AKI INDIA LIMITED

(**CIN:** L19201UP1994PLC016467)
Reg. Off.: D-115, Defence Colony Jajmau, Shiwans Tanney, Kanpur Nagar, Jajmau, Uttar Pradesh – 208 010
Email Id.: info@groupaki.com, **Website:** www.groupaki.com
Contact No.: +91 512 2463150 / +91 512 2460866

Date: 6th November, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001

To,
The Manager,
Listing Department,
National Stock Exchange India Limited
"Exchange Plaza", C-1, Block G,
Bandra-Kurla Complex,
Bandra (East), Mumbai – 400 051

Dear Sir/ Madam,

Subject: Outcome of Board Meeting held today i.e. Friday, 6th November, 2026

Ref: Security Id: AKI/ Code: 542020/ Series: BE

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company, in their meeting held today, i.e. Friday, 6th November, 2026 at the Registered Office of the Company situated at D-115, Defence Colony, Jajmau, Shiwans Tanney, Kanpur Nagar, Jajmau, Uttar Pradesh, India, 208010 which commenced at 05:00 P.M. and concluded at 05:30 P.M. has considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and Half year ended on 30th September, 2026 along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You.

For, AKI India Limited

MOHAMMAD AJWAD

Digitally signed by MOHAMMAD AJWAD
DN: c=IN, postalCode=208010, st=UTTAR PRADESH, street=D-115 ,DEFENCE COLONY ,KANPUR NAGAR,208010, l=KANPUR NAGAR, cn=Personal, serialNumber=e9e2d0e3779e2eb10f3d8e461469d6d0157926ca3795cd3dc5c156fd72df0fd, pseudonym=42e78771ba2347038d824809e2fad481, 2.5.4.20=2922374c25b74ab4475f09e59692b7d47e9fdaa4c2f8e9c208b2649f70a8829b9, email=MAJWAD2@GMAIL.COM, cn=MOHAMMAD AJWAD
Date: 2026.11.06 18:44:22 +05'30'

Mohammad Ajwad
Managing Director
DIN: 07902475

AKI INDIA LIMITED
CIN :L19201UP1994PLC016467
Regd. Office: D-115 Defence Colony,Jajmau, Shiwans Tannery, Kanpur Nagar 208010
Statement of Unaudited Standalone financial results for the Quarter and half year ended on 30th Sep 2026

(In Lakhs)

SI. NO.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Half year Ended	Half year Ended	Year to Date figures for current Period ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Net Sales/Income from Operations (Net)	1429.33	1867.62	1837.91	3296.95	2974.37	6471.49
2	Other Income	128.26	131.67	80.88	259.93	209.65	447.52
3	**Total income from operations (net)**	**1557.59**	**1999.29**	**1918.79**	**3556.88**	**3184.02**	**6919.01**
4	**Expenses**						
	a. Cost of material consumed	893.50	870.00	953.30	1763.50	2693.41	4687.28
	b. Purchase of stock -in-trade	302.86	523.71	394.31	826.57	679.84	1341.45
	c. Change in inventories of finished goods, work-in- process and stock-in-trade	(104.31)	118.78	89.29	14.47	(1,093.71)	(1,050.81)
	d. Employees benefits expense	85.41	84.62	91.89	170.03	177.61	348.80
	e. Finance Cost	47.19	48.73	54.98	95.92	106.31	206.89
	f. Depreciation and amortisation expense	43.44	41.83	42.77	85.27	83.08	178.25
	g. Power and fuel	55.29	24.54	30.56	79.83	52.94	110.09
	h. Other expenses	160.95	257.13	195.80	418.08	388.29	882.51
	Total Expenses	**1484.33**	**1969.34**	**1852.90**	**3453.67**	**3087.77**	**6704.46**
5	**Profit Before Exceptional Items & Extra Ordinary Items & Tax (3-4)**	**73.26**	**29.95**	**65.89**	**103.21**	**96.25**	**214.55**
6	Exceptional / Extra Ordinary Items	-	(6.65)	-	(6.62)	-	-
7	**Profit Before Tax**	**73.26**	**23.30**	**65.89**	**96.59**	**96.25**	**214.55**
	Current Tax	22.70	8.47	19.58	31.17	29.17	69.92
	Deferred Tax	-	-	-	-	-	0.38
8	**Total Tax Expenses**	**22.70**	**8.47**	**19.58**	**31.17**	**29.17**	**70.30**
9	**Profit for the period from Continuing Operation (7-8)**	**50.56**	**14.83**	**46.31**	**65.42**	**67.08**	**144.25**
10	**Profit from Discontinuing Operations Before Tax**	-	-	-	-	-	-
11	**Tax Expenses of Discontinuing Operations**	-	-	-	-	-	-
12	Profit from Discontinuing Operations After Tax (10-11)	-	-	-	-	-	-
13	Share of Profit of associates and joint venture accounted for using equity method	-	-	-	-	-	-
14	Minority Interest	-	-	-	-	-	-
15	**Profit for the period (9+12)**	**50.56**	**14.83**	**46.31**	**65.42**	**67.08**	**144.25**
16	Other Comprehensive Income Net of Taxes	-	-	-	-	-	-
17	**Total Comprehensive Income Net of Taxes (15+16)**	**50.56**	**14.83**	**46.31**	**65.42**	**67.08**	**144.25**
18	**Details of equity Share Capital**						
	Paid Up Equity Share Capital	2064.12	2064.12	2064.12	2064.12	2064.12	2064.12
	Other Equity	6,659.45	6,577.69	6,550.01	6,659.45	6,550.01	6,562.86
	Face Value of equity share Capital	2.00	2.00	2.00	2.00	2.00	2.00
19	**Earnings Per Share (EPS)**						
	a) Basic	0.05	0.01	0.04	0.06	0.06	0.14
	b) Diluted	0.05	0.01	0.04	0.06	0.06	0.14

Notes:

1. These financial results were reviewed by the audit committee and thereafter have been approved by the board of directors at its meeting held on Friday, November 6,2026.
2. These unaudited financial results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules as amended from time to time.
3. IND AS 108 Relating to Segment wise reporting is not applicable as the Company operates in only One Primary segment i.e. Leather & Leather Goods
4. Previous year/quarter figures have been regrouped/rearranged wherever neceassary.
5. The Statutory Auditors have carried out Limited review of the financial results for the quarter ended Sep. 30, 2026.

FOR, AKI INDIA LIMITED

AKI INDIA LIMITED AKI KANPUR

Place : KANPUR
Date : 06-11-2026

MOHAMMAD AJWAD
MANAGING DIRECTOR
DIN: 07902475

AKI INDIA LIMITED

Regd. Office: D-115 Defence Colony,Jajmau, Shiwans Tannery, Kanpur Nagar 208010

CIN : L19201UP1994PLC016467

Balance Sheet as of 30th September, 2026

(all figures are in lacs of rupees unless otherwise stated)

	Particulars	Notes Number	As At 30/09/2026	As At 31/03/2026
Assets				
(1) Non-current assets				
(a)	Property Plant & Equipment	2	1,156.08	1,215.48
(b)	Capital work-in-progress	2(A)	930.00	953.13
(c)	Intangible assets (Other than Goodwill)		-	-
(d)	Intangible assets Under Development		-	-
(e)	Investment in Subsidiaries,associates/ Joint Ventures	3	155.75	155.75
	Financial Assets		-	-
	(i) Investments	3	103.54	103.54
	(ii) Others		-	-
(g)	Deferred tax assets (net)	4	0.44	0.44
(h)	Other non-current assets	5	1,152.96	1,120.34
	Total Non Current Assets (A)		**3,498.77**	**3,548.68**
(2) Current assets				
(a)	Inventories	6	4,430.63	4,154.79
(b)	Financial Assets			
	(i) Investments			
	(ii) Trade receivables	7	2,483.83	2,337.50
	(iii) Cash and cash equivalents	8	280.48	168.99
	(iv) Bank Balances other than (iii) above			
	(v) Loans	9	2,959.37	3,041.77
	(vi) Others			
(c)	Current Tax Assets (Net)	10	442.28	489.36
(d)	Other current assets			
	Total Current Assets (B)		**10,596.59**	**10,192.41**
	Total Assets (A+B)		**14,095.36**	**13,741.09**
EQUITY AND LIABILITIES				
Equity				
(a)	Equity Share Capital	11	2,064.12	2,064.12
(b)	Other Equity	12	6,659.45	6,562.86
	Total Equity (A)		**8,723.57**	**8,626.98**
Liabilities				
(1) Non-Current Liabilities				
(a)	Financial Liabilities			
	(i) Borrowings	13	865.34	436.40
	(ii) Other Financial Liabilities		-	-
(b)	Provisions			
	Total Non Current Liabilities (B)		**865.34**	**436.40**
(2) Current Liabilities				
(a)	Financial Liabilities			
	(i) Borrowings	14	1,701.24	1,702.21
	(ii) Trade payable	15	1,929.29	1,922.75
	(iii) Other Financial Liabilities			
(b)	Other Current Liabilities	16	765.05	931.47
(c)	Provisions	13	110.87	121.28
(a)	Total Current Liabilities (C)		**4,506.45**	**4,677.71**
	Total Liabilities		**5,371.79**	**5,114.11**
	Total Equity & Liabilities (A+B+C)		**14,095.36**	**13,741.09**

For & on behalf of Board of Directors of
AKI INDIA LIMITED

AKI INDIA LIMITED AKI KANPUR

Mohammad Ajwad
Managing Director
DIN - 07902475

Place Kanpur
Date 06 11 2026

AKI INDIA LIMITED

CIN :L19201UP1994PLC016467

Registered Address: D-115, Defence Colony jajmau, Shiwans Tanney, Kanpur Nagar, Jajmau, Uttar Pradesh – 208 010

STANDALONE STATEMENT OF CASH FLOWS FOR THE PERIOD OF 01/04/2026 TO 30/09/2026

(` In Lakhs)

Particulars	30-Sep-26	30-Sep-25
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	96.59	96.25
Adjustment For :		
Depreciation of property, plant & equipment	85.27	83.08
Profit on sale of property Plant & Equipment		
Finance Cost		
Interest Income classified as Investing Cash Flows		
Other Adjustments	0.00	
(Profit) / Loss on sale of property, plant & equipment		
Operating Profit before working capital changes	**181.86**	**179.33**
Adjustment For :		
(a) (Increase)/Decrease in Inventories	**(275.84)**	(525.53)
(b) (Increase)/Decrease in Trade Receivables	**(146.33)**	24.14
(c) (Increase)/Decrease in Other Current Assets	**47.08**	(7.94)
(d) Increase /(Decrease) in Short Term Loans & Advances	**82.40**	(1615.81)
(e) Increase /(Decrease) in Long Term Borrowings		
(f) Increase /(Decrease) in Short Term Borrowings		
(g) Increase /(Decrease) in Other Current Liabilites	(166.41)	(144.12)
(h) Increase /(Decrease) in Short Term Provisions	(10.41)	(51.16)
(i) Increase /(Decrease) in Trade Payable	6.54	(348.79)
CASH GENERATED FROM OPERATIONS	**(281.11)**	**(2489.88)**
Less :(a) Income Tax Paid	0.00	(29.17)
NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	**(281.11)**	**(2519.05)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Purchase of Fixed Assets	(1.43)	(163.87)
(b) Addition in capital work in progress	(1.32)	0.00
(c) Investment	0.00	0.00
(d) Sale of Fixed Assets	0.00	12.98
(e) (Increase)/Decrease in Long Term Loans and advances	0.00	17.11
(f) Other Adjustment (Income Tax)	0.00	(0.77)
(g) Non Current Assets	(32.62)	0.00
(h) Other Adjustment (Expenses not allowable)	0.00	0.00
NET CASH INFLOW / (OUTFLOW) FROM INVESTING ACTIVITIES (B)	**(35.37)**	**(134.55)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
(a) Proceeds/(Repayment) from Short Term Borrowings	(0.97)	214.59
(b) Proceeds/(Repayment) from Long Term Borrowings	428.94	455.76
(c) Proceeds from Issue of Share Capital	0.00	293.48
(d) Proceeds from Security Premium	0.00	2451.99
(e) Money Recd. Against Share Warrants	0.00	(686.37)
NET CASH INFLOW/ (OUTFLOW) IN FINANCING ACTIVITIES (C)	**427.97**	**2729.45**
NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	111.49	75.85
OPENING BALANCE – CASH & CASH EQUIVALENT	168.99	236.30
CLOSING BALANCE - CASH & CASH EQUIVALENT	**280.48**	**312.15**

FOR AKI INDIA LIMITED

AKI INDIA LIMITED AKI KANPUR

MOHAMMAD AJWAD
MANAGING DIRECTOR
DIN: 07902475

Place: Kanpur
Date: 06-11-2026

R K Parmarthi & CO. Chartered Accountants
518, 5th Floor, Kalpana Plaza, Birhana Road, Kanpur-208001,
Email-Id: caarvindawasthi@gmail.com
Contact: 7355473730

Limited Review Report On Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 For the Quarter and Half-Year ended on 30th September 2026

TO
THE BOARD OF DIRECTORS
AKI INDIA LIMITED

We have reviewed the accompanying statement of unaudited financial results of M/s AKI INDIA LIMITED for the half year and quarter ended on 30th Sep 2026.This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of

R K Parmarthi & CO. Chartered Accountants
518, 5th Floor, Kalpana Plaza, Birhana Road, Kanpur-208001,
Email-Id: caarvindawasthi@gmail.com
Contact: 7355473730

Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

For, RK Parmarthi & Co.
Chartered Accountant
FRN : 001121C



(CA Arvind Awasthi)
Partner
Membership No: 424004
UDIN: 26424004RJJUOV4499
Date : 6th NOV 2026
Place: Kanpur

AKI INDIA LIMITED

CIN :L19201UP1994PLC016467

Regd. Office: D-115 Defence Colony,Jajmau, Shiwans Tannery, Kanpur Nagar 208010

Statement of Unaudited Consolidated financial results for the Quarter and half year ended on 30th Sep 2026

(` In Lakhs)

Sl. NO.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Half year Ended	Half year Ended	Year to Date figures for current Period ended
		30.09.2026	**30.06.2026**	**30.09.2025**	**30.09.2026**	**30.09.2025**	**31.03.2026**
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Net Sales/Income from Operations (Net)	2489.00	2904.21	2752.44	5393.21	4518.78	10732.75
2	Other Income	179.87	180.13	140.30	360.00	338.10	1098.27
3	**Total income from operations (net)**	**2668.87**	**3084.34**	**2892.74**	**5753.21**	**4856.88**	**11831.02**
4	**Expenses**						
	a. Cost of material consumed	1220.29	1131.75	1283.96	2352.04	3599.12	5668.10
	b. Purchase of stock -in-trade	774.49	835.36	781.32	1609.85	1106.89	4178.33
	c. Change in inventories of finished goods, work-in- process and stock-in-trade	(73.70)	347.87	149.80	274.17	(1,239.47)	(934.41)
	d. Employees benefits expense	157.84	159.73	144.19	317.57	293.96	622.71
	e. Finance Cost	48.10	49.46	55.63	97.56	107.60	211.47
	f. Depreciation and amortisation expense	50.03	48.22	49.19	98.25	94.76	202.69
	g. Power and fuel	57.74	26.06	37.51	83.80	63.30	128.73
	h. Other expenses	333.28	406.80	310.43	740.08	716.67	1482.28
	Total Expenses	**2568.07**	**3005.25**	**2812.03**	**5573.32**	**4742.83**	**11559.90**
5	**Profit Before Exceptional Items & Extra Ordinary Items & Tax (3-4)**	**100.80**	**79.09**	**80.71**	**179.89**	**114.05**	**271.12**
6	Exceptional / Extra ordinary Items	0.03	(6.65)	-	(6.62)	-	-
7	**Profit Before Tax**	**100.83**	**72.44**	**80.71**	**173.27**	**114.05**	**271.12**
	Current Tax	9.80	21.37	18.87	31.17	29.17	77.30
	Deferred Tax	-	-	-	-	-	0.38
8	**Total Tax Expenses**	**9.80**	**21.37**	**18.87**	**31.17**	**29.17**	**77.68**
9	**Profit for the period from Continuing Operation (7-8)**	**91.03**	**51.07**	**61.84**	**142.10**	**84.88**	**193.44**
10	**Profit from Discontinuing Operations Before Tax**	-	-	-	-	-	-
11	**Tax Expenses of Discontinuing Operations**	-	-	-	-	-	-
12	Profit from Discontinuing Operations After Tax (10-11)	-	-	-	-	-	-
13	Share of Profit of associates and joint venture accounted for using equity method	**32.41**	**45.39**	**15.53**	**77.80**	**17.80**	**47.22**
14	Minority Interest	**2.62**	**3.76**	-	**6.38**	-	**1.97**
15	**Profit for the period (9+12)**	**91.03**	**51.07**	**61.84**	**142.10**	**84.88**	**193.44**
16	Other Comprehensive Income Net of Taxes	-	-	-	-	-	-
17	**Total Comprehensive Income Net of Taxes (15+16)**	**91.03**	**51.07**	**61.84**	**142.10**	**84.88**	**193.44**
18	**Details of equity Share Capital**						
	Paid Up Equity Share Capital	2064.12	2064.12	2064.12	2064.12	2064.12	2064.12
	Other Equity	7921.71	8019.02	7,921.71	6,801.85	7,921.71	7,967.95
	Face Value of equity share Capital	2.00	2.00	2.00	2.00	2.00	2.00
19	**Earnings Per Share (EPS)**						
	a) Basic	0.04	0.05	0.06	0.07	0.08	0.19
	b) Diluted	0.04	0.05	0.06	0.07	0.08	0.19

Notes:

1 These financial results were reviewed by the audit committee and thereafter have been approved by the board of directors at its meeting held on Friday November 06, 2026.

2. These unaudited financial results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") prescribed under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules as amended from time to time.

3. IND AS 108 Relating to Segment wise reporting is not applicable as the Company operates in only One Primary segment i.e. Leather & Leather Goods

4. Previous year/quarter figures have been regrouped/rearranged wherever neceassary.

5. The Statutory Auditors have carried out Limited review of the financial results for the quarter ended Sep. 30, 2026.

FOR, AKI INDIA LIMITED

AKI INDIA LIMITED AKI KANPUR

MOHAMMAD AJWAD
MANAGING DIRECTOR
DIN: 07902475

Place : KANPUR
Date : 06-11-2026

AKI INDIA LIMITED

Regd. Office: D-115 Defence Colony,Jajmau, Shiwans Tannery, Kanpur Nagar 208010

CIN : L19201UP1994PLC016467

Consolidated Balance Sheet as of 30th September, 2026

(all figures are in lacs of rupees unless otherwise stated)

	Particulars	Notes Number	As At 30/09/2026	As At 31/03/2026
Assets				
(1) Non-current assets				
(a)	Property Plant & Equipment	2	1,306.40	1,359.35
(b)	Capital work-in-progress	2(A)	930.00	953.13
(c)	Intangible assets (Other than Goodwill)		-	-
(d)	Intangible assets Under Development		-	-
(e)	Investment in Subsidiaries,associates/ Joint Ventures	3	-	-
	Financial Assets		-	-
	(i) Investments	3	177.12	176.22
	(ii) Others		-	-
(g)	Deferred tax assets (net)	4	0.44	0.44
(h)	Other non-current assets	5	1,152.96	1,120.34
	Total Non Current Assets (A)		**3,566.92**	**3,609.48**
(2) Current assets				
(a)	Inventories	6	5,715.45	5,137.99
(b)	Financial Assets			
	(i) Investments			
	(ii) Trade receivables	7	3,026.08	3,099.78
	(iii) Cash and cash equivalents	8	502.21	469.31
	(iv) Bank Balances other than (iii) above			
	(v) Loans	9	2,986.06	3,042.96
	(vi) Others			
(c)	Current Tax Assets (Net)	10	548.36	654.94
(d)	Other current assets			
	Total Current Assets (B)		**12,778.16**	**12,404.98**
	Total Assets (A+B)		**16,345.08**	**16,014.46**
EQUITY AND LIABILITIES				
Equity				
(a)	Equity Share Capital	11	2,064.12	2,064.12
(b)	Other Equity	12	6,801.84	6,628.58
('c)	Non Controlling Interest	12.1	1,339.37	1,339.37
	Total Equity (A)		**10,205.33**	**10,032.07**
Liabilities				
(1) Non-Current Liabilities				
(a)	Financial Liabilities			
	(i) Borrowings	13	865.34	442.73
	(ii) Other Financial Liabilities		-	-
(b)	Provisions			
	Total Non Current Liabilities (B)		**865.34**	**442.73**
(2) Current Liabilities				
(a)	Financial Liabilities			
	(i) Borrowings	14	1,701.23	1,702.21
	(ii) Trade payable	15	2,424.88	2,486.39
	(iii) Other Financial Liabilities			
(b)	Other Current Liabilities	16	890.92	1,086.42
(c)	Provisions	17	257.38	264.64
(a)	Total Current Liabilities (C)		**5,274.41**	**5,539.66**
	Total Liabilities		**6,139.75**	**5,982.39**
	Total Equity & Liabilities (A+B+C)		**16,345.08**	**16,014.46**
			0.00	-

For & on behalf of Board of Directors of
AKI INDIA LIMITED

AKI INDIA LIMITED AKI KANPUR

Mohammad Ajwad
Director
DIN - 0007902475

AKI INDIA LIMITED

CIN :L19201UP1994PLC016467

Registered Address: D-115, Defence Colony jajmau, Shiwans Tanney, Kanpur Nagar, Jajmau, Uttar Pradesh – 208 010

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD OF 01/04/2026 TO 30/09/2026

(In Lakhs)

Particulars	30-Sep-26	30-Sep-25
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	173.26	114.05
Adjustment For :		
Depreciation of property, plant & equipment	98.25	94.76
Profit on Sale of Property Plant & Equipment	-	-
Other Adjustment (Revaluation of Investments)	-	-
Other Adjustment	-	(11.21)
Other Comprehensive Expense		
(Profit) / Loss on sale of property, plant & equipment		
Operating Profit before working capital changes	**271.51**	**197.60**
Adjustment For :		
(a) (Increase)/Decrease in Inventories	(577.46)	(1722.28)
(b) (Increase)/Decrease in Trade Receivables	73.70	72.62
(c) (Increase)/Decrease in Other Current Assets	106.58	(147.37)
(d) Increase /(Decrease) in Short Term Advances	56.90	(1737.14)
(e) Increase /(Decrease) in Other Current Liabilites	(195.50)	165.81
(f) Increase /(Decrease) in Short Term Provisions	(7.26)	(220.64)
(g) Increase /(Decrease) in Trade Payable	(61.51)	(130.99)
CASH GENERATED FROM OPERATIONS	**(333.04)**	**(3522.39)**
Less :(a) Income Tax Paid	-	(29.17)
NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	**(333.04)**	**(3551.56)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Purchase of Fixed Assets	(45.30)	(319.91)
(b) Work in Progress of Fixed Assets	23.13	-
(c) Sale of Fixed Assets	-	12.98
(d) (Increase)/Decrease in Investment	(0.90)	11.00
(d) (Increase)/Decrease in Long Term Loans and advances	-	12.13
(e) Non Current Assets	(32.62)	0.00
NET CASH INFLOW / (OUTFLOW) FROM INVESTING ACTIVITIES (B)	**(55.69)**	**(283.80)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
(a) Increase /(Decrease) in Short Term Borrowings	(0.98)	214.59
(b) Increase /(Decrease) in Long Term Borrowings	422.61	450.91
(c) Increase in Capital	-	1339.37
(d) Proceeds from Issue of Share Capital	-	293.48
(d) Proceeds from Security Premium	-	2451.99
(e) Money Recd. Against Share Warrants	-	(686.37)
NET CASH INFLOW/ (OUTFLOW) IN FINANCING ACTIVITIES (C)	**421.63**	**4063.97**
NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	32.90	228.61
OPENING BALANCE - CASH & CASH EQUIVALENT	469.31	278.12
CLOSING BALANCE - CASH & CASH EQUIVALENT	**502.21**	**506.73**

FOR AKI INDIA LIMITED

AKI INDIA LIMITED AKI KANPUR

MOHAMMAD AJWAD
MANAGING DIRECTOR DIRECTOR
DIN: 07902475

Kanpur
Date: 06-11-2026

R K Parmarthi & CO. Chartered Accountants
518, 5th Floor, Kalpana Plaza, Birhana Road, Kanpur-208001,
Email-Id: caarvindawasthi@gmail.com
Contact: 7355473730

Independent Auditor's Review Report on consolidated unaudited quarterly and half year financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO
THE BOARD OF DIRECTORS
M/s AKI INDIA LIMITED

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of M/s AKI INDIA LIMITED ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter and half year ended 30TH Sep 2026("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter and half year ended on 30TH Sep 2026 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity",issued by the Institute of Chartered Accountants of India.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 Standards on Auditing 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

R K Parmarthi & CO. Chartered Accountants
518, 5th Floor, Kalpana Plaza, Birhana Road, Kanpur-208001,
Email-Id: caarvindawasthi@gmail.com
Contact: 7355473730

The Statement includes the results of the following entities
A. **M/s AKI UK Limited**
B. **M/s AKI CASTIL SHOES LLP**

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

We did not review the interim financial statements /financial information/ financial results of **M/s AKI UK Limited** (subsidiary) whose interim Financial Statements/Financial Results/ financial information reflect Group's share of total assets of **GBP 578220.33** as at 30th Sep 2026, Group's share of total revenue **GBP 312175.36 and GBP 569044.03** and Group's share of total net profit/(loss) before tax of **GBP 5562.98 and GBP 9579.15** for the quarter and half year ended 30th Sep 2026 and cash flows (net) of **Rs. 48289.60** as considered in the respective standalone unaudited/ audited interim financial statements/ financial information/ financial results of the entities included in the Group.

The interim financial statements/ financial information / financial results of these branches and joint operations have been reviewed by the branch auditors and other auditors whose reports have been furnished to us or other auditors, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these branches and joint operations, is based solely on the report of such branch auditors and other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

The consolidated unaudited financial results includes the interim financial statements/ financial information/ financial results of , **M/s AKI CASTIL SHOES LLP** (Associates) whose interim Financial Statements /Financial Results/ financial information reflect Group's share of total assets of **Rs. 165680090.13** as at 30th Sep 2026, Group's share of total revenue of **Rs. 4902471.68 and Rs. 147186027.91** and Group's share of total net profit/(loss) after tax of **of Rs 3170460.29 and 6927056.15** for the quarter half year ended 30th Sep 2026, as considered in the consolidated unaudited financial results, in

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respect of M/s AKI CASTIL SHOES LLP, based on their interim financial statements/ financial information/ financial results which have not been reviewed/audited by their auditors. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

For, RK Parmarthi & Co.
Chartered Accountant
FRN : 001121C



(CA Arvind Awasthi)
Partner
Membership No: 424004
UDIN: 26424004RJJUOV4499
Date : 06h Nov 2026
Place: Kanpur