



**AKIKO GLOBAL SERVICES LIMITED**

**Date: 10-02-2026**

**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: Clarification to the query raised by NSE vide email communication dated 04 February 2026 regarding the financial results submitted for the half-year ended 30th September 2025.**

**Dear Sir/Madam,**

This is in reference to the query raised by NSE regarding the financial results submitted to the Exchange on 05 November 2025, vide its email dated 04 February 2026. The same is reproduced below for your reference:

- 1. Financial results submitted is not as per format prescribed by SEBI\_Disclosure for utilization of issue proceeds is not submitted*

We would like to clarify that the disclosure for utilization of issue proceeds has been submitted as part of the Limited Review Report (LRR) and the financial results of the Company. The same is enclosed herewith for your ready reference (refer Page no. 3,6,8 and 12) as **Annexure-I**.

Further, we would also like to inform your good office that the same has been submitted under Integrated Filing-Financials for the relevant half-year ended period. The same is enclosed herewith for your ready reference as **Annexure-II**.

**Thanking You,  
For and on behalf of  
Akiko Global Services Limited**

**Priyanka Dutta  
Managing Director  
DIN: 08475220**

**AKIKOGLOBALSERVICESLIMITED**

*AchievingGlobalExcellence*

Add: 11<sup>th</sup> Floor, Office No-8/4-D, Vishwadeep Building, District Centre, Janakpuri, New Delhi-110058

Contact No: 011-40104241 Email: support@akiko.com CIN No: L74999DL2018PLC335272

Website: www.themoneyfair.com



**AKIKO GLOBAL SERVICES LIMITED**

**Date: 05-11-2025**

**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.**

**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, **Wednesday, 05th November 2025**, 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 discussed the below matters.

With reference to the earlier communication dated Thursday, 11th September 2025, the Board of Directors has resolved to opt out of disclosing the quarterly financial results. Instead, the Board has decided to continue with the submission of financial results on a half-yearly basis, as mandated under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors has considered and approved the Standalone and Consolidated Un-audited Financial Results of the Company for the half-year and financial year ended 30th September 2025.

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

The meeting of Board of Directors commenced at 07:00 P.M. and concluded at 09:00 P.M.

Kindly take the same on your record.

Thanking you,

**Thanking You,  
For and on behalf of  
Akiko Global Services Limited**

**Priyanka Dutta**  
Digitally signed  
by Priyanka Dutta  
Date: 2025.11.05  
22:12:32 +05'30'

**Priyanka Dutta  
Managing Director  
DIN: 08475220**

**AKIKOGLOBALSERVICESLIMITED**

*Achieving Global Excellence*

Add: 11<sup>th</sup> Floor, Office No-8/4-D, Vishwadeep Building, District Centre, Janakpuri, New Delhi-110058

Contact No: 011-40104241 Email: support@akiko.com CIN No: L74999DL2018PLC335272

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F.R.N. 022743N

# KAPISH JAIN & ASSOCIATES

## CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987  
Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

### **Independent Auditor's Review Report on Standalone Unaudited Financial Results for the six months ended 30 September 2025 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 six months ended 30 September 2025 ("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:

₹ in Lakhs

Sl No.	Object of the Issue	Amount allotted for the object	Amount utilized till 30 Sept 2025	Amount un-utilized till 30 Sept 2025
1	Implementation of ERP Solution and TeleCRM	170.00	100.00	70.00
2	Mobile Application for financial product solution	280.00	154.01	125.99
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	-
<b>Total</b>		<b>2311.23</b>	<b>2115.24</b>	<b>195.99</b>

5. The shareholders of the Company, through a Special Resolution passed on 29 August 2025, approved the 'Akiko Employee Stock Option Plan 2025' (Akiko ESOP 2025), authorizing the grant of up to 3,00,000 employee stock options to eligible employees. As at the six months ended 30 September 2025, no options have been granted or issued under the Plan and accordingly, no share-based payment expense or related financial accounting impact has been recognized in the financial results.
6. 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

**CA Kapish Jain**

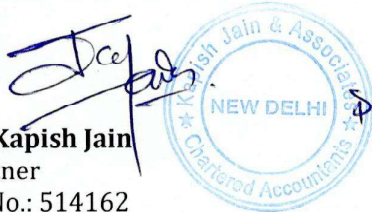
Partner

M. No.: 514162

UDIN: 25514162BMJVFP8936

Place: New Delhi

Date: 05 November 2025



**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 SIX MONTHS ENDED 30 SEPTEMBER 2025**

*(All amounts in ₹ lacs, unless stated otherwise)*

Sl.No	Particulars	Six Month ended			Year ended
		30.09.2025	31.03.2025	30.09.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>Income</b>				
	a) Revenue from operations	4,685.78	4,481.23	1,863.90	6,345.13
	b) Other income	11.38	5.00	5.08	10.08
	<b>Total income</b>	<b>4,697.16</b>	<b>4,486.23</b>	<b>1,868.98</b>	<b>6,355.21</b>
2	<b>Expenses</b>				
	a) Purchase of services	3,113.46	2,856.92	727.70	3,584.62
	b) Employee benefits expense	478.30	637.81	643.09	1,280.90
	c) Finance costs	30.27	5.29	7.94	13.23
	d) Depreciation and amortisation expense	68.86	77.83	24.16	101.99
	e) Other expenses	463.86	400.41	168.69	569.10
	<b>Total expenses</b>	<b>4,154.75</b>	<b>3,978.26</b>	<b>1,571.58</b>	<b>5,549.84</b>
3	<b>Profit/(loss) before exceptional item &amp; tax (1-2)</b>	<b>542.41</b>	<b>507.97</b>	<b>297.40</b>	<b>805.37</b>
4	Exceptional Items	-	-	-	-
5	<b>Profit/(loss) before tax (3-4)</b>	<b>542.41</b>	<b>507.97</b>	<b>297.40</b>	<b>805.37</b>
6	Tax expense				
	1) Current tax	151.71	135.63	66.75	202.37
	2) Adjustment of taxes for earlier years	-	3.20	-	3.20
	3) Deferred tax	(12.06)	(4.02)	7.95	3.93
	<b>Total Tax Expenses</b>	<b>139.65</b>	<b>134.81</b>	<b>74.70</b>	<b>209.50</b>
7	<b>Net Profit/(Loss) after tax (5-6)</b>	<b>402.76</b>	<b>373.16</b>	<b>222.70</b>	<b>595.87</b>
8	Paid-up Equity Share Capital (Face value of Rs.10/- each)	1,076.96	1,076.96	1,076.96	1,076.96
9	Reserve & Surplus (excluding revaluation reserve)				3,101.93
10	<b>Earnings per equity share</b>				
	<b>[Nominal value per share Rs. 10] (not annualised, except year</b>				
	Basic earnings per share (in Rs. )	3.74	3.82	2.54	6.10
	Diluted earnings per share (in Rs. )	3.74	3.82	2.54	6.10

**Notes:-**

- 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
- 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.
- 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	Standalone	
	As at 30.09.2025	As at 31.03.2025
<b>EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
a) Share capital	1,076.96	1,076.96
b) Reserves and surplus	3,504.69	3,101.93
c) Money Received Against share warrant	43.51	43.51
<b>Total Equity</b>	<b>4,625.16</b>	<b>4,222.40</b>
<b>2 Share application money pending for allotment</b>	<b>-</b>	<b>-</b>
<b>3 Liabilities</b>		
<b>Non-current liabilities</b>		
a) Long-Term Borrowings	-	-
b) Deferred tax liability	-	-
c) Other long-term liabilities	13.55	28.48
d) Long-term provisions	12.02	12.02
<b>Total non-current liabilities</b>	<b>25.57</b>	<b>40.50</b>
<b>Short-Term Borrowings</b>	499.70	81.99
b) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises; and	53.32	189.07
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1,157.36	834.24
c) Other current liabilities	543.02	298.28
d) Short-term provisions	64.21	27.33
<b>Total current liabilities</b>	<b>2,317.61</b>	<b>1,430.91</b>
<b>Total equity and liabilities</b>	<b>6,968.34</b>	<b>5,693.81</b>

<b>Assets</b>		
<b>1 Non-current assets</b>		
a) Property, plant and equipment and Intangible Assets		
(i) Property, plant and equipment	151.01	172.13
(ii) Intangible assets	174.08	218.50
(iii) Intangible assets under development	200.00	-
b) Deferred tax assets	12.20	0.14
c) Non-current investment	277.37	277.37
d) Long-term loans and advances	14.03	23.72
e) Other non-current assets	60.00	-
<b>Total non-current assets</b>	<b>888.69</b>	<b>691.87</b>
<b>2 Current assets</b>		
a) Current investment	-	-
b) Trade receivables	4,354.14	3,350.38
c) Cash and bank balances	107.50	293.78
d) Short-term loans and advances	541.73	165.32
e) Other current assets	1,076.28	1,192.47
<b>Total current assets</b>	<b>6,079.65</b>	<b>5,001.94</b>
<b>Total assets</b>	<b>6,968.34</b>	<b>5,693.81</b>

5 STANDALONE STATEMENT OF CASH FLOWS

*Rs. in Lakhs, unless otherwise stated*

	For the period ended	For the year ended
	As at 30.09.2025	As at 30.09.2024
<b>A. Cash flow from operating activities</b>		
<b>Profit/(loss) before tax</b>	542.42	297.40
<b>Adjustments for :</b>		
Depreciation and amortisation expense	68.86	24.16
Interest expense and finance cost	30.27	7.94
Interest and other income	(11.38)	(5.08)
Rent equilisation expenses	(14.92)	-
	<b>615.25</b>	<b>324.42</b>
<b>Changes in assets and liabilities</b>		
(Increase) / Decrease in trade receivables	(1,003.76)	(535.48)
(Increase) / Decrease in short term loans and advances	(376.41)	(110.53)
(Increase) / Decrease in other assets	121.57	(572.00)
Increase / (decrease) in trade payables	187.38	(230.84)
Increase / (decrease) in provisions	-	1.33
Increase / (decrease) in other liabilities	244.72	(70.45)
<b>Cash generated from operating activities</b>	<b>(211.25)</b>	<b>(1,193.55)</b>
Taxes paid (net of refunds)	(114.83)	(66.75)
<b>Net cash generated from operating activities</b>	<b>(326.08)</b>	<b>(1,260.30)</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of property, plant and equipment	(203.32)	(292.11)
Investment in fixed deposit	40.00	(380.00)
Investment in subsidiary companies	-	(0.51)
Interest and other income	15.68	1.28
<b>Net cash generated from/(used in) investing activities</b>	<b>(147.64)</b>	<b>(671.34)</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from issues of equity shares	(43.51)	2,123.23
Proceeds from share warrants	43.51	-
Interest and finance cost	(30.27)	(7.94)
Net (repayment) of long term borrowings	-	(127.77)
Net proceed of short term borrowings	417.71	-
<b>Net cash generated from/(used in) financing activities</b>	<b>387.44</b>	<b>1,987.52</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>(86.28)</b>	<b>55.88</b>
Cash and cash equivalents at the beginning of year	193.78	17.05
<b>Cash and cash equivalents at the end of year</b>	<b>107.50</b>	<b>72.93</b>
<b>Cash and cash equivalents comprise of:</b>		
Cash on hand	2.64	4.18
Balance with banks		
- in current accounts	77.66	68.75
- deposits with original maturity of less than three months	27.20	-
	<b>107.50</b>	<b>72.93</b>

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

6 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 26 June 2024, as detailed below:

Sl No.	Object of the Issue	Amount allotted for the object	Amount utilized till 30 September 2025	Amount un-utilized till 30 September 2025	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	154.01	125.99	-
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	-	-
<b>Total</b>		<b>2,311.23</b>	<b>2,115.24</b>	<b>195.99</b>	<b>-</b>

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

7 The shareholders of the Company, through a Special Resolution passed on 29 August 2025, approved the 'Akiko Employee Stock Option Plan 2025' (Akiko ESOP 2025), authorising the grant of up to 3,00,000 employee stock options to eligible employees. As at the six months ended 30 September 2025, no options have been granted or issued under the Plan and accordingly, no share-based payment expense or related financial accounting impact has been recognised in the financial results.

8 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: 2025.11.05  
20:10:57 +05'30'

**Priyanka Dutta**  
Managing Director  
DIN 08475220

Date: 05 November 2025  
Place: New Delhi



F.R.N. 022743N

# KAPISH JAIN & ASSOCIATES

## CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987  
Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

### **Independent Auditor's Review Report on Consolidated Un-audited Financial Results for the six months ended 30 September 2025 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 six months ended 30 September 2025 ("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.c.f. 03 December 2024)	Subsidiary Company
3	Akiko Global Commercial Broker LLC (w.e.f. 01 March 2024)	Subsidiary Company

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 2025	Amount un-utilized till 30 Sept 2025
1	Implementation of ERP Solution and TeleCRM	170.00	100.00	70.00
2	Mobile Application for financial product solution	280.00	154.01	125.99
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	-
<b>Total</b>		<b>2311.23</b>	<b>2115.24</b>	<b>195.99</b>

6. The shareholders of the Holding Company, through a Special Resolution passed on 29 August 2025, approved the 'Akiko Employee Stock Option Plan 2025' (Akiko ESOP 2025), authorizing the grant of up to 3,00,000 employee stock options to eligible employees. As at the six months ended 30 September 2025, no options have been granted or issued under the Plan and accordingly, no share-based payment expense or related financial accounting impact has been recognized in the financial results.
7. The accompanying Statement includes audited statements and other unaudited financial information in respect of 3 (three) subsidiary, whose financial statements and other financial information reflect total assets of Rs. 923.98 Lakhs as at September 30, 2025, and total revenues of Rs. 1763.30 Lakhs, total net profit / (loss) after tax of Rs. 215.73 Lakhs for the period ended on that date and net cash (outflows) / inflows of Rs. 8.63 Lakhs for the period ended September 30, 2025, whose financial statements and other financial information have been audited by their 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.

8. 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 25514162 BMJV FQ 2509**

Place: New Delhi  
Date: 05 November 2025

**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 SIX MONTHS ENDED 30 SEPTEMBER 2025**

*(All amounts in ₹ lacs, unless stated otherwise)*

Sl.No	Particulars	Six month ended			Year ended
		30.09.2025	31.03.2025	30.09.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>Income</b>				
	a) Revenue from operations	6,449.08	5,735.23	1,894.99	7,630.22
	b) Other income	11.38	5.00	5.08	10.08
	<b>Total income</b>	<b>6,460.46</b>	<b>5,740.23</b>	<b>1,900.07</b>	<b>7,640.30</b>
2	<b>Expenses</b>				
	a) Purchase of services	3,730.92	3,472.77	727.70	4,200.47
	b) Employee benefits expense	1,158.40	998.52	649.34	1,647.86
	c) Finance costs	30.38	5.36	7.94	13.30
	d) Depreciation and amortisation expense	85.72	89.15	24.17	113.32
	e) Other expenses	648.82	438.33	190.24	628.57
	<b>Total expenses</b>	<b>5,654.24</b>	<b>5,004.13</b>	<b>1,599.39</b>	<b>6,603.52</b>
3	<b>Profit/(loss) before exceptional item &amp; tax (1-2)</b>	<b>806.22</b>	<b>736.10</b>	<b>300.68</b>	<b>1,036.78</b>
4	Exceptional Items		-	-	-
5	<b>Profit/(loss) before tax (3-4)</b>	<b>806.22</b>	<b>736.10</b>	<b>300.68</b>	<b>1,036.78</b>
6	Tax expense				
	1) Current tax	199.79	175.38	66.75	242.13
	2) Adjustment of taxes for earlier years	-	3.20	-	3.20
	3) Deferred tax	(12.06)	(7.16)	7.95	0.79
	<b>Total Tax Expenses</b>	<b>187.73</b>	<b>171.42</b>	<b>74.70</b>	<b>246.12</b>
7	<b>Net Profit/(Loss) after tax (5-6)</b>	<b>618.49</b>	<b>564.68</b>	<b>225.97</b>	<b>790.66</b>
8	<b>Atributable to :</b>				
	Equity shareholders of the company	549.48	514.15	224.36	738.52
	Non-controlling interest	69.01	50.53	1.61	52.14
9	Paid-up Equity Share Capital (Face value of Rs.10/-)	1,076.96	1,076.96	1,076.96	1,076.96
10	Reserve & Surplus (excluding revaluation reserve)				3,300.13
11	Earnings per share (of Rs.10/- each) Basic (Rs.)	5.10	5.26	2.55	7.56
12	Earnings per share (of Rs.10/- each) Diluted (Rs.)	5.10	5.26	2.55	7.56

**Notes:-**

- 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 2025.
- 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.
- 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.
- CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES**

*Rs. in Lakhs, unless otherwise stated*

Particulars	Consolidated	
	As at 30.09.2025	As at 31.03.2025
<b>EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
a) Share capital	1,076.96	1,076.96
b) Reserves and surplus	3,864.57	3,300.13
c) Money Received Against share warrant	43.51	43.51
<b>Total Equity</b>	<b>4,985.04</b>	<b>4,420.60</b>
<b>2 Minority Interest</b>	<b>234.05</b>	<b>165.05</b>
<b>3 Liabilities</b>		
<b>Non-current liabilities</b>		
a) Long-Term Borrowings	92.51	106.10
b) Deferred tax liability	-	-
c) Other long-term liabilities	13.55	28.48
d) Long-term provisions	12.02	12.02
<b>Total non-current liabilities</b>	<b>118.08</b>	<b>146.60</b>
<b>Current liabilities</b>		
a) Short-Term Borrowings	500.95	85.22
b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	53.32	192.39
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,161.42	843.17
c) Other current liabilities	741.32	430.57
d) Short-term provisions	98.14	125.24
<b>Total current liabilities</b>	<b>2,555.15</b>	<b>1,676.59</b>
<b>Total equity and liabilities</b>	<b>7,892.32</b>	<b>6,408.84</b>

<b>Assets</b>		
<b>1 Non-current assets</b>		
a) Property, plant and equipment		
(i) Tangible assets	216.54	238.57
(ii) Intangible assets	174.08	218.50
(iii) Intangible assets under development	200.00	-
(iv) Goodwill	54.08	54.08
b) Deferred tax assets	20.66	8.60
c) Non-current investment	-	-
d) Long-term loans and advances	14.03	23.72
e) Other non-current assets	60.00	-
<b>Total non-current assets</b>	<b>739.39</b>	<b>543.47</b>
<b>2 Current assets</b>		
a) Current investment	-	-
b) Trade receivables	4,901.03	3,993.85
c) Cash and bank balances	180.77	358.42
d) Short-term loans and advances	736.09	216.08
e) Other current assets	1,335.04	1,297.02
<b>Total current assets</b>	<b>7,152.93</b>	<b>5,865.37</b>
<b>Total assets</b>	<b>7,892.32</b>	<b>6,408.84</b>

5 CONSOLIDATED STATEMENT OF CASH FLOWS

	<i>Rs. in Lakhs, unless otherwise stated</i>	
	<b>For the period ended</b>	
	<b>30.09.2025</b>	<b>30.09.2024</b>
<b>A. Cash flow from operating activities</b>		
<b>Profit/(loss) before tax</b>	806.22	300.68
<b>Adjustments for :</b>		
Depreciation and amortisation expense	85.72	24.17
Interest expense and finance cost	30.38	7.94
Interest and other income	(11.38)	(5.08)
Rent equalisation expenses	(14.92)	-
Consolidation adjustment	(60.00)	225.10
	<b>836.02</b>	<b>552.81</b>
<b>Changes in assets and liabilities</b>		
(Increase) / Decrease in trade receivables	(907.18)	(2,099.53)
(Increase) / Decrease in loans and advances	(520.01)	(135.52)
(Increase) / Decrease in other assets	94.21	(1,219.42)
Increase / (decrease) in trade payables	179.19	201.35
Increase / (decrease) in provisions	(106.20)	17.46
Increase / (decrease) in other liabilities	310.74	194.10
<b>Cash generated from operating activities</b>	<b>(113.23)</b>	<b>(2,488.75)</b>
Taxes paid (net of refunds)	(105.78)	(66.75)
<b>Net cash generated from operating activities</b>	<b>(219.01)</b>	<b>(2,555.50)</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of property, plant and equipment	(219.26)	(341.21)
Investment made during the year	100.00	(380.00)
Interest and other income	(111.15)	1.28
<b>Net cash generated from/(used in) investing activities</b>	<b>(230.41)</b>	<b>(719.93)</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from issues of equity shares	(43.51)	3,346.23
Proceeds from share warrant	43.51	-
Expenses for initial public offer	-	-
Interest and finance cost	(30.38)	(7.94)
Net (repayment) of long term borrowings	(13.59)	0.18
Net proceed of short term borrowings	415.74	10.67
<b>Net cash generated from/(used in) financing activities</b>	<b>371.77</b>	<b>3,349.14</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>(77.65)</b>	<b>73.71</b>
Cash and cash equivalents at the beginning of year	258.42	-
<b>Cash and cash equivalents at the end of year</b>	<b>180.77</b>	<b>73.71</b>
<b>Cash and cash equivalents comprise of:</b>		
Cash in hand	46.46	4.17
Balance with banks		
- in current accounts	107.11	69.54
- deposits with original maturity of less than three months	27.20	-
	<b>180.77</b>	<b>73.71</b>

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

- 6 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 utilised the proceeds from the IPO in accordance with the object clause of the prospectus dated 28 June 2024, as detailed below:

SI No.	Object of the Issue	Amount allotted for the object	Amount utilized till 30 September 2025	Amount un-utilized till 30 September 2025	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	154.01	125.99	-
3	Enhancing visibility and awareness of the company	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	-	-
	<b>Total</b>	<b>2,311.23</b>	<b>2,115.24</b>	<b>195.99</b>	<b>-</b>

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

- 7 The consolidated financial result for the six months ended 30 September 2025 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 2024)	Subsidiary Company

- 8 The shareholders of the Holding Company, through a Special Resolution passed on 29 August 2025, approved the 'Akiko Employee Stock Option Plan 2025' (Akiko ESOP 2025), authorising the grant of up to 3,00,000 employee stock options to eligible employees. As at the six months ended 30 September 2025, no options have been granted or issued under the Plan and accordingly, no share-based payment expense or related financial accounting impact has been recognised in the financial results.

- 9 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: 2025.11.05  
20:11:26 +05'30'

**Priyanka Dutta**  
Managing Director  
DIN 08475220

Date: 05 November 2025  
Place: New Delhi

General information about company	
Scrip code*	000000
NSE Symbol*	AKIKO
MSEI Symbol*	NOTLISTED
ISIN*	INE0PMR01017
Name of company	Akiko Global Services Limited
Type of company	SME
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	05-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25-10-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Half Yearly
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Single segment
Description of single segment	DSA
Start date and time of board meeting	05-11-2025 19:00
End date and time of board meeting	05-11-2025 21:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	No
Latest Date on which RPT policy is updated	
Indicate Company website link for updated RPT policy of the Company	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	Yes
No. of times funds raised during the quarter	1
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No
	No default

<b>Financial Results – Other than Bank</b>				
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>	
Date of start of reporting period		01-04-2025	01-04-2025	
Date of end of reporting period		30-09-2025	30-09-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
Nature of report standalone or consolidated		Standalone	Standalone	
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>			
<b>1</b>	<b>Revenue From Operations</b>			
	Revenue from operations	4685.78	4685.78	
	Other income	11.38	11.38	
	<b>Total Income</b>	<b>4697.16</b>	<b>4697.16</b>	
<b>2</b>	<b>Expenses</b>			
(a)	Cost of materials consumed	0	0	
(b)	Purchases of stock-in-trade	3113.46	3113.46	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0	
(d)	Employee benefit expense	478.3	478.3	
(e)	Finance costs	30.27	30.27	
(f)	Depreciation and amortisation expense	68.86	68.86	
(g)	<b>Other Expenses</b>			
1	Other Expenses	463.86	463.86	
	<b>Total other expenses</b>	<b>463.86</b>	<b>463.86</b>	
	<b>Total expenses</b>	<b>4154.75</b>	<b>4154.75</b>	
<b>3</b>	<b>Profit before exceptional and extraordinary items and tax</b>	<b>542.41</b>	<b>542.41</b>	
4	Exceptional items	0	0	
<b>5</b>	<b>Profit before extraordinary items and tax</b>	<b>542.41</b>	<b>542.41</b>	
6	Extraordinary items	0	0	
<b>7</b>	<b>Profit before tax</b>	<b>542.41</b>	<b>542.41</b>	
<b>8</b>	<b>Tax Expense</b>			
	Current tax	151.71	151.71	
	Deferred tax	-12.06	-12.06	
	<b>Total tax expenses</b>	<b>139.65</b>	<b>139.65</b>	
<b>9</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>402.76</b>	<b>402.76</b>	
10	Profit (loss) from discontinuing operations before tax	0	0	
11	Tax expense of discontinuing operations	0	0	
<b>12</b>	<b>Net profit (loss) from discontinuing operation after tax</b>	<b>0</b>	<b>0</b>	
<b>13</b>	<b>Profit (loss) for period before minority interest</b>	<b>402.76</b>	<b>402.76</b>	
14	Share of profit (loss) of associates			
15	Profit (loss) of minority interest			
<b>16</b>	<b>Net profit (Loss) for the period</b>	<b>402.76</b>	<b>402.76</b>	
<b>17</b>	<b>Details of equity share capital</b>			
	Paid-up equity share capital	1076.96	1076.96	
	Face value of equity share capital	10	10	
	<b>Details of debt securities</b>			
18	Reserves excluding revaluation reserve			
<b>19</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	3.74	3.74	
	Diluted earnings (loss) per share from continuing and discontinued operations	3.74	3.74	
20	Debt equity ratio			Textual Information( 1)

21	Debt service coverage ratio			Textual Information( 2)
22	Interest service coverage ratio			Textual Information( 3)
23	Disclosure of notes on financial results			

<b>Statement of Asset and Liabilities</b>		
	Particulars	Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Shareholders' funds</b>	
	Share capital	1076.96
	Reserves and surplus	3504.69
	Money received against share warrants	43.51
	<b>Total shareholders' funds</b>	<b>4625.16</b>
2	Share application money pending allotment	0
3	Deferred government grants	
4	Minority interest	
<b>5</b>	<b>Non-current liabilities</b>	
	Long-term borrowings	0
	Deferred tax liabilities (net)	
	Foreign currency monetary item translation difference liability account	
	Other long-term liabilities	13.55
	Long-term provisions	12.02
	<b>Total non-current liabilities</b>	<b>25.57</b>
<b>6</b>	<b>Current liabilities</b>	
	Short-term borrowings	499.7
	<b>Trade Payables</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	53.32
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1157.36
	<b>Total Trade payable</b>	<b>1210.68</b>
	Other current liabilities	543.02
	Short-term provisions	64.21
	<b>Total current liabilities</b>	<b>2317.61</b>
	<b>Total equity and liabilities</b>	<b>6968.34</b>
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
<b>(i)</b>	<b>Property, Plant and Equipment and Intangible assets</b>	
	Property, Plant and Equipment	151.01
	Producing properties	
	Intangible assets	174.08
	Preproducing properties	
	Property, Plant and Equipment capital work-in-progress	
	Intangible assets under development or work-in-progress	200
	<b>Total Property, Plant and Equipment and Intangible assets</b>	<b>525.09</b>
(ii)	Non-current investments	277.37
(v)	Deferred tax assets (net)	12.2
(vi)	Foreign currency monetary item translation difference asset account	
(vii)	Long-term loans and advances	14.03
(viii)	Other non-current assets	60
	<b>Total non-current assets</b>	<b>888.69</b>
<b>2</b>	<b>Current assets</b>	
	Current investments	0
	Inventories	0
	Trade receivables	4354.14
	Cash and cash equivalents	107.5
	Bank balance other than cash and cash equivalents	0

	Short-term loans and advances	541.73
	Other current assets	1076.28
	<b>Total current assets</b>	<b>6079.65</b>
	<b>Total assets</b>	<b>6968.34</b>

<b>Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results</b>		
<b>Particulars</b>	<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period	01-04-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
<b>1 Segment Revenue</b>		
<b>(net sale/income from each segment should be disclosed)</b>		
<b>Total segment revenue</b>		
<b>Less: Inter segment revenue</b>		
<b>Revenue from operations</b>		
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
<b>Total Profit before tax</b>		
i. Finance cost		
ii. Other unallocable expenditure net off unallocable income		
<b>Profit before tax</b>		
<b>3 (Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>		
<b>Total Segment Assets</b>		
<b>Un-allocable Assets</b>		
<b>Net Segment Assets</b>		
<b>4 Segment Liabilities</b>		
<b>Segment Liabilities</b>		
<b>Total Segment Liabilities</b>		
<b>Un-allocable Liabilities</b>		
<b>Net Segment Liabilities</b>		

<b>Cash flow statement - indirect</b>	
Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
<b>1 Statement of cash flows</b>	
<b>Cash flows from used in operating activities</b>	
Profit before extraordinary items and tax	542.41
<b>2 Adjustments for reconcile profit (loss)</b>	
<b>Adjustments to profit (loss)</b>	
Adjustments for finance costs	0
Adjustments for depreciation and amortisation expense	68.86
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
Adjustments for unrealised foreign exchange losses gains	0
Adjustments for dividend income	0
Adjustments for share-based payments	0
Other adjustments for which cash effects are investing or financing cash flow	0
Other adjustments to reconcile profit (loss)	3.97
Other adjustments for non-cash items	0
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
<b>Total adjustments to profit (loss)</b>	<b>72.83</b>
<b>3 Adjustments for working capital</b>	
Adjustments for decrease (increase) in inventories	0
Adjustments for decrease (increase) in trade receivables	-1003.76
Adjustments for decrease (increase) in other current assets	-254.84
Adjustments for increase (decrease) in trade payables	187.38
Adjustments for increase (decrease) in other current liabilities	244.72
Adjustments for provisions	0
<b>Total adjustments for working capital</b>	<b>-826.5</b>
<b>Total adjustments for reconcile profit (loss)</b>	<b>-753.67</b>
<b>Net cash flows from (used in) operations</b>	<b>-211.26</b>
Dividends received	0
Interest paid	0
Interest received	0
Income taxes paid (refund)	114.83
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) operating activities before extraordinary items</b>	<b>-326.09</b>
Proceeds from extraordinary items	0
Payment for extraordinary items	0
<b>Net cash flows from (used in) operating activities</b>	<b>-326.09</b>
<b>4 Cash flows from used in investing activities</b>	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property plant and equipment	-203.32
Purchase of property plant and equipment	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0

Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	15.68
Income taxes paid (refund)	0
Other inflows (outflows) of cash	40
Proceeds from government grants	0
<b>Net cash flows from (used in) investing activities before extraordinary items</b>	<b>-147.64</b>
Proceeds from extraordinary items	0
Payment for extraordinary items	0
<b>Net cash flows from (used in) investing activities</b>	<b>-147.64</b>
<b>5 Cash flows from used in financing activities</b>	
Proceeds from issuing shares	-43.51
Proceeds from issuing other equity instruments	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	417.71
Repayments of borrowings	0
Dividends paid	0
Interest paid	30.27
Income taxes paid (refund)	0
Other inflows (outflows) of cash	43.51
<b>Net cash flows from (used in) financing activities before extraordinary items</b>	<b>387.44</b>
Proceeds from extraordinary items	0
Payment for extraordinary items	0
<b>Net cash flows from (used in) financing activities</b>	<b>387.44</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-86.29</b>
<b>6 Effect of exchange rate changes on cash and cash equivalents</b>	
Effect of exchange rate changes on cash and cash equivalents	0
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-86.29</b>
Cash and cash equivalents cash flow statement at beginning of period	193.79
<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>107.5</b>

**Format for Disclosure of Related Party Transactions (applicable only for half-ye**

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In c are part of th Open balanc
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								
1	Akiko Global Services Limited	AARCA0171A	Richa Arora	BKMPR9473F	Director & CFO	Remuneration			Not Applicable			6	1
2	Akiko Global Services Limited	AARCA0171A	Puneet Mehta	AKUPM7175Q	Director	Remuneration			Not Applicable			4	4
3	Akiko Global Services Limited	AARCA0171A	Gurjeet Singh Walia	AAVPW4180A	Director	Remuneration			Not Applicable			18	3
4	Akiko Global Services Limited	AARCA0171A	Priyanka Dutta	ALMPD5525A	Managing Director	Remuneration			Not Applicable			4.9	5
5	Akiko Global Services Limited	AARCA0171A	Neha Walia	BBTPS4769P	Relative of Director	Remuneration			Not Applicable			9	16
6	Akiko Global Services Limited	AARCA0171A	Ruchi Gaba	AOMPM3353G	Relative of Director	Remuneration			Not Applicable			6	11
7	Akiko Global Services Limited	AARCA0171A	Ankur Gaba	AFNPG7674J	Relative of Director	Remuneration			Not Applicable			9	1
8	Akiko Global Services Limited	AARCA0171A	Anil Dutta	AENPD8906K	Relative of Director	Remuneration			Not Applicable			1	7.4
9	Akiko Global Services Limited	AARCA0171A	Rajat Arora	AIUPA3890Q	Relative of Director	Remuneration			Not Applicable			6	1
10	Akiko Global Services Limited	AARCA0171A	Priyanka Mehta	ALWPM2938C	Relative of Director	Remuneration			Not Applicable			6.75	1
Total value of transaction during the reporting period												70.65	

<b>Details of Impact of Audit Qualification</b>			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Kapish Jain & Associates	Yes	31-08-2027

<b>Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)</b>	
Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	01-04-2025
Amount Raised	2311.23
Report filed for Quarter ended	30-09-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Implementation of ERP Solution and TeleCRM	Not Applicable	170	0	100	0	
2	Mobile Application for financial product solution	Not Applicable	280	0	154.01	0	
3	Enhancing visibility and awareness of the company's brands	Not Applicable	200	0	200	0	
4	General Corporate Purpose	Not Applicable	336.87	0	336.87	0	
5	Public issue expenses	Not Applicable	185.56	0	185.56	0	
6	Working capital requirement	Not Applicable	185.56	0	1138.8	0	

<b>Signatory Details</b>	
Name of signatory	Priyanka Dutta
Designation of person	Chief Financial Officer
Place	Delhi
Date	05-11-2025

