companies, Delhi; therefore, it has been prepared a consolidation results as a consolidation requirement is applicable to the Company.
- e. 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


Managing Director
Managing Director
DIN: 02205003

For AKG EXIM LIMITED


Rahul Bajaj C.F.O.
Executive Director & CFO
DIN: 03408766

Place: Delhi
Date: 30-10-2021