



Secretarial Auditor's Certificate in respect of the Compliance of Akiko Employee Stock Option Scheme, 2024 of the Company

[Pursuant to Regulation 10(b) read with Part-D of Schedule-I of the Securities Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021]

To,
The Board of Directors,
Akiko Global Services Limited
11th Floor, Off.No. 8/4-D , Vishwadeep Building ,
District Centre Janak Puri, New Delhi- 110058

I, **Amit Saxena, Proprietor of M/s Amit Saxena & Associates**, Practicing Company Secretary having office at 701, 7th Floor, Prakashdeep Building 7, Tolstoy Marg, Barakhamba Road, New Delhi-110001, have been appointed as the Secretarial Auditor vide a resolution passed at its meeting held on 18th March, 2025 by the Board of Directors of **Akiko Global Services Limited (CIN: L74999DL2018PLC335272)**, (hereinafter referred to as the "Company") and having its registered office at 11th Floor, Off.No. 8/4-D, Vishwadeep Building, District Centre Janak Puri, New Delhi-110058.

This Certificate is issued under the Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (hereinafter referred to as "the Regulations").

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1. Management Responsibility:

It is the responsibility of the Management of the Company to implement the Scheme including designing, maintaining records and devising proper systems and effective internal controls to ensure compliance with the provisions of all applicable laws and regulations.

2. Auditor's Responsibility:

It is our responsibility to certify whether the Company has complied with the applicable provisions of the Regulations in implementing the Plan on the basis of information compiled or collated by the Management and the accounting and other relevant supporting records and documents provided to us for our examination.

3. Verification:

The Company has approved '**Akiko Employee Stock Option Scheme 2025** (hereinafter after referred as "Akiko ESOP 2025"/ "Scheme") in accordance with the Regulations by way of Special Resolution(s) passed by the members in the meeting held on Wednesday, 26th February, 2025.

For the purpose of verifying the compliance of the Regulations, we have examined the following:

1. Akiko ESOP 2025 received from/furnished by the Company;
2. Articles of Association of the Company;
3. Resolutions passed at the Meeting of the Board of Directors;
4. Special Resolutions passed by Shareholders for approval of scheme;
5. Detailed terms and conditions of the Scheme as approved by the Nomination and Remuneration Committee of the Company.



Amit Saxena & Associates
Practicing Company Secretaries

6. Relevant provisions of the Regulations, Companies Act, 2013 and Rules made thereunder;

4. Certification:

Based on my examination of the records and documents maintained by the Company as aforesaid and according to the information and explanations provided to us, we certify **“the issue is being made in strict compliance with the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021.”**

5. Restriction on use:

This certificate is addressed to and provided to the Board of Directors of the Company solely for the purpose of confirming compliances with Regulation 10(b) read with Part-D of Schedule-I of the Regulations. This certificate should not be circulated, copied, used / referred to for any other purpose, without our prior written consent.

Accordingly, we do not accept or assume any liability or any duty of care of for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing.

For Amit Saxena & Associates
Practicing Company Secretary

Sd/-
Amit Saxena
Proprietor
M No. A29918, CP No. 11519
Peer Review No.: 3083/2023
UDIN: A029918G000546467

Date: 04-06-2025
Place: Delhi