



DATE: 14th NOVEMBER, 2022

To,
The Listing Compliance
BSE LIMITED
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

BSE SCRIP CODE: 539097

SUBJECT: Outcome of the meeting of Board of Directors held on 14th November, 2022.

Dear Sir/Madam,

Pursuant to 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with schedule III of the said regulations, we inform you that the Board of Directors of the company at its meeting held today, i.e. Monday, November 14th, 2022, inter alia, has approved the following items:

1. Considered, approved & taken on record the Standalone and Consolidated Un-Audited Financial Statement of the Company for the Quarter and Half Year ended on 30th September, 2022 along with Limited Review Report.

We further inform you that the Board Meeting commenced at 03:00 p.m. today and concluded at 04.35 p.m.

Kindly take same on your records.

Thanking You.

Yours Faithfully

FOR HKG LIMITED

ANKITA GUPTA
(COMPANY SECRETARY & COMPLIANCE OFFICER)



Note: The un-Audited Financial Statement for the quarter and half year ended 30th September, 2022 shall be available on the website (www.hkglimited.com) of the Company.

Encl

CIN No: L51909MH2010PLC340313

www.hkglimited.com info@hkglimited.com

C Wing, Madhuban Building, Opp. Dev Nagar,
New Sai Baba Nagar, Kandivali West,
Mumbai-400067



MITTAL AGARWAL & COMPANY

CHARTERED ACCOUNTANTS

Limited Review Report on the Standalone Unaudited Quarterly Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
HKG Limited

- 1) We have reviewed the accompanying statement of **Standalone** Unaudited Financial Results of **HKG Limited** (the "Company") for the quarter ended and six months ended 30 September 2022 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2) This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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. 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 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.
- 4) Based on our review conducted as 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 Standards ('Ind AS') 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

- 5) The financial results include comparative figures for the quarter ended 30 September 2021 are management certified which were not subject to limited review by us.

For Mittal Agarwal & Company
Chartered Accountants
(Firm Registration No. 131025W)



Deepesh Mittal

Deepesh Mittal
Partner

Membership No. 539486

Place: Mumbai
Dated: 14/11/2022
UDIN: 22539486BDBGWS4332

HKG Limited

CIN: L51909MH2010PLC340313

Reg. Office: C Wing, Madhuban Building, Opp. Dev Nagar, New Sai Baba Nagar, Kandivali (West), Mumbai - 400 067

Standalone Unaudited Financial Results for the Quarter ended and Half Year Ended 30 September 2022

(₹ in Lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30 September 2022 (Unaudited)	30 September 2021 (Management Certified)	30 June 2022 (Unaudited)	30 September 2022 (Unaudited)	30 September 2021 (Unaudited)	31 March 2022 (Audited)
	Income						
1	Revenue From Operations	273.47	143.69	629.03	902.51	192.88	678.57
2	Other Income	(3.91)	0.07	10.08	6.17	0.07	6.92
3	Total Income	269.56	143.76	639.12	908.68	192.95	685.48
	Expenses						
4	Cost of Material Consumed	-	-	-	-	-	-
a	Purchase of stock in trade	20.85	62.42	409.62	430.47	90.58	564.55
c	Changes in Inventories Of Finished Goods	257.62	(23.32)	91.23	348.85	(19.53)	(159.71)
d	Employee Benefits Expenses	14.46	11.47	24.49	38.95	12.98	50.42
e	Finance Cost	0.22	0.09	0.41	0.63	0.09	0.53
f	Depreciation & Amortization Expenses	3.40	0.97	3.31	6.71	1.48	13.37
g	Other Expenses	21.26	10.32	45.78	67.05	23.39	76.75
	Total Expenses	317.81	61.95	574.84	892.65	108.99	545.92
5	Profit before exceptional Item & Tax	(48.25)	81.81	64.28	16.03	83.96	139.57
6	Exceptional Item	-	-	-	-	-	-
	Prior Period Expense	-	-	-	-	-	-
7	Profit from Operation before Tax	(48.25)	81.81	64.28	16.03	83.96	139.57
8	Tax Expenses						
a	Current	(12.14)	20.59	16.18	4.03	21.13	9.36
b	Earlier Year Tax	-	-	-	-	-	(16.00)
c	Deferred Tax	(0.40)	-	(0.37)	(0.77)	-	(1.19)
	Total Tax	(12.54)	20.59	15.80	3.26	21.13	(7.83)
9	Profit from Continuing Operation (7-8)	(35.71)	61.22	48.48	12.76	62.83	147.39
10	Non Controlling Interest	-	-	-	-	-	-
11	Profit / (Loss) from discontinuing Operation	-	-	-	-	-	-
12	Tax Expenses discontinuing Operation	-	-	-	-	-	-
13	Profit / (Loss) from discontinuing Operation after tax	-	-	-	-	-	-
14	Profit from the period (9+13)	(35.71)	61.22	48.48	12.76	62.83	147.39
15	Other Comprehensive Income:						
i	Items that will not be reclassified to Profit & Loss	-	-	-	-	-	-
ii	Income tax related to items that will not be reclassified to Profit / Loss	-	-	-	-	-	-
16	Total Comprehensive Income for the Period	-	-	-	-	-	-
	Comprehensive Profit and other Comprehensive Income for the period	(35.71)	61.22	48.48	12.76	62.83	147.39
17	Paid-up equity share capital (Face value on 2 each	1,050.00	350.00	1,050.00	1,050.00	350.00	1,050.00
18	Reserves excluding revaluation reserves as per the balance sheet	-	-	-	-	-	756.69
19	Earnings Per share (Face value Rs 2)						
a)	Basic (₹)	(0.07)	0.35	0.09	0.02	0.36	0.41
b)	Diluted (₹)	(0.07)	0.35	0.09	0.02	0.36	0.41



 L. R. Kothari

HKG LIMITED

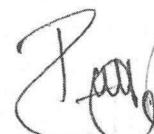
CIN: L51909DL2010PLC208333

Reg.Office: C Wing, Madhuban Building, Opp. Dev Nagar, New Sai Baba Nagar, Kandivali (West), Mumbai - 400 067

Statement of Unaudited Standalone Cash Flows for the half year ended 30 September 2022

(₹ in Lakhs)

Particulars	Half Year Ended 30 September 2022	Half Year Ended 30 September 2021
A. Cash flow from operating activities		
Net profit before exceptional items and income tax	16.03	83.96
Adjustments :		
Depreciation and amortisation	6.71	1.48
Deferred Tax Asset	-	-
Other Income (Interest & Dividend)	(2.31)	-
Capital gain on Liquid fund	-	-
IPO Expense Write/off	-	-
Operating Profit before working capital changes	20.43	85.44
Changes in working capital :		
(Increase) / Decrease in Inventories	348.85	(19.53)
Decrease in Trade Receivables	33.48	(10.55)
Decrease in Trade Payables	(1.21)	12.15
(Increase) / Decrease in Financial Asstes	(1,208.69)	(8.37)
Increase /(Decrease) in Current Liabilities	(8.27)	10.58
Increase / Decrease in Current Loans (Liabilities)	-	-
Cash generated from operations	(815.42)	69.72
Taxes	(9.06)	(9.28)
Cash flow before extraordinary items	(824.48)	60.44
Net cash flow generated from/ (Used In) operating activities (A)	(824.48)	60.44
Cash Flow From Investing Activities		
Purchase of Fixed Assets	(0.70)	(20.81)
Sale of Investment	49.00	-
Changes in Other Bank Balance	793.00	-
Other Income (Interest & Dividend)	2.31	-
Net Cash Flow Generated From Investing Activities (B)	843.60	(20.81)
Cash flow from Financing Activities		
Increase in Share Capital	-	-
Expenditure of Capital Nature	-	(9.55)
Increase in Borrowings	(1.19)	13.68
Interest Payments	-	-
Net Cash Generated From Financing Activities (C)	(1.19)	4.13
Net Increase In Cash & Cash Equivalents (A+B+C)	17.94	43.77
Opening Balance Of Cash And Cash Equivalents	380.01	21.78
Closing Balance Of Cash And Cash Equivalents	397.95	65.55



 L. R. Kashi

HKG Limited

CIN: L51909MH2010PLC340313

Reg. Office: C Wing, Madhuban Building, Opp. Dev Nagar, New Sai Baba Nagar, Kandivali (West), Mumbai - 400 067

Statement of Unaudited Standalone Assets and Liabilities as on 30 September 2022

PARTICULARS	(₹ in Lakhs)	
	As at 30 September 2022	As at 31 March 2022
ASSETS		
Non-current Assets		
(a) Property, Plant and Equipment	26.88	32.88
(b) Financial Assets		
(i) Investments		100.00
(c) Deferred Tax Liabilities (Net)	1.96	1.19
Current Assets		
(a) Inventories		
(b) Financial Assets		
(i) Trade Receivable	-	348.85
(ii) Cash and Cash Equivalents	-	33.48
(iii) Other Bank Balance	397.95	380.01
(iv) Other Financial Assets	10.00	803.00
(c) Other Current Assets	1,294.68	92.96
(d) Current Tax Assets (Net)	33.31	15.87
Total Assets	22.83	28.28
	1,838.61	1,836.52
EQUITIES AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,050.00	1,050.00
(b) Other Equity	769.45	756.69
Total Equity	1,819.45	1,806.69
LIABILITIES		
Non-Current Liabilities		
Borrowings		
	8.85	10.04
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade Payable	2.42	2.42
- total outstanding dues of micro enterprises and small enterprises and		
- total outstanding dues of creditors other than micro enterprises and	-	-
small enterprises		
(iii) Other Current Financial Liabilities	3.74	4.95
(b) Other Current Liabilities	3.11	8.53
(c) Current Tax Liabilities (Net)	1.04	3.90
TOTAL	-	-
	1,838.61	1,836.52



 L. R. Katti

HKG Limited

CIN: L51909MH2010PLC340313

Reg. Office: C Wing, Madhuban Building, Opp. Dev Nagar, New Sai Baba Nagar, Kandivali (West), Mumbai - 400 067

Unaudited Standalone Segment Information for the Quarter and Half Year ended 30 September 2022

(₹ in Lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30 September 2022 (Unaudited)	30 September 2021 (Management Certified)	30 June 2022 (Unaudited)	30 September 2022 (Unaudited)	30 September 2021 (Management Certified)	31 March 2022 (Audited)
1	Segment revenue						
	Digital Marketing Services	0.07	92.50	91.35	91.42	93.01	275.04
	Trading of Securities	273.40	51.19	537.68	811.09	99.87	403.52
	Unallocated other operating revenue	-	-	-	-	-	-
	Revenue from operations	273.47	143.69	629.03	902.51	192.88	678.57
2	Segment results						
	Digital Marketing Services	(18.60)	77.58	54.84	36.24	78.09	208.52
	Trading of Securities	(5.07)	12.43	36.84	31.77	28.82	(1.32)
	Unallocated	(3.91)	0.07	10.08	6.17	0.07	6.92
		(27.58)	90.07	101.76	74.18	106.98	214.12
	Less:						
	Employee Benefits Expense	7.23	4.98	12.25	19.47	6.49	25.21
	Finance Costs	0.22	0.09	0.41	0.63	0.09	0.53
	Depreciation	3.40	0.97	3.31	6.71	1.48	13.37
	Other Expenses	9.82	2.23	21.51	31.34	14.96	35.44
	Profit before exceptional items and tax	(48.25)	81.81	64.28	16.03	83.96	139.57
	Exceptional items	-	-	-	-	-	-
	Profit before tax	(48.25)	81.81	64.28	16.03	83.96	139.57
	Less: Tax expenses	(11.77)	20.59	15.80	4.03	21.13	(7.83)
	Net profit for the year	(36.48)	61.22	48.48	11.99	62.83	147.39
		0.77	-	-	0.77	-	-
3	Segment assets						
	Digital Marketing Services	511.61	191.79	553.65	511.61	191.79	581.29
	Trading of Securities	-	208.67	377.37	-	208.67	352.23
	Unallocated	1,327.00	-	964.00	1,327.00	-	903.00
		1,838.61	400.47	1,895.02	1,838.61	400.47	1,836.52
4	Segment liabilities						
	Digital Marketing Services	10.31	58.70	39.85	10.31	58.70	29.83
	Trading of Securities	-	-	-	-	-	-
	Unallocated	-	-	-	-	-	-
		10.31	58.70	39.85	10.31	58.70	29.83

Notes :

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November 2022.
- The financial results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- The Company has reported segment information as per Ind AS 108 "Operating Segment" as below:
 - Digital Marketing Services
 - Trading of Securities
- The financial results include comparative figures for the quarter ended 30 September 2021, which are balancing figures between the unaudited published figures in respect of the six months ended 30 September 2021 and unpublished unaudited figures for the quarter ended 30 June 2021 of the previous financial year which are certified by the management.
- The previous figures have been reclassified / regrouped whenever required to confirm with current periods.
- During the quarter the Company has started the open offer transaction entered with Mr. Lava Ramesh Katti and the same has been successfully completed in month of October 2022. The details of the same is also available on the website www.bseindia.com

For HKG Limited

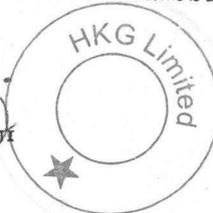
LAVA RAMESH KATTI

Director

DIN : 02777164

Place: Mumbai

Date: 14/11/2022





MITTAL AGARWAL & COMPANY

CHARTERED ACCOUNTANTS

Limited Review Report on the Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
HKG Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **HKG Limited** (the "Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended and six months ended 30 September 2022 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and 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, (Ind AS 34) "Interim Financial Reporting" 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. 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 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 No. CIR/CFD/CMDI/44/20 19 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the result of the entities:

Name of the Entity	Relationship
HKG Retails Private Limited	Subsidiary





MITTAL AGARWAL & COMPANY

CHARTERED ACCOUNTANTS

5. Based on our review conducted as 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 Standards ('Ind AS') 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mittal Agarwal & Company
Chartered Accountants
(Firm Registration No. 131025W)

Place: Mumbai
Date: 14/11/2022
UDIN: 22539486BDBHJP4246



Deepesh Mittal
Partner
Membership No. 539486

HKG Limited

CIN: L51909MH2010PLC340313

Reg. Office: C Wing, Madhuban Building, Opp. Dev Nagar, New Sai Baba Nagar, Kandivali (West), Mumbai - 400 067

Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30 September 2022

(₹ in Lakhs)

Sr. No.	PARTICULARS	Quarter Ended		Half Year Ended
		30 September 2022 (Unaudited)	30 June 2022 (Unaudited)	30 September 2022 (Unaudited)
	Income			
1	Revenue From Operations	273.60	629.03	902.64
2	Other Income	(3.82)	10.08	6.26
3	Total Income	269.78	639.12	908.90
	Expenses			
4	Cost of Material Consumed	-	-	-
b	Purchase of stock in trade	20.85	409.62	430.47
c	Changes in Inventories Of Finished Goods	257.62	91.23	348.85
d	Employee Benefits Expenses	14.46	24.49	38.95
e	Finance Cost	0.22	0.41	0.63
f	Depreciation & Amortization Expenses	3.40	3.31	6.71
g	Other Expenses	21.43	48.09	69.52
	Total Expenses	317.97	577.15	895.12
5	Profit before exceptional Item & Tax	(48.19)	61.97	13.78
6	Exceptional Item	-	-	-
	Prior Period Expense	-	-	-
7	Profit from Operation before Tax	(48.19)	61.97	13.78
8	Tax Expenses			
a	Current	(12.14)	16.18	4.03
b	Earlier Year Tax	-	-	-
c	Deferred Tax	(0.40)	(0.37)	(0.77)
	Total Tax	(12.54)	15.80	3.26
9	Profit from Continuing Operation (7-8)	(35.65)	46.16	10.52
10	Non Controlling Interest	0.03	(1.13)	(1.10)
11	Profit / (Loss) from discontinuing Operation	-	-	-
12	Tax Expenses discontinuing Operation	-	-	-
13	Profit / (Loss) from discontinuing Operation after tax	-	-	-
14	Profit from the period (9+13)	(35.68)	47.30	11.62
15	Other Comprehensive Income:			
i	Items that will not be reclassified to Profit & Loss	-	-	-
ii	Income tax related to items that will not be reclassified to Profit / Loss	-	-	-
16	Total Comprehensive Income for the Period	-	-	-
	Comprehensive Profit and other Comprehensive income for the	(35.68)	47.30	11.62
17	Paid-up equity share capital (Face value on 2 each	1,050.00	1,050.00	1,050.00
18	Reserves excluding revaluation reserves as per the balance sheet			
19	Earnings Per share (Face value Rs 2)			
a)	Basic (₹)	(0.07)	0.09	0.02
b)	Diluted (₹)	(0.07)	0.09	0.02



 L. R. Kashi

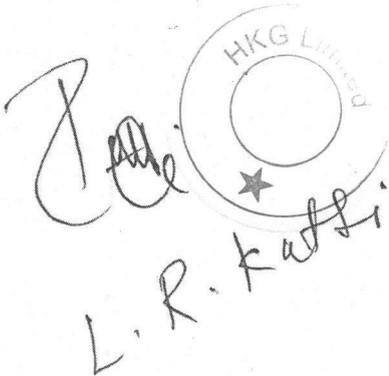
HKG LIMITED

CIN: L51909DL2010PLC208333

Reg. Office: C Wing, Madhuban Building, Opp. Dev Nagar, New Sai Baba Nagar, Kandivali (West), Mumbai - 400 067

Statement of Unaudited Consolidated Cash Flows for the half year ended 30 September 2022

Particulars	(₹ in Lakhs)
A. Cash flow from operating activities	Half Year Ended 30 September 2022
Net profit before exceptional items and income tax	13.78
Adjustments :	
Depreciation and amortisation	6.71
Deferred Tax Asset	-
Other Income (Interest & Dividend)	(2.31)
Capital gain on Liquid fund	-
IPO Expense Write/off	-
Operating Profit before working capital changes	18.18
Changes in working capital :	
(Increase) / Decrease in Inventories	335.15
Decrease in Trade Receivables	33.48
Decrease in Trade Payables	(1.19)
(Increase) / Decrease in Financial Asstes	(1,219.95)
Increase /(Decrease) in Current Liabilities	(7.76)
Increase / Decrease in Current Loans (Liabilities)	-
Cash generated from operations	(842.10)
Taxes	(9.06)
Cash flow before extraordinary items	(851.16)
Net cash flow generated from/ (Used In) operating activities (A)	(851.16)
Cash Flow From Investing Activities	
Purchase of Fixed Assets	(0.70)
Sale of Investment	49.00
Changes in Other Bank Balance	793.00
Other Income (Interest & Dividend)	2.31
Net Cash Flow Generated From Investing Activities (B)	843.60
Cash flow from Financing Activities	
Increase in Share Capital	100.00
Expenditure of Capital Nature	-
Increase in Borrowings	(1.19)
Interest Payments	-
Net Cash Generated From Financing Activities (C)	98.81
Net Increase In Cash & Cash Equivalents (A+B+C)	91.26
Opening Balance Of Cash And Cash Equivalents	380.01
Closing Balance Of Cash And Cash Equivalents	471.27


L. R. Katti

HKG Limited

CIN: L51909MH2010PLC340313

Reg. Office: C Wing, Madhuban Building, Opp. Dev Nagar, New Sai Baba Nagar, Kandivali (West), Mumbai - 400 067

Statement of Unaudited Consolidated Assets and Liabilities as on 30 September 2022

PARTICULARS	(₹ in Lakhs)
	As at 30 September 2022
ASSETS	
Non-current Assets	
(a) Property, Plant and Equipment	
(b) Financial Assets	26.88
(i) Investments	
(c) Deferred Tax Liabilities (Net)	-
	1.96
Current Assets	
(a) Inventories	
(b) Financial Assets	
(i) Current investments	
(ii) Trade Receivable	
(iii) Cash and Cash Equivalents	13.70
(iv) Other Bank Balance	471.26
(v) Other Financial Assets	10.00
(c) Other Current Assets	1,305.95
(d) Current Tax Assets (Net)	33.31
Total Assets	22.83
	1,885.89
EQUITIES AND LIABILITIES	
Equity	
(a) Equity Share Capital	1,050.00
(b) Other Equity	768.31
Total Equity	1,818.31
Non Controlling Interests	47.90
LIABILITIES	
Non-Current Liabilities	
Borrowings	8.85
Current Liabilities	
(a) Financial Liabilities	
(i) Borrowings	
(ii) Trade Payable	2.42
- total outstanding dues of micro enterprises and small enterprises and	
- total outstanding dues of creditors other than micro enterprises and	
small enterprises	3.76
(iii) Other Current Financial Liabilities	
(b) Other Current Liabilities	3.62
(c) Current Tax Liabilities (Net)	1.04
TOTAL	-
	1,885.89


L. R. Khatke

HKG Limited

CIN: L51909MH2010PLC340313

Reg. Office: C Wing, Madhuban Building, Opp. Dev Nagar, New Sai Baba Nagar, Kandivali (West), Mumbai - 400 067

Unaudited Consolidated Segment Information for the Quarter and Half Year Ended 30 September 2022

Sr. No.	PARTICULARS	(₹ in Lakhs)		
		Quarter Ended		Half Year Ended
		30 September 2022 (Unaudited)	30 June 2022 (Unaudited)	30 September 2022 (Unaudited)
1	Segment revenue			
	Digital Marketing Services	0.20	91.35	91.55
	Trading of Securities	273.40	537.68	811.09
	Unallocated other operating revenue	-	-	-
	Revenue from operations	273.60	629.03	902.64
2	Segment results			
	Digital Marketing Services	(18.47)	54.82	36.35
	Trading of Securities	(5.07)	36.84	31.77
	Unallocated	(3.82)	10.08	6.26
		(27.36)	101.74	74.38
	Less:			
	Employee Benefits Expense	7.23	12.25	19.47
	Finance Costs	0.22	0.41	0.63
	Depreciation	3.40	3.31	6.71
	Other Expenses	9.99	23.81	33.79
	Profit before exceptional items and tax	(48.19)	61.97	13.78
	Exceptional items	-	-	-
	Profit before tax	(48.19)	61.97	13.78
	Less: Tax expenses	(12.54)	15.80	3.26
	Net profit for the year	(35.65)	46.16	10.52
3	Segment assets			
	Digital Marketing Services	558.89	673.65	558.89
	Trading of Securities	-	355.58	-
	Unallocated	1,327.00	913.00	1,327.00
		1,885.89	1,942.23	1,885.89
4	Segment liabilities			
	Digital Marketing Services	19.69	40.38	19.69
	Trading of Securities	-	-	-
	Unallocated	-	-	-
		19.69	40.38	19.69

Notes :

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th November 2022.
2. The financial results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
3. The Company has reported segment information as per Ind AS 108 "Operating Segment" as below:
 - i. Digital Marketing Services
 - ii. Trading of Securities
4. The previous figures have been reclassified / regrouped whenever required to confirm with current periods.
5. During the quarter the Company has started the open offer transaction entered with Mr. Lava Ramesh Katti and the same has been successfully completed in month of October 2022. The details of the same is also available on the website www.bseindia.com

For HKG Limited

LAVA RAMESH KATTI

Director
DIN / 02777164
Place: Director
Date: 14/11/2022

