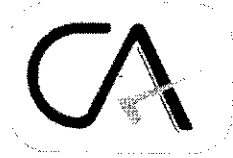


JAISWAL MISRA & COMPANY
Chartered Accountants
15/271-C, Civil Lines
Kanpur - 208 001
Phone: 0512-2333722
E-mail: jmc_ca_knp@yahoo.com



Independent Auditor's Review Report on Standalone Half Yearly Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
AKI INDIA LIMITED

1. We have reviewed the accompanying statement of unaudited financial results ("statement") of AKI INDIA LIMITED. ("the company") for the half year ended September 30 2021 being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 the statement based on our review.
2. 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 statement is 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 audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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.

Thanking You
For Jaiswal Misra & Company
Chartered Accountant

(CA Rakesh Kumar Jaiswal)



M.No. 078188
Place : Kanpur
Dated : 11/11/2021
UDIN No. : 21078188AAAAHQ9228

Branch: Guwahati

AKI INDIA LIMITED
Regd. Office: 9/6 (II) Asharfabad, Jajmau, Kanpur

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2021
(Rs in Lakhs)

Particulars	STANDALONE			
	30.09.2021 (Unaudited)	31.03.2021 (Audited)	30.09.2020 (Unaudited)	31.03.2020 (Audited)
I. EQUITY AND LIABILITIES				
EQUITY				
(a) Equity Share Capital	1,029.70	1,029.70	1,029.70	1,029.70
(b) Other Equity	303.15	253.42	272.89	239.88
Total Equity	1,332.85	1,283.12	1,302.59	1,269.58
LIABILITIES				
Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	784.02	775.85	1,130.92	707.41
(ii) Other financial liabilities (other than those specified in item (b), to be specified.	-	-	-	-
(b) Provisions	-	-	-	-
(c) Deferred Tax Liabilities (Net)	50.26	50.26	22.59	22.59
(d) Other Non Current Liabilities	-	-	-	-
Sub total of non current liabilities	834.28	826.11	1,153.51	730.00
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	1931.90	1880.84	1,326.93	1,299.93
(ii) Trade Payables				
a. Micro Enterprises and Small Enterprises	378.90	248.52	211.33	314.65
b. Other than Micro Enterprises and Small Enterprises	1185.45	1232.64	1,097.83	1,202.12
(c) Other Current Liabilities	72.14	160.79	143.64	176.80
(d) Provisions	41.01	55.17	60.84	44.28
Sub total of current liabilities	3,609.40	3,577.96	2,840.57	3,037.78
Total Equity & Liabilities	5,776.53	5,687.19	5,296.67	5,037.36
II. ASSETS				
Non-Current Assets				
(a) Property, Plant and Equipment	1413.73	1511.62	1,029.07	1,084.70
(b) Capital Work in Progress	239.90	231.33	724.31	702.64
(c) Goodwill	-	-	-	-
(d) Other Intangible Assets	-	-	-	-
(e) Financial Assets				
(i) Non-current investments	247.53	248.53	253.95	253.95
(ii) Trade Receivables	-	-	-	-
(iii) loans and advances	-	-	-	-
(f) Deferred tax assets (net)	-	-	-	-
(g) Other non-current assets	21.87	21.87	30.98	30.98
Sub total of non current Assets	1,923.03	2,013.35	2,038.31	2,072.27
Current Assets				
(a) Inventories	1659.12	1498.30	1,412.82	1,607.79
(b) Financial Assets:				
(i) Investments	-	-	-	-
(ii) Trade receivables	1658.07	1609.67	1,359.29	936.16
(iii) Cash and cash equivalents	97.93	116.00	141.57	126.16
(iv) loans and advances	138.10	105.57	68.36	44.51
(c) Other current assets	300.28	344.30	276.32	250.47
Sub total of current Assets	3,853.50	3,673.84	3,258.36	2,965.09
Total Assets	5,776.53	5,687.19	5,296.67	5,037.36



AKI INDIA LIMITED

Regd. Office: 9/6 (II) Asharfabad, Jajmau, Kanpur
CIN-U19201UP1994PLC016467

Email id : info@groupaki.com

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON SEPTEMBER 2021

Sr. No	Particulars	(Rs in Lakhs)			
		STANDALONE			
		Half Year Ended 30.09.2021 (Unaudited)	Year Ended 31.03.2021 (Audited)	Half Year Ended 30.09.2020 (Unaudited)	Year Ended 31.03.2020 (Audited)
I	Revenue from operations	2757.42	4485.20	1716.78	4103.66
II	Other Income	82.40	298.01	77.32	205.18
III.	Total Income (I+II)	2839.82	4783.21	1794.10	4308.84
	Expenses:				
	Cost of materials consumed	1441.44	2677.92	946.22	2470.92
	Purchase of Stock -in-Trade	666.87	708.01	151.92	699.74
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-50.53	3.93	101.60	-197.38
	Employee Benefit Expense	93.59	185.25	87.43	194.18
	Financial Costs	69.36	132.76	78.60	129.56
	Depreciation and Amortization Expense	110.59	226.72	74.42	174.92
	Other Expenses	430.92	753.87	303.89	731.20
IV.	Total Expenses	2762.24	4688.46	1744.08	4203.14
V	Profit/(Loss) before exceptional items and tax (III-IV)	77.58	94.75	50.02	105.70
VI	Exceptional Items	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax	77.58	94.75	50.02	105.70
VIII	Extraordinary Items	0.00	75.88	0.00	0.00
IX	Profit before tax (VII+VIII)	77.58	170.63	50.02	105.70
X	Tax expense:				
	(1) Current tax	27.85	53.78	17.14	42.53
	(2) Deferred tax Expenses/(Income)	0.00	27.66	0.00	-12.29
XI	Profit for the period (VII-VIII)	49.73	89.19	32.88	75.46
XII	Other comprehensive income, net of income tax	0.00	0.00	0.00	0.00
	a. Item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
	b. Item that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
XIII	Total comprehensive income for the period (IX+X)	49.73	89.19	32.88	75.46
	Paid up Equity Share Capital (Face Value of Rupees 10)	1029.70	1029.70	1029.70	1029.70
	Other Equity Excluding Revaluation Reserve	303.15	253.42	290.03	239.88
XIV	Earning per equity share:				
	(1) Basic	0.48	1.13	0.32	0.61
	(2) Diluted	0.48	1.14	0.32	0.61



AKI INDIA LIMITED

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STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON SEPTEMBER 2021

		(Rs in Lakhs)			
		STANDALONE			
Sr. No	Particulars	Half Year Ended 30.09.2021 (Unaudited)	Year Ended 31.03.2021 (Audited)	Half Year Ended 30.09.2020 (Unaudited)	Year Ended 31.03.2020 (Audited)
1	Total Income from Operations	2757.42	4485.20	1,716.78	4,103.66
2	Net Profit/(Loss) for the period (before tax, Exceptional and/or Extraordinary Items)	77.58	94.75	50.02	105.70
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	77.58	170.63	50.02	105.70
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	49.73	89.19	32.89	75.46
5	Total Comprehensive Income for the period (comprising profit/(loss) for the period (after tax) and other comprehensive income (after tax)	49.73	89.19	32.89	75.46
6	Equity Share Capital	1029.70	1,029.70	1,029.70	1,029.70
7	Reserve (Excluding Revaluation Reserve) as shown in the audited Balance Sheet of the Previous Year	303.15	253.42	272.89	239.88
8	Earning per Share (of Rs. 10 each) for continuing and discontinued operations				
	1. Basic	0.48	1.14	0.32	0.61
	2. Diluted	0.48	1.14	0.32	0.61

