



Date: February 10, 2024

**To,
The Chief Manager
Listing & Compliance Department
National Stock Exchange of India Limited (NSE)
Exchange Plaza, C-I, 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 10, 2024.

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 10, 2024 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:

- I. Unaudited Financial Results (Standalone & Consolidated) of the Company for the Quarter and Nine months ended 31st December, 2023, 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.

The Financial Results is being uploaded on the Stock Exchange website 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 **03:40 P.M.** and concluded at **05:10 P.M.**

Kindly take the same on record.

Thanking You,

For AKG EXIM LIMITED

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

Enclosed: As above



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 31st December, 2023 ("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


CA Varun Taneja
Partner
M. No.:095325
UDIN:24095325BKASNN6457



Place: Delhi
Dated: 10.2.2024



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 31st December, 2023 ("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:24095325BKASNM6295

Place: Delhi

Dated: 10.2.2024



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, 2023

(Amount in Lacs)

Standalone Statement of Asset and Liabilities			
Particulars		Quarter Ended (31-12-2023)	Quarter Ended (30-09-2023)
Date of start of reporting period		01/10/2023	01/07/2023
Date of end of reporting period		31/12/2023	30/09/2023
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Equity and liabilities			
1	Shareholders' funds		
	Share capital	3,177.66	3,177.66
	Reserves and surplus	1,827.56	1,786.16
	Money received against share warrants	-	-
	Total shareholders' funds	5,005.22	4,963.82
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	-	-
5	Non-current liabilities		
	Long-term borrowings	22.05	25.07
	Deferred tax liabilities (net)	28.64	28.64
	Foreign currency monetary item translation difference liability account	-	-
	Other long-term liabilities	-	-
	Long-term provisions	-	-
	Total non-current liabilities	50.69	53.71
6	Current liabilities		
	Short-term borrowings	1,410.66	1,336.67
	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	-1,110.30	-946.23
	Other current liabilities	-124.43	-114.96
	Short-term provisions	2.47	8.05
	Total current liabilities	178.40	283.53
	Total equity and liabilities	5,234.31	5,301.06
Assets			
1	Non-current assets		
(i)	Fixed assets		
	Tangible assets	157.36	162.60
	Producing properties	-	-
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	-	-
	Intangible assets under development or work-in-progress	-	-
	Total fixed assets	157.36	162.60
(ii)	Non-current investments	52.55	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	58.75	-
(viii)	Other non-current assets	-	-
	Total non-current assets	111.30	52.55
2	Current assets		
	Current investments	170.83	162.80
	Inventories	550.40	413.65
	Trade receivables	3,800.18	3,988.74
	Cash and bank balances	1.79	2.01
	Short-term loans and advances	332.73	416.27
	Other current assets	109.73	102.44
	Total current assets	4,965.65	5,085.91
	Total assets	5,234.31	5,301.06

By the Order of the Board

For AKG Exim Limited, **AKG EXIM LIMITED**


Mahima Goel
 Managing Director
 DIN: 02205003


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

Date: 10-02-2024

Place: Gurugram

AKG EXIM LIMITED

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

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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, 2023

(Rs in Lakhs except as stated)

S No.	Particulars	STANDALONE					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2023 (Unaudited) 3 Months	September 30, 2023 (Unaudited) 3 Months	December 31, 2022 (Unaudited) 3 Months	December 31, 2023 (Unaudited) 9 Months	December 31, 2022 (Unaudited) 9 Months	March 31, 2023 (Audited) 12 Months
1	Income						
	a) Revenue from operations	2,072.11	2,093.13	2,433.36	7,701.78	5,669.73	8,569.97
	b) Other operating income	-	-	-	-	-	-
	Total revenue from operations	2,072.11	2,093.13	2,433.36	7,701.78	5,669.73	8,569.97
2	Other income	4.56	11.53	24.10	31.33	74.85	93.06
3	Total income (1+2)	2,076.67	2,104.66	2,457.46	7,733.11	5,744.58	8,663.04
4	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	2,001.93	1,313.28	2,514.73	6,355.81	5,702.37	8,456.72
	c) Change in inventories of finished goods and work-in-progress & Stock In Trade	-136.75	562.71	-310.64	540.04	-539.14	-770.25
	d) Employee benefits expense	33.97	29.70	31.41	92.39	81.88	109.42
	e) Finance costs	30.65	31.09	32.55	95.72	76.79	106.37
	f) Depreciation and amortisation expense	5.25	3.02	1.98	11.29	5.93	17.71
	g) Other expenses:						
	- Power & Fuel	1.52	1.59	1.15	4.15	2.93	5.92
	- Other expenses	98.67	144.57	145.28	533.76	327.00	558.30
	Total Expenses	2,035.24	2,085.96	2,416.46	7,633.17	5,657.76	8,484.19
5	Profit/(Loss) before exceptional items and tax (3-4)	41.43	18.70	41.00	99.94	86.82	178.85
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5 + 6)	41.43	18.70	41.00	99.94	86.82	178.85
8	Tax expense:						
	- Current tax	11.53	5.20	10.66	27.80	22.57	49.76
	- Taxes in respect of earlier years	-	-	-	-	-	-
	- Mat Credit Entitlement	-	-	-	-	-	-
	- Deferred Tax Charge/ (Credit)	0.00	0.00	-0.18	-0.18	-0.18	1.13
9	Net Profit/(Loss) for the period (7 - 8)	29.90	13.50	30.52	72.32	64.43	127.97
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)	29.90	13.50	30.52	72.32	64.43	127.97
12	Paid-up Equity share capital (Face value per share Rs 10 each)	3,177.66	3,177.66	1,059.22	3,177.66	1,059.22	3,177.66
13	Other Equity						
14	Earnings per share of Rs 10 each						
	(a) Basic (Rs)	0.09	0.04	0.29	0.23	0.61	0.40
	(b) Diluted (Rs)	0.09	0.04	0.29	0.23	0.61	0.40

- 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 10, 2024 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

Place : Gurugram
Date : 10-02-2024

Mahima Goel

Managing Director
DIN: 02205003

Rahul Bajaj

Executive Director & CFO
DIN: 03408766

C.F.O.

AKG EXIM LIMITED
CIN: L00063DL2005PLC139045
Standalone Statement Of Cashflow for the Quarter ended 31st December, 2023

Particulars	(Rs. In Lakhs)	
	As at 31st December, 2023	As at 30th September, 2023
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit Before Tax as per Statement of Profit and Loss	41.43	18.70
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and impairment of property, plant and equipment	5.25	3.02
Preliminary Expenses W/o	-	-
Net Gain/Loss on disposal of property, plant and equipment	-	-
Interest income	-2.06	-11.53
Finance costs	-30.65	31.09
PPE written off	-	-
Other adjustments	47.59	435.76
Provision for doubtful debts, advances, deposits and others	-	-
Cash generated from operations before working capital changes	61.56	477.04
Working capital adjustments:		
Increase/decrease in trade receivables	-188.56	-58.09
Increase/decrease in non current financial assets	-	-
Increase/decrease in loan	-	-18.74
Increase/decrease in non current assets	-	-
Increase/decrease in Investment	-	-
Increase/decrease in other current financial assets	-83.54	-
Increase/decrease in other current assets	7.29	16.93
Increase/decrease in inventory	136.75	562.71
Increase/decrease in other current financial liabilities	3.02	-
Increase/ decrease in other current liabilities	-9.47	-108.44
Increase/decrease in trade payables	164.07	-851.35
Increase/decrease in non current liabilities	-	-
Increase/decrease in current provisions	5.58	-
Cash generated from operation	96.70	20.06
Income tax paid	-25.00	-10.00
Net cash flows from operating activities (A)	71.70	10.06
B. CASH FLOW FROM INVESTING ACTIVITY		
Proceeds from sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	-	-
Purchase of non current investment	-	-
Long Term Loans & Advances	-	-
Purchase/Sale of current investment	8.03	-211.12
Proceeds from sale of financial instruments	-	-
Interest received	2.06	11.53
Net cash flows used in investing activities (B)	10.09	-199.59
C. CASH FLOW FROM FINANCING ACTIVITY		
Proceeds from Issue of Share Capital	-	-
Share premium	-	-
Proceeds from / (Repayment of) Short Term Borrowings/long term borrowing	-73.99	8.70
Interest Paid	-	-31.09
Net cash flows from/(used in) financing activities (C)	-73.99	-22.39
Net increase in cash and cash equivalents(A+B+C)	7.80	-211.92
Cash and cash equivalents at the beginning of the year	164.81	376.73
Cash and cash equivalents at year end	172.61	164.81

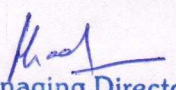
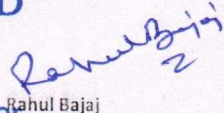
Notes:

- (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

 Managing Director
 Executive Director & CFO
DIN: 03408766

C.F.O.

Date: 10-02-2024
Place: Gurugram

AKG EXIM LIMITED

Regd. Off.: H.B. Twin Tower, 07th Floor, Max Hospital Building, Netaji Subhash Place, Pitampura, Delhi-110034
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CIN: L00063DL2005PLC139045

PART-I STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2023

(Amount in Lacs)

Consolidated Statement of Asset and Liabilities			
Particulars		Quarter Ended (31-12-2023)	Quarter Ended (30-09-2023)
Date of start of reporting period		01/10/2023	01/07/2023
Date of end of reporting period		31/12/2023	30/09/2023
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
Equity and liabilities			
1	Shareholders' funds		
	Share capital	3,177.66	3,177.66
	Reserves and surplus	2,095.03	1,721.77
	Money received against share warrants	-	-
	Total shareholders' funds	5,272.69	4,899.42
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	-13.62	-11.38
5	Non-current liabilities		
	Long-term borrowings	22.05	25.07
	Deferred tax liabilities (net)	28.64	28.64
	Foreign currency monetary item translation difference liability account	-	-
	Other long-term liabilities	-	-
	Long-term provisions	-	-
	Total non-current liabilities	50.69	53.71
6	Current liabilities		
	Short-term borrowings	1,410.66	1,378.97
	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	-794.11	-969.10
	Other current liabilities	-143.58	-162.08
	Short-term provisions	6.46	8.05
	Total current liabilities	479.43	255.84
	Total equity and liabilities	5,789.19	5,197.59
Assets			
1	Non-current assets		
(i)	Fixed assets		
	Tangible assets	157.36	162.60
	Producing properties	-	-
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	199.97	199.97
	Intangible assets under development or work-in-progress	-	-
	Total fixed assets	357.33	362.57

(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	58.75	-
(viii)	Other non-current assets	-	-
Total non-current assets		58.75	-
2	Current assets		
	Current investments	170.83	162.80
	Inventories	576.47	461.66
	Trade receivables	4,405.59	3,997.74
	Cash and bank balances	100.49	22.04
	Short-term loans and advances	4.04	79.37
	Other current assets	115.70	111.41
Total current assets		5,373.11	4,835.02
Total assets		5,789.19	5,197.59

By the Order of the Board
For AKG EXIM LIMITED
For AKG EXIM LIMITED

Managing Director

C.F.O.

Mahima Goel
Managing Director
DIN: 02205003

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

Date: 10-02-2024
Place: Gurugram

AKG EXIM LIMITED

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CIN: L00063DL2005PLC139045

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

Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended 31st December, 2023

(Rs in Lakhs except as stated)

S. No.	Particulars	CONSOLIDATED					
		Quarter Ended			Nine Months Ended		Year Ended
		December 31, 2023 (Unaudited) 3 Months	September 30, 2023 (Unaudited) 3 Months	December 31, 2022 (Unaudited) 3 Months	December 31, 2023 (Unaudited) 9 Months	December 31, 2022 (Unaudited) 9 Months	March 31, 2023 (Audited) 12 Months
1	Income						
	a) Revenue from operations	4,475.90	3,658.81	6,789.92	13,743.48	16,267.11	22,086.51
	b) Other operating income	-	-	-	-	-	-
	Total revenue from operations	4,475.90	3,658.81	6,789.92	13,743.48	16,267.11	22,086.51
2	Other income (Refer Note No 4)	11.34	12.14	60.27	38.72	164.92	110.58
3	Total income (1+2)	4,487.24	3,670.95	6,850.19	13,782.20	16,432.03	22,197.10
4	Expenses						
	a) Cost of materials consumed	-	-	-	-	-	-
	b) Purchases of stock-in-trade	4,315.89	2,785.36	6,666.62	12,137.56	15,919.48	21,467.83
	c) Change in inventories of finished goods & work-in-progress	-114.43	583.12	-287.30	576.87	-539.13	-831.59
	d) Excise duty on sales	-	-	-	-	-	-
	e) Employee benefits expense	38.15	33.35	36.57	105.19	96.68	128.92
	f) Finance costs	30.65	31.09	32.55	95.72	76.79	106.37
	g) Depreciation and amortisation expense	5.25	3.02	1.98	11.29	5.93	17.71
	h) Other expenses:	-	-	-	-	-	-
	- Power & Fuel	2.49	1.59	1.73	5.12	3.51	5.92
	- Other expenses	151.34	195.57	325.10	696.99	693.79	1,003.26
	Total Expenses	4,429.34	3,633.10	6,777.25	13,628.75	16,257.05	21,898.42
5	Profit/(Loss) before exceptional items and tax (3-4)	57.90	37.85	72.94	153.45	174.98	298.68
6	Exceptional items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5 + 6)	57.90	37.85	72.94	153.45	174.98	298.68
8	Tax expense:						
	- Current tax	11.53	5.20	18.96	27.80	45.49	49.76
	- Deferred tax charge/(credit)	-	-	-0.18	-0.18	-0.36	1.13
9	Net Profit/(Loss) for the period/year (7 - 8)	46.37	32.65	54.15	125.83	129.85	247.79
10	Other Comprehensive Income (OCI)						
	i) a) items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii) a) items that will be reclassified to profit or loss	-	-	-	-	-	-
	b) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period/year (9 + 10)	46.37	32.65	54.15	125.83	129.85	247.79
	Profit attributable to:						
	Owners of the Company	48.61	37.47	58.11	138.01	137.86	257.10
	Non-controlling interests	-2.24	-4.82	-3.96	-12.18	-8.01	(9.31)
	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)	3,177.66	3,177.66	1,059.22	3,177.66	1,059.22	3,177.66
13	Other Equity	-	-	-	-	-	-
14	Earnings per share of Rs 10 each - Not annualised (in Rs.)						
	(a) Basic (Rs)	0.15	0.10	0.51	0.40	1.23	0.78
	(b) Diluted (Rs)	0.15	0.10	0.51	0.40	1.23	0.78

1 M/s BKS Metals Private Limited Board has decided to close the Business Operations w.e.f 31st December, 2023

By the Order of the Board
For AKG EXIM LIMITED

Place : Gurugram
Date : 10-02-2024

Mahima Goel
Managing Director
DIN: 02205003

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

C.F.O.

AKG EXIM LIMITED
CIN: L00063DL2005PLC139045
Consolidated Statement Of Cashflow for the Quarter ended 31st December, 2023

Particulars	(Rs. In Lakhs)	
	As at 31st December, 2023	As at 30th September, 2023
A. CASH FLOW FROM OPERATING ACTIVITY		
Net Profit Before Tax as per Statement of Profit and Loss	57.90	37.85
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and impairment of property, plant and equipment	5.25	3.02
Preliminary Expenses W/o	-	-
Net Gain/Loss on disposal of property, plant and equipment	-	-
Interest income	-4.56	-11.53
Finance costs	30.65	31.09
PPE written off	-	-
Other Adjustments	-556.18	319.07
Provision for doubtful debts, advances, deposits and others	-	-
Cash generated from operations before working capital changes	-466.95	379.50
Working capital adjustments:		
Increase/decrease in trade receivables	407.85	-51.89
Increase/decrease in non current financial assets	-	-
Increase/decrease in loan	-58.75	-7.79
Increase/decrease in non current assets	-	-
Increase/decrease in Investment	-	-
Increase/decrease in other current financial assets	-75.33	-
Increase/decrease in other current assets	4.29	16.53
Increase/decrease in inventory	114.81	583.50
Increase/decrease in other current financial liabilities	3.02	-
Increase/ decrease in other current liabilities	18.50	-112.22
Increase/decrease in trade payables	174.99	-872.06
Increase/decrease in non current liabilities	-	-
Increase/decrease in current provisions	1.59	-
Cash generated from operation	124.02	-64.43
Income tax paid	-25.00	-10.00
Net cash flows from operating activities (A)	99.02	-74.43
B. CASH FLOW FROM INVESTING ACTIVITY		
Proceeds from sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	-	94.92
Purchase of non current investment	-	-
Purchase / (sale) of current investment	8.03	-211.12
Proceeds from sale of financial instruments	-	-
Interest received	4.56	11.53
Net cash flows used in investing activities (B)	-13.60	-104.67
C. CASH FLOW FROM FINANCING ACTIVITY		
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	31.69	14.64
Interest Paid	-30.65	-31.09
Net cash flows from/(used in) financing activities (C)	1.04	-16.45
Net increase in cash and cash equivalents(A+B+C)	86.47	-195.55
Cash and cash equivalents at the beginning of the year	184.84	380.39
Cash and cash equivalents at year end	271.31	184.84

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

Mahima Goel
Managing Director
DIN: 02205003

Rahul Bajaj
Executive Director & CFO
DIN: 03408766

C.F.O.

Date: 10-02-2024
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			NINE MONTHS ENDED		YEAR ENDED
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	2	3	4			5
I Segment Revenue						
a. Segment A- Manufacturing	-	-	-	-	-	-
b. Segment B- Trading	4,475.90	3,658.81	6,789.92	13,743.48	16,267.11	22,086.51
Total Segment Revenue	4,475.90	3,658.81	6,789.92	13,743.48	16,267.11	22,086.51
Less: Inter Segment Revenue	49.07	47.16	22.49	122.67	59.44	125.17
Net Sales/Income from Operations	4,426.83	3,611.65	6,767.43	13,620.81	16,207.67	21,961.34
2 Segment Results						
Profit(+)/Loss(-) before Tax and Interest						
a. Segment A- Manufacturing	-4.57	1.59	-9.07	-13.44	-18.01	-18.99
b. Segment B- Trading	93.12	67.35	90.67	231.96	238.17	424.04
Total Profit before Tax	88.55	68.94	81.60	218.52	220.16	405.04
Less: i. Finance Cost	30.65	31.09	32.55	65.07	45.18	106.37
ii. Other unallocable expenditure net off unallocable income	-	-	-	-	-	-
Profit Before Tax	57.90	37.85	49.05	153.45	174.98	298.67
3 Segment Assets						
a. Segment A- Manufacturing	258.70	285.99	190.78	258.70	190.78	322.92
b. Segment B- Trading	5,953.30	5,743.67	4,182.24	5,953.30	4,182.24	7,146.90
Total	6,212.00	6,029.66	4,373.02	6,212.00	4,373.02	7,469.82
4 Segment Liabilities						
a. Segment A- Manufacturing	286.48	309.21	183.58	286.48	183.58	337.27
b. Segment B- Trading	572.33	427.42	1,847.52	572.33	1,847.52	1,924.22
Total	858.81	736.63	2,031.10	858.81	2,031.10	2,261.50
5 Capital Employed						
(Segment Assets Less Segment Liabilities)						
a. Segment A- Manufacturing	-27.78	-23.22	7.20	-27.78	7.20	-14.36
b. Segment B- Trading	5,380.97	5,316.25	2,334.72	5,380.97	2,334.72	5,222.68
Total	5,353.19	5,293.03	2,341.92	5,353.19	2,341.92	5,208.32

By the Order of the Board

For AKG Exim Limited

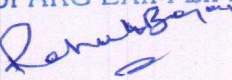
For AKG EXIM LIMITED

Mahima Goel
Managing Director
DIN: 02205003


Managing Director

Date: 10-02-2024
Place: Gurugram

For AKG EXIM LIMITED



Rahul Bajaj
Executive Director & CFO
DIN: 03408766

C.F.O.

NOTES:

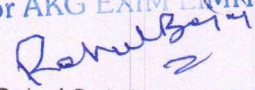
1. The above financial results have been reviewed by the Audit Committee and approved & taken on record by the Board of Directors at the Board Meeting held on 10th February, 2024.
2. The Statutory Auditors of the Company have given their report on the financial results for the quarter ended 31st December, 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015.
3. The Auditor's 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 and Nine months ended 31st December, 2022 being balancing figures between the audited figures for the financial year ended 31st March, 2023 and quarter and Nine months ended 31st December, 2023.
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 result 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
Executive Director & CFO
DIN: 03408766

Place: Gurugram
Date: 10-02-2024