

AKG EXIM



• Import • Export

AKG

Exim Limited

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

Date: 13.08.2021

ISIN: INE00Y801016, SYMBOL: AKG, SERIES: EQ

Subject: Submission of Unaudited Financial and Segment wise Results (On Standalone & Consolidation Basis) for the Quarter ended 30.06.2021.

Dear Sir/Ma'am,

Pursuant to the Regulation 30 & 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held today at the Corporate 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")** had taken interalia the following decision:

1. Considered & approved the Unaudited Financial & Segment wise Results (on Standalone & Consolidation Basis) of the Company for the Quarter ended 30th June, 2021 along with Limited Review Report thereon (same has been enclosed herewith)

The Board meeting commenced at 03:30 P.M. and concluded at 04:15 P.M.

Further informed that the aforesaid Standalone & Consolidated Unaudited Financial Results for the Quarter ended on 30th June, 2021 shall be available on the website of the Stock Exchanges where equity shares of the Company are listed i.e., www.nseindia.com and on the Company's functional website at www.akg-global.com.

You are requested to please take note of the same for your record.

Thanking You,

For AKG Exim Limited
For AKG EXIM LIMITED

Auth. Sign.

Pragati Parnika
(Company Secretary/Compliance Officer)
M.No.58202
e-CSIN: EA058202B000113774

E:a/a

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


EMAIL ID: csakg@akg-global.com, Tel. No. +91-124-4267873

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

(Rs in Lakhs except as stated)

S No.	Particulars	STANDALONE			
		Quarter Ended			Year Ended
		June 30, 2021 (Unaudited)	March 31, 2021 (Audited) (Refer Note No-3)	June 30, 2020 (Unaudited)	March 31, 2021 (Audited)
1	Income				
	a) Revenue from operations	1,512.57	2695.61	634.35	7,867.77
	b) Other operating income	-	-	-	-
	Total revenue from operations	1,512.57	2,695.61	634.35	7,867.77
2	Other income	26.73	0.01	0.41	19.72
3	Total income (1+2)	1,539.30	2,695.62	634.76	7,887.49
4	Expenses				
	a) Cost of materials consumed	-	-	-	-
	b) Purchases of stock-in-trade	1,337.74	2,514.47	495.73	7,245.26
	c) Change in inventories of finished goods and work-in-progress & Stock In Trade	47.45	(61.96)	131.59	(9.31)
	d) Employee benefits expense	17.93	23.62	20.64	56.15
	e) Finance costs	19.85	29.24	18.44	89.30
	f) Depreciation and amortisation expense	2.96	0.56	0.55	17.46
	g) Other expenses:				
	- Power & Fuel	-	-	-	-
	- Other expenses	94.77	118.18	47.02	343.54
	Total Expenses	1,520.70	2,624.11	713.97	7,742.40
5	Profit/(Loss) before exceptional items and tax (3-4)	18.60	71.51	(79.21)	145.09
6	Exceptional items	-	-	-	-
7	Profit/(Loss) before tax (5 + 6)	18.60	71.51	(79.21)	145.09
8	Tax expense:				
	- Current tax	4.46	18.59	-	37.72
	- Taxes in respect of earlier years	-	-	-	-
	- Mat Credit Entitlement	-	-	-	-
	- Deferred Tax Charge/ (Credit)	(0.20)	(0.42)	-	0.45
9	Net Profit/(Loss) for the period (7 - 8)	14.34	53.34	(79.21)	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)	14.34	53.34	(79.21)	106.92
12	Paid-up Equity share capital (Face value per share Rs 10 each)	1,059.22	1059.22	662.01	1,059.22
13	Other Equity				1,016.80
14	Earnings per share of Rs.10 each				
	(a) Basic (Rs)	0.14	0.50	(1.20)	1.01
	(b) Diluted (Rs)	0.14	0.50	(1.20)	1.01

For AKG EXIM LIMITED


Managing Director

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

EMAIL ID: csakg@akg-global.com, Tel. No. +91-124-4267873

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

(Rs in Lakhs except as stated)

S. No.	Particulars	CONSOLIDATED			
		Quarter Ended			
		Jun 30 2021 (Un-audited)	Mar 31 2021 (Audited)	Jun 30 2020 (Un-audited)	Mar 31 2021 (Audited)
1	Income				
	a) Revenue from operations	2,301.81	3,528.60	634.35	10,649.32
	b) Other operating income	-	-	-	-
	Total revenue from operations	2,301.81	3,528.60	634.35	10,649.32
2	Other income (Refer Note No 4)	41.51	0.01	0.41	19.72
3	Total income (1+2)	2,343.32	3,528.61	634.76	10,669.04
4	Expenses				
	a) Cost of materials consumed	-	-	-	-
	b) Purchases of stock-in-trade	2,082.86	3,301.17	495.73	9,837.65
	c) Change in inventories of finished goods & work-in-progress	49.77	-62.15	131.59	-13.20
	d) Excise duty on sales	-	-	-	-
	e) Employee benefits expense	22.80	26.07	20.64	87.71
	f) Finance costs	19.85	29.24	18.44	92.64
	g) Depreciation and amortisation expense	2.96	0.56	0.55	17.46
	h) Other expenses:	-	-	-	-
	- Power & Fuel	-	2.22	-	10.28
	- Other expenses	135.52	149.96	47.02	458.88
	Total Expenses	2,313.76	3,447.07	713.97	10,491.42
5	Profit/(Loss) before exceptional items and tax (3-4)	29.56	81.54	-79.21	177.63
6	Exceptional Items				
7	Profit/(Loss) before tax (5 + 6)	29.56	81.54	-79.21	177.63
8	Tax expense:				
	- Current tax	4.46	21.20	-	46.18
	- Deferred tax charge/(credit)	-0.20	-0.42	-	0.45
9	Net Profit/(Loss) for the period/year (7 - 8)	25.30	60.76	-79.21	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)	25.30	60.76	-79.21	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				

For AKG EXIM LIMITED

Koel
Managing Director

12	Paid-up Equity share capital (Face value of Rs 10 each)	1,059.22	1059.22	662.01	1,059.22
13	Other Equity				
14	Earnings per share of Rs 10 each - Not annualised (in Rs.)				
	(a) Basic (Rs)	0.24	0.57	-1.20	1.24
	(b) Diluted (Rs)	0.24	0.57	-1.20	1.24

Place : Gurugram
Date : 13-08-2021

By the Order of the Board
For AKG EXIM LIMITED

Mahima Bhatnagar
Managing Director
DIN: 02205003

For AKG EXIM LIMITED

Managing Director

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, Email: csakg@akg-global.com, Ph: +91-124-4267873

Corp. Off.: Unit No. 237, D2nd 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			YEAR ENDED
	30.06.2021	31.03.2021	30.06.2020	31.03.2021
	Unaudited	Audited	Unaudited	Audited
1	2	3	4	5
1 Segment Revenue				
a. Segment A- Manufacturing	-	-	-	
b. Segment B- Trading	2,301.81	3,528.60	634.35	10,649.32
Total Segment Revenue	2,301.81	3,528.60	634.35	10,649.32
Less: Inter Segment Revenue	14.70	22.01	-	66.33
Net Sales/Income from Operations	2,287.12	3,506.59	634.35	10,582.99
2 Segment Results				
Profit(+)/Loss(-) before Tax and Interest				
a. Segment A- Manufacturing	-3.01	-1.52	-	-4.80
b. Segment B- Trading	52.42	112.30	-60.77	275.07
Total Profit before Tax	49.41	110.78	-60.77	270.27
Less: i. Finance Cost	19.85	29.24	18.44	92.64
ii. Other unallocable expenditure net off unallocable income	-	-	-	-
Profit Before Tax	29.56	81.54	-79.21	177.63
3 Segment Assets				
a. Segment A- Manufacturing	151.03	125.13	-	125.13
b. Segment B- Trading	3,861.86	3,188.29	3,005.91	3,188.29
Total	4,012.88	3,313.42	3,005.91	3,313.42
4 Segment Liabilities				
a. Segment A- Manufacturing	128.83	99.93	-	99.93
b. Segment B- Trading	1,688.24	1,020.75	1,116.06	1,020.75
Total	1,817.07	1,120.68	1,116.06	1,120.68
5 Capital Employed				
(Segment Assets Less Segment Liabilities)				
a. Segment A- Manufacturing	22.19	25.20	-	25.20
b. Segment B- Trading	2,173.61	2,167.53	1,889.86	2,167.53
Total	2,195.81	2,192.73	1,889.86	2,192.73

By the Order of the Board

For AKG EXIM LIMITED


Managing Director

Mahima Goel
Managing Director
DIN: 02205003

Date: 13-08-2021

Place: Gurugram



SHARMA SHARMA & CO.

CHARTERED ACCOUNTANTS

Off.: 211, Priyanka Tower, Near Fun Cinemas, Moti Nagar, New Delhi-110015

Tel. No.: +91-11-25437609, +91-9958999661

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
AKG Exim Limited
H.B Twin Towers, 07th Floor, Max Hospital Building,
Netaji Subhash Place, Pitampura, Delhi-110034

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of AKG EXIM LIMITED ("the Company") for the quarter ended June 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

FRN: 009462N

CA Suvir Sharma

Partner

Membership No.:- 088272

UDIN: 21088272AAAAEK5086

Date: 13-08-2021

Place: Delhi





SHARMA SHARMA & CO.

CHARTERED ACCOUNTANTS

Off.: 211, Priyanka Tower, Near Fun Cinemas, Moti Nagar, New Delhi-110015

Tel. No.: +91-11-25437609, +91-9958999661

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.

REVIEW REPORT

To,

The Board of Directors
AKG Exim Limited
H.B Twin Towers, 07th Floor, Max Hospital Building,
Netaji Subhash Place, Pitampura, Delhi-110034

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 June, 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.

1. This Statement includes the results of following entities:

Parent Company:

1. AKG Exim Limited



Subsidiaries:

- a. ASRI Trade Pte. Ltd. (Singapore)
- b. BKS Metalics Private Limited (Neemrana, Rajasthan)

Joint Ventures: - NIL

5. 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.
6. We did not review the interim financial results of 01 subsidiary/subsidiaries included in the Statement, whose financial information reflects total revenues and net profit after tax, for the quarter ended on 30th June, 2021, respectively, as considered in the Statement. These interim financial results have been reviewed by other auditor whose review report has been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review report of such other auditor and the procedures performed by us as stated in paragraph 3 above. Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the report of the other auditor.
7. The Statement also includes the Group's share of net loss/profit after tax for the quarter ended on 30th June, 2021 respectively, in respect of a joint venture, based on their interim financial results, which have not been reviewed by their auditors, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this joint venture, is based solely on such unreviewed interim financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the Group. Our conclusion is not modified in respect of this matter with respect to our reliance on the financial results certified by the Board of Directors.

For SHARMA SHARMA & CO.
Chartered Accountants
FRN: 009462N

CA Suvir Sharma
Partner
Membership No.:- 088272
UDIN: 21088272AAAEL7694

Date: 13-08-2021
Place: Delhi

