



Date: 08-08-2025

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

Sub: Statement as required under regulation 10(b) of Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 for Approval of “Akiko Employee Stock Option Plan - 2025”

S. No	Particulars	Reference to the Clause of ESOP Policy	Details
1.	Authorized Share Capital of the Company.		The Authorized Share Capital of the Company is INR 12,00,00,000 (Twelve Crores) which is increased from INR 11,00,00,000 (Eleven Crores) in the EGM held on 26 th February, 2025
2.	Issued Share Capital of the Company as on date of Institution of the scheme/ amendment of the scheme.		As on date of institution of the Scheme, the Issued, Subscribed and Paid-up Capital Share Capital of the Company is INR 10,76,96,000 (Ten Crores Seventy-Six Lakhs Ninety-Six Thousand)
3.	Date of institution of the scheme/ amendment of the scheme.	Refer clause 3.1	August 28, 2025 (Subject to approval of Shareholders)
4.	Validity period of the scheme.	Refer Sub clause 1.3	<p>The Plan is established with effect from August 28, 2025 (Subject to approval of Shareholders) on which the shareholders of the Company have approved it and shall continue to be in force until</p> <p>(i) its termination by the Company as per provisions of Applicable Laws, or</p> <p>(ii) the dates on which all of the Options available for issuance under the Plan have been issued and exercised,</p> <p>whichever is earlier.</p>
5.	Date of notice of AGM/ EGM for approving the scheme/for amending the scheme/for approving grants under regulation 6(3) of these		August 28, 2025 (Subject to approval of Shareholders)

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Add: 11th Floor, Office No-8/4-D, Vishwadeep Building, District Centre, Janakpuri, New Delhi-110058
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	regulations.		
6.	Date of AGM/ ECM approving the scheme/ amending the scheme/approving grants under regulation 6(3) of these regulations.		August 28, 2025 (Subject to approval of Shareholders)
7.	Kinds of benefit granted under the scheme.	Refer Sub clause 3.2	3,00,000 (Three Lakh) Employee Stock Option exercisable into fully paid-up equity shares of the Company.
8.	Identity of classes of persons eligible under the scheme:	Refer clause (x) and clause 5	As mentioned below
	a. employees		Yes
	b. employees outside India		Yes
	c. employees of subsidiary		Yes
	d. employees of holding company		No
	e. directors, whether whole time directors or not, other than those excluded from the definition of "employee" under these regulations		Yes
9.	Total number of shares reserved under the scheme, as applicable.	Refer Clause-3.1	3,00,000 (Three Lakhs)
10.	Number of shares entitled under the grant.	Refer Clause-3.2	3,00,000 (Three Lakhs)
11.	Total number of grants to be made.	Refer Clause-3.2	3,00,000 (Three Lakhs)
12.	Maximum number of shares, options, SARs or benefits to be granted per employee per grant and in aggregate.		The maximum number of options that may be granted to any specific employee of the Company per employee and in aggregate under the Plan shall not exceed 3,00,000 (Three Lakhs) options
13.	Exercise price or pricing formula.	Refer Clause-9.1	<p>The Exercise Price shall be determined by the Committee at its sole discretion which shall not be less than the face value of the Share as on date of Grant of such Option. The specific Exercise Price shall be intimated to the Option Grantee in the grant letter at the time of Grant.</p> <p>Payment of the Exercise Price shall be made by a crossed cheque, Electronic Fund Transfers, or a demand draft drawn in favour of the Company or in such other mode and manner as the Committee may decide from time to time.</p>
14.	Whether any amount is payable at the time of grant? If so, quantum of such amount.		No amount shall be payable at the time of grant.

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15.	Lock-in period under the scheme.	Refer Clause-10	<p>The shares arising out of Exercise of Vested Options shall not be subject to any lock-in period from the date of allotment of such shares under the Plan.</p> <p>Provided that the Shares allotted on such Exercise cannot be sold for such further period or intermittently as required under the terms of Code of Conduct for Prevention of Insider Trading of the Company framed under Securities and Exchange Board of India (Prohibition of Insider Trading), Regulations, 2015.</p>
16.	Vesting period under the scheme.	Refer Sub clause 8.1	<p>Option granted under Plan shall vest not earlier than minimum period of 1 (One) year and not later than maximum period of 3 (Three) years from the date of Grant. The Committee may at its discretion change the Vesting schedule provided that such change is not detrimental in the interest of the Employees</p> <p>Provided that in case where Options are granted by the Company under the Plan in lieu of Options held by a person under a similar Plan in another company ("Transferor Company") which has merged, demerged, arranged or amalgamated with the Company, the period during which the Options granted by the Transferor Company were held by him shall be adjusted against the minimum Vesting Period as per the Plan.</p> <p>Provided further that in the event of Death or Permanent Incapacity, the minimum vesting period of One (1) year shall not be applicable and in such instances, the Options shall vest on the date of Death or Permanent Incapacity.</p>
17.	Maximum period within which the grant shall be vested.	Refer Sub clause 8.1 and 8.4	<p>Option granted under Plan shall vest not earlier than minimum period of 1 (One) year and not later than maximum period of 3 (Three) years from the date of Grant. The Committee may at its discretion change the Vesting schedule provided that such change is not detrimental in the interest of the Employees</p> <p>Provided that in case where Options are granted by the Company under the Plan in lieu of Options held by a person under a similar Plan in another</p>

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			<p>company ("Transferor Company") which has merged, demerged, arranged or amalgamated with the Company, the period during which the Options granted by the Transferor Company were held by him shall be adjusted against the minimum Vesting Period as per the Plan.</p> <p>Provided further that in the event of Death or Permanent Incapacity, the minimum vesting period of One (1) year shall not be applicable and in such instances, the Options shall vest on the date of Death or Permanent Incapacity.</p> <p>The specific Vesting schedule and Vesting Conditions subject to which Vesting would take place shall be specified in the letter issued to the Option Grantee at the time of Grant, if any.</p>
18.	Exercise period under the scheme.	Refer Sub clause 9.2(a)	<p>The Exercise Period in respect of the Vested Option shall be subject to a maximum period of 3 (Three) years from the date of Vesting of Options.</p> <p>Exercise in case of separation from employment is defined ESOP policy</p>
19.	Whether employee can exercise all the options or SARs vested at one time? Yes/No	Refer Sub clause 9.6	Yes
20.	Whether employee can exercise vested options or SARs at various points of time within the exercise period? Yes/No	Refer Sub clause 9.6	Yes
21.	Whether scheme provides for the procedure for making a fair and reasonable adjustment to the number of options or SARs and to the exercise price in case of rights issues, bonus issues and other corporate actions? Clause in scheme describing such adjustment.	Refer Sub clause 4.2(f)	<p>the procedure for making a fair and reasonable adjustment to the number of Option and to the Exercise Price in case of corporate actions such as rights issues, bonus issues, merger, sale of division and others. In this regard following shall be taken into consideration by the Committee:</p> <p>(i) the number and the price of Option shall be adjusted in a manner such that total value of the Option remains the same after the corporate action; and</p> <p>(ii) the Vesting Period and the life of the Option shall be left unaltered as far as possible to protect the rights of the Option Grantees.</p>

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22.	Description of the appraisal process for determining the eligibility of employees under the scheme.	Refer Sub clause 5.5	Appraisal process for determining the eligibility of the Employees will be based on designation, period of service, performance linked parameters such as work performance and such other criteria as may be determined by the Committee at its sole discretion, from time to time.
23	The specified time period within which vested options or SARs are to be exercised in the event of termination or resignation of an employee.	Refer Sub clause 9.2(b)(1)	All the Vested Options as on the date of submission of resignation/ date of termination shall be exercisable by Option Grantee on or before the last working day in the Company or before the expiry of the Exercise period, whichever is earlier.
24	The specified time period within which options or SARs to be exercised in the event of death of the employee.	Refer Sub clause 9.2(b)(4)	All Vested Options may be exercised by the Option Grantee's nominee or with legal heir immediately after, but in no event later than 12 (Twelve) months from the date of Death of Option Grantee.
25	Whether the scheme provides for conditions under which options, SARs , or benefits vested in employees may lapse in case of termination of employment for misconduct? Clause in Scheme describing such adjustment.	Refer clause 9.2(b)(2)	Yes, All the Vested Options as on the date of date of such termination shall stand cancelled with effect from date of such termination
26	Whether scheme provides for conditions for the grant, vesting and exercise of options, SARs or benefits in case of employees who are on long leave? Clause in scheme describing such adjustment.	Refer clause 8.5	The period of leave shall not be considered in determining the Vesting Period in the event the Employee is on a sabbatical. In all other events including approved earned leave and sick leave, the period of leave shall be included to calculate the Vesting Period unless otherwise determined by the Committee.
27	Whether amount paid/payable by the employee at the time of the grant, vesting or exercise of the options, SARs or benefits will be forfeited if the employee does not exercise the same within the exercise period? Clause in scheme describing such adjustment.	Refer clause 9.5	No. Where the employee does not exercise option which have been granted to him/her within the exercise period. The Company will refund all such amount which have been taken form the employee, during the time of granting the option subject to the clause 9.2(b) and confirmation of the Committee.
29	Details of approval of shareholders pursuant to regulation 6(3) of these regulations with respect to: a. Grant to employees of subsidiary		a) The Members of the Company has approved

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	or holding or associate company. b. Grant to identified employees, during any one year, equal to or exceeding 1% of the issued capital (excluding outstanding warrants and conversions) of the company at the time of grant.		the grants of ESOP to the employee of subsidiary company vide special resolution dated August 28, 2025 (Subject to approval of Shareholders) b) The company has not proposed such resolution before the members of the company
30	Details of the variation made to the scheme along with the rationale therefor and the details of the employees who are beneficiary of such variation:		Not applicable

For & on behalf of
Akiko Global Services Limited


Sachin

Company Secretary and Compliance Officer
Membership No. A75265
Place: Delhi



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