AKIKO GLOBAL SERVICES LIMITED

Date: 05-11-2026

To,
National Stock Exchange of India Ltd
Exchange Plaza, 5th Floor |
Plot No. C/1, G Block Bandra - Kurla Complex
Bandra (E), Mumbai - 400051

Symbol: AKIKO
ISIN: INE0PMR01017

Subject: Outcome of the Board Meeting under Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Quarterly and Half yearly Financial Results

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we hereby inform you that the Board of Directors of Akiko Global Services Limited, in their meeting held today i.e., **Thursday, 05th November 2026**, at the registered office of the Company located at 11th Floor, Off. No. 8/4-D, Vishwadeep Building, District Centre Janak Puri, New Delhi-110058, inter alia, considered and approved the following agenda items:

1. Take note of the decisions taken by the Nomination and Remuneration Committee ("NRC") / Compensation Committee at its meeting held today, inter alia, approving the voluntary surrender of Stock Options by Mr. Naveen Gupta and Mr. Sagar Gaba under the Akiko Employee Stock Option Plan – 2025.

2. Un-audited Standalone and Consolidated Financial Results along with the Independent Auditor's Report of the Company for the quarter and half-year ended 30th September 2026.

We enclose herewith a copy of the said financial results along with the Independent Auditor's Review Report by the Statutory Auditors of the Company.

The meeting of Board of Directors commenced at 04:00 P.M. and concluded at 05:00 P.M.

Kindly take the same on your record.

Thanking you,
Yours Faithfully,

For and on behalf of
Akiko Global Services Limited

Priyanka Dutta
Digitally signed by Priyanka Dutta
Date: 2026.11.05 17:47:11 +05'30'

Priyanka Dutta
Director
DIN: 08475220

KAPISH JAIN & ASSOCIATES
Chartered Accountants

117, 1st Floor, New Delhi House,
27, Barakhamba Road,
New Delhi – 110001
Tel: +91-11-40508780
Mob: +91 9711611551
Email: info@cakja.com

Independent Auditor's Review Report on Standalone Unaudited Financial Results for the quarter ended and half year ended 30 September 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Akiko Global Services Limited
(Formerly known as Akiko Global Services Private Limited)

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of **Akiko Global Services Limited** (Formerly known as Akiko Global Services Private Limited) ("the Company") for the quarter and half year ended 30 September 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.

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 generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. 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 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 statements are free of material misstatements. 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 the Standards on Auditing specified under section 143(10) of the Act, 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. The Company has issued 30,01,600 equity shares with a face value of ₹10 each at a premium of ₹67 per share by way of Initial Public Offer ("IPO") and was listed on the Emerge Platform of NSE Limited on 02 July 2024. The Company has utilised the proceeds from the IPO in accordance with the object clause of the prospectus dated 28 June 2024, as detailed below:

Kapish Jain & Associates ★ NEW DELHI ★ Chartered Accountants

(₹ in Lakhs)

Sl No.	Object of the Issue	Amount allotted for the object	Amount utilized till 30 Sept 2026	Amount un-utilized till 30 Sept 2026
1	Implementation of ERP Solution and TeleCRM	170.00	100.00	70.00
2	Mobile Application for financial product solution	280.00	280.00	-
3	Enhancing visibility and awareness of the company's brands	200.00	200.00	-
4	General Corporate Purpose	336.87	336.87	-
5	Public issue expenses	185.56	185.56	-
6	Working capital requirement	1,138.80	1,138.80	-
Total		**2311.23**	**2241.23**	**70.00**

5. We draw attention to Note No. 7 of the unaudited financial results regarding the forfeiture of 2,00,000 fully convertible warrants due to non-payment of the balance consideration. The amount received against the warrants has been accounted for accordingly. Our conclusion is not modified in respect of this matter.

6. We draw attention to Note No. 8 of the accompanying unaudited standalone financial results regarding the Akiko Employee Stock Option Plan 2025. The Company has not recognised any employee share-based compensation expense during the quarter and half-year ended September 30, 2026. As informed to us by the Management, the options granted under the said Plan were subsequently surrendered and cancelled with the approval of the Nomination and Remuneration Committee (NRC) and Compensation Committee at their meeting held on November 5, 2026, and the corresponding options were added back to the available option pool under the said Plan. Our conclusion is not modified in respect of this matter.

7. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **KAPISH JAIN & ASSOCIATES**
Chartered Accountants
Firm Registration No. 022743N

Kapish Jain & Associates ★ Chartered Accountants ★ NEW DELHI

CA Kapish Jain
Partner
M. No.: 514162
UDIN: **26514162XSVBPN5243**
Place: New Delhi
Date: 05 November 2026

Akiko Global Services Limited

(Formerly known as Akiko Global Services Private Limited)

Regd. Office : 11th Floor, Off.No. 8/4-D , Vishwadeep Building , District Centre Janak Puri, West Delhi,New Delhi, Delhi, India, 110058

CIN: L74999DL2018PLC335272, akikoglobalservices@gmail.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS

FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2026

(All amounts in ₹ lacs, unless stated otherwise)

Sl. No	Particulars	Quarter ended			Half year ended			Year ended
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	31.03.2026 (Audited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
1	**Income**							
	a) Revenue from operations	7.413.14	5,910.87	2,599.92	13,324.01	7.553.46	4,685.78	12.239.24
	b) Other income	25.82	38.44	10.88	64.26	15.42	11.38	26.80
	Total income	**7,438.96**	**5,949.31**	**2,610.80**	**13,388.27**	**7,568.88**	**4,697.16**	**12,266.04**
2	**Expenses**							
	a) Purchase of services	5,166.72	4,108.98	1,755.20	9,275.70	5,226.94	3,113.46	8,340.40
	b) Employee benefits expense	730.16	615.23	232.52	1,345.38	865.70	478.30	1,344.00
	c) Finance costs	128.26	45.70	25.37	173.95	74.16	30.27	104.43
	d) Depreciation and amortisation expense	39.10	35.83	36.22	74.93	70.80	68.86	139.66
	e) Other expenses	314.97	226.34	240.83	541.31	353.76	463.86	817.62
	Total expenses	**6,379.21**	**5,032.08**	**2,290.14**	**11,411.26**	**6,591.36**	**4,154.75**	**10,746.11**
3	**Profit/(loss) before exceptional item & tax (1-2)**	**1,059.75**	**917.23**	**320.66**	**1,977.01**	**977.51**	**542.41**	**1,519.92**
4	Exceptional Items	-	-	-	-	-	-	-
5	**Profit/(loss) before tax (3-4)**	**1,059.75**	**917.23**	**320.66**	**1,977.01**	**977.51**	**542.41**	**1,519.92**
6	Tax expense							
	1) Current tax	263.42	245.72	82.98	509.14	270.61	151.71	422.32
	2) Adjustment of taxes for earlier years	-	-	-	-	(0.61)	-	(0.61)
	3) Deferred tax	1.80	(10.34)	2.28	(8.54)	(18.42)	(12.06)	(30.48)
	Total Tax Expenses	**265.22**	**235.38**	**85.26**	**500.60**	**251.58**	**139.65**	**391.23**
7	**Net Profit/(Loss) after tax (5-6)**	**794.53**	**681.85**	**235.40**	**1,476.41**	**725.93**	**402.76**	**1,128.69**
8	Paid-up Equity Share Captial (Face value of Rs.10/- each)	1,076.96	1,076.96	1,076.96	1,076.96	1,076.96	1,076.96	1,076.96
9	Reserve & Surplus (excluding revaluation reserve)							4,230.62
10	**Earnings per equity share**							
	[Nominal value per share Rs. 10] (not annualised, except year end)							
	Basic earnings per share (in Rs.)	7.38	6.33	2.19	13.71	6.74	3.74	10.48
	Diluted earnings per share (in Rs.)	7.38	6.33	2.19	13.71	6.74	3.74	10.48

Notes:-

1 The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 05 November 2026.

2 The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard("AS"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3 The Company is engaged in the business of DSA of credit card sales & other financial services which provides services in field of banking & other financial auxiliary services Hence, the Company has a single reportable segment as per the Accounting Standard - 17.

4 **STANDALONE STATEMENT OF ASSETS & LIABILITIES**

Rs. in Lakhs, unless otherwise stated

Particulars	As at	
	30 Septmebr 2026	31 March 2026
EQUITY AND LIABILITIES		
1 Shareholders' funds		
a) Share capital	1,076.96	1,076.96
b) Reserves and surplus	5,750.53	4,230.62
c) Money Received Against share warrant	-	43.51
Total Equity	**6,827.49**	**5,351.09**
2 Share application money pending for allotment	**-**	**-**
3 Liabilities		
Non-current liabilities		
a) Long-Term Borrowings	69.52	135.29
b) Deferred tax liability	-	-
c) Other long-term liabilities	10.64	3.75
d) Long-term provisions	16.14	84.41
Total non-current liabilities	**96.30**	**223.45**
a) Short-Term Borrowings	6,452.98	1,217.25
b) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises; and	240.38	126.68
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1,943.48	1,139.08
c) Other current liabillities	1,087.09	992.32
d) Short-term provisions	532.06	156.25
Total current liabilities	**10,255.99**	**3,631.58**
Total equity and liabilities	**17,179.78**	**9,206.12**
Assets		
1 Non-current assets		
a) Property, plant and equipment and Intangible Assets		
(i) Property, plant and equipment	109.49	133.37
(ii) Intangible assets	286.49	131.86
(iii) Intangible assets under development	-	200.00
b) Deferred tax assets	39.16	30.62
c) Non-current investment	277.37	277.37
d) Long-term loans and advances	878.16	1,111.67
e) Other non-current assets	965.00	60.00
Total non-current assets	**2,555.67**	**1,944.89**
2 Current assets		
a) Current investment	-	-
b) Trade receivables	9,976.04	4,644.46
c) Cash and bank balances	1,866.99	74.09
d) Short-term loans and advances	1,913.15	1,446.33
e) Other current assets	867.93	1,096.35
Total current assets	**14,624.11**	**7,261.23**
Total assets	**17,179.78**	**9,206.12**

5 **STANDALONE STATEMENT OF CASH FLOWS**

Rs. in Lakhs, unless otherwise stated

	For the period ended	
	30 September 2026	**30 September 2025**
A. Cash flow from operating activities		
Profit/(loss) before tax	1,977.00	542.42
Adjustments for :		
Depreciation and amortisation expense	74.93	68.86
Interest expense and finance cost	173.95	30.27
Interest and other income	(64.26)	(11.38)
Rent equilisation expenses	(6.89)	(14.92)
	2,154.73	**615.25**
Changes in assets and liabilities		
(Increase) / Decrease in trade receivables	(5,331.58)	(1,003.76)
(Increase) / Decrease in short term loans and advances	(466.81)	(376.41)
(Increase) / Decrease in other assets	243.37	121.57
Increase / (decrease) in trade payables	918.10	187.38
Increase / (decrease) in other liabilities	108.51	244.72
Cash generated from operating activities	**(2,373.68)**	**(211.26)**
Taxes paid (net of refunds)	(201.60)	(114.83)
Net cash generated from operating activities	**(2,575.28)**	**(326.09)**
B. Cash Flow from Investing Activities		
Purchase of property, plant and equipment	(5.67)	(203.32)
Increase / (Decrease) in long term loan and advances	233.52	-
Proceed in fixed deposit and other deposits with banks	(2,689.60)	40.00
Interest and other income	49.31	15.68
Net cash generated from/(used in) investing activities	**(2,412.44)**	**(147.64)**
C. Cash flows from financing activities		
Interest and finance cost	(173.95)	-
Net (repayment) of long term borrowings	(107.08)	(30.27)
Net proceed of long term borrowings	41.31	-
Net proceed of short term borrowings	5,235.74	417.71
Net cash generated from/(used in) financing activities	**4,996.02**	**387.44**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**8.30**	**(86.28)**
Cash and cash equivalents at the beginning of year	73.28	193.78
Cash and cash equivalents at the end of year	**81.58**	**107.50**
Cash and cash equivalents comprise of:		
Cash on hand	5.40	2.64
Balance with banks		
- in current accounts	76.18	77.66
- deposits with original maturity of less than three months	-	27.20
	81.58	**107.50**

* The above statement of cash flow has been prepared under the 'Indirect Method'.

6 The standalone financial results for the quarter ended 30 September 2026 represent balancing figures derived from the half-yearly results ended 30 September 2026 and the quarter ended 30 June 2026, as filed with NSE. Similarly, the figures for the quarter ended 30 September 2025 have been derived from the half-yearly results ended 30 September 2025 and the quarterly results ended 30 June 2025, as filed with NSE. The Company has voluntarily adopted the practice of publishing quarterly financial results.

7 The Company allotted 2,00,000 fully convertible warrants on 1 April 2025 for ₹174.04 lakhs and received ₹43.51 lakhs. As the balance consideration remained unpaid, the warrants were forfeited in accordance with the terms of issue and applicable requirements, and the amount received was accounted for accordingly.

8 The Company has not recognised any ESOP expense during the quarter and half-year ended September 30, 2026. The options were subsequently surrendered and cancelled with the approval of the NRC and Compensation Committee on November 5, 2026, and added back to the available option pool under the Akiko Employee Stock Option Plan 2025.

9 The Company has utilised proceeds from IPO as per the object clause of the prospectus dated 28 June 2024 as detailed below:

SI No.	Object of the Issue	Amount alloted for the object	Amount utilized till 30 September 2026	Amount un-utilized till 30 September 2026	Deviation (if any)
1	Implementation of ERP Solution and TeleCRM	170.00	100.00	70.00	-
2	Mobile Application for financial product solution	280.00	280.00	-	-
3	Enhancing visibility and awareness of the company's brands	200.00	200.00	-	-
4	General Corporate Purpose	336.87	336.87	-	-
5	Public issue expenses*	185.56	185.56	-	-
6	Working capital requirement	1,138.80	1,138.80	-	-
Total		**2,311.23**	**2,241.23**	**70.00**	**-**

* Public issue expenses has directly been debited to the securities premium account.

11 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

For and on the behalf of Board of
Akiko Global Services Limited

PRIYANKA DUTTA
Digitally signed by PRIYANKA DUTTA
Date: 2026.11.05 16:43:08 +05'30'

Priyanka Dutta
Director
DIN 08475220

Date: 05 November 2026
Place: New Delhi

KAPISH JAIN & ASSOCIATES
Chartered Accountants

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New Delhi – 110001
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Email: info@cakja.com

Independent Auditor's Review Report on Consolidated Un-audited Financial Results for the quarter and half year ended 30 September 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Akiko Global Services Limited
(Formerly known as Akiko Global Services Private Limited)

1. We have reviewed the accompanying Statement of Consolidated Un-audited Financial Results of **Akiko Global Services Limited** (Formerly known as Akiko Global Services Private Limited) ("the Holding Company"), its subsidiary (the Holding Company and its subsidiary together referred to as the "Group") for the quarter and half year ended 30 September 2026 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI ((Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.

2. This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been compiled from the related unaudited interim financial information which has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" (AS 25), prescribed under Section 133 of the Companies Act, 2013 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 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 statements are free of material misstatements. 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 the Standards on Auditing specified under section 143(10) of the Act, 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. The Statement includes the results of following entity:

S. No.	Name of the entity	Relation
1	White Lotus Broker Network Private Limited (w.e.f. 03 August 2024)	Subsidiary Company
2	M11 Insurance Agents Private Limited (w.e.f. 03 December 2024)	Subsidiary Company
3	Akiko Global Commercial Broker LLC (w.e.f. 01 March 2025)	Subsidiary Company

Kapish Jain & Associates ★ NEW DELHI ★ Chartered Accountants

5. The Holding Company has issued 30,01,600 equity shares with a face value of ₹10 each at a premium of ₹67 per share by way of Initial Public Offer ("IPO") and was listed on the Emerge Platform of NSE Limited on 02 July 2024. The Company has utilized the proceeds from the IPO in accordance with the object clause of the prospectus dated 28 June 2024, as detailed below:

(₹ in Lakhs)

Sl No.	Object of the Issue	Amount allotted for the object	Amount utilized till 30 Sept 2026	Amount un-utilized till 30 Sept 2026
1	Implementation of ERP Solution and TeleCRM	170.00	100.00	70.00
2	Mobile Application for financial product solution	280.00	280.00	-
3	Enhancing visibility and awareness of the company's brands	200.00	200.00	-
4	General Corporate Purpose	336.87	336.87	-
5	Public issue expenses	185.56	185.56	-
6	Working capital requirement	1,138.80	1,138.80	-
Total		**2311.23**	**2241.23**	**70.00**

6. We draw attention to Note No. 7 of the accompanying unaudited consolidated financial results regarding the forfeiture of 2,00,000 fully convertible warrants issued by the Holding Company due to non-payment of the balance consideration. The amount received by the Holding Company against the said warrants has been accounted for accordingly. Our conclusion is not modified in respect of this matter.

7. We draw attention to Note No. 8 of the accompanying unaudited consolidated financial results regarding the Akiko Employee Stock Option Plan 2025 of the Holding Company. The Holding Company has not recognised any employee share-based compensation expense during the quarter and half-year ended September 30, 2026. As informed to us by the Management of the Holding Company, the options granted under the said Plan were subsequently surrendered and cancelled with the approval of the Nomination and Remuneration Committee (NRC) and Compensation Committee at their meeting held on November 5, 2026, and the corresponding options were added back to the available option pool under the said Plan. Our conclusion is not modified in respect of this matter.

8. The accompanying Statement includes audited financial statements and other unaudited financial information in respect of 3 (three) subsidiaries, whose financial statements and other financial information reflect total assets of Rs. 1,832.02 Lakhs as at September 30, 2026, total revenues of Rs. 1,809.88 Lakhs, total net profit / (loss) after tax of Rs. 66.05 Lakhs for the half-year ended September 30, 2026, and total revenues of Rs. 908.56 Lakhs, total net profit / (loss) after tax of Rs. 46.34 Lakhs for the quarter ended September 30, 2026, and net cash (outflows) / inflows of Rs. (140.91) Lakhs for the half-year ended September 30, 2026. These financial statements and other financial information have been audited by their respective independent auditors.

Our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.

Our conclusion on the consolidated unaudited financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.



9. Based on our review conducted as stated above, nothing has come to our attention that that causes us to believe that the accompanying statement, prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **KAPISH JAIN & ASSOCIATES**
Chartered Accountants
Firm Registration No. 022743N



CA Kapish Jain
Partner
M. No.: 514162
UDIN: **26514162HFNCWJ3834**
Place: New Delhi
Date: 05 November 2026

Akiko Global Services Limited

(Formerly known as Akiko Global Services Private Limited)

Regd. Office : 11th Floor, Off.No. 8/4-D , Vishwadeep Building , District Centre Janak Puri, West Delhi,New Delhi, Delhi, India, 110058

CIN: L74999DL2018PLC335272, akikoglobalservices@gmail.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER & HALF YEAR ENDED 30 SEPTEMBER 2026

(All amounts in ₹ lacs, unless stated otherwise)

Sl.No	Particulars	Querter ended			Half year ended			Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	31.03.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	**Income**							
	a) Revenue from operations	8,321.70	6,812.18	3,495.50	15,133.88	10,824.08	6,449.08	17,273.16
	b) Other income	25.82	38.45	10.88	64.27	15.68	11.38	27.06
	Total income	**8,347.52**	**6,850.63**	**3,506.38**	**15,198.15**	**10,839.76**	**6,460.46**	**17,300.22**
2	**Expenses**							
	a) Purchase of services	5,689.72	4,578.23	2,119.01	10,267.96	6,762.22	3,730.92	10,493.14
	b) Employee benefits expense	994.50	908.95	568.08	1,903.45	1,900.71	1,158.40	3,059.11
	c) Finance costs	130.21	46.43	25.39	176.64	77.31	30.38	107.69
	d) Depreciation and amortisation expense	45.53	42.06	45.01	87.59	94.54	85.72	180.26
	e) Other expenses	360.79	315.23	310.30	676.02	565.17	648.82	1,213.99
	Total expenses	**7,220.75**	**5,890.90**	**3,067.79**	**13,111.66**	**9,399.95**	**5,654.24**	**15,054.19**
3	**Profit/(loss) before exceptional item & tax (1-2)**	**1,126.77**	**959.73**	**438.59**	**2,086.49**	**1,439.81**	**806.22**	**2,246.03**
4	Exceptional Items	-	-	-	-	-	-	
5	**Profit/(loss) before tax (3-4)**	**1,126.77**	**959.73**	**438.59**	**2,086.49**	**1,439.81**	**806.22**	**2,246.03**
6	Tax expense							
	1) Current tax	284.10	268.46	21.90	552.57	340.43	199.79	540.22
	2) Adjustment of taxes for earlier years	-	-	-	-	(0.61)	-	(0.61)
	3) Deferred tax	1.80	(10.34)	-	(8.54)	(23.02)	(12.06)	(35.08)
	Total Tax Expenses	**285.90**	**258.12**	**21.90**	**544.03**	**316.80**	**187.73**	**504.53**
7	**Net Profit/(Loss) after tax (5-6)**	**840.87**	**701.61**	**416.69**	**1,542.46**	**1,123.01**	**618.49**	**1,741.50**
8	**Atributable to :**							
	Equity shareholders of the company	822.21	689.45	386.93	1,511.63	983.27	549.48	1,532.75
	Non-controlling interest	18.67	12.16	29.76	30.83	139.74	69.01	208.75
9	Paid-up Equity Share Captial (Face value of Rs.10/- each)	1,076.96	1,076.96	1,076.96	1,076.96	1,076.96	1,076.96	1,076.96
10	Reserve & Surplus (excluding revaluation reserve)							4,877.95
11	**Earnings per equity share**							
	[Nominal value per share Rs. 10] (not annualised, except year end)							
	Basic earnings per share (in Rs.)	7.63	6.40	3.59	14.04	9.13	5.10	14.23
	Diluted earnings per share (in Rs.)	7.63	6.40	3.59	14.04	9.13	5.10	14.23

Notes:-

1 The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 05 November 2026.

2 The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard("AS"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3 The Company is engaged in the business of DSA of credit card sales & other financial services which provides services in field of banking & other financial auxiliary services Hence, the Company has a single reportable segment as per the Accounting Standard - 17.

4 **CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES**

Rs. in Lakhs, unless otherwise stated

Particulars	Consolidated	
	As at 30.09.2026	As at 31.03.2026
Equity And Liabilities		
1 Shareholders' funds		
a) Share capital	1,076.96	1,076.96
b) Reserves and surplus	6,447.26	4,877.95
c) Money Received Against share warrant	-	43.51
Total Equity	**7,524.22**	**5,998.42**
2 Minority Interest	**404.66**	**373.83**
3 Liabilities		
Non-current liabilities		
a) Long-Term Borrowings	357.94	249.49
b) Deferred tax liability	-	-
c) Other long-term liabilities	10.64	3.75
d) Long-term provisions	16.14	84.41
Total non-current liabilities	**384.72**	**337.65**
a) Short-Term Borrowings	6,452.98	1,240.13
b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	240.38	195.59
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,005.98	1,196.09
c) Other current liabillities	1,303.60	1,176.96
d) Short-term provisions	695.25	235.62
Total current liabilities	**10,698.19**	**4,044.39**
Total equity and liabilities	**19,011.80**	**10,754.29**
Assets		
1 Non-current assets		
a) Property, plant and equipment		
(i) Tangible assets	167.28	188.66
(ii) Intangible assets	286.49	131.86
(iii) Intangible assets under development	-	200.00
(iv) Goodwill	54.08	54.08
b) Deferred tax assets	-	-
c) Non-current investment	52.22	43.68
d) Long-term loans and advances	371.88	435.64
e) Other non-current assets	965.00	60.00
Total non-current assets	**1,896.95**	**1,113.92**
2 Current assets		
a) Current investment	-	-
b) Trade receivables	11,469.38	6,323.60
c) Cash and bank balances	1,980.61	328.62
d) Short-term loans and advances	2,444.99	1,572.87
e) Other current assets	1,219.87	1,415.28
Total current assets	**17,114.85**	**9,640.37**
Total assets	**19,011.80**	**10,754.29**

5 **CONSOLIDATED STATEMENT OF CASH FLOWS**

Rs. in Lakhs, unless otherwise stated

		For the period ended	
		30.09.2026	**30.09.2025**
A.	**Cash flow from operating activities**		
	Profit/(loss) before tax	2,086.50	806.22
	Adjustments for :		
	Depreciation and amortisation expense	87.59	85.72
	Interest expense and finance cost	176.64	30.38
	Interest and other income	(28.51)	(11.38)
	Rent equilisation expenses	(6.89)	(14.92)
	Gratuity Expenses	-	-
	Consolidation adjustment	14.15	(60.00)
		2,329.48	**836.02**
	Changes in assets and liabilities		
	(Increase) / Decrease in trade receivables	(5,145.78)	(907.18)
	(Increase) / Decrease in loans and advances	(872.13)	(520.01)
	(Increase) / Decrease in other assets	193.48	94.21
	Increase / (decrease) in trade payables	854.68	179.19
	Increase / (decrease) in provisions	(219.47)	(106.20)
	Increase / (decrease) in other liabilities	140.45	310.74
	Cash generated from operating activities	**(2,719.29)**	**(113.23)**
	Taxes paid (net of refunds)	58.27	(105.78)
	Net cash generated from operating activities	**(2,661.02)**	**(219.01)**
B.	**Cash Flow from Investing Activities**		
	Purchase of property, plant and equipment	(20.84)	(219.26)
	Investment in fixed deposit and other deposits with banks	(2,689.60)	
	Decrease / (Increase) in Long Term Loans and Advances	63.76	100.00
	Interest and other income	30.43	(111.15)
	Net cash generated from/(used in) investing activities	**(2,616.25)**	**(230.41)**
C.	**Cash flows from financing activities**		
	Interest and finance cost	(176.64)	(30.38)
	Proceeds/(Repayments) of long term borrowings	108.45	(13.59)
	Proceeds/(Repayments) of short term borrowings	5,212.85	415.74
	Net cash generated from/(used in) financing activities	**5,144.66**	**371.77**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(132.61)**	**(77.64)**
	Cash and cash equivalents at the beginning of year	327.81	258.42
	Cash and cash equivalents at the end of year	**195.20**	**180.77**
	Cash and cash equivalents comprise of:		
	Cash in hand	43.26	46.46
	Balance with banks		
	- in current accounts	151.94	107.11
	- deposits with original maturity of less than three months	-	27.20
		195.20	**180.77**

* The above statement of cash flow has been prepared under the 'Indirect Method'.

6 The consolidated financial results for the quarter ended 30 September 2026 represent balancing figures derived from the half-yearly results ended 30 September 2026 and the quarter ended 30 June 2026, as filed with NSE. Similarly, the figures for the quarter ended 30 September 2025 have been derived from the half-yearly results ended 30 September 2025 and the quarterly results ended 30 June 2025, as filed with NSE. The Company has voluntarily adopted the practice of publishing quarterly consolidated financial results.

7 The Holding Company allotted 2,00,000 fully convertible warrants on 1 April 2025 for ₹174.04 lakhs and received ₹43.51 lakhs. As the balance consideration remained unpaid, the warrants were forfeited in accordance with the terms of issue and applicable requirements, and the amount received was accounted for accordingly.

8 The Holding Company has not recognised any ESOP expense during the quarter and half-year ended September 30, 2026. The options were subsequently surrendered and cancelled with the approval of the NRC and Compensation Committee on November 5, 2026, and added back to the available option pool under the Akiko Employee Stock Option Plan 2025.

9 The Holding Company has utilised proceeds from IPO as per the object clause of the prospectus dated 28 June 2024 as detailed below:

SI No.	Object of the Issue	Amount alloted for the object	Amount utilized till 30 September 2026	Amount un-utilized as at 30 September 2026	Deviation (if any)
1	Implementation of ERP Solution and TeleCRM	170.00	100.00	70.00	-
2	Mobile Application for financial product solution	280.00	280.00	-	-
3	Enhancing visibility and awareness of the company's brands	200.00	200.00	-	-
4	General Corporate Purpose	336.87	336.87	-	-
5	Public issue expenses*	185.56	185.56	-	-
6	Working capital requirement	1,138.80	1,138.80	-	-
Total		**2,311.23**	**2,241.23**	**70.00**	**-**

* Public issue expenses has directly been debited to the securities premium account.

10 The consolidated financial result for the quarter ended 30 September 2026 includes the following entities of the Group:

SI No.	Name of entity	Relation
1	White Lotus Broker Network Private Limited (w.e.f. 03 August 2024)	Subsidiary Company
2	M11 Insurance Agents Private Limited (w.e.f. 03 December 2024)	Subsidiary Company
3	Akiko Global Commercial Broker LLC (w.e.f. 01 March 2025)	Subsidiary Company

11 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary

For and on the behalf of Board of
Akiko Global Services Limited

Priyanka Dutta

Digitally signed by Priyanka Dutta
Date: 2026.11.05 16:43:49 +05'30'

Priyanka Dutta
Director
DIN 08475220

Date: 05 November 2026
Place: New Delhi