

## 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	<b>Income</b>						
	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	-	-	-	-	-	-
	<b>Total revenue from operations</b>	<b>2,299.10</b>	<b>1,512.57</b>	<b>2,267.49</b>	<b>3,811.67</b>	<b>2,901.83</b>	<b>7,867.77</b>
2	Other income	0.05	26.73		26.79	18.57	19.72
3	<b>Total income (1+2)</b>	<b>2,299.15</b>	<b>1,539.30</b>	<b>2,267.49</b>	<b>3,838.46</b>	<b>2,920.40</b>	<b>7,887.49</b>
4	<b>Expenses</b>						
	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
	<b>Total Expenses</b>	<b>2,256.21</b>	<b>1,520.70</b>	<b>2,155.70</b>	<b>3,776.94</b>	<b>2,887.16</b>	<b>7,742.40</b>
5	<b>Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>42.94</b>	<b>18.60</b>	<b>111.79</b>	<b>61.52</b>	<b>33.24</b>	<b>145.09</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit/(Loss) before tax (5 + 6)</b>	<b>42.94</b>	<b>18.60</b>	<b>111.79</b>	<b>61.52</b>	<b>33.24</b>	<b>145.09</b>
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	<b>Net Profit/(Loss) for the period (7 - 8)</b>	<b>31.77</b>	<b>14.34</b>	<b>81.64</b>	<b>45.52</b>	<b>24.60</b>	<b>106.92</b>
10	<b>Other Comprehensive Income (OCI)</b>						
	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	<b>Total Comprehensive Income for the period (9 + 10)</b>	<b>31.77</b>	<b>14.34</b>	<b>81.64</b>	<b>45.52</b>	<b>24.60</b>	<b>106.92</b>
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

- 1 The above standalone and consolidated financial results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
- 2 The above standalone and consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on October 30, 2021 and have been reviewed by the Statutory Auditors of the Company.
- 3 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.
- 4 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.
- 5 The figures of the previous period/year have been regrouped/reclassified, wherever necessary, to conform to current period's/year's classification.

By the Order of the Board

**For AKG EXIM LIMITED**

For AKG Exim Limited

*Mahima Goel*

**Managing Director**

DIN: 02205003

**For AKG EXIM LIMITED**

For AKG Exim Limited

*Rahul Bajaj*

**C.F.O.**

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 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2021

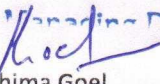
(Amount in Lacs)

<b>Standalone Statement of Asset and Liabilities</b>			
<b>Particulars</b>		<b>Quarter Ended (30-09-2021)</b>	<b>Quarter Ended (30-06-2021)</b>
	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
<b>Equity and liabilities</b>			
<b>1</b>	<b>Shareholders' funds</b>		
	Share capital	1,059.22	1,059.22
	Reserves and surplus	1,070.29	1,027.51
	Money received against share warrants	-	-
	<b>Total shareholders' funds</b>	<b>2,129.51</b>	<b>2,086.73</b>
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	-	-
<b>5</b>	<b>Non-current liabilities</b>		
	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	-	-
	<b>Total non-current liabilities</b>	<b>66.70</b>	<b>69.87</b>
<b>6</b>	<b>Current liabilities</b>		
	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
	<b>Total current liabilities</b>	<b>1,358.32</b>	<b>1,446.51</b>
	<b>Total equity and liabilities</b>	<b>3,554.53</b>	<b>3,603.11</b>
<b>Assets</b>			
<b>1</b>	<b>Non-current assets</b>		
<b>(i)</b>	<b>Fixed assets</b>		
	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	-	-
	<b>Total fixed assets</b>	<b>75.40</b>	<b>76.28</b>
(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
	<b>Total non-current assets</b>	<b>162.79</b>	<b>145.23</b>
<b>2</b>	<b>Current assets</b>		
	Current investments	-	-
	Inventories	539.57	267.07
	Trade receivables	2,649.03	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
	<b>Total current assets</b>	<b>3,316.35</b>	<b>3,381.61</b>
	<b>Total assets</b>	<b>3,554.53</b>	<b>3,603.11</b>

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
<b>A. CASH FLOW FROM OPERATING ACTIVITY</b>		
Net Profit Before Tax as per Statement of Profit and Loss	42.94	18.60
<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
Depreciation and impairment of property, plant and equipment	3.62	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
<b>Cash generated from operations before working capital changes</b>	<b>-52.36</b>	<b>-54.67</b>
<b>Working capital adjustments:</b>		
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
<b>Cash generated from operation</b>	<b>-38.91</b>	<b>-0.15</b>
Income tax paid	11.16	4.46
<b>Net cash flows from operating activities (A)</b>	<b>-27.75</b>	<b>4.31</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITY</b>		
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	-
<b>Net cash flows used in investing activities (B)</b>	<b>-15.26</b>	<b>9.75</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITY</b>		
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
<b>Net cash flows from/(used in) financing activities (C)</b>	<b>43.91</b>	<b>-12.57</b>
<b>Net increase in cash and cash equivalents(A+B+C)</b>	<b>0.90</b>	<b>1.50</b>
Cash and cash equivalents at the beginning of the year	3.35	1.85
<b>Cash and cash equivalents at year end</b>	<b>4.25</b>	<b>3.35</b>

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'.

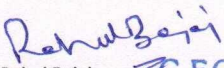
(ii) Previous year figures have been regrouped / rearranged to make them comparable, wherever considered necessary, with those of the current year.

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

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CIN: L00063DL2005PLC139045

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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	<b>Income</b>						
	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	-	-	-	-	-	-
	<b>Total revenue from operations</b>	<b>3,519.72</b>	<b>2,301.81</b>	<b>2,267.49</b>	<b>5,821.53</b>	<b>2,901.83</b>	<b>10,649.32</b>
2	Other income (Refer Note No 4)	5.73	41.51		47.25	18.57	19.72
3	<b>Total income (1+2)</b>	<b>3,525.45</b>	<b>2,343.32</b>	<b>2,267.49</b>	<b>5,868.78</b>	<b>2,920.40</b>	<b>10,669.04</b>
4	<b>Expenses</b>						
	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
	<b>Total Expenses</b>	<b>3,462.73</b>	<b>2,313.76</b>	<b>2,155.70</b>	<b>5,776.52</b>	<b>2,887.17</b>	<b>10,491.42</b>
5	<b>Profit/(Loss) before exceptional items and tax (3-4)</b>	<b>62.72</b>	<b>29.56</b>	<b>111.79</b>	<b>92.26</b>	<b>33.23</b>	<b>177.63</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit/(Loss) before tax (5 + 6)</b>	<b>62.72</b>	<b>29.56</b>	<b>111.79</b>	<b>92.26</b>	<b>33.23</b>	<b>177.63</b>
8	<b>Tax expense:</b>						
	- 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	<b>Net Profit/(Loss) for the period/year (7 - 8)</b>	<b>46.41</b>	<b>25.30</b>	<b>81.64</b>	<b>68.27</b>	<b>24.59</b>	<b>130.99</b>
10	<b>Other Comprehensive Income (OCI)</b>						
	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	<b>Total Comprehensive Income for the period/year (9 + 10)</b>	<b>46.41</b>	<b>25.30</b>	<b>81.64</b>	<b>68.27</b>	<b>24.59</b>	<b>130.99</b>
	<b>Profit attributable to:</b>						
	Owners of the Company						
	Non-controlling interests						
	<b>Other Comprehensive income attributable to:</b>						
	Owners of the Company						
	Non-controlling interests						
	<b>Total Comprehensive income attributable to:</b>						
	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

For AKG EXIM LIMITED

Place : Gurugram  
Date : 30-10-2021

  
Mahima Goel  
Managing Director  
DIN: 02205003

  
Rahul Bajaj  
Executive Director & CFO  
DIN: 03408766

C.F.O.

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CIN: L00063DL2005PLC139045

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

(Amount in Lacs)

<b>Standalone Statement of Asset and Liabilities</b>			
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
<b>Equity and liabilities</b>			
1	<b>Shareholders' funds</b>		
	Share capital	1,111.71	1,111.43
	Reserves and surplus	1,134.56	1,069.62
	Money received against share warrants	-	-
	<b>Total shareholders' funds</b>	<b>2,246.27</b>	<b>2,181.05</b>
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	14.70	14.70
5	<b>Non-current liabilities</b>		
	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	-	-
	<b>Total non-current liabilities</b>	<b>66.70</b>	<b>69.87</b>
6	<b>Current liabilities</b>		
	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
	<b>Total current liabilities</b>	<b>1,793.70</b>	<b>1,709.36</b>
	<b>Total equity and liabilities</b>	<b>4,121.37</b>	<b>3,974.98</b>
<b>Assets</b>			
1	<b>Non-current assets</b>		
(i)	<b>Fixed assets</b>		
	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	-	-
	<b>Total fixed assets</b>	<b>254.48</b>	<b>188.39</b>
(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
	<b>Total non-current assets</b>	<b>166.94</b>	<b>145.57</b>
<b>2</b>	<b>Current assets</b>		
	Current investments	-	-
	Inventories	541.14	268.64
	Trade receivables	2,975.63	3,205.51
	Cash and bank balances	20.00	24.44
	Short-term loans and advances	137.95	115.44
	Other current assets	25.22	27.00
	<b>Total current assets</b>	<b>3,699.95</b>	<b>3,641.02</b>
	<b>Total assets</b>	<b>4,121.37</b>	<b>3,974.98</b>

By the Order of the Board

For AKG Exim Limited

For AKG EXIM LIMITED

For AKG EXIM LIMITED

Mahima Goel

Rahul Bajaj

Managing Director

Executive Director & CFO

DIN: 02205003

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
<b>Net Sales/Income from Operations</b>	<b>3,497.47</b>	<b>3,506.59</b>	<b>2,267.49</b>	<b>5,784.59</b>	<b>2,901.83</b>	<b>10,582.99</b>
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
<b>Total Profit before Tax</b>	<b>49.41</b>	<b>110.78</b>	<b>71.65</b>	<b>137.44</b>	<b>71.64</b>	<b>270.27</b>
Less: i. Finance Cost	19.85	29.24	38.41	45.18	38.41	92.64
ii. Other unallocable expenditure net off unallocable income	-	-	-	-	-	-
<b>Profit Before Tax</b>	<b>29.56</b>	<b>81.54</b>	<b>33.24</b>	<b>92.26</b>	<b>33.23</b>	<b>177.63</b>
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
<b>Total</b>	<b>4,012.88</b>	<b>3,313.42</b>	<b>3,488.42</b>	<b>4,118.93</b>	<b>3,488.42</b>	<b>3,313.42</b>
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
<b>Total</b>	<b>1,817.07</b>	<b>1,120.68</b>	<b>1,464.74</b>	<b>1,858.75</b>	<b>1,464.74</b>	<b>1,120.68</b>
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
<b>Total</b>	<b>2,195.81</b>	<b>2,192.73</b>	<b>2,023.68</b>	<b>2,260.18</b>	<b>2,023.68</b>	<b>2,192.73</b>

By the Order of the Board

For AKG Exim limited

**For AKG EXIM LIMITED**

  
Mahima Goel  
Managing Director  
DIN: 02205003

**For AKG EXIM LIMITED**

  
Rahul Bajaj  
Executive Director & CFO  
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
<b>A. CASH FLOW FROM OPERATING ACTIVITY</b>		
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	3.62	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
<b>Cash generated from operations before working capital changes</b>	<b>-32.58</b>	<b>-43.71</b>
<b>Working capital adjustments:</b>		
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	46.87
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	-318.40
Increase/decrease in non current liabilities	-	-
Increase/decrease in current provisions	49.03	-21.45
<b>Cash generated from operation</b>	<b>-105.12</b>	<b>-13.25</b>
Income tax paid	11.16	4.46
<b>Net cash flows from operating activities (A)</b>	<b>-93.96</b>	<b>-8.79</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITY</b>		
Proceeds from sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	68.83	15.55
Purchase of non current investment	-	-
Long Term Loans & Advances	-	-
Purchase/Sale of current investment	-18.05	-
Interest received	0.05	-
<b>Net cash flows used in investing activities (B)</b>	<b>50.83</b>	<b>15.55</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITY</b>		
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
<b>Net cash flows from/(used in) financing activities (C)</b>	<b>43.91</b>	<b>-12.57</b>
<b>Net increase in cash and cash equivalents(A+B+C)</b>	<b>0.78</b>	<b>-5.80</b>
Cash and cash equivalents at the beginning of the year	3.77	9.57
<b>Cash and cash equivalents at year end</b>	<b>4.55</b>	<b>3.77</b>

**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

  
Manima Goe  
Managing Director

  
Rahul Bajaj  
Executive Director & CFO

DIN: 02205003

DIN: 03408766

Date: 30-10-2021  
Place: Gurugram

**NOTES:**

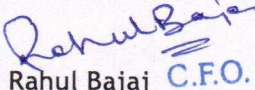
1. The above financial results have been reviewed by the Audit Committee and approved & taken on record by the Board of Directors at the Board Meeting held on 30<sup>th</sup> October, 2021.
2. The Statutory Auditors of the Company have given their report on the financial results for the quarter ended 30<sup>th</sup> 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 30<sup>th</sup> June, 2021 being balancing figures between the audited figures for the financial year ended 31<sup>st</sup> March, 2021 and quarter year ended 30<sup>th</sup> 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 Metalics Private Limited (Subsidiary) - Manufacturing / Processing;
- d. The Company having M/s BKS Metalics 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**

  
**Mahima Gosh**  
Managing Director  
DIN: 02205003

**For AKG EXIM LIMITED**

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

Place: Delhi

Date: 30-10-2021