



To,

Date: 10th November, 2020

The Chief Manager

National Stock Exchange of India Limited (NSE)

Exchange Plaza, C-1, Block G,

Banda Kurla Complex,

Bandra (E), Mumbai-400051

ISIN: INE00Y801016

SYMBOL: AKG

Subject: Outcome of Board Meeting

Dear Sir/Ma'am,

Pursuant to the **Regulation 30 & 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**, this is to inform you that the Board of Directors of the Company at their meeting held through Video Conferencing mode ("VC") on **10th November, 2020** had taken interalia the following decisions:-

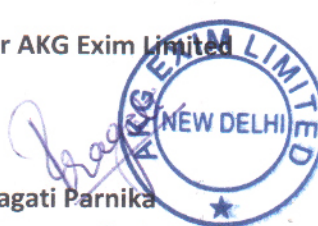
1. Considered and approved the Un-Audited Standalone and Consolidated Financial Results of the Company for the half year ended 30th September, 2020 along with the Statement of Assets & Liabilities and Limited Review Reports thereon (enclosed);

The Board meeting commenced at 03:30 P.M. and concluded at 05.00 P.M.-

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

Thanking You,

For AKG Exim Limited



Pragati Parnika
(Company Secretary)

M.No.58202

E:a/a



SHARMA SHARMA & CO.

CHARTERED ACCOUNTANTS

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

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

Independent Auditor's Limited Review Report on Unaudited Standalone Financial Results for the Half Year ended on 30th September, 2020 pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

To,

The Board of Directors

M/s AKG Exim Limited

**408-4011, Pearls Corporate, Mangalam Place,
Rohini Behind Kali Mata Temple, Delhi-110085**

1. We have reviewed the accompanying statement of unaudited financial results of **M/S. AKG EXIM LIMITED** ("the Company"), for the six months period ended 30th September, 2020 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with the Stock Exchange, except for the disclosures in select information of the Shareholding referred to in paragraph 5 below.
2. This Statement, which is the responsibility of the Company's Management and has been 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 25 "Interim Financial Reporting" ("Ind AS 25"), prescribed under Section 133 of the Companies Act, 2013, 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 in accordance with the Standard on review engagement (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's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed as audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that accompanying statement prepared with the Accounting Standard specified under the section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Further, we also report that we have traced the number of Shares as well as the Percentage of "Shareholdings" in respect of the aggregate amount of "Public Shareholding" and the percentage of shares pledged/ encumbered and non-encumbered in respect of the aggregate amount of Promoter and Promoter Group Shareholding" in terms of Regulation 31 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with the Stock Exchange and the particulars relating to Investor complaints from the details furnished by the management.



6. We have reviewed the Financial Results and other information present in accordance with Accounting Standard 25 Interim Financial Reporting" ("Ind AS 25") for the half year ended 30th September, 2020 and have been presented solely on the basis of information compiled by the Management.

For SHARMA SHARMA & CO.

Chartered Accountants

FRN: 009462N



CA Suvir Sharma

Partner

M.No. 009462N

UDIN: 20088272 AAAACN 1287

Date: 10-11-2020

Place: New Delhi

AKG EXIM LIMITED

CIN No. L00063DL2005PLC139045

REG. OFFICE-408-411, PEARLS CORPORATE MANGALAM PLACE, SECTOR-3, ROHINI, DELHI-110085

Email Id:-csakg@akg-global.com; Phone:- +91-11-40015500; Fax:- +91-11-40015518

PART-I STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020

(Amount in Lacs)

Standalone Statement of Asset and Liabilities			
Particulars		Half Year Ended (30-09-2020)	Year ended (31-03-2020)
Whether results are audited or unaudited		Unaudited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Equity and liabilities			
1	Shareholders' funds		
	Share capital	662.01	662.01
	Reserves and surplus	1,331.66	1,307.07
	Money received against share warrants	-	-
	Total shareholders' funds	1,993.68	1,969.08
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	-	-
5	Non-current liabilities		
	Long-term borrowings	39.51	43.81
	Deferred tax liabilities (net)	27.04	29.22
	Foreign currency monetary item translation difference liability account	-	-
	Other long-term liabilities	-	-
	Long-term provisions	-	-
	Total non-current liabilities	66.55	73.03
6	Current liabilities		
	Short-term borrowings	995.04	951.79
	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	579.70	93.19
	Other current liabilities	-165.72	-151.52
	Short-term provisions	10.82	16.75
	Total current liabilities	1,419.85	910.21
	Total equity and liabilities	3,480.08	2,952.32
Assets			
1	Non-current assets		
(i)	Fixed assets		
	Tangible assets	70.79	87.08
	Producing properties	-	-
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	-	-
	Intangible assets under development or work-in-progress	-	-
	Total fixed assets	70.79	87.08
(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	7.66	3.71
(viii)	Other non-current assets	123.48	22.92
	Total non-current assets	131.14	26.63
2	Current assets		
	Current investments	78.02	-
	Inventories	96.75	304.64
	Trade receivables	3,055.28	1,720.07
	Cash and bank balances	13.51	336.82
	Short-term loans and advances	-	450.59
	Other current assets	34.58	26.49
	Total current assets	3,278.14	2,838.61
	Total assets	3,480.08	2,952.32

By the Order of the Board

For AKG Exim Limited

For AKG EXIM LIMITED

Rahul Bajaj

C.F.O.

Rahul Bajaj

Executive Director & CFO

Date: 10-11-2020

Place: Delhi

AKG EXIM LIMITED

CIN No. L00063DL2005PLC139045

REG. OFFICE-408-411, PEARLS CORPORATE MANGALAM PLACE, SECTOR-3, ROHINI, DELHI-110085
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PART-I STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020

(Rs. In Lacs)

Particulars	HALF YEAR ENDED			YEAR ENDED	
	6 months ended 30.09.2020	6 months ended 31.03.2020	Corresponding 6 months ended 30.09.2019	31.03.2020	31.03.2019
	Unaudited	Audited	Unaudited	Audited	Audited
I Revenue from operations					
a. Sales/Income from operations (inclusive of excise duty)	2,901.83	3,129.43	3,517.86	6,647.29	11,719.63
b. other operating revenue	-	-	15.71	0.32	59.59
Total Revenue from operations	2,901.83	3,129.43	3,533.57	6,647.61	11,779.22
II Other Income	18.57	258.17	64.30	322.47	60.67
Total Income (I + II)	2,920.41	3,387.60	3,597.87	6,970.08	11,839.89
IV Expenses:					
a Cost of materials consumed	2,482.83	1,958.44	3,239.17	5,197.61	10,298.40
b Changes in inventories of finished goods and work-in-progress	207.88	951.60	-166.74	784.86	-309.44
c Employee benefits expense	41.15	52.56	78.27	130.83	93.69
d Finance Cost	38.41	50.32	81.06	131.38	159.56
e Depreciation and amortization expense	16.30	2.13	55.47	57.60	49.08
f Power and Fuel	3.87	4.49	3.95	8.44	-
g Freight and Forwarding expense	10.81	14.34	91.76	106.10	-
h Excise Duty	-	-	-	-	-
i Other expenses	85.91	242.77	159.07	401.84	1,397.95
Total expenses (a to i)	2,887.16	3,276.65	3,542.01	6,818.66	11,689.24
V Profit before exceptional Items and tax (III - IV)	33.24	110.95	55.86	151.42	150.65
VI Exceptional Items	-	-	-	-	-
VII Profit before tax (V - VI)	33.24	110.95	55.86	151.42	150.65
VIII Tax expense:					
- Current Tax	10.82	36.10	-	36.10	30.72
- Tax relating to earlier period	-	-	-	-	-
- Deferred Tax Liabilities / (Assets)	-2.18	6.78	-	6.78	11.64
Net Profit/ (Loss) for the period/ year (VII - VIII)	24.60	68.07	55.86	108.54	108.29
X Other Comprehensive Income					
i Items that will not be reclassified to Profit & Loss	-	-	-	-	-
ii Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-
iii Items that will be reclassified to Profit & Loss	-	-	-	-	-
iv Income tax relating to items that will be reclassified to Profit & Loss	-	-	-	-	-
Total Other comprehensive income (net of tax)	-	-	-	-	-
XI Total Comprehensive Income after tax (IX + X)	24.60	68.07	55.86	108.54	108.29
XII Paid-up equity share capital (at par Value of Rs.10 each)	662.01	662.01	662.01	662.01	662.01
XIII Earnings per share if Rs.10 each - Not annualized					
(a) Basic (in Rs.)	0.37	1.03	0.84	1.64	1.64
(b) Diluted (in Rs.)	0.37	1.03	0.84	1.64	1.64

By the Order of the Board
For AKG Exim Limited

AKG EXIM LIMITED

C.F.O.

Rahul Bajaj
Executive Director & CFO

Date: 10-11-2020
Place: Delhi

AKG EXIM LIMITED

CIN No. L00063DL2005PLC139045

REG. OFFICE-408-411, PEARLS CORPORATE MANGALAM PLACE, SECTOR-3, ROHINI, DELHI-110085

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PART-I STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020

Particulars	(Rs. In Lacs)	
	As at 30 September, 2020	As at 31 March, 2020
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	33.24	151.43
Adjustment for:		
Add: Depreciation	16.30	57.60
Less: Dividend income	-	-
Less: Interest income	0.64	(32.43)
Less: Income from sale of Investments	17.93	-
Less: Foreign Exchange Difference - Expenses	(13.09)	(10.38)
Less: Profit on Sale of Fixed Assets	-	274.10
Less: Interest Expenses	(38.41)	131.38
Less: Short-Term Provisions	-	16.75
Less: Export Incentive: Income	-	-
Other Inflow/(Outflow) of cash	905.58	-
Operating profit before working capital changes	922.20	588.44
Adjustments for:		
Decrease (Increase) in Inventories	207.88	784.86
Decrease (Increase) in Trade and other receivables	1,826.89	1,390.92
Decrease (Increase) in Short term loans and advances	190.00	(89.63)
Decrease (Increase) in Other current assets	94.45	(13.39)
Increase (Decrease) in Trade payables	469.93	(1,003.45)
Increase (Decrease) in Other current liabilities	(2.55)	(10.81)
Increase (Decrease) in Deferred Tax Liability	(2.18)	6.78
Increase (Decrease) in Short Term Borrowings- BC/PCFC/OD	(1,038.59)	(1,913.16)
Increase (Decrease) in Short Term Provisions	(2,033.63)	0.57
Net changes in working capital	(287.80)	(847.32)
Cash generated from operations	634.40	(258.88)
Taxes	10.82	36.10
Net cash flow from operating activities (A)	623.58	(294.98)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-	(21.00)
Sale of Fixed Assets	0.02	736.82
Interest Income	0.64	32.43
Long Term Loans & Advances	-	(12.10)
Assets W/o	-	-
Deposits with Banks	62.72	-
Proceeds from sale of non-current investments	-	-
Net cash flow from investing activities (B)	63.38	736.15
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital	-	7.77
Less: Preliminary and deferred revenue expenses written off	-	(131.38)
Interest Expenses	38.41	-
Dividend income	-	(426.75)
Increase / (Repayment) of long term borrowings	(10.10)	-
Increase / (Repayment) of short term borrowings	(1,038.58)	166.86
Net cash flow from financing activities (C)	(1,010.27)	(383.50)
Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(323.31)	57.66
Cash and cash equivalents at the beginning of the year / Period	336.82	279.16
Cash and cash equivalents at the end of the year/ Period	13.51	336.82
Add: Margin Money/Fixed Deposit Balance	-	-
Cash and Bank Balances	13.51	336.82
Cash and cash equivalent comprises of:		
Cash in hand	3.65	2.42
Balances with banks(in current account)	9.86	334.40
	13.51	336.82

For and on behalf of Board of Directors

AKG Exim Limited

For AKG EXIM LIMITED

Rahul Bajaj

Rahul Bajaj
(Executive Director & CFO)

C.F.O.

Place : New Delhi

Date: 10-11-2020

NOTES (For Standalone Half Yearly Financial Results) :

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 November, 2020.
2. The Statutory Auditors of the Company have given their report on the financial results for the half year ended 30th September, 2020 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015.
3. IND AS is not applicable to the Company.
4. Figure of earlier periods have been regrouped/recast/reclassified wherever necessary:
5. The Company operates only one segment.
6. Statement of Assets and Liabilities as on 30th September, 2020 is enclosed herewith.
7. Cash flow statement as on 30th September, 2020 is enclosed herewith.

By Order of the Board
For AKG Exim Limited

For AKG EXIM LIMITED

Rahul Bajaj

C.F.O.

Rahul Bajaj
(Executive Director & CFO)
DIN: 03408766

Place: Delhi
Date: 10-11-2020



SHARMA SHARMA & CO.

CHARTERED ACCOUNTANTS

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

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

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results for the Half Year ended on 30th September, 2020 pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

**The Board of Directors of
M/s AKG Exim Limited
408-4011, Pearls Corporate, Mangalam Place,
Rohini Behind Kali Mata Temple, Delhi-110085**

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **M/S AKG EXIM LIMITED** ("the Parent") and its subsidiary ("the Parent" and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax for the six month period for the half year ended 30th September, 2020 attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding half year ended 30th September, 2020 as reported in these financial results have been approved by the Parent's Board of Directors, and have been subjected to review.

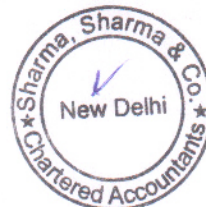
This Statement, which is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement 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. 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. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

Name of the Company	Relation
AKG Exim Limited	Holding Company
BKS Metalics Private Limited	Indian Subsidiary Company



Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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.

Our conclusion is not modified in respect of this matter.

The consolidated unaudited financial results includes the interim unaudited financial statements/financial information/financial results of **M/s BKS Metalics Pvt. Ltd.** (its subsidiary) which has not been audited by their auditors, whose interim financial statements/ financial information/ financial results reflect total assets of **Rs. 8,33,548.00/-** as at 30th September, 2020 and total revenue of **Rs. NIL**, total net loss after tax of **Rs. 880.00/-** and total comprehensive loss of **Rs. 880.00/-** for the half year ended 30th September, 2020, respectively, and cash flows for the period from 1st April, 2020 to 30th September, 2020 as considered in the consolidated unaudited financial results whose financial statement are not audited by us. This financial statement whose report have been furnished to us by the management and our opinion on the consolidated financial results in so far as it related to the amount and disclosure included in respect of this subsidiary is based solely on the reports of the management and procedure performed by us as stated in paragraph above.

For SHARMA SHARMA & CO.

Chartered Accountants

FRN: 009462N



CA Arvin Sharma
Partner

M.No.: 088272

UDIN: 20088272 AAAACN 1287

Date: 10-11-2020

Place: New Delhi

AKG EXIM LIMITED

CIN No. L00063DL2005PLC139045

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CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020

(Amount in Lacs)

Standalone Statement of Asset and Liabilities			
Particulars		Half Year Ended (30-09-2020)	Year ended (31-03-2020)
Whether results are audited or unaudited		Unaudited	Audited
Nature of report standalone or consolidated		Consolidated	Standalone
Equity and liabilities			
1	Shareholders' funds		
	Share capital	662.01	662.01
	Reserves and surplus	1,331.66	1,307.07
	Money received against share warrants	-	-
	Total shareholders' funds	1,993.67	1,969.08
2	Share application money pending allotment	-	-
3	Deferred government grants	-	-
4	Minority interest	14.70	-
5	Non-current liabilities		
	Long-term borrowings	39.51	43.81
	Deferred tax liabilities (net)	27.04	29.22
	Foreign currency monetary item translation difference liability account	-	-
	Other long-term liabilities	-	-
	Long-term provisions	-	-
	Total non-current liabilities	66.55	73.03
6	Current liabilities		
	Short-term borrowings	995.04	951.79
	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	561.62	93.19
	Other current liabilities	-165.72	-151.52
	Short-term provisions	7.25	16.75
	Total current liabilities	1,398.19	910.21
	Total equity and liabilities	3,473.11	2,952.32
Assets			
1	Non-current assets		
(i)	Fixed assets		
	Tangible assets	70.79	87.08
	Producing properties	-	-
	Intangible assets	-	-
	Preproducing properties	-	-
	Tangible assets capital work-in-progress	-	-
	Intangible assets under development or work-in-progress	-	-
	Total fixed assets	70.79	87.08
(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	7.66	3.71
(viii)	Other non-current assets	123.48	22.92
	Total non-current assets	131.14	26.63
2	Current assets		
	Current investments	62.72	-
	Inventories	96.75	304.64
	Trade receivables	3,055.28	1,720.07
	Cash and bank balances	19.61	336.82
	Short-term loans and advances	-	450.59
	Other current assets	36.81	26.49
	Total current assets	3,271.18	2,838.61
	Total assets	3,473.11	2,952.32

By the Order of the Board

For AKG Exim Limited

For AKG EXIM LIMITED

Rahul Bajaj

C.F.O.

Rahul Bajaj

Executive Director & CFO

Date: 10-11-2020

Place: Delhi

AKG EXIM LIMITED

CIN No. L00063DL2005PLC139045

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(Rs. In Lacs)

Particulars	HALF YEAR ENDED			YEAR ENDED	
	6 months ended 30.09.2020	6 months ended 31.03.2020	Corresponding 6 months ended 30.09.2019	31.03.2020	31.03.2019
	Unaudited	Audited	Unaudited	Audited	Audited
I Revenue from operations					
a. Sales/Income from operations (inclusive of excise duty)	2,901.83	3,129.43	3,517.86	6,647.29	11,719.63
b. other operating revenue	-	-	15.71	0.32	59.59
Total Revenue from operations	2,901.83	3,129.43	3,533.57	6,647.61	11,779.22
II Other Income	18.57	258.17	64.30	322.47	60.67
III Total Income (I + II)	2,920.41	3,387.60	3,597.87	6,970.08	11,839.89
IV Expenses:					
a Cost of materials consumed	2,482.83	1,958.44	3,239.17	5,197.61	10,298.40
b Changes in inventories of finished goods and work-in-progress	207.88	951.60	-166.74	784.86	-309.44
c Employee benefits expense	41.15	52.56	78.27	130.83	93.69
d Finance Cost	38.41	50.32	81.06	131.38	159.56
e Depreciation and amortization expense	16.30	2.13	55.47	57.60	49.08
f Power and Fuel	3.87	4.49	3.95	8.44	-
g Freight and Forwarding expense	10.81	14.34	91.76	106.10	-
h Excise Duty	-	-	-	-	-
i Other expenses	85.92	242.77	159.07	401.84	1,397.95
Total expenses (a to i)	2,887.17	3,276.65	3,542.01	6,818.66	11,689.24
V Profit before exceptional Items and tax (III - IV)	33.23	110.95	55.86	151.42	150.65
VI Exceptional Items	-	-	-	-	-
VII Profit before tax (V - VI)	33.23	110.95	55.86	151.42	150.65
VIII Tax expense:					
- Current Tax	10.82	36.10	-	36.10	30.72
- Tax relating to earlier period	-	-	-	-	-
- Deferred Tax Liabilities / (Assets)	-2.18	6.78	-	6.78	11.64
IX Net Profit/ (Loss) for the period/ year (VII - VIII)	24.59	68.07	55.86	108.54	108.29
X Other Comprehensive Income					
i Items that will not be reclassified to Profit & Loss	-	-	-	-	-
ii Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-
iii Items that will be reclassified to Profit & Loss	-	-	-	-	-
iv Income tax relating to items that will be reclassified to Profit & Loss	-	-	-	-	-
Total Other comprehensive income (net of tax)	-	-	-	-	-
XI Total Comprehensive Income after tax (IX + X)	24.59	68.07	55.86	108.54	108.29
XII Paid-up equity share capital (at par Value of Rs.10 each)	662.01	662.01	662.01	662.01	662.01
XIII Earnings per share if Rs.10 each - Not annualized					
(a) Basic (in Rs.)	0.37	1.03	0.84	1.64	1.64
(b) Diluted (in Rs.)	0.37	1.03	0.84	1.64	1.64

By the Order of the Board

For Akg Exim Limited

AKG EXIM LIMITED

Rahul Bajaj

Rahul Bajaj
Executive Director & CFO

C.F.O.

Date: 10-11-2020

Place: Delhi

AKG EXIM LIMITED

CIN No. L00063DL2005PLC139045

REG. OFFICE-408-411, PEARLS CORPORATE MANGALAM PLACE, SECTOR-3, ROHINI, DELHI-110085

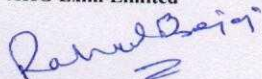
Email Id:-csakg@akg-global.com; Phone:- +91-11-40015500; Fax:- +91-11-40015518

PART-I STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2020

Particulars	As at 30 September, 2020	As at 31 March, 2020
(Rs. In Lacs)		
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit Before Tax	33.23	151.43
Adjustment for:		
Add: Depreciation	16.30	57.60
Less: Dividend income	-	-
Less: Interest income	0.64	(32.43)
Less: Income from sale of Investments	17.93	-
Less: Foreign Exchange Difference - Expenses	(13.09)	(10.38)
Less: Profit on Sale of Fixed Assets	-	274.10
Less: Interest Expenses	(38.41)	131.38
Less: Short-Term Provisions	-	16.75
Less: Export Incentive: Income	-	-
Other Inflow/(Outflow) of cash	911.69	-
Operating profit before working capital changes	928.30	588.44
Adjustments for:		
Decrease (Increase) in Inventories	207.88	784.86
Decrease (Increase) in Trade and other receivables	1,826.89	1,390.92
Decrease (Increase) in Short term loans and advances	190.00	(89.63)
Decrease (Increase) in Other current assets	94.45	(13.39)
Increase (Decrease) in Trade payables	469.93	(1,003.45)
Increase (Decrease) in Other current liabilities	(2.55)	(10.81)
Increase (Decrease) in Deferred Tax Liability	(2.18)	6.78
Increase (Decrease) in Short Term Borrowings- BC/PCFC/OD	(1,038.59)	(1,913.16)
Increase (Decrease) in Short Term Provisions	(2,033.63)	0.57
Net changes in working capital	(287.80)	(847.32)
Cash generated from operations	640.50	(258.88)
Taxes	10.82	36.10
Net cash flow from operating activities (A)	629.68	(294.98)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-	(21.00)
Sale of Fixed Assets	0.02	736.82
Interest Income	0.64	32.43
Long Term Loans & Advances	-	(12.10)
Assets W/o	-	-
Deposits with Banks	62.72	-
Proceeds from sale of non-current investments	-	-
Net cash flow from investing activities (B)	63.38	736.15
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital	-	7.77
Less: Preliminary and deferred revenue expenses written off	-	(131.38)
Interest Expenses	38.41	-
Dividend income	-	(426.75)
Increase / (Repayment) of long term borrowings	(10.10)	-
Increase / (Repayment) of short term borrowings	(1,038.58)	166.86
Net cash flow from financing activities (C)	(1,010.27)	(383.50)
Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	(317.21)	57.66
Cash and cash equivalents at the beginning of the year / Period	336.82	279.16
Cash and cash equivalents at the end of the year/ Period	19.61	336.82
Add: Margin Money/Fixed Deposit Balance	-	-
Cash and Bank Balances	19.61	336.82
Cash and cash equivalent comprises of:		
Cash in hand	3.65	2.42
Balances with banks(in current account)	15.96	334.40
	19.61	336.82

For and on behalf of Board of Directors

AKG Exim Limited



Rahul Bajaj
(Executive Director & CFO)

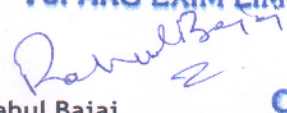
Place : New Delhi

Date: 10-11-2020

NOTES (For Consolidated Half Yearly Financial Results):

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 November, 2020.
2. The Statutory Auditors of the Company have given their report on the financial results for the half year ended 30th September, 2020 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015.
3. IND AS is not applicable to the Company.
4. Figure of earlier periods have been regrouped/recast/reclassified wherever necessary:
5. The Company operates in Two segments:
 - a. AKG Exim Limited (Holding Company) - Trading, Import/Export
 - b. BKS Metals Private Limited (Subsidiary) - Manufacturing / Processing;
6. The Company is having a subsidiary company i.e., **M/s BKS Metals Private Limited** (incorporated as on 01.09.2020) at the end of 30th September, 2020. Therefore, the Half Yearly Financial Results has been prepared on Consolidated Basis as per the prescribed format.
7. Statement of Assets and Liabilities as on 30th September, 2020 is enclosed herewith.
8. Cash flow statement as on 30th September, 2020 is enclosed herewith.

By Order of the Board
For AKG Exim Limited


For AKG EXIM LIMITED
C.F.O.
Rahul Bajaj
Executive Director & CFO
DIN: 03408766

Place: Delhi
Date: 10-11-2020

CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs. In Lacs)

Particulars		HALF YEAR ENDED			YEAR ENDED	
		6 months ended 30.09.2020	6 months ended 31.03.2020	Corresponding 6 months ended 30.09.2019	31.03.2020	31.03.2019
		Unaudited	Audited	Unaudited	Audited	Audited
1		2	3	4	5	6
I	Segment Revenue					
	a. Segment A- Manufacturing	-	-	-	-	-
	b. Segment B- Trading	2,901.83	3,129.43	3,533.57	6,647.61	11,779.22
	Total Segment Revenue	2,901.83	3,129.43	3,533.57	6,647.61	11,779.22
	Less: Inter Segment Revenue	-	-	-	-	-
	Net Sales/Income from Operations	2,901.83	3,129.43	3,533.57	6,647.61	11,779.22
2	Segment Results					
	Profit(+)/Loss(-) before Tax and Interest					
	a. Segment A- Manufacturing	-0.01	-	-	-	-
	b. Segment B- Trading	71.66	161.28	136.92	282.80	310.21
	Total Profit before Tax	71.65	161.28	136.92	282.80	310.21
	Less: i. Finance Cost	38.41	50.32	81.06	131.38	159.56
	ii. Other unallocable expenditure net off unallocable income	-	-	-	-	-
	Profit Before Tax	33.23	110.95	55.86	151.42	150.65
3	Segment Assets					
	a. Segment A- Manufacturing	8.34	-	-	-	-
	b. Segment B- Trading	3,480.08	2,952.32	4,154.21	2,952.32	5,768.08
	Total	3,488.41	2,952.32	4,154.21	2,952.32	5,768.08
4	Segment Liabilities					
	a. Segment A- Manufacturing	-21.66	-	-	-	-
	b. Segment B- Trading	1,486.40	983.24	2,237.83	983.24	3,907.55
	Total	1,464.74	983.24	2,237.83	983.24	3,907.55
5	Capital Employed					
	(Segment Assets Less Segment Liabilities)					
	a. Segment A- Manufacturing	30.00	-	-	-	-
	b. Segment B- Trading	1,993.68	1,969.08	1,916.38	1,969.08	1,860.53
	Total	2,023.68	1,969.08	1,916.38	1,969.08	1,860.53

By the Order of the Board

For AKG Exim Limited

For AKG EXIM LIMITED

Rahul Bajaj

Rahul Bajaj

Executive Director & CFO

C.F.O.

Date: 10-11-2020

Place: Delhi