



**AKIKO GLOBAL SERVICES LIMITED**

**Date: 20-05-2026**

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 pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015- Financial Results**

Dear Sir/ Madam,

In Pursuant to **Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**, as amended, this is to inform you that the Board of Directors of **M/s Akiko Global Services Limited** at their meeting held on **Today i.e. Wednesday, 20<sup>th</sup> May 2026**, at the through video conferencing (“VC”), has inter alia, considered and approved the Standalone & Consolidated Audited Financial Results and Auditor’s Report of the Company for the Quarter, Half and Financial Year ended 31st March 2026.

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 the Board of Directors commenced at **06:30 P.M.** and concluded at **06:57P.M.**

Kindly take the same on your records.

**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



# KAPISH JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

F.R.N. 022743N

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Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

## **Independent Auditor's Report on the Audit of Standalone Financial Results of Akiko Global Services Limited for the Quarter, Half Year and Year Ended 31 March 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To the Board of Directors of Akiko Global Services Limited**  
(Formerly known as Akiko Global Services Private Limited)

### **Report on the Audit of the Standalone Annual Financial Results**

#### **Opinion**

We have audited the accompanying statement of Standalone Audited Financial Results of Akiko Global Services Limited (Formerly known as Akiko Global Services Private Limited) ("the Company") for the quarter and half year ended 31 March 2026 and for the year ended 31 March 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Audited Financial Results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the quarter and half year ended 31 March 2026 and for the year ended 31 March 2026.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.



## **Management's and Board of Directors' Responsibilities for the Standalone Financial Results**

The Statement has been prepared on the basis of the standalone annual financial results.

The Company's Management and Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit/loss and other financial information of the Company in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing ("SAs") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Management and Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results to express an opinion on the same.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in planning the scope of our audit work, evaluating the results of our work, and evaluating the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



## Other Matters

- (1) The Company has utilized proceeds from IPO as per the project 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 31 March 2026	Amount un-utilized till 31 March 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	-
<b>Total</b>		<b>2311.23</b>	<b>2241.23</b>	<b>70.00</b>

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

- (2) During the FY 2024-25, the company issued 2,00,000 Convertible Equity Warrants to non-promoter category at an issue price of Rs. 87.02/- per warrant, against receipt of 25% of the warrant subscription amount, in accordance with Sections 42 and 62(1)(c) of the Companies Act, 2013 and other applicable provisions. The warrants remain outstanding and pending conversion as at the reporting date. The 25% money received against these warrants has been utilised for the purposes detailed in the table below.

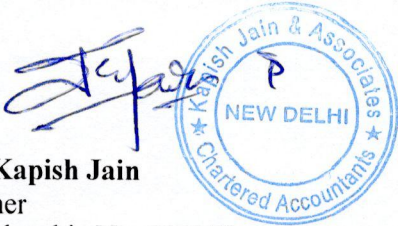
SI No.	Object of the Issue	Amount allotted for the object (25% of total value)	Amount utilized till 31 March 2026	Amount un-utilized till 31 March 2026
1	Working capital requirement, General Corporate Purpose & Public issue expenses	43.51	43.51	-
<b>Total</b>		<b>43.51</b>	<b>43.51</b>	<b>-</b>



- (3) The Standalone Financial Results include the results for the quarter ended 31 March 2026, being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited year-to-date figures up to the nine months ended 31 December 2025, which were approved by the Management/Board of Directors and submitted to the Stock Exchange but were not subjected to limited review by us. Further, the figures for the half year ended 31 March 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited figures for the half year ended 30 September 2025, which were subjected to limited review by us.

Our opinion on the standalone annual financial results is not modified in respect of this matter

For **Kapish Jain & Associates**  
Chartered Accountants  
Firm Registration Number 022743N



**CA Kapish Jain**  
Partner  
Membership No. 514162  
UDIN: 26514162KGSHWT3898  
Place: New Delhi  
Date: 20 May 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 AUDITED FINANCIAL RESULTS  
FOR THE QUARTER, HALF YEAR AND YEAR ENDED 31 MARCH 2026**

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

Sl. No	Particulars	Quarter ended			Half year ended			Year ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	<b>Income</b>								
	a) Revenue from operations	3,664.72	3,888.74	2,912.61	7,553.46	4,685.78	4,481.23	12,239.24	6,345.13
	b) Other income	5.93	9.49	4.07	15.42	11.38	5.00	26.80	10.08
	<b>Total income</b>	<b>3,670.65</b>	<b>3,898.23</b>	<b>2,916.68</b>	<b>7,568.88</b>	<b>4,697.16</b>	<b>4,486.23</b>	<b>12,266.04</b>	<b>6,355.21</b>
2	<b>Expenses</b>								
	a) Purchase of services	2,407.07	2,819.87	1,931.54	5,226.94	3,113.46	2,856.92	8,340.40	3,584.62
	b) Employee benefits expense	575.24	290.46	320.80	865.70	478.30	637.81	1,344.00	1,280.90
	c) Finance costs	53.31	20.84	3.00	74.16	30.27	5.29	104.43	13.23
	d) Depreciation and amortisation expense	34.86	35.94	58.12	70.80	68.86	77.83	139.66	101.99
	e) Other expenses	223.61	130.16	233.62	353.76	463.86	400.41	817.62	569.10
	<b>Total expenses</b>	<b>3,294.10</b>	<b>3,297.27</b>	<b>2,547.08</b>	<b>6,591.36</b>	<b>4,154.75</b>	<b>3,978.26</b>	<b>10,746.11</b>	<b>5,549.84</b>
3	<b>Profit/(loss) before exceptional item &amp; tax (1-2)</b>	<b>376.56</b>	<b>600.96</b>	<b>369.60</b>	<b>977.51</b>	<b>542.41</b>	<b>507.97</b>	<b>1,519.92</b>	<b>805.37</b>
4	Exceptional Items	-	-	-	-	-	-	-	-
5	<b>Profit/(loss) before tax (3-4)</b>	<b>376.56</b>	<b>600.96</b>	<b>369.60</b>	<b>977.51</b>	<b>542.41</b>	<b>507.97</b>	<b>1,519.92</b>	<b>805.37</b>
6	<b>Tax expense</b>								
	1) Current tax	111.55	159.06	105.33	270.61	151.71	135.63	422.32	202.37
	2) Adjustment of taxes for earlier years	(0.61)	-	3.20	(0.61)	-	3.20	(0.61)	3.20
	3) Deferred tax	(10.94)	(7.48)	16.56	(18.42)	(12.06)	(4.02)	(30.48)	3.93
	<b>Total Tax Expenses</b>	<b>100.00</b>	<b>151.58</b>	<b>125.09</b>	<b>251.58</b>	<b>139.65</b>	<b>134.81</b>	<b>391.23</b>	<b>209.50</b>
7	<b>Net Profit/(Loss) after tax (5-6)</b>	<b>276.55</b>	<b>449.38</b>	<b>244.51</b>	<b>725.93</b>	<b>402.76</b>	<b>373.16</b>	<b>1,128.69</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	1,076.96	1,076.96	1,076.96	1,076.96
9	Reserve & Surplus (excluding revaluation reserve)							4,230.62	3,101.93
10	<b>Earnings per equity share</b> [Nominal value per share Rs. 10] (not annualised, except year end)								
	Basic earnings per share (in Rs. )	2.57	4.17	2.50	6.74	3.74	3.82	10.48	6.10
	Diluted earnings per share (in Rs. )	2.57	4.17	2.50	6.74	3.74	3.82	10.48	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 20 May 2026.
- 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.
- STANDALONE STATEMENT OF ASSETS & LIABILITIES**

*Rs. in Lakhs, unless otherwise stated*

Particulars	As at	
	31 March 2026	31 March 2025
<b>EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
a) Share capital	1,076.96	1,076.96
b) Reserves and surplus	4,230.62	3,101.93
c) Money Received Against share warrant	43.51	43.51
<b>Total Equity</b>	<b>5,351.09</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	135.29	-
b) Deferred tax liability	-	-
c) Other long-term liabilities	3.75	28.48
d) Long-term provisions	84.41	12.02
<b>Total non-current liabilities</b>	<b>223.45</b>	<b>40.50</b>
<b>Current liabilities</b>		
a) Short-Term Borrowings	1,217.25	81.99
b) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises; and	126.68	189.07
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1,139.08	834.24
c) Other current liabilities	992.32	298.28
d) Short-term provisions	156.25	27.33
<b>Total current liabilities</b>	<b>3,631.58</b>	<b>1,430.91</b>
<b>Total equity and liabilities</b>	<b>9,206.12</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	133.37	172.13
(ii) Intangible assets	131.86	218.50
(iii) Intangible assets under development	200.00	-
b) Deferred tax assets	30.62	0.14
c) Non-current investment	277.37	277.37
d) Long-term loans and advances	1,111.67	147.28
e) Other non-current assets	60.00	-
<b>Total non-current assets</b>	<b>1,944.89</b>	<b>815.42</b>
<b>2 Current assets</b>		
a) Current investment	-	-
b) Trade receivables	4,644.46	3,350.38
c) Cash and bank balances	74.09	293.78
d) Short-term loans and advances	1,446.33	41.76
e) Other current assets	1,086.35	1,192.47
<b>Total current assets</b>	<b>7,261.23</b>	<b>4,878.39</b>
<b>Total assets</b>	<b>9,206.12</b>	<b>5,693.81</b>

5 **STANDALONE STATEMENT OF CASH FLOWS**

*Rs. in Lakhs, unless otherwise stated*

	For the year ended 31 March 2026	For the year ended 31 March 2025
<b>A. Cash flow from operating activities</b>		
Profit/(loss) before tax	1,519.92	805.37
Adjustments for :		
Depreciation and amortisation expense	139.66	101.99
Gratuity Expenses	84.41	7.53
Interest expense and finance cost	104.43	13.23
Interest and other income	(26.80)	(10.08)
Rent equalisation expenses	(24.73)	28.48
Consolidation adjustment		
	<b>1,796.90</b>	<b>946.52</b>
<b>Changes in assets and liabilities</b>		
(Increase) / Decrease in trade receivables	(1,294.08)	(1,786.67)
(Increase) / Decrease in short term loans and advances	(1,404.57)	(16.76)
(Increase) / Decrease in other assets	93.68	(568.09)
Increase / (decrease) in trade payables	242.47	59.12
Increase / (decrease) in provisions	-	(3.93)
Increase / (decrease) in other liabilities	694.03	54.96
<b>Cash generated from operating activities</b>	<b>128.42</b>	<b>(782.85)</b>
Taxes paid (net of refunds)	(304.80)	(185.94)
<b>Net cash generated from operating activities</b>	<b>(176.38)</b>	<b>(968.80)</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of property, plant and equipment	(214.26)	(445.55)
Investment in subsidiary companies		(277.37)
Increase / (Decrease) in long term loan and advances	(964.40)	(147.28)
Investment in fixed deposit and other deposits with banks	39.19	(100.00)
Interest and other income	29.23	5.73
<b>Net cash generated from/(used in) investing activities</b>	<b>(1,110.24)</b>	<b>(964.47)</b>
<b>C. Cash flows from financing activities</b>		
Interest and finance cost	(104.43)	(13.23)
Proceeds from issues of equity shares	-	2,354.74
Expenses for initial public offer	-	(185.56)
Net (repayment) of long term borrowings	(107.08)	(127.95)
Net proceed of long term borrowings	242.37	-
Net proceed of short term borrowings	1,135.26	81.99
<b>Net cash generated from/(used in) financing activities</b>	<b>1,166.12</b>	<b>2,109.99</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>(120.50)</b>	<b>176.73</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>73.28</b>	<b>193.78</b>
<b>Cash and cash equivalents comprise of:</b>		
Cash on hand	8.06	3.00
Balance with banks		
- in current accounts	65.22	190.78
	<b>73.28</b>	<b>193.78</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 28 June 2024, as detailed below:

SI No.	Object of the Issue	Amount allotted for the object	Amount utilized till 31 March 2026	Amount un-utilized till 31 March 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	-	-
	<b>Total</b>	<b>2,311.23</b>	<b>2,241.23</b>	<b>70.00</b>	<b>-</b>

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

7 During the FY 2024-25, the company issued 2,00,000 Convertible Equity Warrants to non-promoter category at an issue price of Rs. 87.02/- per warrant, against receipt of 25% of the warrant subscription amount, in accordance with Sections 42 and 62(1)(c) of the Companies Act, 2013 and other applicable provisions. The warrants remain outstanding and pending conversion as at the reporting date. The 25% money received against these warrants has been utilised for the purposes detailed in the table below.

SI No.	Object of the Issue	Amount allotted for the object (25% of total value)	Amount utilized till 31 March 2026	Amount un-utilized till 31 March 2026	Deviation (if any)
1	Working capital requirement, General Corporate Purpose & Public issue expenses	43.51	43.51	-	-
	<b>Total</b>	<b>43.51</b>	<b>43.51</b>	<b>-</b>	<b>-</b>

8 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 year ended 31 March 2026, 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 Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, namely the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "New Labour Codes"). These Codes have become effective from November 21, 2025. The Ministry of Labour and Employment has issued draft Central Rules and related FAQs to facilitate assessment of the financial impact arising from the implementation of the New Labour Codes.

The Company has accounted for the incremental liability for its employees, to the extent ascertainable, in the financial statements for the year ended March 31, 2026. The Company will continue to monitor developments relating to the New Labour Codes and evaluate the impact, if any, on its employee benefit obligations and related compliances.

10 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**  
Managing Director  
DIN 08475220

Date: 20 May 2026  
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 Report on the Audit of Consolidated Financial Results of Akiko Global Services Limited for the Quarter, Half Year and Year Ended 31 March 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Akiko Global Services Limited  
(Formerly known as Akiko Global Services Private Limited)

#### Report on the Audit of the Consolidated Annual Financial Results

#### Opinion

We have audited the accompanying statement of Consolidated Audited Financial Results of Akiko Global Services Limited (Formerly known as Akiko Global Services Private Limited) ("the Holding Company") and its subsidiary, the Holding Company and its subsidiary together referred to as "the Group", for the quarter and half year ended 31 March 2026 and for the year ended 31 March 2026 ("the Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the audited certified financial statements of subsidiary, the aforesaid consolidated annual financial results:

- a. includes the results of the 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

- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the consolidated net profit and other financial information of the Group for the quarter and half year ended 31 March 2026 and for the year ended 31 March 2026.



## **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (“SAs”) specified under Section 143(10) of the Companies Act, 2013 (“the Act”). Our responsibilities under those Standards are further described in the Auditor’s Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, together with the audited financial statements of the subsidiary considered for the purpose of consolidation, is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Results.

## **Management’s and Board of Directors’ Responsibilities for the Consolidated Annual Financial Results**

The Statement has been prepared on the basis of the consolidated annual financial results.

The Holding Company’s Management and Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit/loss and other financial information of the Group in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (“the Act”), read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations.

The respective Management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of their respective companies and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Consolidated Financial Results by the Management and Board of Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Management and Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.



## **Auditor's Responsibilities for the Audit of Consolidated Annual Financial Results**

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing ("SAs") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the Holding Company and its subsidiary company have adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors. For the subsidiary included in the Consolidated Financial Results, which has been audited by other auditor, such other auditor remains responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.



We communicate with those charged with governance of the Holding Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

### Other Matters

- (1) The Consolidated Financial Results include the audited financial results/financial information of three subsidiaries, whose financial results reflect total assets of ₹ 1,548.17 lakhs as at 31 March 2026, total revenue of ₹ 2,107.75 lakhs, ₹ 3,270.62 lakhs and ₹ 5,033.92 lakhs for the quarter ended 31 March 2026, half year ended 31 March 2026 and year ended 31 March 2026 respectively, total net profit after tax of ₹ 274.86 lakhs, ₹ 397.08 lakhs and ₹ 612.81 lakhs for the quarter ended 31 March 2026, half year ended 31 March 2026 and year ended 31 March 2026 respectively, and net cash inflow of ₹ 189.89 lakhs for the year ended 31 March 2026, as considered in the Consolidated Financial Results, which have been audited by their respective independent auditors.

The independent auditors' reports on the financial results of the aforesaid subsidiaries have been furnished to us by the Management, and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of such auditors and the procedures performed by us as stated in the paragraph above.

Our opinion on the Consolidated Financial Results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

- (2) During the FY 2024-25, the holding company issued 2,00,000 Convertible Equity Warrants to non-promoter category at an issue price of Rs. 87.02/- per warrant, against receipt of 25% of the warrant subscription amount, in accordance with Sections 42 and 62(1)(c) of the Companies Act, 2013 and other applicable provisions. The warrants remain outstanding and pending conversion as at the reporting date. The 25% money received against these warrants has been utilised for the purposes detailed in the table below.



SI No.	Object of the Issue	Amount allotted for the object (25% of total value)	Amount utilized till 31 March 2026	Amount un-utilized till 31 March 2026
1	Working capital requirement, General Corporate Purpose & Public issue expenses	43.51	43.51	-
<b>Total</b>		<b>43.51</b>	<b>43.51</b>	<b>-</b>

- (3) The holding company has utilized proceeds from IPO as per the project 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 31 March 2025	Amount un-utilized till 31 March 2025
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	-
<b>Total</b>		<b>2311.23</b>	<b>2241.23</b>	<b>70.00</b>

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

- (4) The Consolidated Financial Results include the financial results of White Lotus Broker Network Private Limited w.e.f. 03 August 2024, M11 Insurance Agents Private Limited w.e.f. 03 December 2024, and Akiko Global Commercial Broker LLC w.e.f. 01 March 2025, being subsidiaries of the Holding Company. The consolidated financial results for the previous year ended 31 March 2025 include the financial results of these subsidiaries from their respective dates of becoming subsidiaries. Accordingly, the consolidated figures for the quarter, half year and year ended 31 March 2026 may not be strictly comparable with the corresponding figures of the previous periods.



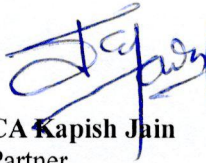
- (5) The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited year-to-date figures up to the nine months ended 31 December 2025, which were approved by the Management/Board of Directors and submitted to the Stock Exchange but were not subjected to limited review by us. Further, the figures for the half year ended 31 March 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited figures for the half year ended 30 September 2025, which were subjected to limited review by us.

Our opinion on the consolidated annual financial results is not modified in respect of this matter

**For Kapish Jain & Associates**

Chartered Accountants

Firm Registration Number 022743N



**CA Kapish Jain**  
Partner

Membership No. 514162

UDIN: 26514162EOQXOY3495

Place: New Delhi

Date: 20 May 2026



<b>Akiko Global Services Limited</b> (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 <b>STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS</b> <b>FOR THE QUARTER, HALF YEAR AND YEAR ENDED 31 MARCH 2026</b> <i>(All amounts in ₹ lacs, unless stated otherwise)</i>								
Sl.No	Particulars	Quarter ended			Half year ended		Year ended	
		31.03.2026 (Audited)	31.12.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	30.09.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)
1	<b>Income</b>							
	a) Revenue from operations	5,772.47	5,051.61	3,896.81	10,824.08	6,449.08	5,735.23	17,273.16
	b) Other income	6.19	9.49	4.07	15.68	11.38	5.00	27.06
	<b>Total Income</b>	<b>5,778.66</b>	<b>5,061.10</b>	<b>3,900.88</b>	<b>10,839.76</b>	<b>6,460.46</b>	<b>5,740.23</b>	<b>17,300.22</b>
2	<b>Expenses</b>							
	a) Purchase of services	3,507.76	3,254.46	2,547.39	6,762.22	3,730.92	3,472.77	10,493.14
	b) Employee benefits expense	1,178.21	722.50	591.89	1,900.71	1,158.40	998.52	3,059.11
	c) Finance costs	56.47	20.84	3.05	77.31	30.38	5.36	107.69
	d) Depreciation and amortisation expense	45.21	49.34	69.30	94.54	85.72	89.15	180.26
	e) Other expenses	298.71	266.46	104.24	565.17	648.82	438.33	1,213.99
	<b>Total expenses</b>	<b>5,086.36</b>	<b>4,313.60</b>	<b>3,315.87</b>	<b>9,399.95</b>	<b>5,654.24</b>	<b>5,004.13</b>	<b>15,054.19</b>
3	<b>Profit/(Loss) before exceptional item &amp; tax (1-2)</b>	<b>692.30</b>	<b>747.50</b>	<b>585.00</b>	<b>1,439.81</b>	<b>806.22</b>	<b>736.10</b>	<b>2,246.03</b>
4	Exceptional Items	-	-	-	-	-	-	-
5	<b>Profit/(Loss) before tax (3-4)</b>	<b>692.30</b>	<b>747.50</b>	<b>585.00</b>	<b>1,439.81</b>	<b>806.22</b>	<b>736.10</b>	<b>2,246.03</b>
6	<b>Tax expense</b>							
	1) Current tax	157.05	183.38	145.08	340.43	199.79	175.38	540.22
	2) Adjustment of taxes for earlier years	(0.61)	-	3.20	(0.61)	-	3.20	(0.61)
	3) Deferred tax	(15.55)	(7.48)	13.42	(23.02)	(12.06)	(7.16)	(35.08)
	<b>Total Tax Expenses</b>	<b>140.89</b>	<b>175.90</b>	<b>161.70</b>	<b>316.80</b>	<b>187.73</b>	<b>171.42</b>	<b>504.53</b>
7	<b>Net Profit/(Loss) after tax (5-6)</b>	<b>551.41</b>	<b>571.60</b>	<b>423.30</b>	<b>1,123.01</b>	<b>618.49</b>	<b>564.68</b>	<b>1,741.50</b>
8	<b>Atributable to :</b>							
	Equity shareholders of the company	394.76	463.49	385.13	1,054.00	549.48	514.15	1,532.75
	Non-controlling interest	156.65	108.12	38.18	69.01	69.01	50.53	208.79
9	Paid-up Equity Share Capital (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 share (of Rs.10/- each)Basic (Rs.)	3.67	4.30	3.94	9.79	5.10	5.26	14.23
12	Earnings per share (of Rs.10/- each)Diluted (Rs.)	3.67	4.30	3.94	9.79	5.10	5.26	14.23

**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 20 May 2026.
- 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 CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES**

*Rs. in Lakhs, unless otherwise stated*

Particulars	Consolidated	
	As at 31.03.2026	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	4,877.95	3,300.13
c) Money Received Against share warrant	43.51	43.51
<b>Total Equity</b>	<b>5,998.42</b>	<b>4,420.60</b>
<b>2 Minority Interest</b>	<b>373.83</b>	<b>165.05</b>
<b>3 Liabilities</b>		
<b>Non-current liabilities</b>		
a) Long-Term Borrowings	249.49	106.10
b) Deferred tax liability	-	-
c) Other long-term liabilities	3.75	28.48
d) Long-term provisions	84.41	12.02
<b>Total non-current liabilities</b>	<b>337.65</b>	<b>146.60</b>
<b>Current liabilities</b>		
a) Short-Term Borrowings	1,240.13	130.35
b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	195.59	192.39
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,196.09	843.17
c) Other current liabilities	1,176.96	430.57
d) Short-term provisions	235.62	125.24
<b>Total current liabilities</b>	<b>4,044.39</b>	<b>1,721.72</b>
<b>Total equity and liabilities</b>	<b>10,754.29</b>	<b>6,453.97</b>
<b>Assets</b>		
<b>1 Non-current assets</b>		
a) Property, plant and equipment		
(i) Tangible assets	188.66	238.57
(ii) Intangible assets	131.86	218.50
(iii) Intangible assets under development	200.00	-
(iv) Goodwill	54.08	54.08
b) Deferred tax assets	-	-
c) Non-current investment	43.68	8.60
d) Long-term loans and advances	435.64	102.15
e) Other non-current assets	69.00	-
<b>Total non-current assets</b>	<b>1,113.92</b>	<b>621.90</b>
<b>2 Current assets</b>		
a) Current investment	-	-
b) Trade receivables	6,323.60	3,993.85
c) Cash and bank balances	328.62	358.42
d) Short-term loans and advances	1,572.87	182.78
e) Other current assets	1,415.28	1,297.02
<b>Total current assets</b>	<b>9,640.37</b>	<b>5,832.07</b>
<b>Total assets</b>	<b>10,754.29</b>	<b>6,453.97</b>

5 CONSOLIDATED STATEMENT OF CASH FLOWS

Rs. in Lakhs, unless otherwise stated

	For the year ended	
	31.03.2026	31.03.2025
<b>A. Cash flow from operating activities</b>		
Profit/(loss) before tax	2,246.05	1,036.78
Adjustments for :		
Depreciation and amortisation expense	180.26	113.32
Interest expense and finance cost	107.69	13.30
Interest and other income	(26.82)	(10.08)
Rent equalisation expenses	(14.92)	28.48
Gratuity Expenses	84.41	7.53
Consolidation adjustment	45.07	339.20
	<b>2,621.74</b>	<b>1,528.53</b>
Changes in assets and liabilities		
(Increase) / Decrease in trade receivables	(2,329.75)	(3,993.85)
(Increase) / Decrease in loans and advances	(1,390.08)	(182.78)
(Increase) / Decrease in other assets	(120.68)	(1,292.68)
Increase / (decrease) in trade payables	356.12	1,035.57
Increase / (decrease) in provisions	(121.12)	69.01
Increase / (decrease) in other liabilities	736.59	430.57
<b>Cash generated from operating activities</b>	<b>(247.18)</b>	<b>(2,405.63)</b>
Taxes paid (net of refunds)	(320.13)	(184.60)
<b>Net cash generated from operating activities</b>	<b>(567.31)</b>	<b>(2,590.23)</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of property, plant and equipment	(243.72)	(570.39)
Investment made during the year	39.19	(100.00)
Decrease / ( Increase ) in Long Term Loans and Advances	(333.49)	(102.15)
Interest and other income	29.25	5.73
<b>Net cash generated from/(used in) investing activities</b>	<b>(508.77)</b>	<b>(766.81)</b>
<b>C. Cash flows from financing activities</b>		
Proceeds from issues of equity shares	-	3,534.23
Proceeds from share warrant	-	43.51
Expenses for initial public offer	-	(185.43)
Interest and finance cost	(107.69)	(13.30)
Proceeds/(Repayments) of long term borrowings	143.38	106.10
Proceeds/(Repayments) of short term borrowings	1,109.78	130.35
<b>Net cash generated from/(used in) financing activities</b>	<b>1,145.47</b>	<b>3,615.46</b>
<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>	<b>69.39</b>	<b>258.42</b>
Cash and cash equivalents at the beginning of year	258.42	-
<b>Cash and cash equivalents at the end of year</b>	<b>327.81</b>	<b>258.42</b>
<b>Cash and cash equivalents comprise of:</b>		
Cash in hand	14.09	11.39
Balance with banks		
- in current accounts	313.72	247.03
	<b>327.81</b>	<b>258.42</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:

Sl No.	Object of the Issue	Amount allotted for the object	Amount utilized till 31 March 2026	Amount un-utilized till 31 March 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	-	-
	<b>Total</b>	<b>2,311.23</b>	<b>2,241.23</b>	<b>70.00</b>	-

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

7 During the FY 2024-25, the Holding Company issued 2,00,000 Convertible Equity Warrants to non-promoter category at an issue price of Rs. 87.02/- per warrant, against receipt of 25% of the warrant subscription amount, in accordance with Sections 42 and 62(1)(c) of the Companies Act, 2013 and other applicable provisions. The warrants remain outstanding and pending conversion as at the reporting date. The 25% money received against these warrants has been utilised for the purposes detailed in the table below.

Sl No.	Object of the Issue	Amount allotted for the object (25% of total value)	Amount utilized till 31 March 2026	Amount un-utilized till 31 March 2026	Deviation (if any)
1	Working capital requirement, General Corporate Purpose & Public issue expenses	43.51	43.51	-	-
	<b>Total</b>	<b>43.51</b>	<b>43.51</b>	-	-

8 The consolidated financial result for the quarter ended, half year ended and year ended 31 March 2026 includes the following entities of the Group:

Sl 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

9 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 year ended 31 March 2026, 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.

10 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, namely the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the 'New Labour Codes'). These Codes have become effective from November 21, 2025. The Ministry of Labour and Employment has issued draft Central Rules and related FAQs to facilitate assessment of the financial impact arising from the implementation of the New Labour Codes.

The Holding Company has accounted for the incremental liability for its employees, to the extent ascertainable, in the financial statements for the year ended March 31, 2026. The Holding Company will continue to monitor developments relating to the New Labour Codes and evaluate the impact, if any, on its employee benefit obligations and related compliances.

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  
Managing Director  
DIN 08475220

Date: 20 May 2026  
Place: New Delhi



**AKIKO GLOBAL SERVICES LIMITED**

**Date: 20-05-2026**

**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**

**Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016**

Dear Sir/ Madam,

We, **Akiko Global Services Limited**, a Public Limited Company, having its Registered office situated at the 11<sup>th</sup> Floor, Off. No. 8/4-D, Vishwadeep Building, District Centre Janak Puri, New Delhi, Delhi, India, 110058, hereby declares that Statutory Auditor of the Company has issued unmodified opinion on Standalone & Consolidated Audited Financial Results for the financial year ended 31<sup>st</sup> March, 2026.

Kindly take the same on your records.

Thanking You,  
Yours Faithfully,

**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