



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
Managing Director
DIN: 08475220**

AKIKO GLOBAL SERVICES LIMITED

Achieving Global Excellence

Add: 11th 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



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	-
Total		2311.23	2115.24	195.99

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

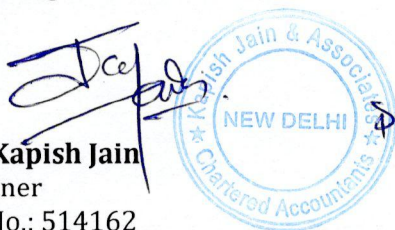
Partner

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 <i>(All amounts in ₹ lacs, unless stated otherwise)</i>				
Sl.No	Particulars	Six Month ended		Year ended
		30.09.2025	31.03.2025	30.09.2024
		(Unaudited)	(Audited)	(Unaudited)
1	Income			
	a) Revenue from operations	4,685.78	4,481.23	1,863.90
	b) Other income	11.38	5.00	5.08
	Total income	4,697.16	4,486.23	1,868.98
2	Expenses			
	a) Purchase of services	3,113.46	2,856.92	727.70
	b) Employee benefits expense	478.30	637.81	643.09
	c) Finance costs	30.27	5.29	7.94
	d) Depreciation and amortisation expense	68.86	77.83	24.16
	e) Other expenses	463.86	400.41	168.69
	Total expenses	4,154.75	3,978.26	1,571.58
3	Profit/(loss) before exceptional item & tax (1-2)	542.41	507.97	297.40
4	Exceptional Items	-	-	-
5	Profit/(loss) before tax (3-4)	542.41	507.97	297.40
6	Tax expense			
	1) Current tax	151.71	135.63	66.75
	2) Adjustment of taxes for earlier years	-	3.20	-
	3) Deferred tax	(12.06)	(4.02)	7.95
	Total Tax Expenses	139.65	134.81	74.70
7	Net Profit/(Loss) after tax (5-6)	402.76	373.16	222.70
8	Paid-up Equity Share Capital (Face value of Rs.10/- each)	1,076.96	1,076.96	1,076.96
9	Reserve & Surplus (excluding revaluation reserve)			3,101.93
10	Earnings per equity share			
	[Nominal value per share Rs. 10] (not annualised, except year			
	Basic earnings per share (in Rs.)	3.74	3.82	2.54
	Diluted earnings per share (in Rs.)	3.74	3.82	2.54
Notes:-				
1 The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 05				
2 The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard("AS"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.				
3 The Company is engaged in the business of DSA of credit card sales & other financial services which provides services in field of banking & other financial auxiliary services Hence, the Company has a single reportable segment as per the Accounting Standard - 17.				
4 STANDALONE STATEMENT OF ASSETS & LIABILITIES				
<i>Rs. in Lakhs, unless otherwise stated</i>				
Particulars	Standalone			
	As at 30.09.2025	As at 31.03.2025		
EQUITY AND LIABILITIES				
1 Shareholders' funds				
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		
Total Equity	4,625.16	4,222.40		
2 Share application money pending for allotment	-	-		
3 Liabilities				
Non-current liabilities				
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		
Total non-current liabilities	25.57	40.50		
Current liabilities				
a) Short-Term Borrowings	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		
Total current liabilities	2,317.61	1,430.91		
Total equity and liabilities	6,968.34	5,693.81		

Assets			
1 Non-current assets			
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	-
Total non-current assets		888.69	691.87
2 Current assets			
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
Total current assets		6,079.65	5,001.94
Total assets		6,968.34	5,693.81

5 STANDALONE STATEMENT OF CASH FLOWS

		<i>Rs. in Lakhs, unless otherwise stated</i>	
		For the period ended	For the year ended
		As at 30.09.2025	As at 30.09.2024
A. Cash flow from operating activities			
Profit/(loss) before tax		542.42	297.40
Adjustments for :			
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)	-
		615.25	324.42
Changes in assets and liabilities			
(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)
Cash generated from operating activities		(211.25)	(1,193.55)
Taxes paid (net of refunds)		(114.83)	(66.75)
Net cash generated from operating activities		(326.08)	(1,260.30)
B. Cash Flow from Investing Activities			
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
Net cash generated from/(used in) investing activities		(147.64)	(671.34)
C. Cash flows from financing activities			
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	-
Net cash generated from/(used in) financing activities		387.44	1,987.52
Net increase/(decrease) in cash and cash equivalents (A+B+C)		(86.28)	55.88
Cash and cash equivalents at the beginning of year		193.78	17.05
Cash and cash equivalents at the end of year		107.50	72.93
Cash and cash equivalents comprise of:			
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	-
		107.50	72.93

* 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 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	-	-
Total		2,311.23	2,115.24	195.99	-

* 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
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.e.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	-
Total		2311.23	2115.24	195.99

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.



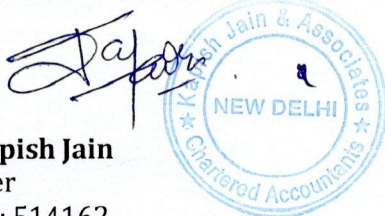
Our conclusion on the consolidated unaudited financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

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 BMJVFQ 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
		(Unaudited)	(Audited)	(Unaudited)
1	Income			
	a) Revenue from operations	6,449.08	5,735.23	1,894.99
	b) Other income	11.38	5.00	5.08
	Total income	6,460.46	5,740.23	1,900.07
2	Expenses			
	a) Purchase of services	3,730.92	3,472.77	727.70
	b) Employee benefits expense	1,158.40	998.52	649.34
	c) Finance costs	30.38	5.36	7.94
	d) Depreciation and amortisation expense	85.72	89.15	24.17
	e) Other expenses	648.82	438.33	190.24
	Total expenses	5,654.24	5,004.13	1,599.39
3	Profit/(loss) before exceptional item & tax (1-2)	806.22	736.10	300.68
4	Exceptional Items		-	-
5	Profit/(loss) before tax (3-4)	806.22	736.10	300.68
6	Tax expense			
	1) Current tax	199.79	175.38	66.75
	2) Adjustment of taxes for earlier years	-	3.20	-
	3) Deferred tax	(12.06)	(7.16)	7.95
	Total Tax Expenses	187.73	171.42	74.70
7	Net Profit/(Loss) after tax (5-6)	618.49	564.68	225.97
8	Atributable to :			
	Equity shareholders of the company	549.48	514.15	224.36
	Non-controlling interest	69.01	50.53	1.61
9	Paid-up Equity Share Capital (Face value of Rs.10/-)	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
12	Earnings per share (of Rs.10/- each) Diluted (Rs.)	5.10	5.26	2.55
Notes:-				
1 The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 05 November 2025.				
2 The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard("AS"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.				
3 The Company is engaged in the business of DSA of credit card sales & other financial services which provides services in field of banking & other financial auxiliary services Hence, the Company has a single reportable segment as per the Accounting Standard - 17.				
4 CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES				
Rs. in Lakhs, unless otherwise stated				
Particulars	Consolidated			
	As at 30.09.2025	As at 31.03.2025		
EQUITY AND LIABILITIES				
1 Shareholders' funds				
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		
Total Equity	4,985.04	4,420.60		
2 Minority Interest	234.05	165.05		
3 Liabilities				
Non-current liabilities				
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		
Total non-current liabilities	118.08	146.60		
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		
Total current liabilities	2,555.15	1,676.59		
Total equity and liabilities	7,892.32	6,408.84		

Assets			
1 Non-current assets			
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	-	
Total non-current assets	739.39	543.47	
2 Current assets			
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	
Total current assets	7,152.93	5,865.37	
Total assets	7,892.32	6,408.84	

5 CONSOLIDATED STATEMENT OF CASH FLOWS

		<i>Rs. in Lakhs, unless otherwise stated</i>	
		For the period ended	
		30.09.2025	30.09.2024
A. Cash flow from operating activities			
Profit/(loss) before tax		806.22	300.68
Adjustments for :			
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	
	836.02	552.81	
Changes in assets and liabilities			
(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	
Cash generated from operating activities	(113.23)	(2,488.75)	
Taxes paid (net of refunds)	(105.78)	(66.75)	
Net cash generated from operating activities	(219.01)	(2,555.50)	
B. Cash Flow from Investing Activities			
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	
Net cash generated from/(used in) investing activities	(230.41)	(719.93)	
C. Cash flows from financing activities			
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	
Net cash generated from/(used in) financing activities	371.77	3,349.14	
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(77.65)	73.71	
Cash and cash equivalents at the beginning of year	258.42	-	
Cash and cash equivalents at the end of year	180.77	73.71	
Cash and cash equivalents comprise of:			
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	-	
	180.77	73.71	

* 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 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	-	-
Total		2,311.23	2,115.24	195.99	-

* 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:

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

- 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
Managing Director
DIN 08475220

Date: 05 November 2025
Place: New Delhi