

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

SCRIP CODE : 542020

SUBMISSION OF STANDALONE AUDITED FINANCIAL RESULTS UNDER  
REGULATION 33(3) OF THE SEBI (LODR) REGULATIONS FOR THE YEAR/HALF  
YEAR ENDED ON 31<sup>ST</sup> MARCH 2021.

Dear Sir

Pursuant to the above said regulation following documents are hereby  
attached for the half year/year ended on 31<sup>st</sup> march 2021 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

Encl: As above

DATED :- 28/06/2021



## 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

**JAISWAL 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**

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To

The Board of Directors

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). An audit includes We have audited the standalone annual financial results of AKI India Limited for the year ended march 31, 2021 and the standalone annual financial results for the year to date results for the period April 1, 2020 to March 31, 2021 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, 2021 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, 2021.

For Jaiswal Misra & Company

Chartered Accountants

Firm Reg No. 0107086



(CA Rakesh Kumar Jaiswal)

Partner

M.No. 078188

UDIN: 21078188AAAAEB4874

Dated: 28/06/2021

place: Kanpur

**JAISWAL MISRA & COMPANY**

Chartered Accountants

15/271-C, Civil Lines

Kanpur - 208 001

Phone: 0512-2333722

E-mail: jmc\_ca\_knp@yahoo.com



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

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To

The Board of Directors

AKI India Limited

1. We have audited the accompanying Statement of Consolidated Financial results of AKI Limited (the parent") and its subsidiaries (the parent and its subsidiaries together referred to as ("the Group') and its share of the net profit / (loss) after tax for the year ended 31/03/2021 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the year ended 31 March 2021 and the corresponding period ended in the previous year as reported in these consolidated annual financial result are balancing figures up to the end of the relevant financial year have been approved by the Parent's Board of Director, also figure up to the end of the year had only reviewed but not have been subject to audit
2. This Statement which is the responsibility of the Parent's Management and approved by the Parent's Board of Director, has been compiled from the related consolidated financial statements which has been prepared in accordance with the Indian Accounting Standard prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards ) Rules, 2015, as amended ("Ind AS") and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such consolidated financial statement.
3. 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.





**JAISWAL MISRA & COMPANY**

Chartered Accountants

15/271-C, Civil Lines

Kanpur - 208 001

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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.

4. 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 consolidated total comprehensive income (comprising of net profit & loss and other comprehensive income/loss) and other financial information of Group for the year ended 31/03/2021.



**JAIHWAL MISRA & COMPANY**

Chartered Accountants

15/271-C, Civil Lines

Kanpur - 208 001

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5 The Statement includes the results for the year ended 31/03/2021 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. 0107886

*Rakesh Kumar Jaiswal*

(CA Rakesh Kumar Jaiswal)

Partner

M.No. 078188

UDI N: 21078188AAAAE134874

Dated: 28/06/2021

Place: Kanpur



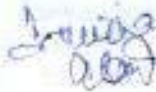
AKI INDIA LIMITED  
Regd. Office: 9/6 (II) Asharabad, Jajmau, Kanpur

CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 31st MARCH, 2021

Sl. No.	PARTICULARS	31.03.2021	31.03.2020
A.	Cash flow from Operating Activities :		
	Net Profit before taxation and extra ordinary items	94,75,408.47	1,05,70,353.60
	Adjustment for :		
	Depreciation	2,26,72,119.47	1,74,92,005.93
	Operating profit before working capital changes	3,21,47,527.94	2,80,62,359.53
	Adjustments for movement in working Capital :		
	(Increase)/Decrease in inventory	1,09,48,184.11	(2,17,01,770.81)
	(Increase)/Decrease in Debtors	(6,73,50,935.28)	1,31,24,630.79
	(Increase)/Decrease in Short Term Loans & Advances	(61,06,510.47)	30,96,959.41
	(Increase)/Decrease in Other Current Assets	(93,83,157.61)	53,40,026.08
	Increase/(Decrease) in Trade Payable	(35,59,664.63)	3,89,83,402.04
	Increase/(Decrease) in Other Current Liabilities	(15,99,774.32)	1,04,30,614.40
	Increase/(Decrease) in short term provisions	10,88,591.15	7,19,520.20
	Cash generated from Operations	-4,38,15,739.11	7,80,55,741.64
	Direct Tax Paid	(53,78,240.00)	(42,53,629.00)
	Net cash from operating activities (A)	-4,91,93,979.11	7,38,02,112.64
B.	Cash flow from Investing Activities		
	Additions in Fixed Assets	(1,83,77,640.78)	(6,42,25,411.06)
	Increase/(Decrease) in Capital	-	-
	Increase/(Decrease) in Investments	5,42,500.00	-
	(Increase)/Decrease in Non-Current Assets	9,11,326.60	5,47,326.60
	Sale of Fixed Assets	1,44,112.00	-
	Other Adjustment (Income Tax)	22,586.00	-
	Net cash from investing activities (B)	(1,67,57,116.18)	(6,36,78,084.46)
C.	Cash flow from Financing Activities		
	Increase/(Decrease) in short term Borrowings	5,80,91,408.06	(1,22,49,391.29)
	Increase/(Decrease) in long term Borrowings	68,44,134.29	47,55,834.71
	Net cash from financing activities (C)	6,49,35,542.35	(74,93,556.58)
	Net increase in cash and cash equivalents (A + B + C)	-10,15,552.94	26,30,471.60
	Cash and cash equivalents at beginning of period	1,26,15,504.59	99,85,032.99
	Cash and cash equivalents at end of period	1,15,99,951.65	1,26,15,504.59

For A K I India Limited

  
(Director)

  
(Director)

For Jaiswal Mittal & Company

Chartered Accountants

FRN No.: 078703C

Kanpur

CA. Rakesh Kumar Jaiswal

Partner

M No. 078188

Place: Kanpur

UDIN: 21078188 AAAA EB 4874

Dated: 28/06/2021

**AKI INDIA LIMITED**  
 Regd. Office: 9/6 (II) Asharfabad, Jajmau, Kanpur  
 CIN-L19201UP1994PLC016467  
 Email id : info@groupaki.com

**STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED ON MARCH 2021**

Particulars	31.03.2021 (Audited)	30.09.2020 (Unaudited)	31.03.2020 (Audited)	30.09.2019 (Unaudited)
<b>I. EQUITY AND LIABILITIES</b>				
<b>EQUITY</b>				
(a) Equity Share Capital	1,029.70	1,029.70	1,029.70	1,029.70
(b) Other Equity	253.41	272.89	239.88	219.88
<b>Total Equity</b>	<b>1,283.11</b>	<b>1,302.59</b>	<b>1,269.58</b>	<b>1,249.58</b>
<b>LIABILITIES</b>				
<b>Non-Current Liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	775.85	1,130.92	707.41	943.79
(ii) Other financial liabilities (other than those specified in item (b), to be specified.	-	-	-	-
(b) Provisions	-	-	-	-
(c) Deferred Tax Liabilities (Net)	50.26	22.59	22.59	34.89
(d) Other Non Current Liabilities	-	-	-	-
<b>Sub total of non current liabilities</b>	<b>826.11</b>	<b>1,153.51</b>	<b>730.00</b>	<b>978.68</b>
<b>Current Liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	1880.84	1,326.93	1,299.93	1,206.00
(ii) Trade Payables				
a. Micro Enterprises and Small Enterprises	-	-	-	-
b. Other than Micro Enterprises and Small Enterprises	1481.17	1,309.16	1,516.77	1,054.87
(c) Other Current Liabilities	160.80	143.64	176.80	267.50
(d) Provisions	55.17	60.84	44.28	24.85
<b>Sub total of current liabilities</b>	<b>3,577.98</b>	<b>2,840.57</b>	<b>3,037.78</b>	<b>2,553.22</b>
<b>Total Equity &amp; Liabilities</b>	<b>5,687.20</b>	<b>5,296.67</b>	<b>5,037.36</b>	<b>4,781.48</b>
<b>II. ASSETS</b>				
<b>Non-Current Assets</b>				
(a) Property, Plant and Equipment	1511.62	1,029.07	1,064.70	1,688.24
(b) Capital Work in Progress	231.33	724.31	702.64	144.81
(c) Goodwill	-	-	-	-
(d) Other Intangible Assets	-	-	-	-
(e) Financial Assets				
(i) Non-current investments	248.53	253.95	253.95	253.95
(ii) Trade Receivables	-	-	-	-
(iii) loans and advances	-	-	-	-
(f) Deferred tax assets (net)	-	-	-	-
(g) Other non-current assets	21.87	30.98	30.98	36.46
<b>Sub total of non current Assets</b>	<b>2,013.35</b>	<b>2,038.31</b>	<b>2,072.27</b>	<b>2,123.46</b>
<b>Current Assets</b>				
(a) Inventories	1498.31	1,412.82	1,607.79	1,095.20
(b) Financial Assets:				
(i) Investments	-	-	-	-
(ii) Trade receivables	1609.67	1,359.29	936.16	1,166.59
(iii) Cash and cash equivalents	116.00	141.57	126.16	132.39
(iv) loans and advances	105.57	68.36	44.51	57.93
(c) Other current assets	344.30	276.32	250.47	205.91
<b>Sub total of current Assets</b>	<b>3,673.85</b>	<b>3,258.36</b>	<b>2,965.09</b>	<b>2,658.02</b>
<b>Total Assets</b>	<b>5,687.20</b>	<b>5,296.67</b>	<b>5,037.36</b>	<b>4,781.48</b>



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**AKI INDIA LIMITED**  
 Regd. Office: 9/5 (II) Ashrafabad, Jajmau, Kanpur  
 CIN-L19201UP1994PLC016467  
 Email id : info@groupaki.com

**STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED ON MARCH 2021**

(Rs in Lakhs)

Sr. No	Particulars	Year Ended	Half Year Ended	Year Ended	Half Year Ended
		31.03.2021 (Audited)	30.09.2020 (Unaudited)	31.03.2020 (Audited)	30.09.2019 (Unaudited)
1	Total Income from Operations	4485.21	1,716.78	4,103.60	2,149.11
2	Net Profit(Loss) for the period (before tax, Exceptional and/or Extraordinary Items)	94.75	50.02	105.70	76.83
3	Net Profit(Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	170.63	50.02	105.70	76.83
4	Net Profit(Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	89.19	32.89	75.46	55.49
5	Total Comprehensive Income for the period (comprising profit/loss) for the period (after tax) and other comprehensive income (after tax)	89.19	32.89	75.46	55.46
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	253.41	272.89	239.88	219.08
8	Earning per Share (of Rs. 10 each) for continuing and discontinued operations				
	1. Basic	1.13	0.32	0.61	0.54
	2. Diluted	1.13	0.32	0.61	0.54



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## AKI INDIA LIMITED

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

CIN-L19201UP1994PLC016467

Email Id : info@groupaki.com

## STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED ON MARCH 2021

Sr. No	Particulars	(Rs in Lakhs)			
		Year Ended 31.03.2021 (Audited)	Half Year Ended 30.09.2020 (Unaudited)	Year Ended 31.03.2020 (Audited)	Half Year Ended 30.09.2019 (Unaudited)
I	Revenue from operations	4485.20	1,716.78	4,103.66	2,149.11
II	Other Income	298.01	77.32	205.18	208.23
III	<b>Total Income (I+II)</b>	<b>4,783.21</b>	<b>1,794.10</b>	<b>4,308.84</b>	<b>2,355.34</b>
	<b>Expenses:</b>				
	Cost of materials consumed	2677.92	946.22	2,470.92	1,112.70
	Purchase of Stock -in-Trade	708.01	151.92	699.74	298.67
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	3.93	101.60	(197.38)	295.57
	Employee Benefit Expense	185.25	87.43	194.18	85.35
	Financial Costs	132.76	78.60	129.56	61.23
	Depreciation and Amortization Expense	226.72	74.42	174.92	92.45
	Other Expenses	753.87	303.89	731.20	332.54
IV	<b>Total Expenses</b>	<b>4,688.46</b>	<b>1,744.08</b>	<b>4,203.14</b>	<b>2,278.51</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>94.75</b>	<b>50.02</b>	<b>105.70</b>	<b>76.83</b>
VI	Exceptional Items	0.00	0.00	0.00	0.00
	<b>Profit before Extra Ordinary Items</b>	<b>94.75</b>	<b>50.02</b>	<b>105.70</b>	<b>76.83</b>
	Extra Ordinary Items	75.88	0.00	0.00	0.00
VII	<b>Profit before tax (V-VI)</b>	<b>170.63</b>	<b>50.02</b>	<b>105.70</b>	<b>76.83</b>
VIII	<b>Tax expense:</b>				
	(1) Current tax	53.78	17.14	42.53	21.37
	(2) Deferred tax Expenses/(Income)	27.66	0.00	(12.29)	-
IX	<b>Profit for the period (VII-VIII)</b>	<b>89.19</b>	<b>32.88</b>	<b>75.46</b>	<b>55.46</b>
X	Other comprehensive Income, net of income tax	0	0.00	0.00	0.00
	a. Item that will not be reclassified to profit or loss	0	0.00	0.00	0.00
	b. Item that will be reclassified to profit or loss	0	0.00	0.00	0.00
	<b>Total comprehensive Income for the period (IX+X)</b>	<b>89.19</b>	<b>32.88</b>	<b>75.46</b>	<b>55.46</b>
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	253.41	290.03	239.88	219.88
	<b>Earning per equity share:</b>				
	(1) Basic	1.13	0.32	0.61	0.54
	(2) Diluted	1.13	0.32	0.61	0.54



AKI

Signature