

TO
THE LISTING DEPARTMENT
BSE INDIA LIMITED
25TH FLOOR ,P.J.TOWERS
DALAL STREET, MUMBAI-400001

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SUBMISSION OF STANDALONE AUDITED FINANCIAL RESULTS UNDER
REGULATION 33(3) OF THE SEBI (LODR) REGULATIONS FOR THE YEAR ENDED
ON 31ST MARCH 2022.

Dear Sir

Pursuant to the above said regulation following documents are hereby attached
for the half year/year ended on 31ST march 2022 for your kind reference and
record :

1. Audited standalone financial results, statement of Assets and Liabilities
of the company and declaration on unmodified opinion on auditors
report.
2. Auditor's Report on standalone financial results

Kindly take it on your record.

Thanking You

For AKI INDIA LIMITED



(DIVYA SRIVASTAVA)

Company Secretary and Compliance Officer



AKI INDIA LIMITED

An ISO 9001:2008 Certified Company
CIN:- U19201UP1994PLC016467

Regd. Corporate Office :
9/6 (II) Asharfabad, Jajmau
Kanpur -208010 / India
T : +91 512 2463150/170/180
F : +91 512 2460866
E : info@groupaki.com
W: www.groupaki.com

Tannery :
415/4, Kundan Road,
Akrapur,
Unnao - 209862 / India



Member



Council for Leather Exports

JAIHWAL MISRA & COMPANY

Chartered Accountants

15/271-C, Civil Lines

Kanpur - 208 001

Phone: 0512-2333722

E-mail: jmc_ca_knp@yahoo.com



Auditor's Report on standalone Annual financial results of the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015

To

The Members

AKI India Limited

We conducted our audit in accordance with the auditing standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). We have audited the standalone annual financial results of AKI India Limited for the year ended March 31, 2022 and the standalone annual financial results for the year to date results for the period April 1, 2021 to March 31, 2022 attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulation, 2015. Attention is drawn to the fact that figure for the last year ended March 31, 2022 and the corresponding figures between audited figures in the previous year as reported in these standalone annual financial results are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the relevant financial year.

These annual financial results have been prepared on the basis of Annual Ind AS financial statement, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such Annual Ind AS Financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in the companies (Indian Accounting Standard) Rules, 2015 under section 133 of the Companies Act, 2013, or by the Institute of Chartered Accountant of India, as applicable and other accounting principles generally accepted in India.

Examining, on the basis, evidence supporting the amount disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by the management. We believe that our audit provides a reasonable basis for our opinion.



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



In our opinion and to the best of our information and according to the explanation given to us these annual financial results:

- (i) Are presented in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) Give a true and fair view of the net profit and other financial information for the year ended March 31, 2022.

For Jaiswal Misra & Company
Chartered Accountants
Firm Reg No. 010703C

Rakesh


(CA Rakesh Kumar Jaiswal)
Partner
M.No. 078188
Place : Kanpur
Date : 21/02/2022



Report on annual STANDALONE financial results and STANDALONE year to date results of the Auditor's company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulation, 2015

To
The Members
AKI India Limited

1. We conducted our audit in accordance with the Standards on Auditing specified under Section 143 (10) of the Companies Act 2013, Those Standards require that we comply with ethical requirement and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Parent's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the parent's internal financial control with reference to the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management as well as evaluating the overall presentation of the Statement.

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

We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 5 below, is sufficient and appropriate to provide a basis for our audit opinion.

2. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements and the other financial information of branches and joint operations of





the Group , the Statement

- a) is presented in accordance with the requirements of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirement) Regulations 2015, as amended, and
 - b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the STANDALONE total comprehensive income (comprising of net profit & loss and other comprehensive income/loss) and other financial information of Group for the year ended 31/03/2022
3. the Statement includes the results for the year ended 31/03/2022 being the balancing figure between audited figure in respect of the full financial year and the published unaudited year to date figures up to the year end of the current financial year which were subject to limited review by us.

For Jaiswal Misra & Company

Chartered Accountants

Firm Reg No. 010703C

Rakesh Kumar Jaiswal

(CA Rakesh Kumar Jaiswal)

Partner

M.No. 078188

Place : Kanpur

Date : 21/02/2022

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

Balance Sheet as at 31st March, 2022

Particulars	Note No.	31.03.2022	31.03.2021
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	102,970,000.00	102,970,000.00
(b) Reserves and Surplus	2	37,651,816.95	25,341,650.48
(2) Share Application money pending allotment	3	0.00	0.00
(3) Non-Current Liabilities			
(a) Long-Term Borrowings	4	111,065,832.26	110,065,165.00
(b) Deferred Tax Liabilities (Net)	5	215,880.00	5,025,924.00
(c) Other Long Term Liabilities	6	0.00	0.00
(d) Long Term Provisions	7	0.00	0.00
(4) Current Liabilities			
(a) Short Term Borrowings	8	158,028,750.94	155,584,173.23
(b) Trade Payables	9	158,591,650.45	148,116,997.53
(c) Other Current Liabilities	10	30,311,302.95	16,079,335.60
(d) Short-Term Provisions	11	6,047,986.09	5,516,873.35
Total Equity & Liabilities		604,883,219.64	568,720,119.19
II. ASSETS			
(1) Non-Current Assets			
(a) Fixed Assets			
(i) Tangible Assets	12	137,346,403.60	151,162,127.72
(ii) Intangible Assets	13	0.00	0.00
(ii) Capital Work in Progress	14	25,127,343.52	23,133,218.89
(b) Non-current investments	15	24,752,868.28	24,852,868.28
(c) Deferred tax assets (net)	16	0.00	0.00
(d) Long term loans and advances	17	0.00	0.00
(e) Other non-current assets	18	1,275,826.60	2,187,153.20
(2) Current Assets			
(a) Current Investment	19	0.00	0.00
(b) Inventories	20	168,156,704.36	149,830,494.73
(c) Trade receivables	21	177,300,700.61	160,966,992.48
(d) Cash and cash equivalents	22	12,701,773.02	11,599,951.65
(e) Short-term loans and advances	23	8,535,297.00	10,556,975.17
(f) Other current assets	24	49,686,302.65	34,430,337.07
Total Assets		604,883,219.64	568,720,119.19

Significant Accounting Policies and Notes on
Financial Statements

35

For Jaiswal Misra & Company
Chartered Accountants

(CA. Rakesh Kumar Jaiswal)
Partner
Kanpur
Date: 21.05.2022
UDIN :



For A K I India Limited

Director Director



AKI INDIA LIMITED

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

Profit & Loss Statement for the Period Ended on 31st March, 2022

Sr. No	Particulars	Note No.	31.03.2022	31.03.2021
I	Revenue from operations	25	609,394,282.81	448,520,227.03
II	Other Income	26	26,708,220.12	29,801,399.90
	III. Total Revenue		636,102,502.93	478,321,626.93
	Expenses:			
	Cost of materials consumed	27	330,140,664.46	267,792,546.68
	Purchase of Stock -in-Trade	28	140,685,565.30	70,800,826.36
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	29	(5,182,657.50)	392,628.11
	Employee Benefit Expense	30	20,304,292.00	18,524,878.37
	Financial Costs	31	13,876,399.21	13,276,051.86
	Depreciation and Amortization Expense	32	22,299,968.89	22,672,119.47
	Other Expenses	33	100,185,459.46	75,387,167.61
	IV. Total Expenses		622,309,691.82	468,846,218.46
V	Profit before exceptional and extraordinary items and tax		13,792,811.11	9,475,408.47
VI	Exceptional Items		0.00	0.00
VII	Profit before extraordinary items and tax		13,792,811.11	9,475,408.47
VIII	Extraordinary Items		3,679,000.00	7,588,000.00
IX	Profit before tax		17,471,811.11	17,063,408.47
X	Tax expense:			
	(1) Current tax		5,817,900.00	5,378,240.00
	(2) Deferred tax Expenses/(Income)		(4,810,044.00)	2,766,089.00
	(3) Deferred tax		0.00	0.00
	Profit(Loss) for the period from continuing operations		16,463,955.11	8,919,079.47
	Profit/(Loss) from discontinuing operations		0.00	0.00
	Tax expense of discounting operations		0.00	0.00
	Profit/(Loss) from Discontinuing operations		0.00	0.00
	Profit/(Loss) for the period		16,463,955.11	8,919,079.47
	Earning per equity share:	34		
	(1) Basic		1.13	1.13
	(2) Diluted		1.13	1.13

Significant Accounting Policies and Notes on Financial Statements

35

For Jaiswal Mittal & Company
Chartered Accountants

(CA. Rakesh Kumar Jaiswal)
Partner
Kanpur

Date: 21.05.2022

UDIN :

For A K I India Limited

Director

Director



AKI INDIA LIMITED

Regd. Office: 9/6 (II) Ashrafabad, Jaunpur, Kanpur

CIN-L19201UP1994PLC016467

Email id : info@groupaki.com

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED ON MARCH 2022

Particulars	31.03.2022 (Audited)	30.09.2021 (Unaudited)	31.03.2021 (Audited)	30.09.2020 (Unaudited)
I. EQUITY AND LIABILITIES				
EQUITY				
(a) Equity Share Capital	1029.70	1029.70	1,029.70	1,029.70
(b) Other Equity	376.52	303.15	253.42	272.89
Total Equity	1,406.22	1,332.85	1,283.12	1,302.59
LIABILITIES				
Non-Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	1110.66	784.02	775.85	1,130.92
(ii) Other financial liabilities (other than those specified in item (b). to be specified.	-	-	-	-
(b) Provisions	-	-	-	-
(c) Deferred Tax Liabilities (Net)	2.16	50.26	50.26	22.59
(d) Other Non Current Liabilities	-	-	-	-
Sub total of non current liabilities	1,112.82	834.28	826.11	1,153.51
Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings	1580.29	1931.90	1880.84	1,325.93
(ii) Trade Payables				
a. Micro Enterprises and Small Enterprises	366.85	378.90	248.52	211.33
b. Other than Micro Enterprises and Small Enterprises	1219.06	1185.45	1232.64	1,097.83
(c) Other Current Liabilities	303.11	72.14	160.79	143.64
(d) Provisions	60.48	41.01	55.17	60.84
Sub total of current liabilities	3,529.79	3,609.40	3,577.96	2,840.57
Total Equity & Liabilities	6,048.83	5,776.53	5,687.19	5,296.67
II. ASSETS				
Non-Current Assets				
(a) Property, Plant and Equipment	1373.46	1413.73	1511.62	1,029.07
(b) Capital Work in Progress	251.27	239.90	231.33	724.31
(c) Goodwill	-	-	-	-
(d) Other Intangible Assets	-	-	-	-
(e) Financial Assets				
(i) Non-current investments	247.53	247.53	248.53	253.95
(ii) Trade Receivables	-	-	-	-
(iii) loans and advances	-	-	-	-
(f) Deferred tax assets (net)	-	-	-	-
(g) Other non-current assets	12.76	21.87	21.87	30.98
Sub total of non current Assets	1,885.02	1,923.03	2,013.35	2,038.31
Current Assets				
(a) Inventories	1681.57	1659.12	1498.30	1,412.82
(b) Financial Assets:				
(i) Investments	-	-	-	-
(ii) Trade receivables	1773.01	1658.07	1609.67	1,359.29
(iii) Cash and cash equivalents	127.02	97.93	116.00	141.57
(iv) loans and advances	85.35	138.10	105.57	68.36
(c) Other current assets	496.88	300.28	344.30	276.32
Sub total of current Assets	4,163.81	3,853.50	3,673.84	3,258.36
Total Assets	6,048.83	5,776.53	5,687.19	5,296.67



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AKI INDIA LIMITED

Regd. Office: 9/6 (II) Ashrafabad, Jaipur, Kanpur

CIN-L19201UP1994PLC016467

Email Id : info@groupaki.com

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED ON MARCH 2022

Sr. No	Particulars	(Rs in Lakhs)			
		Year Ended 31.03.2022 (Audited)	Half Year Ended 30.09.2021 (Unaudited)	Year Ended 31.03.2021 (Audited)	Half Year Ended 30.09.2020 (Unaudited)
I	Revenue from operations	6093.94	2757.42	4485.20	1,716.78
II	Other Income	267.08	82.40	298.01	77.32
III	Total Income (I+II)	6,361.02	2,839.82	4,783.21	1,794.10
	Expenses:				
	Cost of materials consumed	3301.40	1441.44	2677.92	946.22
	Purchase of Stock -In-Trade	1406.86	686.87	708.01	151.92
	Changes in Inventories of finished goods, work-in-progress and Stock-in-Trade	-51.82	-50.53	3.93	101.60
	Employee Benefit Expense	203.04	93.59	185.25	87.43
	Financial Costs	138.76	69.36	132.78	78.60
	Depreciation and Amortization Expense	223.00	110.59	226.72	74.42
	Other Expenses	1001.85	430.92	753.87	303.89
IV	Total Expenses	6,223.09	2,762.24	4,688.46	1,744.08
V	Profit/(Loss) before exceptional items and tax (III-IV)	137.93	77.58	94.75	50.02
VI	Exceptional Items	0.00	0.00	0.00	0.00
	Profit before Extra Ordinary Items	137.93	77.58	94.75	50.02
	Extra Ordinary Items	36.79	0.00	75.88	0.00
VII	Profit before tax (V-VI)	174.72	77.58	170.63	50.02
VIII	Tax expense:				
	(1) Current tax	58.18	27.85	53.78	17.14
	(2) Deferred tax Expenses/(Income)	-48.10	0.00	27.66	0.00
IX	Profit for the period (VII-VIII)	164.64	49.73	89.19	32.88
X	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
	Total comprehensive Income for the period (IX+X)	164.64	49.73	89.19	32.88
XI	Paid up Equity Share Capital (Face Value of Rupees 10)	1,029.07	1,029.07	1,029.07	1,029.07
	Other Equity Excluding Revaluation Reserve	376.52	303.15	253.42	290.03
	Earning per equity share:				
	(1) Basic	1.13	0.48	1.13	0.32
	(2) Diluted	1.13	0.48	1.13	0.32



AKI P. S.

AKI INDIA LIMITED
 Regd. Office: 9/6 (II) Ashrafabad, Jajmau, Kanpur
 CIN-L19201UP1994PLC016467
 Email Id : info@groupakl.com

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED ON MARCH 2022

Sr. No	Particulars	Year Ended	Half Year Ended	Year Ended	Half Year Ended
		31.03.2022 (Audited)	30.09.2021 (Unaudited)	31.03.2021 (Audited)	30.09.2020 (Unaudited)
1	Total Income from Operations	6093.94	2757.42	4485.21	1,716.78
2	Net Profit(Loss) for the period (before tax, Exceptional and/or Extraordinary Items)	137.93	77.58	94.75	50.02
3	Net Profit(Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	174.72	77.58	170.63	50.02
4	Net Profit(Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	116.54	49.73	89.19	32.89
5	Total Comprehensive Income for the period (comprising profit/loss) for the period (after tax) and other comprehensive income (after tax)	116.54	49.73	89.19	32.89
6	Equity Share Capital	1,029.70	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	376.52	303.15	263.42	272.89
8	Earning per Share (of Rs. 10 each) for continuing and discontinued operations	1.13	0.48	1.13	0.32
	1. Basic	1.13	0.48	1.13	0.32
	2. Diluted	1.13	0.48	1.13	0.32



(Signature)

(Rs in Lakhs)

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

CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31st MARCH, 2022

Sl. No.	PARTICULARS	31.03.2022	31.03.2021
A.	Cash flow from Operating Activities :		
	Net Profit before taxation and extra ordinary items	13,792,811.11	9,475,408.47
	<u>Adjustment for :</u>		
	Depreciation	22,299,968.89	22,672,119.47
	Operating profit before working capital changes	36,092,780.00	32,147,527.94
	<u>Adjustments for movement in working Capital :</u>		
	(Increase)/Decrease in inventory	(18,326,209.63)	10,948,184.11
	(Increase)/Decrease in Debtors	(16,333,708.13)	(67,350,935.28)
	(Increase)/Decrease in Short Term Loans & Advances	2,021,678.17	(6,106,510.47)
	(Increase)/Decrease in Other Current Assets	(15,255,965.58)	(9,383,157.61)
	Increase/(Decrease) in Trade Payable	10,474,652.92	(3,559,664.63)
	Increase/(Decrease) in Other Current Liabilities	14,231,967.35	(1,599,774.32)
	Increase/(Decrease) in short term provisions	531,112.74	1,088,591.15
	Cash generated from Operations	13,436,307.84	(43,815,739.11)
	Direct Tax Paid	(5,817,900.00)	(5,378,240.00)
	Net cash from operating activities (A)	7,618,407.84	(49,193,979.11)
B.	Cash flow from Investing Activities		
	Additions in Fixed Assets	(10,478,369.40)	(18,377,640.78)
	Increase/(Decrease) in Capital	-	-
	Increase/(Decrease) in Investments	100,000.00	542,500.00
	(Increase)/Decrease in Non-Current Assets	911,326.60	911,326.60
	Sale of Fixed Assets	-	144,112.00
	Other Adjustment (Expenses not allowable)	(369,322.00)	
	Other Adjustment (Income Tax)	(105,466.64)	22,586.00
	Net cash from investing activities (B)	(9,941,831.44)	(16,757,116.18)
C.	Cash flow from Financing Activities		
	Increase/(Decrease) in short term Borrowings	2,444,577.71	58,091,408.06
	Increase/(Decrease) in long term Borrowings	980,667.26	6,844,134.29
	Net cash from financing activities (C)	3,425,244.97	64,935,542.35
	Net increase in cash and cash equivalents (A + B + C)	1,101,821.37	(1,015,552.94)
	Cash and cash equivalents at beginning of period	11,599,951.65	12,615,504.59
	Cash and cash equivalents at end of period	12,701,773.02	11,599,951.65



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AKI INDIA LIMITED

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

SEGMENTWISE RESULT REVENUE, ASSETS AND LIABILITIES

Particulars	Year Ended	
	31.03.2022	31.03.2021
	(Audited)	(Audited)
Segment Revenue		
(A) Domestic & Export Sale - Make to order	6093.94	4485.20
Segment Results		
Profit before interest & tax)	290.12	303.39
Less: Interest & Taxes	173.58	186.54
Profit after interest & tax)	116.54	116.85
Segment Assets	6048.83	5687.20
Segment Liabilities	6048.83	5687.20
Segment (A)		
Chemical		
(A) Domestic Sale	457.66	423.75
Segment (B)		
Footwear		
(A) Domestic & Export Sale - Make to order	322.87	286.91
Segment (C)		
Saddlery		
(A) Domestic & Export Sale - Make to order	299.57	304.65
Segment (D)		
Leather		
(A) Domestic & Export Sale - Make to order	3214.41	2960.30
Income from Operations	23066.35	20441.99
Segment Results (Profit before interest & tax)		
Segment (A)		
Chemical		
(A) Domestic Sale	61.42	54.77
Segment (B)		
Footwear		
(A) Domestic & Export Sale - Make to order	23.57	10.41
Segment (C)		
Saddlery		
(A) Domestic & Export Sale - Make to order	(7.14)	(35.85)
Segment (D)		
Leather		



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(A) Domestic & Export Sale - Make to order	157.41	232.77
Total Profit before Interest & Tax	235.26	262.10
Less: Interest & Charges	129.56	149.65
Total Profit before Interest & Tax	105.70	112.45
Segment Assets		
Segment (A)		
Chemical		
(A) Domestic Sale	619.05	495.76
Segment (B)		
Footwear		
(A) Domestic & Export Sale - Make to order	457.79	478.02
Segment (C)		
Saddlery		
(A) Domestic & Export Sale - Make to order	370.80	564.75
Segment (D)		
Leather		
(A) Domestic & Export Sale - Make to order	2412.51	3009.25
Total Assets	3860.15	4547.78
Segment Liabilities		
Segment (A)		
Chemical		
(A) Domestic Sale	484.77	114.08
Segment (B)		
Footwear		
(A) Domestic & Export Sale - Make to order	124.50	172.75
Segment (C)		
Saddlery		
(A) Domestic & Export Sale - Make to order	134.55	135.07
Segment (D)		
Leather		
(A) Domestic & Export Sale - Make to order	1731.17	2931.76
Total Assets	2474.99	3353.66



A.P.P.