

AKG EXIM



AKG

Exim Limited

• Import • Export

Date: February 11, 2023

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 February 11, 2023.**

Dear Sir/Ma'am,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e., February 11, 2023 at 03:40 P.M. 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") has *inter alia* considered and approved the following:

1. Unaudited Financial Results (Standalone & Consolidated) of the Company for the Quarter and Nine months ended 31st December, 2022, along with Independent Limited Review's Report thereon.

*Copies of the Un-audited Financial Results and Limited Review Report issued by the Statutory Auditors of the Company for the quarter and Nine Months ended are Enclosed herewith.*

2. Change of Registered Office from the National Capital Territory of Delhi to State of Haryana subject to shareholders approval and other necessary approvals and other incidental matter thereto and pursuant to the provision of Regulation 30 of SEBI (LODR) regulations 2015 and Companies Act, 2013 and rules made thereunder and any other provisions as may be required.
3. Conduct the postal ballot for obtaining Shareholder's approval for shifting the Registered Office from the National Capital Territory of Delhi to State of Haryana, subject to the approval of necessary approvals and approved the draft notice of Postal Ballot and to authorise Company Secretary to sign, issue and send the same to take other necessary steps in this regard.
4. Appointment of M/s. Gagan Goel & Co. Practicing Company Secretary, as the scrutinizer for scrutinizing the process of remote e-voting.

The Financial Results is being uploaded on the Stock Exchange website at [www.nseindia.com](http://www.nseindia.com) and are also being simultaneously hosted on the website of the Company at [www.akg-global.com](http://www.akg-global.com).

The Board meeting commenced at **03:40 P.M.** and concluded at **04:50 P.M.**

Kindly take the same on record.

Thanking You,  
For **AKG EXIM LIMITED**

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

Enclosed: As above

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

**Reg. Office:** 07th Floor, H.B. Twin Tower, Netaji Subhash Place, Pitampura, Delhi - 110034

Ph.: +91-124-4267873 | Fax: +91-124-4004503 | **Email: [info@akg-global.com](mailto:info@akg-global.com) | Website: [www.akg-global.com](http://www.akg-global.com)**

**CIN NO.: L00063DL2005PLC139045**



# DHARAM TANEJA ASSOCIATES

## CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE IND AS FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.**

### REVIEW REPORT

To,

The Board of Directors  
AKG Exim Limited  
7.31, 07<sup>th</sup> Floor, H.B Twin Tower,  
Netaji Subhash Place, Pitampura, Delhi-110034

We have reviewed the accompanying statement of unaudited financial results of M/s AKG Exim Limited for the period ended 31<sup>st</sup> December, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 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**

  
**CA Varun Taneja**  
**Partner**

**Membership No.: -095325**

**UDIN: 23095325BGUCAI1061**



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**Date: 11-02-2023**

**Place: Delhi**

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Head Office : 103-A, Gopala Apartments, Ram Tirath Marg, Lucknow (U.P.)-226001  
Branch Office 1 : 13/17, Punjabi Bagh Extn., New Delhi-110026, Ph. : 25222339, 45734380  
Branch Office 2 : Pal Automobiles C/o Mr. Ramanpreet Singh Male Road Lakhimpur, Khari-262701  
Email : varuntanej@gmail.com, Website : www.ifrsca.com



# DHARAM TANEJA ASSOCIATES

## CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REVIEW REPORT ON CONSOLIDATED UNAUDITED QUARTERLY 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**

7.31, 07<sup>th</sup> Floor, H.B Twin Tower,

Netaji Subhash Place, Pitampura, Delhi-110034

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of AKG Exim Limited ('the holding Company'), its subsidiaries (the holding Company and its subsidiaries together referred to as 'the Group') and its joint venture for the quarter ended 31<sup>st</sup> December, 2022, being submitted by the holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 the Standards on Auditing specified under section 143(10) of the Act, 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. Accordingly, we do not express an audit opinion.



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Head Office : 103-A, Gopala Apartments, Ram Tirath Marg, Lucknow (U.P.)-226001  
Branch Office 1 : 13/17, Punjabi Bagh Extn., New Delhi-110026, Ph. : 25222339, 45734380  
Branch Office 2 : Pal Automobiles C/o Mr. Ramanpreet Singh Male Road Lakhimpur, Kheri-262701  
Email : varuntanej@gmail.com, Website : www.ifrsca.com

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. 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 above and upon consideration of the review report of the other auditor referred to in paragraph 5 below, 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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), 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 02 subsidiaries included in the Statement, whose financial information reflects total revenues and net profit after tax, for the quarter and nine months period ended on 31<sup>st</sup> December, 2022, 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.



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7. The Statement also includes the Group's share of net loss/profit after tax for the quarter and nine months period ended on 31<sup>st</sup> December, 2022 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 DHARAM TANEJA & ASSOCIATES**

**Chartered Accountants**

**FRN: 003563N**

  
**CA Varun Taneja**  
**Partner**

**Membership No.:- 095325**

**UDIN: 23095325BGUCAJ2033**



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**Date: 11-02-2023**

**Place: Delhi**

## 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 and nine months ended 31st December, 2022

S No.	Particulars	STANDALONE					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2022 (Unaudited) 3 Months	September 30, 2022 (Unaudited) 3 Months	December 31, 2021 (Unaudited) 3 Months	December 31, 2022 (Unaudited) 9 Months	December 31, 2021 (Unaudited) 9 Months	March 31, 2022 (Audited) 12 Months
1	<b>Income</b>						
	a) Revenue from operations						
	b) Other operating income	2,433.36	1,371.43	3,521.12	5,669.73	7,332.79	12,366.79
	<b>Total revenue from operations</b>						
2	Other income	2,433.36	1,371.43	3,521.12	5,669.73	7,332.79	12,366.79
3	<b>Total income (1+2)</b>	24.10	49.12	-	74.85	26.79	37.51
4	<b>Expenses</b>	2,457.46	1,420.55	3,521.12	5,744.58	7,359.58	12,404.30
	a) Cost of materials consumed						
	b) Purchases of stock-in-trade						
	c) Change in inventories of finished goods and work-in-progress & Stock In Trade	2,514.73	852.26	3,366.58	5,702.37	7,055.45	11,379.12
	d) Employee benefits expense	-310.64	396.57	-157.50	-539.14	-383.12	-6.37
	e) Finance costs	31.41	24.82	23.03	81.88	59.62	61.25
	f) Depreciation and amortisation expense	32.55	23.19	18.44	76.79	63.62	83.76
	g) Other expenses:	1.98	1.98	3.62	5.93	10.20	15.66
	- Power & Fuel	1.15	1.78	0.98	2.93	4.07	-
	- Other expenses	145.28	99.91	219.79	327.00	441.36	695.38
	<b>Total Expenses</b>	2,416.46	1,400.50	3,474.94	5,657.76	7,251.20	12,228.81
5	<b>Profit/(Loss) before exceptional items and tax (3-4)</b>	41.00	20.05	46.18	86.82	108.38	175.49
6	Exceptional items						
7	<b>Profit/(Loss) before tax (5 + 6)</b>	41.00	20.05	46.18	86.82	108.38	175.49
8	Tax expense:						
	- Current tax						
	- Taxes in respect of earlier years	10.66	5.21	12.01	22.57	28.18	45.63
	- Mat Credit Entitlement						
	- Deferred Tax Charge/ (Credit)	-0.18	-0.18	-0.03	-0.18	-0.25	-
9	<b>Net Profit/(Loss) for the period (7 - 8)</b>	30.52	15.02	34.20	64.43	80.45	129.87
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>	30.52	15.02	34.20	64.43	80.45	129.87
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	1,059.22	1,059.22
13	Other Equity						
14	Earnings per share of Rs 10 each						
	(a) Basic (Rs)	0.29	0.14	0.32	0.61	0.76	1.23
	(b) Diluted (Rs)	0.29	0.14	0.32	0.61	0.76	1.23

- 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 February 11, 2023 and have been reviewed by the Statutory Auditors of the Company.
- The figures of the previous period/year have been regrouped/reclassified, wherever necessary, to conform to current period's/year's classification.

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

C.F.O.

Place : Gurugram  
Date : 11-02-2023

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# 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 31ST DECEMBER, 2022

(Amount in Lacs)

### Standalone Statement of Asset and Liabilities

Particulars		Quarter Ended (31-12-2022)	Quarter Ended (30-09-2022)
	Date of start of reporting period	01/10/2022	01/07/2022
	Date of end of reporting period	31/12/2022	30/09/2022
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
<b>Equity and liabilities</b>			
1	<b>Shareholders' funds</b>		
	Share capital		
	Reserves and surplus	1,059.22	1,059.22
	Money received against share warrants	1,169.56	1,172.29
		-	-
	<b>Total shareholders' funds</b>	<b>2,228.78</b>	<b>2,231.51</b>
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	-	-
5	<b>Non-current liabilities</b>		
	Long-term borrowings	12.04	14.14
	Deferred tax liabilities (net)	27.39	27.56
	Foreign currency monetary item translation difference liability account	-	-
	Other long-term liabilities	-	-
	Long-term provisions	-	-
		-	-
	<b>Total non-current liabilities</b>	<b>39.43</b>	<b>41.70</b>
6	<b>Current liabilities</b>		
	Short-term borrowings	1,438.78	1,229.59
	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	452.26	-55.30
	Other current liabilities	-122.56	-58.54
	Short-term provisions	8.05	-32.90
	<b>Total current liabilities</b>	<b>1,776.52</b>	<b>1,082.85</b>
	<b>Total equity and liabilities</b>	<b>4,044.74</b>	<b>3,356.06</b>
<b>Assets</b>			
1	<b>Non-current assets</b>		
(i)	<b>Fixed assets</b>		
	Tangible assets		
	Producing properties	76.56	55.92
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	-	-
	Intangible assets under development or work-in-progress	-	-
		-	-
	<b>Total fixed assets</b>	<b>76.56</b>	<b>55.92</b>
(ii)	Non-current investments		
(iii)	Goodwill on consolidation	52.55	52.55
(v)	Deferred tax assets (net)	-	-
		-	-

(vi)	Foreign currency monetary item translation difference asset account		
(vii)	Long-term loans and advances	-	-
(viii)	Other non-current assets	30.66	-
		-	-
	<b>Total non-current assets</b>	<b>83.21</b>	<b>52.55</b>
<b>2</b>	<b>Current assets</b>		
	Current investments	145.06	94.79
	Inventories	816.36	549.41
	Trade receivables	2,581.28	2,273.71
	Cash and bank balances	2.90	2.75
	Short-term loans and advances	310.52	306.47
	Other current assets	28.85	20.46
	<b>Total current assets</b>	<b>3,884.97</b>	<b>3,247.59</b>
	<b>Total assets</b>	<b>4,044.74</b>	<b>3,356.06</b>

By the Order of the Board

For AKG Exim Limited

For AKG EXIM LIMITED

For AKG EXIM LIMITED

Mahima Goel  
Managing Director  
DIN: 02205003

Rahul Bajaj  
Director  
Executive Director & CFO  
DIN: 03408766

C.F.O.

Date: 11-02-2023

Place: Gurugram

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**AKG EXIM LIMITED**  
CIN: L00063DL2005PLC139045  
Standalone Statement Of Cashflow for the Quarter ended 31st December, 2022


Particulars	(Rs. In Lakhs)	
	As at 31st December, 2022	As at 30th September, 2022
<b>A. CASH FLOW FROM OPERATING ACTIVITY</b>		
Net Profit Before Tax as per Statement of Profit and Loss		
Adjustments to reconcile profit before tax to net cash flows:	41.00	20.05
Depreciation and impairment of property, plant and equipment		
Preliminary Expenses W/o	1.98	1.98
Net Gain/Loss on disposal of property, plant and equipment	-	-
Interest income	-	-
Finance costs		-3.39
PPE written off	-32.55	23.19
Other adjustments	-	-
Provision for doubtful debts, advances, deposits and others		-
Cash generated from operations before working capital changes	2.91	20.15
Working capital adjustments:	13.33	61.98
Increase/decrease in trade receivables		
Increase/decrease in non current financial assets	-90.39	235.73
Increase/decrease in loan	8.27	-
Increase/decrease in non current assets		-2.06
Increase/decrease in Investment	0.66	-
Increase/decrease in other current financial assets		-
Increase/decrease in other current assets		-14.81
Increase/decrease in inventory	-4.14	-3.81
Increase/decrease in other current financial liabilities	157.50	395.96
Increase/ decrease in other current liabilities	-16.90	-
Increase/decrease in trade payables	-1.08	-38.06
Increase/decrease in non current liabilities	-171.18	-603.58
Increase/decrease in current provisions	-0.18	-
Cash generated from operation		-17.32
Income tax paid	-104.11	14.03
Net cash flows from operating activities (A)	10.66	-
	-93.46	14.03
<b>B. CASH FLOW FROM INVESTING ACTIVITY</b>		
Proceeds from sale of property, plant and equipment		
Purchase of property, plant and equipment		
Purchase of non current investment		-1.73
Long Term Loans & Advances		
Purchase/Sale of current investment		7.72
Proceeds from sale of financial instruments	-26.19	
Interest received		
Proceeds from sale of current investment		3.39
Net cash flows used in investing activities (B)		-
	-26.19	9.38
<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		
Interest Paid	98.61	-7.98
Net cash flows from/(used in) financing activities (C)		-23.19
Net increase in cash and cash equivalents(A+B+C)	98.61	-31.17
Cash and cash equivalents at the beginning of the year	-21.04	-7.76
Cash and cash equivalents at year end	97.54	105.30
	76.51	97.54

**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

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

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REETA  
Date: 2023.02.11  
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Date: 11-02-2023  
Place: Gurugram

## AKG EXIM LIMITED

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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 Consolidated Financial Results for the quarter and nine months ended 31st December, 2022

(Rs in Lakhs except as stated)

S. No.	Particulars	CONSOLIDATED					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2022 (Unaudited) 3 Months	September 30, 2022 (Unaudited) 3 Months	December 31, 2021 (Unaudited) 3 Months	December 31, 2022 (Unaudited) 9 Months	December 31, 2021 (Unaudited) 9 Months	March 31, 2022 (Audited) 12 Months
1	<b>Income</b>						
	a) Revenue from operations						
	b) Other operating income	6,789.92	4,846.08	5,418.68	16,267.11	11,240.21	18,634.02
	<b>Total revenue from operations</b>						
2	Other income (Refer Note No 4)	6,789.92	4,846.08	5,418.68	16,267.11	11,240.21	18,634.02
3	<b>Total income (1+2)</b>	60.27	103.02	-	164.92	47.25	45.93
4	<b>Expenses</b>	6,850.19	4,949.10	5,418.68	16,432.03	11,287.46	18,679.95
	a) Cost of materials consumed						
	b) Purchases of stock-in-trade						
	c) Change in inventories of finished goods & work-in-progress	6,666.62	4,258.98	5,170.00	15,919.48	10,731.38	17,455.05
	d) Excise duty on sales	-287.30	396.57	-157.50	-539.13	-380.80	-4.05
	e) Employee benefits expense						
	f) Finance costs	36.57	29.96	26.40	96.68	72.47	79.39
	g) Depreciation and amortisation expense	32.55	23.19	18.44	76.79	63.62	83.76
	h) Other expenses:	1.98	1.98	3.62	5.93	10.20	15.66
	- Power & Fuel						
	- Other expenses	1.73	1.78	0.98	3.51	5.81	-
	<b>Total Expenses</b>	325.10	179.59	293.58	693.79	629.36	808.28
5	<b>Profit/(Loss) before exceptional items and tax (3-4)</b>	6,777.25	4,892.04	5,355.52	16,257.05	11,132.04	18,438.09
6	Exceptional items	72.94	57.06	63.16	174.98	155.42	241.86
7	<b>Profit/(Loss) before tax (5 + 6)</b>						
8	<b>Tax expense:</b>	72.94	57.06	63.16	174.98	155.42	241.86
	- Current tax						
	- Deferred tax charge/(credit)	18.96	14.84	16.42	45.49	40.41	48.82
		-0.18	-0.18	-0.03	-0.36	-0.25	-0.86
9	<b>Net Profit/(Loss) for the period/year (7 - 8)</b>						
10	<b>Other Comprehensive Income (OCI)</b>	54.15	42.40	46.77	129.85	115.26	193.90
	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>	54.15	42.40	46.77	129.85	115.26	193.83
	<b>Profit attributable to:</b>						
	Owners of the Company						
	Non-controlling interests	58.11	45.33	51.21	137.86	124.08	203.91
	<b>Other Comprehensive Income attributable to:</b>	-3.96	-2.92	-4.44	-8.01	-8.82	-10.08
	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)						
13	Other Equity	1,059.22	1,059.22	1,059.22	1,059.22	1,059.22	1,059.22
14	Earnings per share of Rs 10 each - Not annualised (in Rs.)						
	(a) Basic (Rs)	0.51	0.40	0.44	1.23	1.09	1.83
	(b) Diluted (Rs)	0.51	0.40	0.44	1.23	1.09	1.83

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

C.F.O.

Place : Gurugram  
Date : 11-02-2023

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# 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 CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2022

(Amount in Lacs)

### Consolidated Statement of Asset and Liabilities

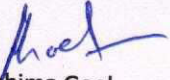
Particulars		Quarter Ended (31-12-2022)	Quarter Ended (30-09-2022)
	Date of start of reporting period	01/10/2022	01/07/2022
	Date of end of reporting period	31/12/2022	30/09/2022
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Equity and liabilities</b>			
1	<b>Shareholders' funds</b>		
	Share capital		
	Reserves and surplus	1,059.22	1,059.22
	Money received against share warrants	1,385.39	1,314.95
	<b>Total shareholders' funds</b>	<b>2,444.61</b>	<b>2,374.17</b>
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	-	-
5	<b>Non-current liabilities</b>	<b>-6.46</b>	<b>-2.50</b>
	Long-term borrowings	12.04	14.14
	Deferred tax liabilities (net)	27.39	27.56
	Foreign currency monetary item translation difference liability account	-	-
	Other long-term liabilities	-	-
	Long-term provisions	-	-
	<b>Total non-current liabilities</b>	<b>39.43</b>	<b>41.70</b>
6	<b>Current liabilities</b>		
	Short-term borrowings	1,687.62	1,280.89
	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	505.61	-65.26
	Other current liabilities	-132.65	-58.09
	Short-term provisions	11.99	-29.05
	<b>Total current liabilities</b>	<b>2,072.56</b>	<b>1,128.49</b>
	<b>Total equity and liabilities</b>	<b>4,550.15</b>	<b>3,541.86</b>
<b>Assets</b>			
1	<b>Non-current assets</b>		
(i)	<b>Fixed assets</b>		
	Tangible assets		
	Producing properties	76.56	55.92
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	-	-
	Intangible assets under development or work-in-progress	196.80	195.60
	<b>Total fixed assets</b>	<b>273.36</b>	<b>251.52</b>

(ii)	Non-current investments		
(iii)	Goodwill on consolidation	-	-
(v)	Deferred tax assets (net)	-	-
(vi)	Foreign currency monetary item translation difference asset account	-	-
(vii)	Long-term loans and advances	-	-
(viii)	Other non-current assets	37.57	-
	<b>Total non-current assets</b>	-	7.17
<b>2</b>	<b>Current assets</b>	<b>37.57</b>	<b>7.17</b>
	Current investments	145.06	94.79
	Inventories	817.93	574.40
	Trade receivables	2,865.17	2,169.10
	Cash and bank balances	70.45	310.14
	Short-term loans and advances	310.52	113.03
	Other current assets	30.09	21.71
	<b>Total current assets</b>	<b>4,239.22</b>	<b>3,283.17</b>
	<b>Total assets</b>	<b>4,550.15</b>	<b>3,541.86</b>

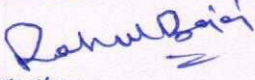
By the Order of the Board

For AKG Exim Limited

For AKG EXIM LIMITED



Mahima Goel  
Managing Director  
DIN: 02205003



Rahul Bajaj  
Executive Director & CFO  
DIN: 03408766

Date: 11-02-2023

Place: Gurugram

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**AKG EXIM LIMITED**  
CIN: L00063DL2005PLC139045  
Consolidated Statement Of Cashflow for the Quarter ended 31st December, 2022

Particulars	(Rs. In Lakhs)	
	As at 31st December, 2022	As at 30th September, 2022
<b>A. CASH FLOW FROM OPERATING ACTIVITY</b>		
Net Profit Before Tax as per Statement of Profit and Loss	72.94	57.06
<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
Depreciation and impairment of property, plant and equipment	1.98	1.98
Preliminary Expenses W/o	1.94	-
Net Gain/Loss on disposal of property, plant and equipment	-	-
Interest income	-	-
Finance costs	24.10	-3.39
PPE written off	-32.55	23.19
Other Adjustments	-	-
Provision for doubtful debts, advances, deposits and others	-142.99	440.10
<b>Cash generated from operations before working capital changes</b>	-147.13	-
<b>Working capital adjustments:</b>	-221.72	518.94
Increase/decrease in trade receivables		
Increase/decrease in non current financial assets	69.84	-929.70
Increase/decrease in loan	-28.92	-
Increase/decrease in non current assets	-	-2.06
Increase/decrease in Investment	0.65	-
Increase/decrease in other current financial assets	-	-
Increase/decrease in other current assets	-	-178.63
Increase/decrease in inventory	32.27	3.81
Increase/decrease in other current financial liabilities	157.50	-395.93
Increase/ decrease in other current liabilities	-16.90	-
Increase/decrease in trade payables	-13.97	27.52
Increase/decrease in non current liabilities	-66.02	1,144.11
Increase/decrease in current provisions	-0.18	-
<b>Cash generated from operation</b>	-	-13.47
Income tax paid	-87.45	174.59
<b>Net cash flows from operating activities (A)</b>	10.66	-
	-76.79	174.59
<b>B. CASH FLOW FROM INVESTING ACTIVITY</b>		
Proceeds from sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	-	-8.41
Purchase of non current investment	-	-
Purchase / ( sale)of current investment	-	7.72
Purchase/Sale of current investment	-	-
Proceeds from sale of financial instruments	-26.19	-
Interest received	-	-
Proceeds from sale of current investment	-	3.39
<b>Net cash flows used in investing activities (B)</b>	-	-
	-26.19	2.70
<b>C. CASH FLOW FROM FINANCING ACTIVITY</b>		
Proceeds from Issue of Share Capital	-	-
Share premium	-	-
Proceeds from Subsidiary Interest to the non controlling Interest	-	-
Proceeds from / (Repayment of) Short Term Borrowings/long term borrowing	-	-2.92
Interest Paid	120.70	-7.98
<b>Net cash flows from/(used in) financing activities (C)</b>	-	23.19
<b>Net increase in cash and cash equivalents(A+B+C)</b>	120.70	12.29
Cash and cash equivalents at the beginning of the year	17.72	189.58
<b>Cash and cash equivalents at year end</b>	404.93	215.35
	422.65	404.93

**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** or **AKG EXIM LIMITED**

  
Mahima Goel  
Managing Director  
DIN: 02205003

  
Director Rahul Bajaj  
Executive Director & CFO  
DIN: 03408766

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Date: 11-02-2023  
Place: Gurugram

# AKG EXIM LIMITED

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CIN: L00063DL2005PLC139045

## CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs. In Lacs)

Particulars	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Segment Revenue</b>	<b>2</b>	<b>3</b>	<b>4</b>			<b>5</b>
a. Segment A- Manufacturing						
b. Segment B- Trading	27.27	-	-	-	-	-
Total Segment Revenue	6,762.65	4,846.08	5,418.68	16,267.11	11,240.21	18,634.02
Less: Inter Segment Revenue	6,789.92	4,846.08	5,418.68	16,267.11	11,240.21	18,634.02
	24.62	23.91	22.49	71.73	59.44	82.94
<b>Net Sales/Income from Operations</b>	<b>6,765.30</b>	<b>4,822.17</b>	<b>5,396.19</b>	<b>16,195.38</b>	<b>11,180.77</b>	<b>18,551.08</b>
<b>2 Segment Results</b>						
Profit(+)/Loss(-) before Tax and Interest						
a. Segment A- Manufacturing	-8.08	-5.95	-9.07	-17.02	-18.01	-20.57
b. Segment B- Trading	113.56	86.20	90.67	237.18	218.61	346.19
<b>Total Profit before Tax</b>	<b>105.49</b>	<b>80.25</b>	<b>81.60</b>	<b>220.16</b>	<b>200.60</b>	<b>325.62</b>
Less: i. Finance Cost	32.55	23.19	18.44	45.18	45.18	83.76
ii. Other unallocable expenditure net off unallocable income	-	-	-	-	-	-
<b>Profit Before Tax</b>	<b>72.94</b>	<b>57.06</b>	<b>63.16</b>	<b>174.98</b>	<b>155.42</b>	<b>241.86</b>
<b>3 Segment Assets</b>						
a. Segment A- Manufacturing						
b. Segment B- Trading	199.97	199.85	190.78	199.97	190.78	226.27
<b>Total</b>	<b>4,443.82</b>	<b>3,628.35</b>	<b>4,182.24</b>	<b>4,443.82</b>	<b>4,182.24</b>	<b>4,529.13</b>
<b>4 Segment Liabilities</b>						
a. Segment A- Manufacturing						
b. Segment B- Trading	211.69	204.96	183.58	211.69	183.58	221.63
<b>Total</b>	<b>1,900.85</b>	<b>1,159.07</b>	<b>1,847.52</b>	<b>1,900.85</b>	<b>1,847.52</b>	<b>2,168.36</b>
<b>5 Capital Employed</b>						
(Segment Assets Less Segment Liabilities)						
a. Segment A- Manufacturing	-11.72	-5.11	7.20	-11.72	7.20	4.64
b. Segment B- Trading	2,542.97	2,469.28	2,334.72	2,542.97	2,334.72	2,360.77
<b>Total</b>	<b>2,531.25</b>	<b>2,464.17</b>	<b>2,341.92</b>	<b>2,531.25</b>	<b>2,341.92</b>	<b>2,365.41</b>

By the Order of the Board  
 For AKG EXIM LIMITED

For AKG EXIM LIMITED

  
 Mahima Goel  
 Managing Director  
 DIN: 02205003

Director

  
 Rahul Bajaj  
 Executive Director & CFO  
 DIN: 03408766

C.F.O.

Date: 11-02-2023  
 Place: Gurugram

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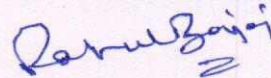
**NOTES:**

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 11<sup>th</sup> February, 2023.
2. The Statutory Auditors of the Company have given their report on the financial results for the quarter ended 31<sup>st</sup> December, 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 31<sup>st</sup> December, 2021 being balancing figures between the unaudited figures for the quarter ended 30<sup>th</sup> September, 2022 and quarter ended 31<sup>st</sup> December, 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 **Director**  
Managing Director  
DIN: 02205003

**For AKG EXIM LIMITED**

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

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