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AKG
Exim Limited

Date: August 10, 2022

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 August 10, 2022.

Dear Sir/Ma'am,

This is in continuation of our letter dated August 01, 2022, intimating about the Board Meeting to be held on August 10, 2022.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e., August 10, 2022 at 04:30 p.m. concluded at 05:50 p.m., has inter alia considered and approved the following:

1. The unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter ended June 30, 2022, 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.
2. To take note of the resignation of Ms. Mahak (Membership No: A67382) as Company Secretary & Compliance Officer of the Company w.e.f. June 30, 2022.
3. Appointment of Ms. Reeta (Membership No: A68615) as Company Secretary and Compliance Officer of the Company w.e.f. August 10, 2022. She will be the Compliance Officer for compliances with respect to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI (Prohibition of Insider Trading) Regulations, 2015 and other applicable SEBI Regulations. Brief profile of Ms. Reeta is attached as Annexure.

Following is the list of KMPs authorised by the Board of Directors to determine the materiality of events under regulation 30(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

S.No.	Name	Designation	Mobile No.
1.	Mrs. Mahima Goel	Managing Director	+91-124-4267873
2.	Mr. Rahul Bajaj	CFO & Executive Director	+91-124-4267873
3.	Ms. Reeta	Company Secretary and Compliance officer	+91-124-4267873

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 **04:30 P.M.** and concluded at **05:50 P.M.**

Kindly take the same on record.

Thanking You,

Yours faithfully,

For AKG EXIM LIMITED
For AKG EXIM LIMITED

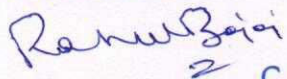
 C.F.O.

Rahul Bajaj
Executive Director & CFO

Enclosed: As above

Name	Ms. Reeta
Designation	Company Secretary and Compliance Officer
Date of appointment	10 th August, 2022
Brief Profile	<p>AKG EXIM LIMITED has appointed Ms. Reeta as the Company Secretary and Compliance Officer of the Company.</p> <p>Ms. Reeta is Company Secretary from Institute of Company Secretaries of India (ICSI).</p> <p>Ms. Reeta is a Bachelor in Commerce from M.D university, Rohtak.</p>
Disclosure of relationships between Directors (in case of appointment as a director)	NA

For AKG Exim Limited
For AKG EXIM LIMITED


2 C.F.O.
Rahul Bajaj
Executive Director & CFO

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, 2022

(Rs in Lakhs except as stated)

S. No.	Particulars	CONSOLIDATED			
		Quarter Ended			
		Jun 30 2022 (Un-audited)	Mar 31 2022 (Audited)	Jun 30 2021 (Un-audited)	Mar 31 2022 (Audited)
1	Income				
	a) Revenue from operations	4,631.11	7,518.86	2,301.81	18,634.02
	b) Other operating income	-	-	-	-
	Total revenue from operations	4,631.11	7,518.86	2,301.81	18,634.02
2	Other income (Refer Note No 4)	1.63	10.73	41.51	45.93
3	Total income (1+2)	4,632.74	7,529.59	2,343.32	18,679.95
4	Expenses				
	a) Cost of materials consumed	-	-	-	-
	b) Purchases of stock-in-trade	4,993.89	6,725.02	2,082.86	17,455.05
	c) Change in inventories of finished goods & work-in-progress	648.40	382.85	49.77	-4.05
	d) Excise duty on sales	-	-	-	-
	e) Employee benefits expense	30.15	29.92	22.80	79.39
	f) Finance costs	21.05	20.14	19.85	83.76
	g) Depreciation and amortisation expense	1.98	5.46	2.96	15.66
	h) Other expenses:	-	-	-	-
	- Power & Fuel	-	-	-	-
	- Other expenses	189.10	283.01	135.52	808.26
	Total Expenses	4,587.76	7,446.40	2,313.76	18,438.09
5	Profit/(Loss) before exceptional items and tax (3-4)	44.98	83.19	29.56	241.86
6	Exceptional items	-	-	-	-
7	Profit/(Loss) before tax (5 + 6)	44.98	83.19	29.56	241.86
8	Tax expense:				
	Current tax	6.52	17.02	4.46	48.82
	Deferred tax charge/(credit)	-0.18	-0.20	-0.20	-0.86
9	Net Profit/(Loss) for the period/year (7 - 8)	38.64	66.37	25.30	193.90
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	-	-	-	-0.07
11	Total Comprehensive Income for the period/year (9 + 10)	38.64	66.37	25.30	193.83
	Profit attributable to:				
	Owners of the Company	40.50	68.89	25.30	203.91
	Non-controlling interests	-1.85	-2.52	-	-10.08
	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	1,059.22	1,059.22
13	Other Equity				
14	Earnings per share of Rs 10 each - Not annualised (in Rs.)				
	(a) Basic (Rs)	0.36	0.63	0.24	1.83
	(b) Diluted (Rs)	0.36	0.63	0.24	1.83

Place : Gurugram
Date : 10/08/2022

By the Order of the Board

For AKG EXIM LIMITED

Mahima Goel
Mahima Goel
Managing Director
DIN: 02205003

For AKG EXIM LIMITED

Rahul Bajaj
Rahul Bajaj
Executive Director & CFO
DIN: 03408766

AKG EXIM LIMITED

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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, 2022

(Rs in Lakhs except as stated)

S No.	Particulars	STANDALONE			
		Quarter Ended			Year Ended
		June 30, 2022 (Unaudited)	March 31, 2022 (Audited) (Refer Note No-3)	June 30, 2021 (Unaudited)	March 31, 2022 (Audited)
1	Income				
	a) Revenue from operations	1,864.94	5,035.30	1,512.57	12,366.79
	b) Other operating income	-	-	-	-
	Total revenue from operations	1,864.94	5,035.30	1,512.57	12,366.79
2	Other income	1.63	10.73	26.73	37.51
3	Total income (1+2)	1,866.57	5,046.02	1,539.30	12,404.30
4	Expenses				
	a) Cost of materials consumed	-	-	-	-
	b) Purchases of stock-in-trade	2,335.38	4,323.98	1,337.74	11,379.12
	c) Change in inventories of finished goods and work-in-progress & Stock In Trade	(625.06)	382.85	47.45	-6.37
	d) Employee benefits expense	25.64	25.62	17.93	61.25
	e) Finance costs	21.05	20.14	19.85	83.76
	f) Depreciation and amortisation expense	1.98	5.46	2.96	15.66
	g) Other expenses:				
	- Power & Fuel	-	-	-	-
	- Other expenses	81.81	226.80	94.77	695.38
	Total Expenses	1,840.80	4,984.86	1,520.70	12,228.81
5	Profit/(Loss) before exceptional items and tax (3-4)	25.77	61.17	18.60	175.49
6	Exceptional items	-	-	-	-
7	Profit/(Loss) before tax (5 + 6)	25.77	61.17	18.60	175.49
8	Tax expense:				
	- Current tax	6.52	17.02	4.46	48.82
	- Taxes in respect of earlier years	-	-	-	-
	- Mat Credit Entitlement	-	-	-	-
	- Deferred Tax Charge/ (Credit)	-0.18	-0.86	-0.20	-0.86
9	Net Profit/(Loss) for the period (7 - 8)	19.43	45.01	14.34	127.53
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)	19.43	45.01	14.34	127.53
12	Paid-up Equity share capital (Face value per share Rs 10 each)	1,059.22	1,059.22	1,059.22	1,059.22
13	Other Equity				
14	Earnings per share of Rs 10 each				
	(a) Basic (Rs)	0.18	0.42	0.14	1.20
	(b) Diluted (Rs)	0.18	0.42	0.14	1.20

- 1 The above Standalone & Consolidated financial results for the quarter ended 30th June 2022 were subjected to limited review by the statutory auditors of the company, reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 10th August, 2022. The review report of the statutory auditors is being filed with the National Stock Exchange.
- 2 These financial results have been prepared in accordance with Indian Accounting Standards (IND-AS-34) as per Interim Financial Reporting notified under the Companies (Indian Accounting Standards) Rules 2015 as amended from time to time.
- 3 The figures for the quarter ended 31st March, 2022 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures upto third quarter of that financial year.
- 4 The figures of the previous period/year have been regrouped/reclassified, wherever necessary, to conform to current period's/year's classification.

By the Order of the Board

For AKG EXIM LIMITED


Mahima Goel
Managing Director
DIN: 02205003

For AKG EXIM LIMITED


Rahul Bajaj
Executive Director & CFO
DIN: 03408766

Place : Gurugram
Date : 10/08/2022

AKG EXIM LIMITED

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CIN: L00063DL2005PLC139045

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs. In Lacs)

Particulars	QUARTER ENDED			YEAR ENDED
	30.06.2022	31.03.2022	30.06.2021	31.03.2022
	Unaudited	Audited	Unaudited	Audited
1	2	3	4	5
I Segment Revenue				
a. Segment A- Manufacturing				
b. Segment B- Trading				
Total Segment Revenue	4,631.11	7,518.86	2,301.81	18,634.02
Less: Inter Segment Revenue	4,631.11	7,518.86	2,301.81	18,634.02
	23.20	22.71	14.70	82.14
Net Sales/Income from Operations	4,607.91	7,496.16	2,287.11	18,551.88
2 Segment Results				
Profit(+)/Loss(-) before Tax and Interest				
a. Segment A- Manufacturing				
b. Segment B- Trading	-3.79	-2.57	-3.01	-20.57
	69.82	105.89	52.42	346.19
Total Profit before Tax	66.03	103.33	49.41	325.62
Less: i. Finance Cost	21.05	20.14	19.85	83.76
ii. Other unallocable expenditure net off unallocable income				
Profit Before Tax	44.98	83.18	29.56	241.86
3 Segment Assets				
a. Segment A- Manufacturing				
b. Segment B- Trading	194.11	226.27	151.03	226.27
Total	4,744.02	4,529.13	3,861.86	4,529.13
	4,938.12	4,755.40	4,012.89	4,755.40
4 Segment Liabilities				
a. Segment A- Manufacturing				
b. Segment B- Trading	193.26	221.63	128.83	221.63
Total	2,297.10	2,168.36	1,688.24	2,168.36
	2,490.36	2,390.00	1,817.07	2,390.00
5 Capital Employed				
(Segment Assets Less Segment Liabilities)				
a. Segment A- Manufacturing				
b. Segment B- Trading	0.85	4.63	22.20	4.63
Total	2,446.92	2,360.77	2,173.62	2,360.77
	2,447.77	2,365.40	2,195.82	2,365.40

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: 10-08-2022

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 10th August, 2022.
2. The Statutory Auditors of the Company have given their report on the financial results for the quarter ended 30th June, 2022 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, 2022 and quarter year ended 30th June, 2022.
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 Goel
Managing Director
DIN: 02205003

For AKG EXIM LIMITED


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

Place: Delhi
Date: 10-08-2022



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 30th June, 2022 ("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
CA Varun Taneja
Partner

M. No.:095325

UDIN: 22095325AOSMQU9464

Place: Delhi

Dated: 10-08-2022





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 30th June, 2022 ("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 Metals 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 DHARAM TANEJA ASSOCIATES
Chartered Accountants
FRN 003563N

Varun Taneja

CA Varun Taneja
Partner

M. No.:095325

UDIN: 22095325AOSKZP1671

Place: Delhi

Dated: 10-08-2022

